

# Proposed Budget Fiscal Year 2020-2021



**INDEPENDENCE**  
★ MISSOURI ★

A GREAT AMERICAN STORY  
1

# *Guide to the FY 2020-21 Budget Document*

The purpose of this budget document is to provide a comprehensive view of the City's \$311 million operating budget. The budget is a tool for management to plan services, but it is also a communication to the public on the overall financial and policy direction of the City. Use this guide to help you navigate through the different sections of this document:

Introduction: This section provides general information about the City

- Names and photos of Mayor and City Council
- About Our City overview and history
- Tax information
- *Independence for All* 5-Year Strategic Plan
- Budget preparation calendar

Budget Message: The City Manager's Budget Message provides the framework for how the budget was developed, including contextual information on the City's finances, economic trends, major changes to the budget, and future outlooks and trends.

Department Summaries: In this section, you will find summary and detail information about each City department:

- Organizational chart shows the Director and divisions of each department
- Department summary page highlights the mission of the department, the budgetary funds that make up the budget, a summary of expenditures, and total budgets and FTE counts
- The department is then broken down further into divisions (for instance, the Patrol Division of the Police department). The top half of the page will show summary information about the types of expenditures in that division, as well as the funding source and FTE counts. The bottom half of the page will then show the detail broken out as to how exactly the dollars are planned to be spent. Line items with large dollar amounts often include notes to provide further detail.

Fund Summaries: This section of the book gives the highest level overview of the fund structure of the City. Here, you can find summary information such as:

- The breakdown of expenditure types across all funds
- The breakdown of revenue types across all funds
- Fund summaries for each fund, which show how the expenditures relate to the revenues as a whole.

Appendix: The appendix includes miscellaneous information that may help further your understanding of the budget. In this section, you can find:

- Financial and budgetary policies/procedures of the City
- Glossary of budget and finance terms

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# ***Introduction***

# City of Independence, Missouri

## PROPOSED BUDGET

For the Fiscal Year beginning July 1, 2020



Mayor Eileen N. Weir



Karen M. DeLuccie  
City Council At-Large



Mike Huff  
City Council At-Large



John Perkins  
City Council District 1



Curt Dougherty  
City Council District 2



Dr. Scott Roberson  
City Council District 3



Tom Van Camp  
City Council District 4



Zachary Walker  
City Manager

# About Our City

## City Facts

Founded.....March of 1827  
 Governance Structure.....Mayor/City Council/City Manager  
 Area.....78.25 square miles

## Population

Population, 2018\*\*\* .....121,018  
 Population, 2017\* ..... 117,127  
 Population, 2005\* .....111,701  
 Population, 1990\* ..... 112,378

## Income

Estimated Median Household Income, 2017\*\* .....\$48,224  
 Estimated Median Household Income, 2019\*\* .....\$51,689

## Home Valuations

Median Value Owner-Occupied Housing Units, 2018\*\*\* .....\$117,576

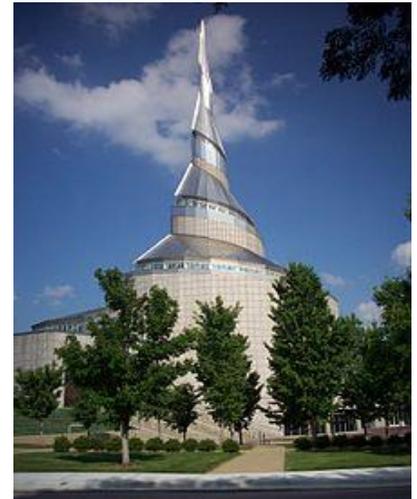
## Top Employers in the City (Employees)

Independence School District.....2,200  
 Lake City.....1,722  
 CenterPoint Medical Hospital.....1,400  
 City of Independence.....1,100  
 Governmental Employee Health Association (GEHA).....743

## City Finances

Fiscal Year 2019-20 Citywide Budget.....\$320,047,692  
 Fiscal Year 2018-19 Citywide Budget .....\$322,045,686

\* According to U.S. Census  
 \*\* According to Independence Chamber of Commerce  
 \*\*\* According to Independence EDC



# History of Independence, Missouri



Photo Courtesy of: thewalkingtourist.com

Just 10 miles east of Kansas City, sits our hometown rich in historical sites, history, and a place that draws visitors from all over the world year after year for annual events. While the pioneers knew that this City was important it quickly became the hub of the California Trail, Santa Fe Trail and the Oregon Trail. Our town was soon known as the “Queen of the Trails.” It wasn’t until the 19<sup>th</sup> century that Independence was defined by The United States Congress as the, “Start of the Oregon Trail.”

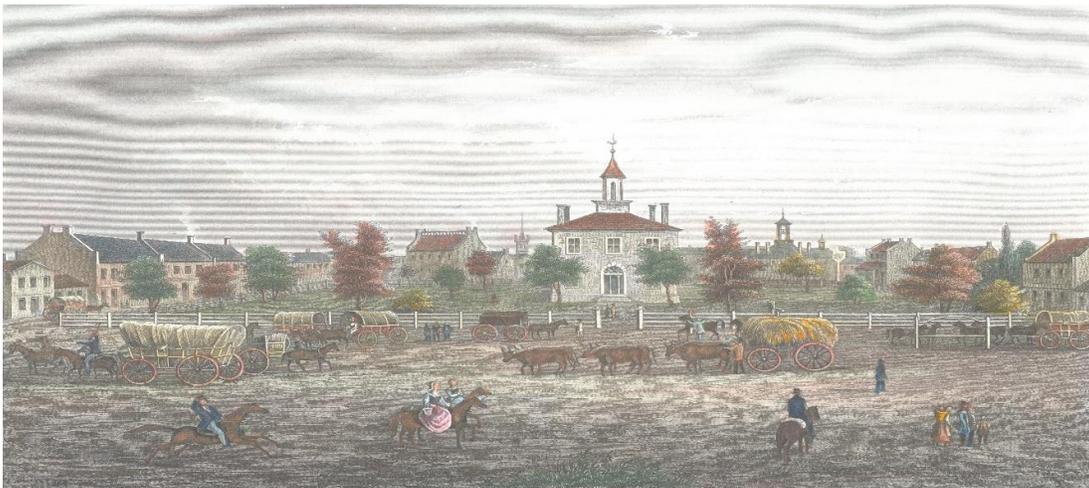
In 1826 Independence was named the county seat of Jackson County. During the years of 1862 and 1864 the First and Second battles of Independence were fought. Later in 1945 the 33<sup>rd</sup> President would take office, being from our hometown.

Harry S. Truman spent two terms as President of The United States and returned to our great City where he had his Presidential Library built in 1957. For another two decades, he and his wife Bess remained Independence residents.

The City of Independence is now home to over 121,000 citizens and has become the 5<sup>th</sup> largest city in the state of Missouri spanning over 78 square miles. Independence has competed in international water competitions and is home to some of the best tasting water in the world. The City of Independence continues to grow and services a diverse population and a multitude of businesses. This city is truly “Independence for All!”



Photo Courtesy of: Trumanlibrary.gov



CITY OF INDEPENDENCE, MISSOURI  
**Independence for All**  
**STRATEGIC PLAN**  
**2017 - 2021**

**Our Vision:**  
 Our quality neighborhoods, 21st century jobs, growing economy, safe, family-friendly community, and cultural diversity makes Independence, Missouri a nationally recognized city with a unique history and sense of place.

**Our Mission:**  
 Transforming our community through engagement, innovation, and sustainable services.

	Goals	Objectives
CUSTOMER-FOCUSED	Improve customer service and communication	Improve customer service
		Communicate more effectively internally and externally
FINANCIALLY SUSTAINABLE	Ensure City finances are stable and sustainable	Control long-term costs
		Optimize resources
		Improve long-range financial planning and decision-making
GROWTH	Increase economic prosperity of the community	Attract and retain quality employees
		Grow retail and commercial business
QUALITY	Achieve livability, choice, access, health and safety through a quality built environment	Reduce blight
		Improve visual appearance
		Improve public infrastructure and facilities
		Reduce crime and disorder
		Increase perception of safety
		Stabilize and revitalize neighborhoods
		Build new housing units

**Values**

**How we use resources:**

**Responsible** – We practice fiscal responsibility. We carefully plan for and spend our resources in appropriate, cost-effective ways.

**Sustainable** – We manage our resources wisely, using only what we need to meet the current needs of our citizens while also keeping in mind the needs of future generations.

**Services are:**

**Quality** – We provide safe, sustainable, and well-maintained public facilities and municipal services to residents and visitors.

**Reliable** – We protect public health and the environment by providing consistent, reliable, and efficient city services.

**Solutions are found through:**

**Collaboration** – We get more work done when we work across departments and partner with the community.

**Open communication** – We are clear with our ideas and decisions. We aim to build respect and trust, resolve our differences, and create a positive environment.

**Our attitude is:**

**Congenial** – We maintain a positive attitude and atmosphere because we treat everyone with respect and fairness.

**Empathetic** – We are able to step into someone else’s shoes, listen, and understand another point of view.

**Engaging** – We actively engage our citizens to ensure that community concerns and aspirations are consistently understood and considered.

**Responsive** – We always respond to citizen concerns in a timely and efficient manner.

**Trustworthy** – Our promises instills trust in our actions and decisions.

**Decision making:**

**Accountable** – We accept responsibility for our actions. Our decisions have a real impact on the community and we follow our words with actions.

**Credible** – We employ experienced and qualified staff. We use trusted sources and our decisions are based on balanced and objective information.

**Innovative** – We don’t shy away from new ideas. We think of creative ways to work together. Our open thinking helps us accomplish our goals.

**Ethical** – We make equitable, fair and just decisions because that’s the right thing to do.

**Transparent** – We are open and honest with our decisions and supporting data.

**Visionary** – We make smart, long-term decisions that consider future needs.

## Calendar for City Council Consideration of the 2020-21 Proposed Budget

City Manager Proposed Budget submitted to the City Council (must be at least 45 days prior to the beginning of the new fiscal year) <sup>a</sup>	Mon.	May 11
Publication of Legal Notice on Budget Hearing (must be at least one week before the hearing) <sup>a</sup>	Fri.	May 8
Public Hearing by the City Council on the Proposed Budget <sup>a</sup>	Mon.	May 18
First reading on the 2020-21 Proposed Budget Appropriation Ordinance	Mon.	June 1
Council adoption of the 2020-21 Operating Budget Appropriation Ordinance. (Must be before June 27 or the proposed budget as amended will become effective.) <sup>a</sup>	Mon.	June 15
Preparation and public filing of the Adopted Budget in the City Clerk’s Office	Fri.	June 26
Receive the Certification of Assessed Valuation from the County Clerk for setting Property Tax Levy Rates	Fri.	August 7
Legal Notice on Public Hearing on the Tax Levy Rate (Must be at least 7 days before the hearing) <sup>b</sup>	Fri.	September 11
Public Hearing on the Tax Levy Rate and First Reading on the Tax Levy Ordinance <sup>b</sup>	Mon.	September 14
City Council adoption of the Tax Levy Ordinance (the tax levy rates must be certified to Clay County by September 1, 2017 and Jackson County no later than October 1, 2017) <sup>b</sup>	Mon.	September 28

**Footnotes-**

<sup>a</sup> City Charter Requirement

<sup>b</sup> Tax Levy Requirement under the “Open Window Law”

# ***Budget Message***



May 11, 2020

Honorable Mayor and Members of the City Council:

Over the past three years, the submitted budget has been developed using the City's five-year strategic plan, *Independence for All*, and with its guidance I have recommended a strategy in each of the last three years that sought to make the ambitious vision laid out in this plan a reality by implementing many of the strategies behind the four goals identified by the City Council:

- Customer-Focused – Improve customer service and communication.
- Financial Sustainability – Ensure City finances are stable and sustainable.
- Growth – Increase the economic prosperity of the community.
- Quality – Achieve livability, choice, access, health and safety through a quality built environment.

The results of our thoughtful planning and superior delivery of City services are staggering. I can enthusiastically report that the strategies behind *Independence for All* are working, as we have now completed more than 60% of the identified strategies outlined in *Independence for All*.

As we began development of the Fiscal Year 2020-21 Proposed Budget, there was no reason to think our progress could not be sustained. In fact, the critical decisions of the past few years were beginning to bear fruit. While our financial picture was by no means perfect, the need for drastic budget reductions was not apparent. It was evident, then, that we were continuing to build a better foundation for an even brighter tomorrow for the people of Independence.

Then disaster struck. On March 12, Mayor Eileen Weir declared a State of Emergency in response to the widening spread of the deadly COVID-19 virus. To date, the virus has killed more than 220,000 people worldwide, including more than 60,000 deaths in the United States. In the days and weeks that followed, a containment strategy was deployed aimed at protecting public health by slowing the spread of the virus. This strategy resulted in the necessary but economically devastating decision to shutter — or greatly reduce — public gatherings and business operations around the world. City of Independence operations were not spared a similar fate, as City buildings, recreation facilities, and historic sites have all closed their doors to the public.

As a result of these restrictions on movement, there has been declining economic activity. Globally, there has been a \$4 trillion loss in gross domestic product (GDP), or output of goods and services. Nationally, the American economic output is shriveling in the biggest and fastest collapse since the Great Depression of the 1930's. The U.S. GDP shrank at an annual rate of 4.8% in the January-March period, the sharpest quarterly drop since the global financial meltdown of 2008.

Unfortunately, it appears the worst is yet to come. The Congressional Budget Office has estimated that the GDP of the world's biggest economy will plunge at a 40% annual rate during the three-month period that ends in June. Economists estimate that nearly 30 million American workers have lost their jobs over the past six weeks. It is estimated that the unemployment rate for April could range as high as 20% — a level last seen during the Great Depression.

Understanding where the economic turmoil ends is a difficult proposition. At the time of this transmittal letter, economists generally agree that economic recovery will be a product of two factors: timing and consumer confidence. Timing will be a factor of when and how local officials begin to reopen the economy. While that information is unknown for our community at this time, it is reasonable to expect a phased reopening will extend 8-12 weeks past the May 10<sup>th</sup> expiration date of the current Stay at Home Order. That means the economy would be functioning without restrictions as early as mid-July or as late as mid-August. Under that scenario, economists generally agree that substantial economic recovery would occur in the 3<sup>rd</sup> Quarter of 2020. Economists further predict a strong economic output to occur in 2021.

While timing will be important, consumer confidence is perhaps the most significant factor in an economic recovery. The Consumer Confidence Survey, released monthly by The Conference Board, reflects prevailing business conditions and likely developments for the months ahead. This monthly report details consumer attitudes and buying intentions. The April 2020 report showed unprecedented anxiety, as confidence among U.S. consumers plummeted to 86.9 points, down from 118.8 in March, the largest drop on record in the 53 years the board has measured confidence. “Consumers were less optimistic about their financial prospects and this could have repercussions for spending as the recovery takes hold,” said Lynn Franco, Senior Director of Economic Indicators at The Conference Board. “The Uncertainty of the economic effects of COVID-19 will likely cause expectations to fluctuate in the months ahead.”

This global and national backdrop informs the local economic impact. While the containment strategies implemented locally have helped protect public health, they have had a similarly devastating financial impact. One of the hardest-hit areas is our local retail sales tax. Even as the economy begins to reopen, economists point to two areas that will likely continue to suffer: retail sales and tourism. Unfortunately, these are among the primary revenue sources for the City of Independence. Nationally, March’s retail sales were down 8.7%, the largest drop in three decades, with April expected to be even worse. From a tourism standpoint, occupancy rate information locally through March shows a drop of 26% compared to last March. The average daily rate has also dropped 7.7% since the pandemic hit.

In previous submitted budget transmittal letters, I highlighted the need to address our reliance on retail sales tax:

*I must raise a word of caution. The traditional means by which municipal services have long been funded continue to be eroded dramatically and rapidly...In order to maintain the fiscal health we worked so hard to establish, we must work collectively to manage our finances and seek new, sustainable funding strategies.*

For Independence, the “traditional means” by which our municipal services have long been funded have, to a large degree, represent retail sales tax. The continued overreliance on this revenue source, coupled with our meager financial reserves that barely meet or fall short of the minimum balances established by City Council, have left Independence ill equipped to grapple with the impacts of the COVID-19 economic fallout. Further compounding this will be anticipated delays or losses in revenue from Municipal Court fees, business license renewals, building permits, and utility bills. For example, in the one month since the City suspended utility shutoffs for nonpayment of utility bills, the City has seen the amount of past due bills grow by \$2.5 million. As such, I am forecasting a revenue loss of \$8.4 million as we complete Fiscal Year 2019-20 and an additional loss of \$3.4 million for Fiscal Year 2020-21:

**Revenue Loss**

	FY 2019-20 Revenue Loss	FY 2020-21 Revenue Loss	Total Revenue Loss
General Fund	(\$4,625,000)	(\$2,000,000)	(\$6,625,000)
Police Sales Tax	(\$359,320)	(\$112,287)	(\$471,607)
Fire Sales Tax	(\$338,055)	(\$105,642)	(\$443,697)
Parks Sales Tax	(\$724,058)	(\$411,279)	(\$1,135,337)
Storm Water Sales Tax	(\$676,096)	(\$211,280)	(\$887,376)
Street Sales Tax	(\$1,352,178)	(\$422,556)	(\$1,774,734)
Transient Guest Tax	(\$319,292)	(\$164,680)	(\$483,972)
Total	(\$8,393,999)	(\$3,427,724)	(\$11,821,723)

Recognizing this reality, my team and I focused on an innovative approach to optimize our resources and control long-term costs, provide services that are reliable and sustainable, and

identify solutions through collaboration and open communication. This budget is guided by the following principles:

1. Make strategic use of the inter-fund loan
  - a. The City Council has provided extraordinary and critically important leadership in approving an interfund loan to the General Fund of up to \$25 million. This tool should be used strategically, realizing the loan must be repaid with interest.
2. Maintain Police & Fire services
  - a. Public safety is on the front lines of responding to this pandemic. Every available resource is needed to ensure appropriate safeguards are in place to protect public health.
3. The virus is temporary; the long-term ramifications are uncertain
  - a. Eventually, the public health impact of the virus will subside as immunizations and treatments emerge. However, the long-term implications on how society functions remain unknown. As such, budgetary reductions should strike a balance between temporary solutions aimed at navigating the present tense while recognizing the City's precarious financial position and the need to build financial stability.
4. Leverage the crisis as an opportunity for innovation
  - a. Look for opportunities to restructure, reorganize and reevaluate City departments and services to maximize efficiencies and improve service delivery.
5. Ensure reductions are targeted and strategic
  - a. Use data and information to guide proposed reductions. While we are choosing between many difficult options, data can help inform which options are more suitable.
6. Continue identifying cost-saving measures
  - a. While the virus is temporary, we do not know where this journey ends. The pandemic is almost sure to leave a mark on the way people work, shop and socialize, perhaps permanently shifting the way service industries operate. Consumers will think harder about the health implications of their decisions, and more businesses will accept the effectiveness of employees who work from home. The move to online shopping will continue to accelerate. It becomes imperative that additional budgetary reductions are planned as traditional revenue streams evaporate.
7. Build ongoing structural balance and financial sustainability
  - a. The City must continue to properly fund known expenses like overtime, workers' compensation, risk management and accrued leave payouts and plan for growth in these expenditures while meeting the minimum fund balance policies adopted by City Council. We must also prepare for the next crisis — be it financial, natural disaster, or health related — which means conservative financial planning and strong fiscal stewardship to rebuild reserves and focus on core service delivery.

Through thoughtful and deliberate decision-making, I am pleased to present the proposed operating budget, in accordance with Section 8.2 of the City Charter, for the Fiscal Year July 1, 2020 through June 30, 2021. The proposed budget totals \$311,888,191 or a decrease of \$5,090,335 (approximately 2%).

### **General Fund Overview**

Total revenues for the General Fund in the Fiscal year 2020-21 Budget are \$72,822,481, or a decrease of \$5,085,021. Total expenditures for the General Fund are \$72,822,481, or a decrease of \$4,907,496. Revenue shortfalls are primarily a factor of forecasted losses in sales tax revenue from the COVID-19 pandemic. Revenues have been developed based on the assumption that economic activity will have resumed levels similar to those prior to the pandemic by fall 2020. That said, the pandemic should not be seen as a cause of the decline in retail sales, but rather an accelerant of that decline. This was a trend developing well before the pandemic, and the City would be well served to recognize this reality and begin transitioning our budget to accept this new normal. Revenues also decreased in the General Fund this year as a result of transferring the Health & Recreation Levy to its own funds.

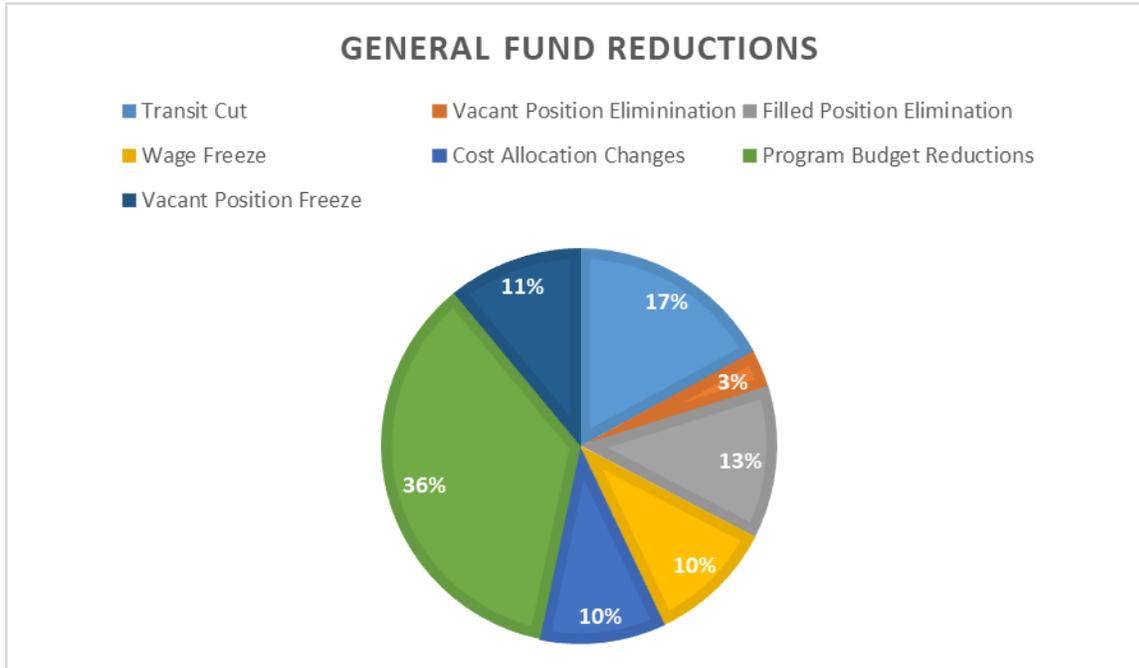
Given the level of unpredictability, combined with the need to build long-term financial stability, the submitted budget proposes reductions in the General Fund totaling \$4,295,294. Under this proposal, the City would have an additional \$1,509,018 added to the reserve balance of the General Fund if economic conditions match our forecasts. Should economic conditions stagnate or worsen, or should the pandemic see an additional spike in cases that result in further containment strategies, the City would have an additional contingency to buffer against further revenue loss. In a more optimistic outcome, economic activity would resume by fall as anticipated, and this contingency would be added to the General Fund reserve balance. If that were the case, the City would recognize an estimated ending fund balance on June 30, 2021 of \$5,384,018 or 8.1%.

While this would be a positive step, this point must be tempered by two realities. First, the City Council has adopted a set of financial policies based on generally-accepted best practices. These financial policies require the General Fund to maintain a minimum unrestricted fund balance of 16%. Even if this optimistic scenario is realized, the City will still be at less than half of the required minimum balance. Second, this fund balance does not represent a true amount. In order to keep the fund balance above 5% in Fiscal Year 2019-20, I am anticipating drawing down \$2 million of the interfund loan previously approved by City Council in response to the pandemic. Previously, I laid out a plan to repay any loan drawdown in no more than five years. As such, this budget has a loan repayment of \$450,000 (principal of \$400,000 and anticipated interest of up to \$50,000). This leaves an outstanding balance of \$1.6 million, meaning the General Fund reserve balance cannot be truly considered unrestricted. Accounting for the outstanding balance of the loan, the true unrestricted General Fund reserve balance is \$1,875,000 or 2.6%.

While it would be tempting to make aggressive use of the \$25 million loan approved by City Council, it is not my recommendation to do so. While use of the loan certainly helps stave off revenue shortfalls and corresponding budget reductions in the short term, it only adds to the long-term fiscal instability the City faces. Even if the City were not facing mounting pressures with further erosion to its traditional revenue sources, looming economic incentive debt, growing

health insurance premiums, rising costs in workers' compensation and risk management liabilities, and ever-increasing pension costs, the loan in and of itself represents a staggering amount of debt that, in the final estimation, only provides a temporary stopgap. This budget is submitted, then, with the recognition that while the pandemic may be temporary, there are long-term ramifications that must be mitigated.

To address these budgetary pressures, I am proposing the following reductions:



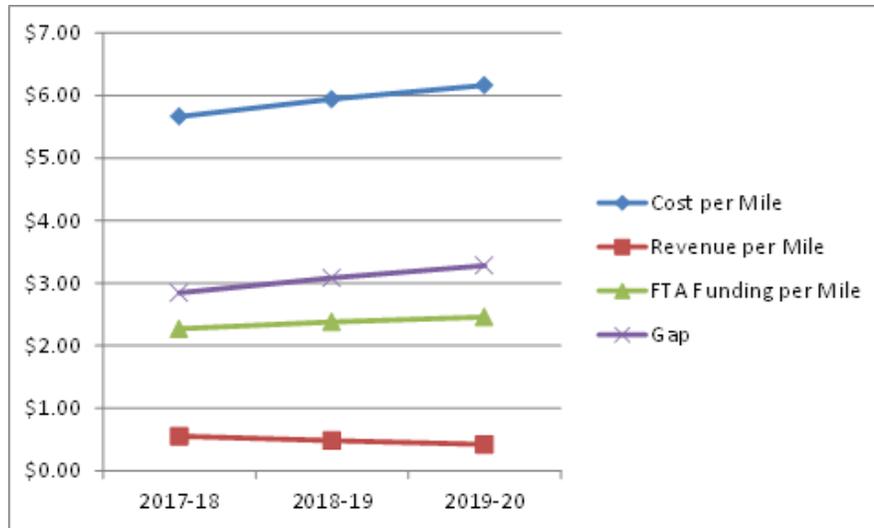
- Elimination of vacant positions: \$148,388. I propose elimination of the vacant Latent Print Examiner in the Police Department (\$103,011) and the Records Staff Assistant in the City Manager's Office (\$45,377).
- Elimination of filled positions: \$599,090. I propose elimination of 12 filled positions as follows:
  - Formation of Municipal Services Department/Development Services Division: \$304,000/Elimination of six filled positions (five positions in Public Works, one position in Water Pollution Control). Recently, I announced a department reorganization that results in the reunification of the Public Works and Water Pollution Control Departments. The combined department will be known as the Municipal Services Department. This restructuring will streamline the services provided to the public, remove duplicate services in the two separate departments, reduce administrative overhead and continue to provide the Charter outlined services to our community. This is a service combination seen in several communities across the country and I expect additional innovations will emerge in the years to come. As part of the reorganization, the development engineering staff from Public Works will transfer to Community Development, creating a one-stop shop for business and developers seeking to invest in Independence. This will streamline the development process, enhance customer service, and

- promote the growth and economic prosperity of Independence—striking multiple objectives in the City’s strategic plan, Independence for All.
- Outsource utility billing and mailing: \$54,314/ Elimination of one filled position. We recently issued a Request for Proposals for the printing and mailing of utility billing. Depending on the responses to the request, I propose the City contract with a third-party vendor for utility billing and mailing services. Presently, this duty is performed by one staff person. As the COVID-19 pandemic has highlighted, if this individual were to become incapacitated, this essential service would be compromised. Outsourcing of this function provides a safeguard that the function will continue without interruption.
  - Reorganization of Technology Services/Public Information Office: \$97,347/ Elimination of three filled positions. Under this proposal, three filled positions that are responsible for web design, video production, and social media management would be consolidated into one position responsible for all duties.
  - Redistribution of Chapter 353 Abatement Program duties: \$53,429/ Elimination of one filled position. Management and administration of the City’s Chapter 353 Abatement Program would be transferred to an existing position within the Community Development Department.
  - Wage freeze: \$500,094. Prior to the pandemic, the submitted budget anticipated across-the-board wage increases of 1%. Due to the ongoing fiscal uncertainty, these raises represent a financial liability that cannot be responsibly incurred and are therefore no longer anticipated. While our workforce certainly merits a wage increase, it is my belief we should seek to preserve existing positions rather than execute mass layoffs or furloughs. The elimination of a wage increase helps avoid such an outcome.
  - Program budget reductions: \$1,725,600. I propose reducing operating budgets across the General Fund in the following manner:
    - Prisoner detention housing: \$80,000. Advancement in technologies allow for the reliable use of placing ankle bracelets on individuals convicted of a crime and sentenced to service time. This technology is far cheaper than the current daily detention housing costs.
    - Worker’s Compensation: \$941,160. Prior to the pandemic, the submitted budget anticipated an increase in funding to support the ever-increasing costs of this program in an effort to provide structural balance to the budget. Given the financial challenges, I no longer recommend making this investment, but I must note that the budget does not reflect the true costs of operating this program. This deferred liability will remain for the City to address in future years.
    - Risk Management: \$347,170. Similar to worker’s compensation, the submitted budget recommended additional investment into this program to accurately reflect our known liability. This is a liability that is also being deferred and will remain for the City to address in the future.
    - Miscellaneous operating expenditures: \$230,564. These reductions impact multiple departments and generally represent reductions in funding for membership in professional organizations, office supplies, training and travel budgets, and other services designed to support City staff in their delivery of services.

- Equipment lease: \$126,706. Public Works had proposed the purchase of new essential equipment, but now propose leasing instead. While this will minimize the upfront investment, interest costs will likely make this a more expensive option in the long-term. That said, the equipment is critical to the delivery of basic services and this option allows the acquisition to proceed in a manner that the City can afford in the near-term.
- Cost Allocation Changes: \$497,082. These changes represent charging staff time and program costs to alternative funding sources such as voter-approved sales taxes and federal grants.
- Eliminate fixed-route transit service: \$825,000. Under this proposal, the City would continue to operate paratransit service for qualifying elderly and disabled individuals along with inter-city transit services between Independence and Kansas City, Missouri. The fixed-route IndeBus service, however, would be eliminated beginning August 1. This would not be a decision without consequence. Each year, the IndeBus provides approximately 185,000 rides. Many of these riders represent some of the more vulnerable populations in our community who rely on this service to connect with employment, medical services, and retail shopping. In fact, previous budgets have provided enhanced funding for expanded service hours and the installation of free wifi on the buses. The pandemic has exacerbated our financial turmoil, and significant budgetary reductions are needed. Unfortunately, the deep cuts made to the General Fund in the last several years have left limited options, and the fixed-route system is an expense that continues to climb while revenues continue to decline.

	2017-18	2018-19	2019-20
<b>Cost per Mile</b>	\$5.66	\$5.94	\$6.16
<b>Revenue per Mile</b>	\$0.55	\$0.48	\$0.42
<b>FTA Funding per Mile</b>	\$2.27	\$2.38	\$2.46
<b>Gap</b>	\$2.84	\$3.08	\$3.28

As the chart below depicts, our costs for providing this service are increasing faster than Federal Transit Authority funding is increasing. Additionally, fare revenue from ridership is decreasing. The combination of both of these lead to a widening of the gap between cost and revenues, meaning the General Fund absorb a larger portion for this service.



In order to sustain this service at our current levels, an infusion of financial aid is necessary. Given our strong desire to avoid this drastic outcome, City staff will be working collaboratively with the Mayor and City Council to seek permanent, long-term alternatives to sustain this vital service.

**Health and Recreation Fund Overview**

For many years, the City has collected a real estate tax on all real property subject to taxation within the corporate limits of the City of Independence. The levies are for general municipal purposes, for the retirement of general obligation bonds, and for public health and recreation grounds purposes. At one time there was a separate Special Revenue Fund to account for the proceeds from the Recreation/Health Levy. It was later made a component of the General Fund. This budget proposes to reestablish the Recreation/Health Fund, and by so doing, completely remove both Animal Services and Parks/Recreation/Tourism (P/R/T) from the General Fund.

The Recreation/Health levy generates approximately \$2.6 million a year. Under this proposal, Animal Services would receive its current pro rate share of 32%, or \$832,000. Similarly, P/R/T would receive its pro rata share of 68%, or \$1.8 million.

Over the past few years, public safety services have increased as a percentage of the General Fund relative to other General Fund operations. Since revenues remain flat in most cases, continuing to increase funding for public safety must necessarily reduce the resources available for other departments. This leads to constant budget warfare and uncertainty. By funding Animal Services and P/R/T exclusively out of special revenue funds, it will not only reduce General Fund competition, but also serve to illustrate to the departments remaining in the General Fund the need to become more entrepreneurial, search for ways to live within their means or increase revenues to meet these growing demands.

**Use Tax Fund Overview**

The Proposed Budget for Fiscal Year 2020-21 is the first to include funding from the voter-approved Use Tax. The budget anticipates revenues totaling \$1.5 million. In accordance with the

voter-approved restrictions, \$750,000 will be appropriated for both the Animal Shelter and toward the hiring of new police personnel. Appropriations for the Animal Shelter will fund 15.35 Full Time Employees for shelter staffing along with supplies such as medications for the clinic. This fund will also support the Police Department by adding 6 Full Time Employees (4 police officers and 2 police sergeants), along with their uniforms, supplies and three vehicles.

### **Sales Tax Funds Overview**

In addition to the new Use Tax, the City of Independence administers five additional voter-approved sales taxes. Unlike the Use Tax, these sales tax funds are wholly reliant upon sales at brick-and-mortar retail establishments. While these funds were already experiencing increasing costs against diminishing revenues, the COVID-19 pandemic has weakened their financial position. This budget estimates revenue decline of 21% for the sales tax funds. To accommodate this shortfall, these funds will be taking the following measures:

- Streets Sales Tax
  - \$1.8 million pandemic total impact
  - Decrease capital projects by \$3.8 million
  - Reduce operating services/supplies by \$275,000
  - Reduce equipment purchases by \$146,000
- Parks Sales Tax
  - \$887,000 pandemic total impact
  - Close recreation facilities for remainder of FY20
  - Close Adventure Oasis for 2020 season
  - Delay capital projects
- Police Sales Tax
  - \$472,000 pandemic total impact
  - Decrease uniform, equipment, and vehicle budgets
- Fire Sales Tax
  - \$444,000 pandemic total impact
  - Lease aerial apparatus instead of purchase
- Storm Water Sales Tax
  - \$887,000 pandemic total impact
  - Delay capital projects and decrease emergency repair budget
- Transient Guest Tax
  - \$483,972 pandemic total impact
  - Delay capital projects

### **Enterprise Funds Overview**

The submitted budget does not forecast significant revenue losses as a result of the COVID-19 pandemic. However, this is something that should be closely monitored and revisited throughout the upcoming fiscal year. If unemployment rates do not recede, this could portend a significant decline in revenue as residential customers struggle to make their monthly payments. Similarly, any combination of lingering economic shutdowns or business closures as a result of the pandemic could adversely impact revenues from commercial and industrial accounts. Against that backdrop, the following should be highlighted for the three utility funds:

- Independence Power & Light Department
  - The submitted budget includes a reduction of 24 positions from the previous fiscal year. 17 positions are eliminated as part of the Blue Valley Power Plant closure. Since Fiscal Year 2016-17, Independence Power & Light has reduced the total number of FTE from 239 to 181, or 58 FTEs.
  - The submitted budget is based on revenue forecasts that account for the 6% rate reduction approved by the City Council while also maintaining an Unassigned Fund Balance that meets the 90-day reserve requirement.
  - Expenditures of note include funding to replace unsafe or outdated equipment, increased funding for the tree-trimming program to help minimize damages incurred by falling limbs and branches, and increased funding for purchased power associated with the projected capacity factor increase at Dogwood and Iatan II power plants (\$2,097,891) along with the Oneta Contract (\$1,250,000). It is expected that additional revenue associated with wholesale energy sales should offset some of these increased purchased power expenses.
- Water Department
  - No new FTE are added to this budget, leaving a total of 94.9 FTE
  - The Water Department will continue administering a robust capital improvements program. Planned capital expenditures in Fiscal Year 2020-21 total \$4,205,000 with several main replacement programs planned citywide.
  - The Water Department will reinstitute a 15-year meter replacement program, given the stagnating conversation surrounding AMI. Using a 15-year replacement program will help keep up with industry standards and will help ensure accurate reading consumption for billing purposes.
- Water Pollution Control Department
  - As previously noted, Water Pollution Control is being reorganized to consolidate with the Public Works Department into a new department known as Municipal Services. As a result of this merger, the submitted budget anticipates a savings of \$33,240 in the Sewer Fund and \$86,600 in the Storm Water Sales Tax Fund.
  - The submitted budget proposes 77 FTE, a reduction of 5.5 FTE from the Fiscal Year 2019-20 Budget.
  - Major expenditures include the acquisition of a TV Truck for the Collection System Maintenance Division at a cost of \$232,638.

### **Looking Ahead**

There are a number of critical items that represent a significant financial liability for the City and must be addressed in the coming year in order to continue building the long-term financial stability mandated by *Independence for All*. I include these items in my transmittal letter to signal my call to action and my request to the City Council, City staff, and employee bargaining units to cooperatively address long-term solutions to these legacy issues:

- Accrued leave payouts
  - Presently, individuals leaving employment with the City of Independence are compensated for up to 1,040 hours of sick leave, 400 hours of vacation time, and 60 hours of personal business leave at their current hourly rate. Since 2018, the City has paid \$2.5 million for accrued just to individuals retiring from City employment. A financially sustainable solution to this benefit is needed.

- Health Insurance
  - Since establishing a financial contribution to an employee’s Health Savings Account last year, the City has seen steady migration to Open Access Plan 2, which is the City’s high-deductible health insurance plan. Additional evaluation should be given to further incentivize transfer to OAP2 as well as a robust wellness program in order to mitigate long-term health insurance costs. Approximately half of plan members are being treated for a chronic health condition. As a reminder, the City operates a self-funded health insurance plan and contributes 80% of the health insurance premium costs.
- These items must be closely monitored as they may be impacted by COVID-19 fallout
  - Pension Contributions: The City of Independence participates in the statewide LAGERS retirement system. This system is reliant of investments in the stock market to help fund the plan. Given the economic volatility brought about by COVID-19, the City should be prepared for contributions to increase to help offset any losses that may have occurred.
  - Health Insurance Premiums: While cost increases will occur naturally, it is reasonable to expect that the worldwide strain on the healthcare industry may fuel a substantial increase in health insurance premiums. As the City provides 80% of the contribution to these premiums, the City should be financially fortified against these looming cost increases
  - Economic Incentive Debt: There are a number of economic incentive programs in which the City is financially liable for any revenue shortfalls necessary to meet annual debt service requirements. Given these economic development projects are reliant on sales tax revenues and the fact that these projects have experienced economic disruption, the City should make contingencies to provide supplemental appropriations in the event revenues fall short of debt service requirements.

**Conclusion**

The turmoil brought about by the COVID-19 worldwide pandemic is devastating for many reasons from the loss of life to the uncertain economic impact. One of the unfortunate realities is the disruption presented to our progress under *Independence for All*. The results achieved in the first three years of *Independence for All* are impressive, and there was no reason to believe these results wouldn’t have continued as we embarked on Fiscal Year 2020-21. In spite of this catastrophic moment in time, I am confident that the submitted budget will not only provide the financial resiliency needed to weather the current storm, but will also allow the City of Independence to provide the services that are most essential to our citizenry.

It is also important to take a moment during these challenging times to thank all of our City staff who continue to respond to this event with the utmost professionalism and commitment to the services we provide to our citizens. It is because of them and the resiliency of this community, that there is a light at the end of this journey.

I want to thank you, the City Council, and the City departments for the assistance provided in preparing this budget. The options presented as a part of this budget are not easy choices; my staff and I are ready to address any questions regarding the information presented. Together we

will ensure the long-term financial sustainability of the City while providing the services that truly make us an *Independence for All*.

Respectfully,

Zachary C. Walker  
City Manager

# ***Department Summaries***

# Animal Services



**Animal Services Director**

**Christina Heinen**

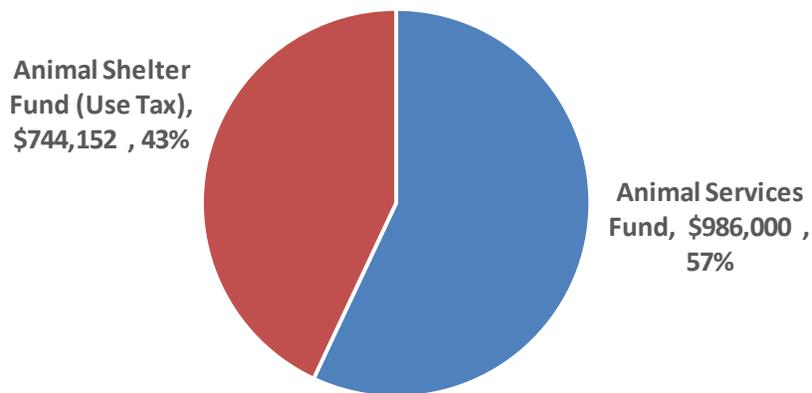
**Animal Services**

**Animal Shelter**

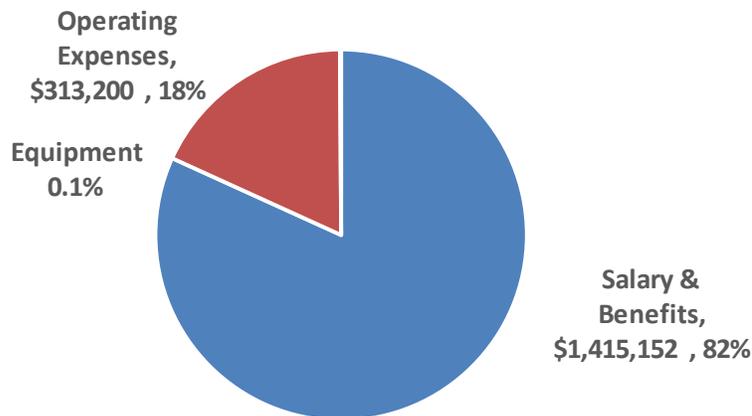
# Animal Services

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. To achieve our mission, we will strive to take a leadership role in promoting humane care for animals in the community, promote spay and neuter initiatives to reduce pet overpopulation, make every effort to reunite pets with their families, and promote efforts to increase pet retention.

## Fund Summary



## Department by Expenditure Type



**Total Budget: \$1,730,152**

**FTE Count: 24.35**

# Animal Services

## Animal Services History

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. This cost center shows the history of the animal services expenditures prior to the passage of the Proposition P use tax. In 2019, the City took over operations of the regional animal shelter.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 432,224	\$ 1,387,273	\$ -
Operating Expenses	\$ 614,057	\$ 330,230	\$ -
Equipment	\$ 15,215	\$ -	\$ -
<b>Total</b>	<b>\$ 1,061,496</b>	<b>\$ 1,717,503</b>	<b>\$ -</b>

<b><u>Program by Fund</u></b>			
General (002-4520)	\$ 1,061,496	\$ 1,717,503	\$ -

<b><u>Position Summary</u></b>			
FTE	5.50	24.60	0.00

# Animal Services

## Animal Services

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. This cost center provides basic animal services such as animal control through funding from the Health and Recreation levy (funds previously collected in the General Fund), and fees for services.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ 695,235
Operating Expenses	\$ -	\$ -	\$ 288,965
Equipment	\$ -	\$ -	\$ 1,800
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 986,000</b>

<b><u>Program by Fund</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Animal Services Fund (005-4705)	\$ -	\$ -	\$ 986,000

<b><u>Position Summary</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
FTE	0.00	0.00	9.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 344,182	Maint-Mobile Equip (CG)	\$ 20,729
Salaries-Temp & Part Time	\$ 117,498	Maintenance-Buildings	\$ 200
Overtime	\$ 35,000	Maintenance-Other	\$ 16,636
Retiree Health Insurance	\$ 2,616	Dues and Memberships	\$ 250
Worker Comp-Medical Costs	\$ 12,357	Training and Education	\$ 2,000
Longevity	\$ 1,683	Software and Comp Maintenance	\$ 2,500
FICA	\$ 39,616	Professional Services	\$ 81,000
LAGERS	\$ 80,559	Electricity	\$ 13,701
Health Insurance	\$ 54,587	Gas	\$ 8,000
Dental Insurance	\$ 2,289	Water	\$ 4,000
Life Insurance	\$ 570	Sewer	\$ 4,500
Long Term Disability	\$ 382	Solid Waste	\$ 1,000
Automobile Allowance	\$ 1,320	Other Services	\$ 6,324
Other Allowances	\$ 2,576	Office Supplies	\$ 2,000
Communication Services	\$ 2,100	Computer Software & Supplies	\$ 750
Overnight Travel & Meetings	\$ 500	Operating Supplies	\$ 59,980
Events and Meetings	\$ 3,000	Small Tools and Equipment	\$ 51,000
Printing and Binding	\$ 1,200	Motor Vehicle Fuels (CG)	\$ 7,235
Fees and Permits	\$ 360	Computer Equipment	\$ 1,800
		<b>Total</b>	<b>\$ 702,395</b>

\*Lawn care, vet services, kennel cleaning

\*Food, vaccinations, medications

\*Kennels, lab equipment

# Animal Services

## Animal Shelter

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. This cost center provides for the operations of the regional animal shelter through funding from the Proposition P use tax.

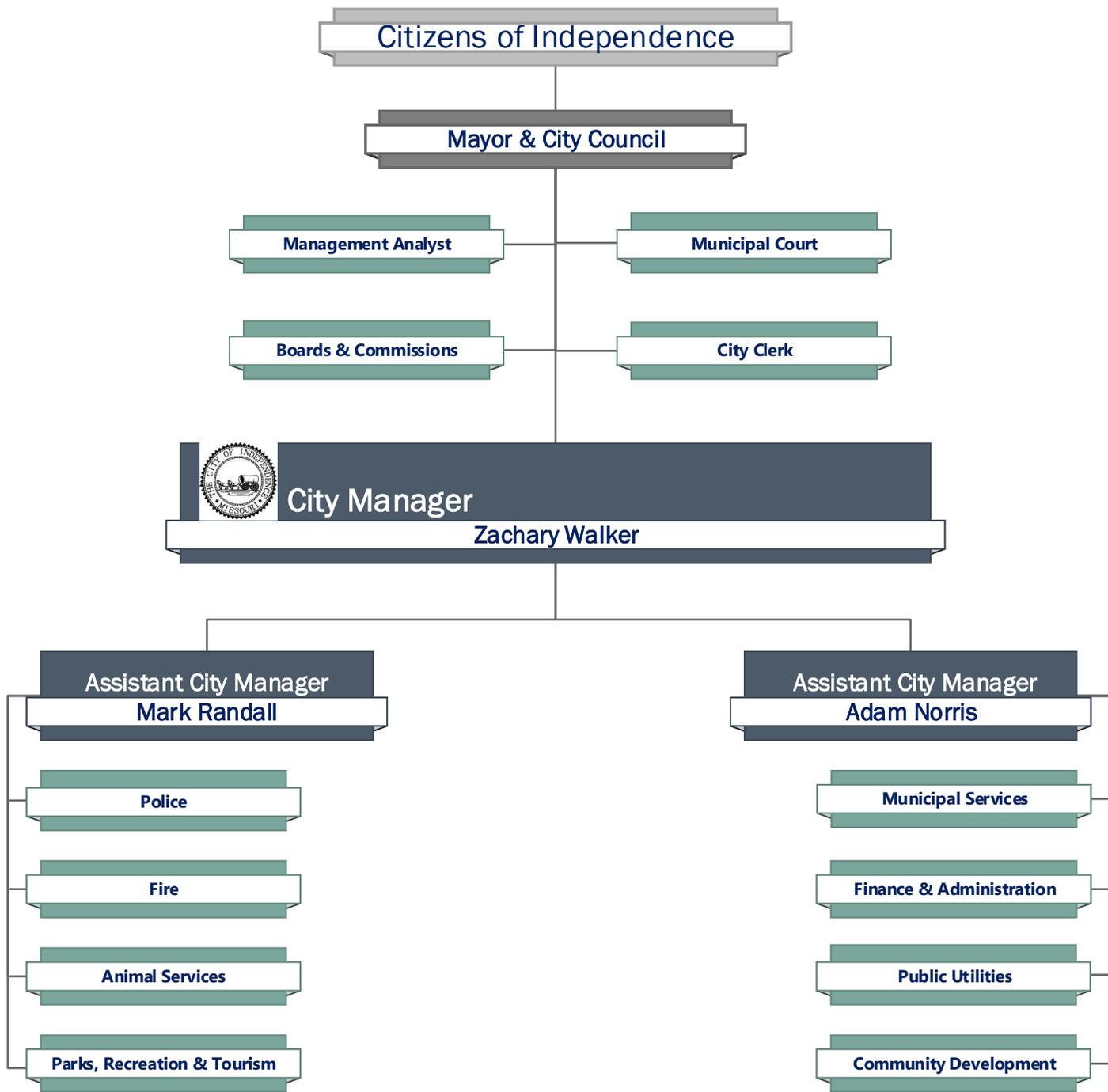
<u>Program by Expenditure Category</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
Salary & Benefits	\$ -	\$ -	\$ 719,917
Operating Expenses	\$ -	\$ -	\$ 24,235
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 744,152</b>

<u>Program by Fund</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
Animal Shelter Fund-Use Tax (010-4710)	\$ -	\$ -	\$ 744,152

<u>Position Summary</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
FTE	0.00	0.00	15.35

### Line Item Detail

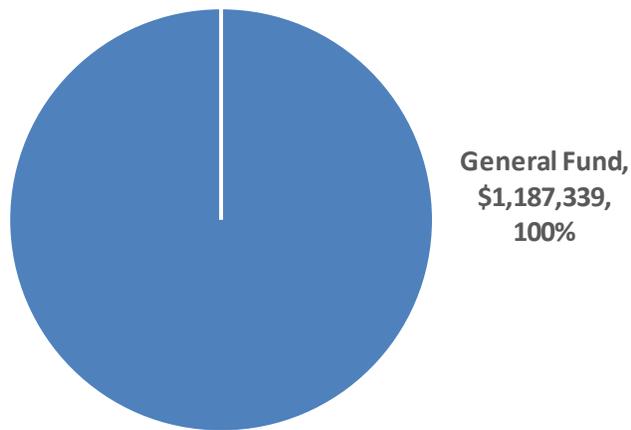
<u>Expenditure</u>	<u>FY 2020-21 Proposed</u>
Salaries-Regular Employees	\$ 484,735
Salaries-Temp & Part Time	\$ 94,187
FICA	\$ 44,218
LAGERS	\$ 69,743
Health Insurance	\$ 24,311
Dental Insurance	\$ 844
Life Insurance	\$ 772
Long Term Disability	\$ 567
Other Allowances	\$ 540
Operating Supplies	\$ 24,235 *Medications
<b>Total</b>	<b>\$ 744,152</b>



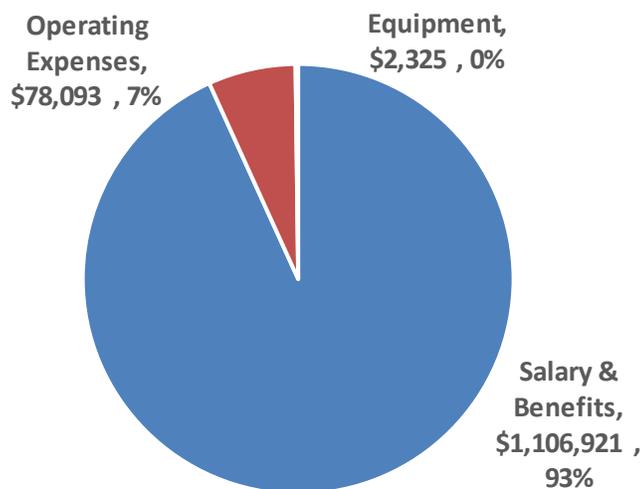
# Office of the City Manager

The City Manager is the Chief Administrative Officer of the City government, exercising direction over all municipal operations.

### Fund Summary



### Department by Expenditure Type



**Total Budget: \$1,187,339**

**FTE Count: 7.83**

# Office of the City Manager

## Office of the City Manager

The mission of the City Manager is to serve as the Chief Administrative Officer of the City government so that Mayor and City Council-directed policies are implemented and city services are delivered efficiently and effectively.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 852,635	\$ 891,624	\$ 830,007
Operating Expenses	\$ 74,248	\$ 60,650	\$ 63,618
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 926,883</b>	<b>\$ 952,274</b>	<b>\$ 893,625</b>

<u>Program by Fund</u>	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
General (002-4021)	\$ 926,883	\$ 952,274	\$ 893,625

<u>Position Summary</u>	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
FTE	6.00	6.00	4.50

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$566,372
Retiree Health Insurance	\$27,816
Worker Comp-Medical Costs	\$1,579
FICA	\$34,553
LAGERS	\$116,339
Health Insurance	\$60,178
Dental Insurance	\$2,257
Life Insurance	\$813
Long Term Disability	\$465
Automobile Allowance	\$17,715
Other Allowances	\$1,920
Communication Services	\$2,000
Overnight Travel & Meetings	\$3,500
Events and Meetings	\$16,350
Printing and Binding	\$1,000
Maintenance-Other	\$2,693
Dues and Memberships	\$4,500
Professional Services	\$30,000
Other Services	\$1,000
Office Supplies	\$1,000
Computer Software & Supplies	\$775
Operating Supplies	\$800
<b>Total</b>	<b>\$893,625</b>

\*Lobbying services

# Office of the City Manager

## Public Information Office

The mission of the PIO is to disseminate information on municipal programs and services and improve customer service through communication on multiple platforms, both internally and externally.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 204,185	\$ 261,769	\$ 276,914
Operating Expenses	\$ 54,687	\$ 36,354	\$ 14,475
Equipment	\$ 1,597		\$ 2,325
<b>Total</b>	<b>\$ 260,469</b>	<b>\$ 298,123</b>	<b>\$ 293,714</b>
<b><u>Program by Fund</u></b>			
General (002-4022)	\$ 260,469	\$ 298,123	\$ 293,714
<b><u>Position Summary</u></b>			
FTE	2.83	2.83	3.33

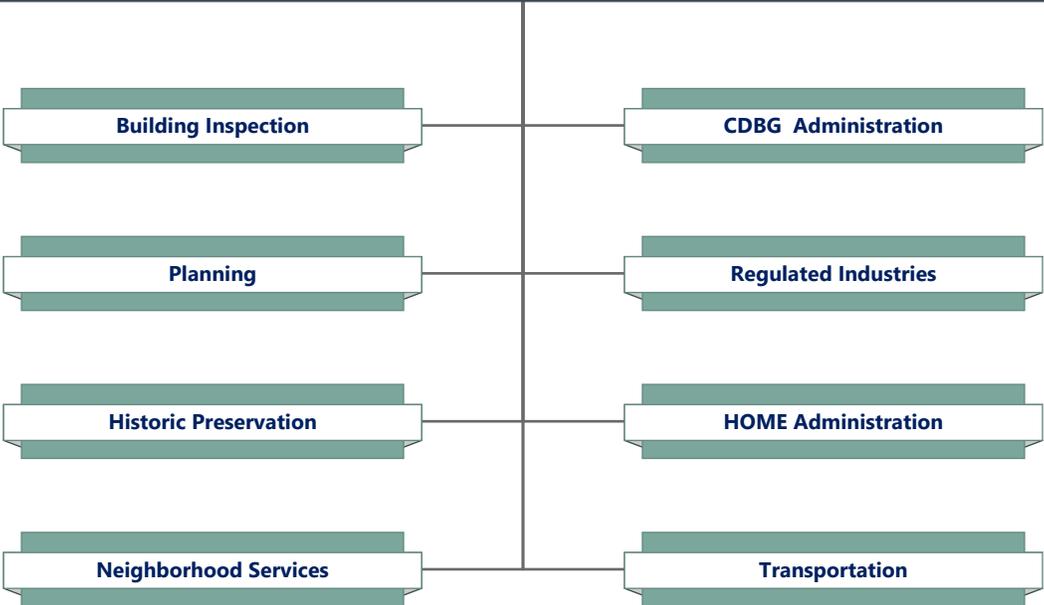
### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$195,747
Worker Comp-Medical Costs	\$37
FICA	\$16,359
LAGERS	\$37,911
Health Insurance	\$12,035
Dental Insurance	\$463
Life Insurance	\$225
Long Term Disability	\$159
Automobile Allowance	\$13,260
Other Allowances	\$718
Communication Services	\$6,288
Printing and Binding	\$4,870
Maintenance-Other	\$600
Dues and Memberships	\$430
Software & Comp Maintenance	\$937
Office Supplies	\$750
Operating Supplies	\$600
Computer Equipment	\$2,325
<b>Total</b>	<b>\$293,714</b>

# Community Development

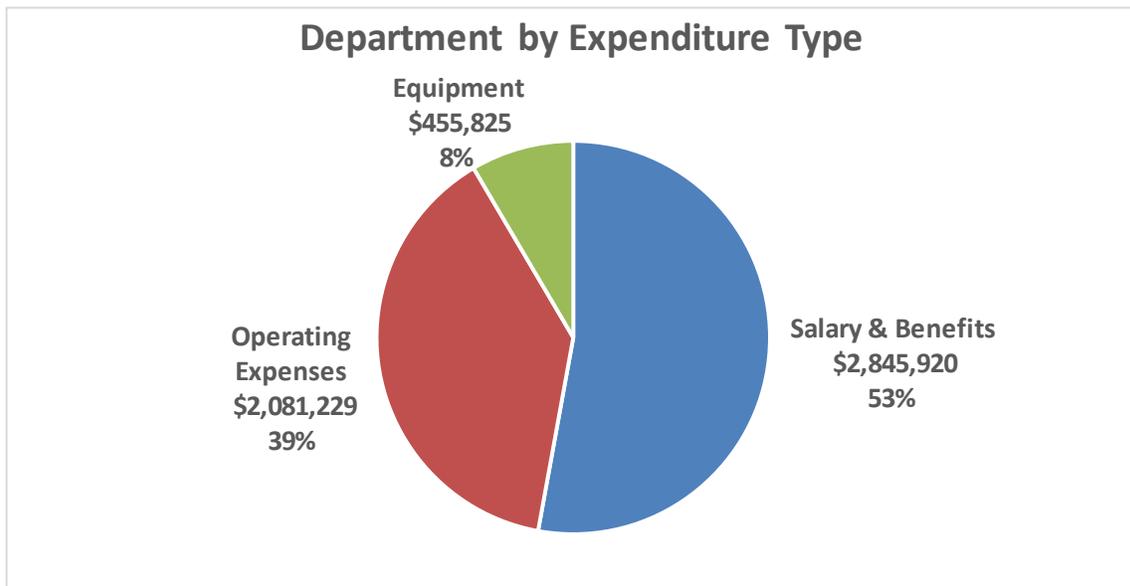
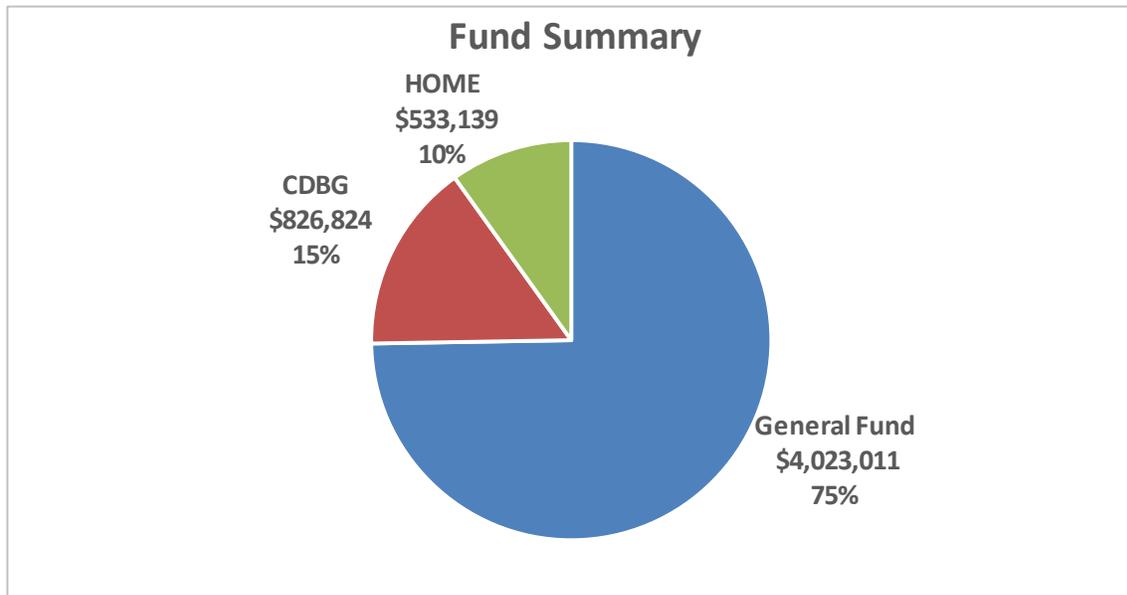


**Community Development & Planning Director**  
**Tom Scannell**



# Community Development

The purpose of the Community Development Department is to enhance the quality of life in Independence by encouraging public involvement in the planning and creation of quality places in which to live, work, and play.



**Total Budget: \$5,382,974**

**FTE Count: 37**

# Community Development Administration

The mission of Community Development Administration is to lead and direct development policy for the City so that safe, livable and sustainable environments are created and maintained.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 311,702	\$ 298,135	\$ 211,282
Operating Expenses	\$ 6,946	\$ 9,105	\$ 9,105
Equipment	\$ -	\$ -	\$ 16,275
<b>Total</b>	<b>\$ 318,648</b>	<b>\$ 307,240</b>	<b>\$ 236,662</b>
 <u>Program by Fund</u>			
General (002-4401)	\$ 318,648	\$ 307,240	\$ 236,662
 <u>Position Summary</u>			
FTE	2.4	2.3	1.7

## Line Item Detail

	FY 2020-21 Proposed
Salaries-Regular Employees	\$ 122,146
Retiree Health Insurance	\$ 10,464
Worker Comp-Medical Costs	\$ 3,555
FICA	\$ 11,259
LAGERS	\$ 30,518
Health Insurance	\$ 28,228
Dental Insurance	\$ 1,333
Life Insurance	\$ 222
Long Term Disability	\$ 157
Automobile Allowance	\$ 2,860
Other Allowances	\$ 540
Overnight Travel & Meetings	\$ 250
Events and Meetings	\$ 300
Printing and Binding	\$ 500
Insurance and Bonds	\$ 1,600
Maintenance-Other	\$ 3,700
Dues and Memberships	\$ 800
Training and Education	\$ 250
Office Supplies	\$ 1,505
Operating Supplies	\$ 200
Computer Equipment	\$ 16,275
<b>Total</b>	<b>\$ 236,662</b>

# Community Development Neighborhood Services

The Neighborhood Services Division works in partnership with citizens and businesses to promote and maintain a safe, healthy, and desirable living and working environment through the administration of the Property Maintenance, zoning, and right-of-way codes.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ 986,262	\$ 1,052,899	\$ 800,865
Operating Expenses	\$ 243,117	\$ 188,419	\$ 190,518
Equipment	\$ -	\$ 62,213	\$ -
<b>Total</b>	<b>\$1,229,379</b>	<b>\$1,303,531</b>	<b>\$ 991,383</b>
<b><u>Program by Fund</u></b>			
General (002-4411)	\$1,229,379	\$ 1,303,531	\$ 991,383
<b><u>Position Summary</u></b>			
FTE	10.92	10.92	10.75

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 536,511	
Retiree Health Insurance	\$ 7,848	
Worker Comp-Medical Costs	\$ 13,152	
FICA	\$ 41,726	
LAGERS	\$ 102,751	
Health Insurance	\$ 91,807	
Dental Insurance	\$ 3,608	
Life Insurance	\$ 772	
Long Term Disability	\$ 545	
Automobile Allowance	\$ 2,145	
Communication Services	\$ 7,000	
Printing and Binding	\$ 2,300	
Maint-Mobile Equip (CG)	\$ 17,260	
Maintenance-Other	\$ 14,220	
Dues and Memberships	\$ 500	
Training and Education	\$ 1,000	
Professional Services	\$ 132,447	*Property abatements
Other Services	\$ 588	
Office Supplies	\$ 1,000	
Computer Software & Supplies	\$ 6,500	
Operating Supplies	\$ 2,900	
Motor Vehicle Fuels (CG)	\$ 4,803	
<b>Total</b>	<b>\$ 991,383</b>	

# Community Development Planning/Development Engineering

The mission of the Planning Division is to articulate and maintain the community's vision, values, and priorities by maintaining and updating the Comprehensive Plan, as well as enforcing the Unified Development Ordinance to ensure an attractive, safe, and functional built environment.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 370,950	\$ 396,702	\$ 601,456
Operating Expenses	\$ 18,768	\$ 22,975	\$ 27,115
Equipment	\$ 4,374	\$ -	\$ -
<b>Total</b>	<b>\$ 394,092</b>	<b>\$ 419,677</b>	<b>\$ 628,571</b>
<u>Program by Fund</u>			
General (002-4412)	\$ 394,092	\$ 419,677	\$ 628,571
<u>Position Summary</u>			
FTE	4.00	4.00	8.70

## Line Item Detail

Expenditure	FY 2020-21 Proposed		
Salaries-Regular Employees	\$ 652,944	Major Changes: 5 development engineering FTE transferred from Public Works to streamline development process	
Retiree Health Insurance	\$ 11,136		
Worker Comp-Medical Costs	\$ 3,910		
FICA	\$ 20,961		
LAGERS	\$ 56,687		
Health Insurance	\$ 49,875		
Dental Insurance	\$ 1,948		
Life Insurance	\$ 419		
Long Term Disability	\$ 296		
Employee Allowances	\$ 2,860		
Other Allowances	\$ 420		
Pers Ser Charged to Projects	\$ (200,000)		*Time charged to capital projects
Events and Meetings	\$ 600		
Advertising & Public Notice	\$ 6,000		
Printing and Binding	\$ 2,000		
Maintenance-Other	\$ 13,180		
Dues and Memberships	\$ 1,500		
Training and Education	\$ 750		
Mileage & Parking Reimb	\$ 660		
Office Supplies	\$ 1,500		
Operating Supplies	\$ 925		
<b>Total</b>	<b>\$ 628,571</b>		

# Community Development Transportation

The purpose of the Transportation function is to provide a rider-focused transit system that provides access to employment, health, educational and social destinations through a fixed route system and paratransit program.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,661,582	\$ 1,865,933	\$ 896,230
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,661,582</b>	<b>\$ 1,865,933</b>	<b>\$ 896,230</b>
<b><u>Program by Fund</u></b>			
General (002-4414)	\$ 1,661,582	\$ 1,865,933	\$ 896,230
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Professional Services	\$ 884,883
Electricity	\$ 4,147
Water	\$ 3,200
Sewer	\$ 4,000
<b>Total</b>	<b>\$ 896,230</b>

Major Changes: elimination of fixed-route IndeBus service

# Community Development Historic Preservation

The Historic Preservation Division assists in cultivating diverse and sustainable places by encouraging community-wide preservation of our irreplaceable, historic built and natural environments through proactive preservation planning, public engagement, and reinvestment in traditional building stock.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 54,362	\$ 57,268	\$ 22,903
Operating Expenses	\$ 5,152	\$ 9,010	\$ 8,310
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 59,514</b>	<b>\$ 66,278</b>	<b>\$ 31,213</b>
<u>Program by Fund</u>			
General (002-4420)	\$ 59,514	\$ 66,278	\$ 31,213
<u>Position Summary</u>			
FTE	0.5	0.5	0.25

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>
	<b>Proposed</b>
Salaries-Regular Employees	\$ 12,009
Worker Comp-Medical Costs	\$ 1,422
FICA	\$ 1,040
LAGERS	\$ 3,078
Health Insurance	\$ 4,992
Dental Insurance	\$ 113
Life Insurance	\$ 23
Long Term Disability	\$ 16
Other Allowances	\$ 210
Overnight Travel & Meetings	\$ 500
Events and Meetings	\$ 500
Advertising & Public Notice	\$ 500
Dues and Memberships	\$ 200
Training and Education	\$ 2,200
Professional Services	\$ 4,000
Operating Supplies	\$ 410
<b>Total</b>	<b>\$ 31,213</b>

# Community Development

## Building Inspections

The Building Inspections Division enhances the quality of life in Independence by ensuring that buildings, structures, and properties are constructed, utilized, and maintained in a manner that reduces the risk to public health, and ensures the safety, welfare, and trust of citizens, business owners, and visitors in all elements of construction throughout the City.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 448,421	\$ 530,097	\$ 585,166
Operating Expenses	\$ 223,350	\$ 165,493	\$ 164,912
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 671,770</b>	<b>\$ 695,590</b>	<b>\$ 750,078</b>
<u>Program by Fund</u>			
General (002-4431)	\$ 671,770	\$ 695,590	\$ 750,078
<u>Position Summary</u>			
FTE	7.0	7.0	8.0

### Line Item Detail

	FY 2020-21	
<b>Expenditure</b>	<b>Proposed</b>	
Salaries-Regular Employees	\$ 374,993	
Retiree Health Insurance	\$ 20,160	
Worker Comp-Medical Costs	\$ 6,398	
FICA	\$ 27,581	
LAGERS	\$ 74,518	
Health Insurance	\$ 77,719	
Dental Insurance	\$ 2,969	
Life Insurance	\$ 485	
Long Term Disability	\$ 343	
Communication Services	\$ 2,000	
Overnight Travel & Meetings	\$ 250	
Events and Meetings	\$ 250	
Printing and Binding	\$ 150	
Fees and Permits	\$ 2,000	
Maint-Mobile Equip (CG)	\$ 11,053	
Maintenance-Other	\$ 10,780	
Dues and Memberships	\$ 500	
Training and Education	\$ 2,000	
Professional Services	\$ 128,810	*Demolition of dangerous buildings
Office Supplies	\$ 2,000	
Motor Vehicle Fuels (CG)	\$ 5,119	
<b>Total</b>	<b>\$ 750,078</b>	

# Community Development Regulated Industries

The purpose of Regulated Industries is to issue licenses and permits to businesses and to inspect said businesses for compliance with City ordinances so that safe, healthy and livable environments are maintained.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ 579,247	\$ 572,559	\$ 448,827
Operating Expenses	\$ 40,737	\$ 42,892	\$ 40,047
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 619,984</b>	<b>\$ 615,451</b>	<b>\$ 488,874</b>
<b><u>Program by Fund</u></b>			
General (002-4460)	\$ 619,984	\$ 615,451	\$ 488,874
<b><u>Position Summary</u></b>			
FTE	9.23	9.00	7.00

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 328,606	
Overtime	\$ 1,800	
Retiree Health Insurance	\$ 14,424	
Worker Comp-Medical Costs	\$ 7,109	
FICA	\$ 23,760	
LAGERS	\$ 63,501	
Health Insurance	\$ 59,899	
Dental Insurance	\$ 2,272	
Life Insurance	\$ 404	
Long Term Disability	\$ 286	
Other Allowances	\$ 420	
Pers Ser Charged to Projects	\$ (53,654)	*Charge to Customer Service
Communication Services	\$ 2,400	for cashiering services
Events and Meetings	\$ 500	
Printing and Binding	\$ 1,500	
Maint-Mobile Equip (CG)	\$ 9,087	
Maint-Mobile Equip (Other)	\$ 135	
Maintenance-Other	\$ 17,780	
Office Supplies	\$ 4,300	
Computer Software & Supplies	\$ 1,000	
Operating Supplies	\$ 2,000	
Motor Vehicle Fuels (CG)	\$ 1,345	
<b>Total</b>	<b>\$ 488,874</b>	

# Community Development Community Development Block Grant

The mission of the Community Development Block Grant (CDBG) Program is to improve the quality of life of very low, low, and moderate income residents living in Independence by providing for the availability, affordability, and sustainability of suitable living environments, decent housing, and economic opportunities.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ 104,371	\$ 121,957	\$ 110,729
Operating Expenses	\$ 414,894	\$ 730,953	\$ 714,295
Equipment	\$ -	\$ -	\$ 1,800
<b>Total</b>	<b>\$ 519,265</b>	<b>\$ 852,910</b>	<b>\$ 826,824</b>

<b><u>Program by Fund</u></b>			
Community Development Block Grant (008)	\$ 519,265	\$ 852,910	\$ 826,824

<b><u>Position Summary</u></b>			
FTE	1.4	1.5	0.3

# Community Development HOME Grant

The purpose of the HOME Investment Partnerships Program is to improve the quality of life in Independence by addressing the unmet housing needs of very low, low, and moderate income persons.

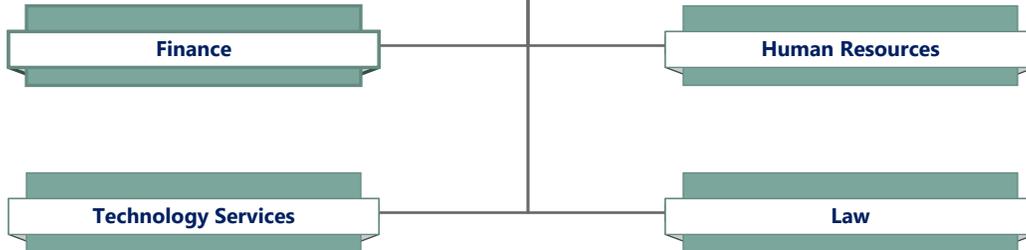
	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 18,289	\$ 39,961	\$ 64,692
Operating Expenses	\$ 8,895	\$ 53,548	\$ 30,697
Equipment	\$ 166,891	\$ 436,850	\$ 437,750
<b>Total</b>	<b>\$ 194,076</b>	<b>\$ 530,359</b>	<b>\$ 533,139</b>
 <b><u>Program by Fund</u></b>			
HOME (009)	\$ 194,076	\$ 530,359	\$ 533,139
 <b><u>Position Summary</u></b>			
FTE	0.5	0.4	0.30

# Finance & Administration



Finance & Administration Director

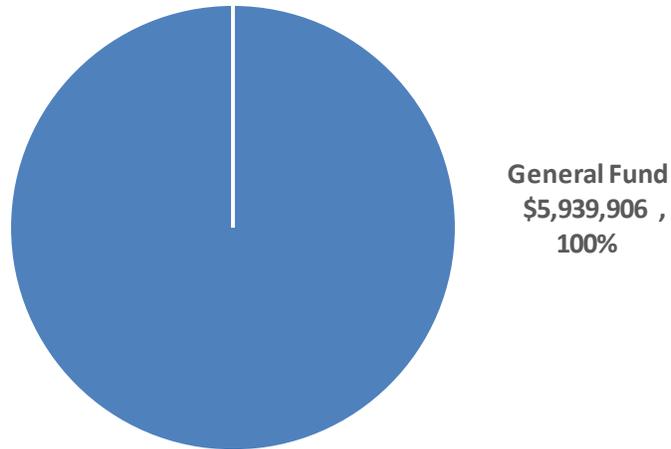
Bryan Kidney



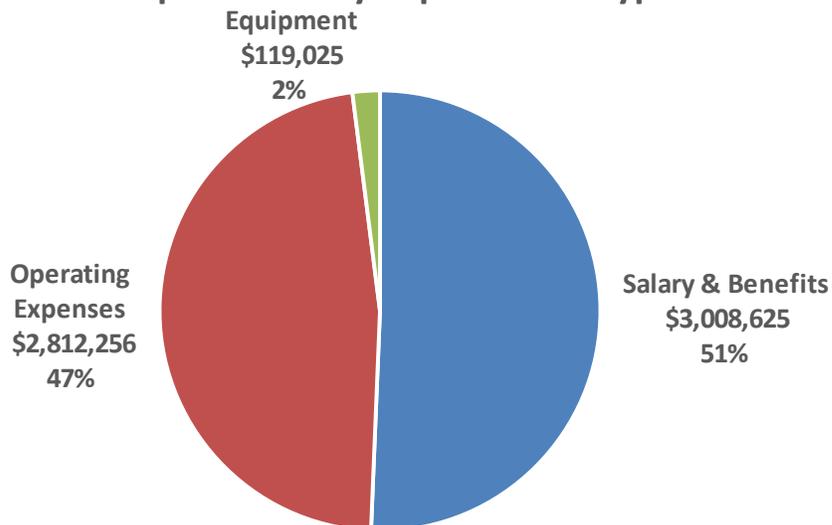
# Finance & Administration

The Finance & Administration Department is responsible for the administration of all financial affairs of the City, as well as the Human Resources, Law, and Technology Services functions.

### Fund Summary



### Department by Expenditure Type



**Total Budget: \$5,939,906**

**FTE Count: 32.25**

# Finance & Administration

## Administration

The mission of Finance Administration is to provide leadership and direction for the City's financial duties and responsibilities so that all financial assets of the City are protected.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 292,548	\$ 443,717	\$ 482,528
Operating Expenses	\$ 12,518	\$ 18,500	\$ 18,000
Equipment	\$ 3,422	\$ -	\$ 4,375
<b>Total</b>	<b>\$ 308,488</b>	<b>\$ 462,217</b>	<b>\$ 504,903</b>
<b><u>Program by Fund</u></b>			
General (002-4201)	\$ 308,488	\$ 462,217	\$ 504,903
<b><u>Position Summary</u></b>			
FTE	4.0	4.0	4.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 331,450
Retiree Health Insurance	\$ 22,140
Worker Comp-Medical Costs	\$ 853
FICA	\$ 26,816
LAGERS	\$ 64,851
Health Insurance	\$ 27,789
Dental Insurance	\$ 1,269
Life Insurance	\$ 499
Long Term Disability	\$ 255
Deferred Compensation Ben	\$ 3,206
Automobile Allowance	\$ 2,860
Other Allowances	\$ 540
Overnight Travel & Meetings	\$ 4,250
Events and Meetings	\$ 250
Printing and Binding	\$ 250
Insurance and Bonds	\$ 7,000
Dues and Memberships	\$ 1,000
Training and Education	\$ 500
Software and Comp Maintenance	\$ 320
Professional Services	\$ 650
Other Services	\$ 175
Office Supplies	\$ 2,000
Computer Software & Supplies	\$ 400
Operating Supplies	\$ 1,205
Computer Equipment	\$ 4,375
<b>Total</b>	<b>\$ 504,903</b>

# Finance & Administration

## Accounts

The mission of Accounts is to maintain the accounting records for all of the City's operations and component units so that the records meet all governmental accounting standards and the annual independent audit is completed.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 870,302	\$ 768,553	\$ 669,247
Operating Expenses	\$ 380,289	\$ 465,000	\$ 376,608
Equipment	\$ 40	\$ 9,000	\$ 2,000
<b>Total</b>	<b>\$ 1,250,631</b>	<b>\$ 1,242,553</b>	<b>\$ 1,047,855</b>
<b><u>Program by Fund</u></b>			
General (002-4210)	\$ 1,250,631	\$ 1,242,553	\$ 1,047,855
<b><u>Position Summary</u></b>			
FTE	9.15	8.00	8.00

### Line Item Detail

	FY 2020-21
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 440,882
Salaries-Temp & Part Time	\$ 8,000
Overtime	\$ 10,000
Retiree Health Insurance	\$ 50,628
Worker Comp-Medical Costs	\$ 2,047
FICA	\$ 33,640
LAGERS	\$ 79,966
Health Insurance	\$ 40,646
Dental Insurance	\$ 1,908
Life Insurance	\$ 651
Long Term Disability	\$ 459
Other Allowances	\$ 420
Printing and Binding	\$ 1,000
Maintenance-Other	\$ 2,400
Training and Education	\$ 4,000
Software and Comp Maintenance	\$ 8,720
Professional Services	\$ 319,262
Rental of Equip. & Vehicles	\$ 7,200
Other Services	\$ 27,926
Office Supplies	\$ 1,000
Operating Supplies	\$ 5,100
Computer Equipment	\$ 2,000
<b>Total</b>	<b>\$ 1,047,855</b>

\*Audit, CAFR review, assessments

\*Bank and credit card fees

# Finance & Administration

## City Hall Cashiering

The purpose of City Hall Cashiering is to collect electric, water, sewer and natural gas bill payments from walk-in customers at City Hall. This function has been absorbed by staff in Community Development and Finance.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 52,880	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 52,880</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Program by Fund</u>			
Water (040-4217)	\$ 52,880	\$ -	\$ -
<u>Position Summary</u>			
FTE	0.85	0.00	0.0

# Finance & Administration

## City Memberships

The purpose of City Memberships is to provide funding for various civic, government, and economic development partnerships that are not department-specific.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 44	\$ -	
Operating Expenses	\$ 208,447	\$ 177,500	\$ 177,500
Equipment	\$ -	\$ -	
<b>Total</b>	<b>\$ 208,491</b>	<b>\$ 177,500</b>	<b>\$ 177,500</b>
<b><u>Program by Fund</u></b>			
General (002-4205)	\$ 208,491	\$ 177,500	\$ 177,500
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Overnight Travel & Meetings	\$ 1,000	
Events and Meetings	\$ 37,000	*Employee Engagement Committee, table purchases, volunteer breakfast, etc.
Dues and Memberships	\$ 118,500	*Chamber, NLC, KCADC, Santa-Cali-Gon, etc.
Professional Services	\$ 20,000	
Other Services	\$ 1,000	
<b>Total</b>	<b>\$ 177,500</b>	

# Finance

## Copy and Mailing Center

The mission of the Copy and Mailing Center is to provide centralized postal services and mail delivery to City departments.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 75,686	\$ 75,716	\$ 17,766
Operating Expenses	\$ 77,969	\$ 83,500	\$ 80,000
Equipment	\$ -	\$ -	
<b>Total</b>	<b>\$ 153,656</b>	<b>\$ 159,216</b>	<b>\$ 97,766</b>
<b><u>Program by Fund</u></b>			
General (002-4270)	\$ 153,656	\$ 159,216	\$ 97,766
<b><u>Position Summary</u></b>			
FTE	0.6	1.5	0.5

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Temp & Part Time	\$ 16,485
FICA	\$ 1,261
Life Insurance	\$ 3
Long Term Disability	\$ 17
Mailing and Shipping	\$ 80,000
<b>Total</b>	<b>\$ 97,766</b>

Major Changes: Outsourcing of utility bill printing; eliminate Mail/Copy Center Operator

# Finance & Administration

## Procurement

The mission of Purchasing is to provide a centralized system for the purchase of goods and services by City Departments in accordance with all legal requirements and ethical standards.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 281,187	\$ 285,461	\$ 157,065
Operating Expenses	\$ 8,381	\$ 67,543	\$ 13,290
Equipment	\$ -	\$ -	\$ 1,000
<b>Total</b>	<b>\$ 289,568</b>	<b>\$ 353,004</b>	<b>\$ 171,355</b>
<b><u>Program by Fund</u></b>			
General (002-4240)	\$ 289,568	\$ 353,004	\$ 171,355
<b><u>Position Summary</u></b>			
FTE	3.63	3.00	2.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 95,015
Retiree Health Insurance	\$ 2,616
Worker Comp-Medical Costs	\$ 853
FICA	\$ 6,755
LAGERS	\$ 18,881
Health Insurance	\$ 31,429
Dental Insurance	\$ 1,278
Life Insurance	\$ 140
Long Term Disability	\$ 98
Printing and Binding	\$ 4,000
Dues and Memberships	\$ 825
Training and Education	\$ 5,595
Software and Comp Maintenance	\$ 1,870
Office Supplies	\$ 500
Operating Supplies	\$ 500
Computer Equipment	\$ 1,000
<b>Total</b>	<b>\$ 171,355</b>

Major Changes: Procurement  
 Manager position eliminated in FY20  
 mid-year budget amendment related  
 to retiree health insurance

# Finance & Administration

## Risk Management 4260

The mission of Risk Management is to manage insurance programs that safeguard the City's financial, human resource, and capital assets.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ 79,315	\$ 26,697	\$ -
Operating Expenses	\$ 983,474	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,062,789</b>	<b>\$ 26,697</b>	<b>\$ -</b>

<u>Program by Fund</u>	FY 2018-19	FY 2019-20	FY 2020-21
General (002-4260)	\$ 1,062,789	\$ 26,697	\$ -
Risk Management (093-4293)	\$ -	\$ -	\$ -

<u>Position Summary</u>	FY 2018-19	FY 2019-20	FY 2020-21
FTE	1.0	0.5	0.0

**Major Changes:**

- .5 FTE eliminated in FY20 mid-year budget amendment related to retiree health insurance
- Risk Management charges are now included in the Risk Management fund, which is an internal service fund that charges out to each department budget

# Finance & Administration

## Human Resources

The mission of Human Resources is to establish and administer personnel policies for City employees so that the City is in compliance with equal employment opportunity, City Charter, and federal, state, and local rules and regulations governing employment.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ 480,911	\$ 573,085	\$ 474,142
Operating Expenses	\$ 167,551	\$ 171,114	\$ 200,698
Equipment	\$ -	\$ -	\$ 3,875
<b>Total</b>	<b>\$ 648,462</b>	<b>\$ 744,199</b>	<b>\$ 678,715</b>
<b><u>Program by Fund</u></b>			
General (002-4230)	\$ 648,462	\$ 744,199	\$ 678,715
<b><u>Position Summary</u></b>			
FTE	5.00	5.00	4.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 312,020	
Retiree Health Insurance	\$ 14,076	
Worker Comp-Medical Costs	\$ 597	
FICA	\$ 23,177	
LAGERS	\$ 62,444	
Health Insurance	\$ 26,647	
Dental Insurance	\$ 2,116	
Life Insurance	\$ 461	
Long Term Disability	\$ 324	
Other Employee Benefits	\$ 30,000	*Drug screens/pre-employment tests
Automobile Allowance	\$ 1,320	
Other Allowances	\$ 960	
Mailing and Shipping	\$ 100	
Overnight Travel & Meetings	\$ 3,000	
Events and Meetings	\$ 50	
Printing and Binding	\$ 100	
Insurance and Bonds	\$ 300	
Maintenance-Other	\$ 2,774	
Dues and Memberships	\$ 900	
Training and Education	\$ 36,450	*Tuition reimbursement, city-wide training
Mileage & Parking Reimb	\$ 200	
Professional Services	\$ 150,000	*Employee wellness (reimbursed by Cigna)
Other Services	\$ 150	
Office Supplies	\$ 2,000	
Computer Software & Supplies	\$ 3,924	
Operating Supplies	\$ 750	
Computer Equipment	\$ 3,875	
<b>Total</b>	<b>\$ 678,715</b>	

Major Changes: HR Assistant position eliminated in FY20 mid-year budget amendment related to retiree health insurance

# Finance & Administration

## Law

To conduct and carry on all civil suits, actions, and proceedings; draft or review proposed City ordinances and amendments; and, prepare or officially approve as to form all contracts, deeds, bonds, and other documents.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 769,168	\$ 161,397	\$ 207,025
Operating Expenses	\$ 200,365	\$ 454,941	\$ 453,501
Equipment	\$ 304	\$ 7,150	\$ 775
<b>Total</b>	<b>\$ 969,838</b>	<b>\$ 623,488</b>	<b>\$ 661,301</b>
<b><u>Program by Fund</u></b>			
General (002-4100)	\$ 969,838	\$ 623,488	\$ 661,301
Grants (015-4150)	\$ 27,992	\$ -	\$ -
<b><u>Position Summary</u></b>			
FTE	5.75	2.00	1.50

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 98,929	
Retiree Health Insurance	\$ 22,140	
Worker Comp-Medical Costs	\$ 977	
FICA	\$ 16,106	
LAGERS	\$ 41,955	
Health Insurance	\$ 25,758	
Dental Insurance	\$ 630	
Life Insurance	\$ 310	
Long Term Disability	\$ 220	
Mailing and Shipping	\$ 100	
Communication Services	\$ 975	
Overnight Travel & Meetings	\$ 2,065	
Events and Meetings	\$ 100	
Printing and Binding	\$ 75	
Maintenance-Other	\$ 60	
Dues and Memberships	\$ 2,990	
Training and Education	\$ 3,500	
Mileage & Parking Reimb	\$ 300	
Professional Services	\$ 418,741	*Outside counsel, settlement fees
Other Services	\$ 270	
Office Supplies	\$ 775	
Computer Software & Supplies	\$ 25	
Operating Supplies	\$ 23,375	*Law library
Small Tools and Equipment	\$ 150	
Computer Equipment	\$ 775	
<b>Total</b>	<b>\$ 661,301</b>	

# Finance & Administration

## Technology Services

The mission of Technology Services is to provide information technology services to all City departments so that City employees have effective and efficient hardware and software to use and that systems and data are secure.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 1,414,375	\$ 1,241,121	\$ 1,000,852
Operating Expenses	\$ 229,160	\$ 384,500	\$ 770,566
Equipment	\$ 82,154	\$ 107,000	\$ 107,000
<b>Total</b>	<b>\$ 1,725,689</b>	<b>\$ 1,732,621</b>	<b>\$ 1,878,418</b>
<b><u>Program by Fund</u></b>			
General (002-4220)	\$ 1,725,689	\$ 1,732,621	\$ 1,878,418
<b><u>Position Summary</u></b>			
FTE	13.5	13.00	11.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 682,072	
Retiree Health Insurance	\$ 41,304	
Worker Comp-Medical Costs	\$ 4,180	
FICA	\$ 56,625	
LAGERS	\$ 106,864	
Health Insurance	\$ 101,828	
Dental Insurance	\$ 3,310	
Life Insurance	\$ 662	
Long Term Disability	\$ 471	
Automobile Allowance	\$ 4,180	
Other Allowances	\$ 3,356	
Communication Services	\$ 2,000	
Printing and Binding	\$ 3,500	
Maintenance-Other	\$ 652,066	*Annual software maintenance fees, payment to ERP Fund
Training and Education	\$ 7,000	
Mileage & Parking Reimb	\$ 2,500	
Professional Services	\$ 100,000	*Software development, cyber security
Office Supplies	\$ 1,000	
Operating Supplies	\$ 2,500	
Computer Equipment	\$ 107,000	
<b>Total</b>	<b>\$ 1,878,418</b>	

Major Changes:  
 -1 Computer Operations position eliminated  
 -Payment to ERP Fund (Munis & GIS/Cityworks Team)

# Finance & Administration

## Voice and Data Systems

The mission of Voice and Data Systems is to maintain the telephone trunk system for land line telephones, radios, and to provide internet connectivity to City Departments so that modern communication can exist.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ -	\$ -	
Operating Expenses	\$ 507,626	\$ 286,325	\$ 722,093
Equipment	\$ -	\$ -	
<b>Total</b>	<b>\$ 507,626</b>	<b>\$ 286,325</b>	<b>\$ 722,093</b>
<b><u>Program by Fund</u></b>			
General (002-4221)	\$ 507,626	\$ 286,325	\$ 722,093
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Communication Services	\$ 392,790	*Phones, cable, internet
Maintenance-Other	\$ 320,000	*Radio system maintenance (reimbursed through fees)
Interest	\$ 9,303	
<b>Total</b>	<b>\$ 722,093</b>	

# Fire



**Fire Chief**

**Doug Short**

**Emergency Medical Services**

**Emergency Preparedness**

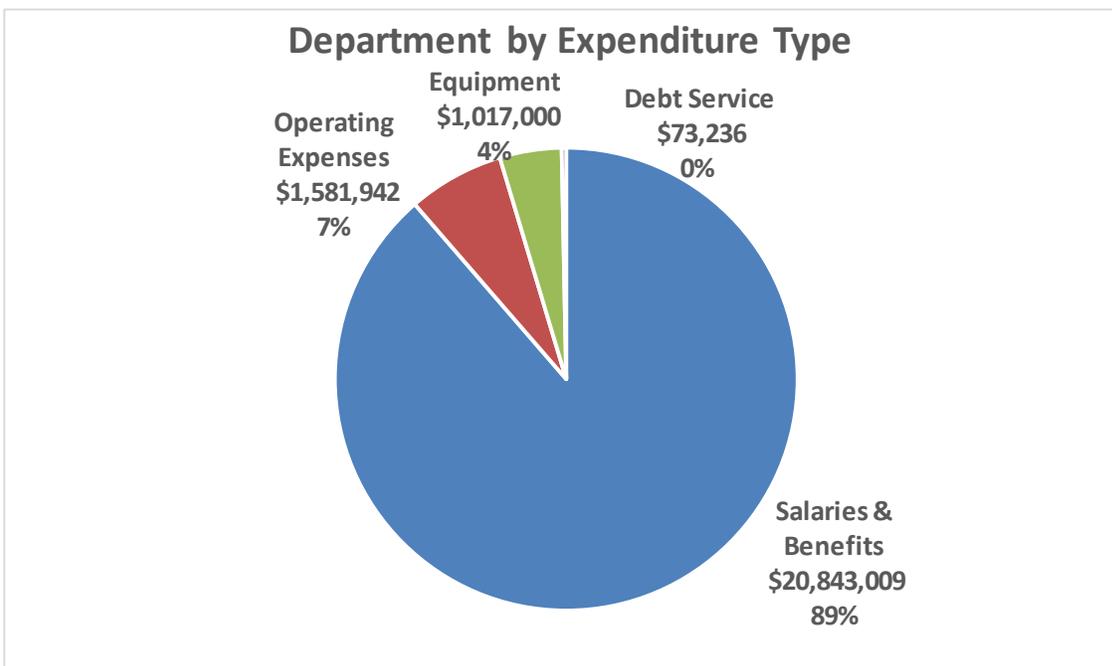
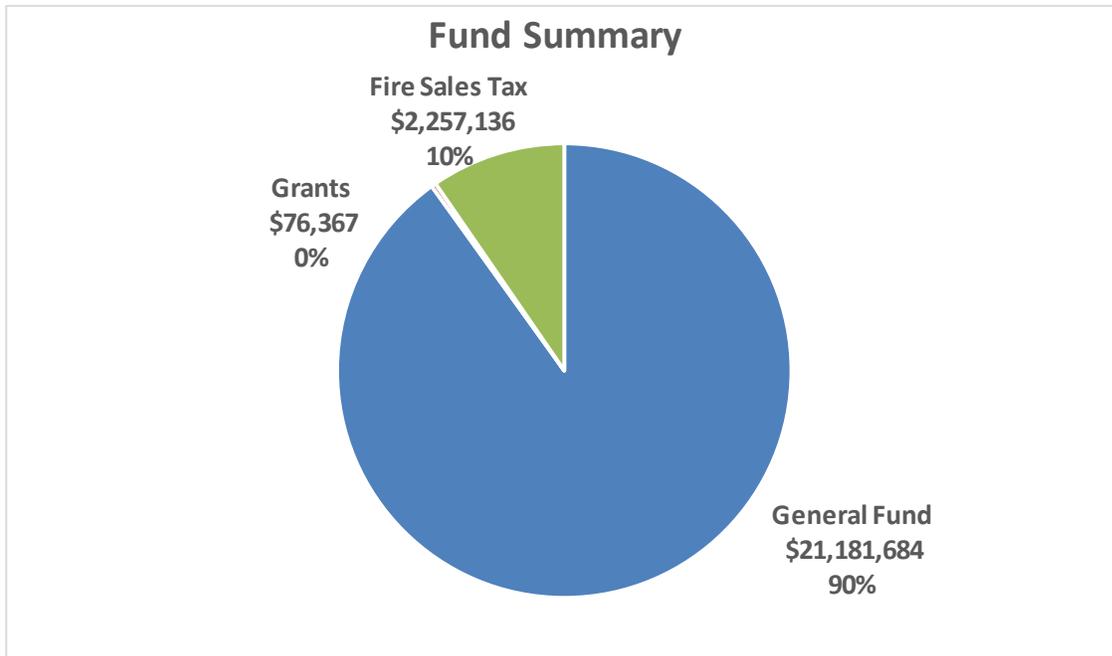
**Fire Operations**

**Fire Prevention**

**Training/Professional Development**

# Fire

The mission of the Fire Department is to prevent and extinguish fires, serve as first responder for basic and advanced life support in medical emergencies and to be the lead agency for emergency preparation so that the safety, health and property of residents is protected.



**Total Budget: \$23,515,187**

**FTE Count: 176.5**

# Fire Administration

The Administration Division is responsible for the overall management of the department, and ensures that strategic goals and objectives meet the visions and mission of the department as a whole.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 346,668	\$ 340,382	\$ 340,849
Operating Expenses	\$ 349,423	\$ 286,581	\$ 314,205
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 696,091</b>	<b>\$ 626,963</b>	<b>\$ 655,054</b>
<b><u>Program by Fund</u></b>			
General (002-4611)	\$ 696,091	\$ 626,963	\$ 655,054
<b><u>Position Summary</u></b>			
FTE	3.0	3.0	3.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 212,347
Retiree Health Insurance	\$ 22,140
Worker Comp-Medical Costs	\$ 11,508
FICA	\$ 15,774
LAGERS	\$ 42,730
Health Insurance	\$ 33,388
Dental Insurance	\$ 1,709
Life Insurance	\$ 312
Long Term Disability	\$ 221
Clothing Uniform Allowance	\$ 720
Mailing and Shipping	\$ 250
Communication Services	\$ 23,000
Events and Meetings	\$ 2,000
Advertising & Public Notice	\$ 250
Insurance and Bonds	\$ 40,000
Maint-Mobile Equip (CG)	\$ 3,908
Maintenance-Other	\$ 500
Dues and Memberships	\$ 3,200
Professional Services	\$ 7,000
Electricity	\$ 132,832
Gas	\$ 27,000
Water	\$ 40,000
Sewer	\$ 10,500
Solid Waste	\$ 1,200
Other Services	\$ 10,000
Office Supplies	\$ 7,900
Operating Supplies	\$ 2,700
Motor Vehicle Fuels (CG)	\$ 1,965
<b>Total</b>	<b>\$ 655,054</b>

# Fire

## Fire Operations

The mission of the Fire Operations Division is to serve the emergent needs of the community with response to emergency medical calls, fires, explosions, bomb threats, vehicle accidents, homeland security terrorism, hazardous chemical spills, and other emergency calls.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 19,353,139	\$ 18,766,380	\$ 18,915,378
Operating Expenses	\$ 402,968	\$ 354,628	\$ 368,500
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 19,756,107</b>	<b>\$ 19,121,008</b>	<b>\$ 19,283,878</b>
<u>Program by Fund</u>			
General (002-4621)	\$ 19,756,107	\$ 19,121,008	\$ 19,283,878
<u>Position Summary</u>			
FTE	159.50	159.50	162.50

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 11,188,516	
Overtime	\$ 250,000	
Other Pay Types	\$ 800,000	
Retiree Health Insurance	\$ 562,032	
Worker Comp-Medical Costs	\$ 1,047,222	
FICA	\$ 798,182	
LAGERS	\$ 2,199,595	
Health Insurance	\$ 2,051,728	
Dental Insurance	\$ 75,737	
Life Insurance	\$ 14,691	
Long Term Disability	\$ 10,415	
Clothing Uniform Allowance	\$ 102,960	
Pers Ser Charged to Projects	\$ (185,700)	*Training time charged to sales tax
Maint-Mobile Equip (CG)	\$ 226,536	
Maintenance-Other	\$ 24,405	
Operating Supplies	\$ 12,500	
Motor Vehicle Fuels (CG)	\$ 102,059	
Motor Vehicle Fuels (Other)	\$ 3,000	
<b>Total</b>	<b>\$ 19,283,878</b>	

# Fire

## Emergency Medical Services

The Emergency Medical Services (EMS) and Wellness Division is responsible for the training and operation of emergency medical services to ensure firefighters are able to provide basic and advanced life support measures to the citizens.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 145,473	\$ 156,128	\$ 154,937
Operating Expenses	\$ 70,141	\$ 65,674	\$ 66,708
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 215,614</b>	<b>\$ 221,802</b>	<b>\$ 221,645</b>
<b><u>Program by Fund</u></b>			
General (002-4622)	\$ 215,614	\$ 221,802	\$ 221,645
<b><u>Position Summary</u></b>			
FTE	1.00	1.00	1.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 100,841	
Retiree Health Insurance	\$ 2,616	
Worker Comp-Medical Costs	\$ 11,508	
FICA	\$ 7,248	
LAGERS	\$ 19,866	
Health Insurance	\$ 11,461	
Dental Insurance	\$ 431	
Life Insurance	\$ 144	
Long Term Disability	\$ 102	
Clothing Uniform Allowance	\$ 720	
Fees and Permits	\$ 150	
Maint-Mobile Equip (CG)	\$ 3,271	
Dues and Memberships	\$ 250	
Professional Services	\$ 28,500	*Medical Director
Operating Supplies	\$ 33,000	*EMS supplies
Motor Vehicle Fuels (CG)	\$ 1,537	
<b>Total</b>	<b>\$ 221,645</b>	

# Fire

## Fire Prevention

The Fire Prevention Division provides for the safety of the residents through inspection of new businesses within the City, fire code enforcement, plan reviews, fire safety education, fire investigation, and the re-inspection of all violations found during company inspections.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 710,472	\$ 945,527	\$ 725,175
Operating Expenses	\$ 8,731	\$ 12,775	\$ 14,159
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 719,203</b>	<b>\$ 958,302</b>	<b>\$ 739,334</b>
<b><u>Program by Fund</u></b>			
General (002-4631)	\$ 719,203	\$ 958,302	\$ 739,334
<b><u>Position Summary</u></b>			
FTE	7.0	7.0	7.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>
Salaries-Regular Employees	\$ 465,978
Overtime	\$ 7,000
Retiree Health Insurance	\$ 38,280
Worker Comp-Medical Costs	\$ 46,032
FICA	\$ 34,714
LAGERS	\$ 84,380
Health Insurance	\$ 44,832
Dental Insurance	\$ 2,098
Life Insurance	\$ 670
Long Term Disability	\$ 471
Clothing Uniform Allowance	\$ 720
Printing and Binding	\$ 1,500
Maint-Mobile Equip (CG)	\$ 4,796
Maintenance-Other	\$ 1,200
Dues and Memberships	\$ 500
Operating Supplies	\$ 5,000
Small Tools and Equipment	\$ 250
Motor Vehicle Fuels (CG)	\$ 913
<b>Total</b>	<b>\$ 739,334</b>

# Fire Maintenance

The Maintenance Division manages the service, preventative maintenance, and replacement programs for all staff vehicles, fire apparatus, facilities, and equipment.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 149,383	\$ 159,779	\$ 14,124
Operating Expenses	\$ 61,937	\$ 55,854	\$ 55,708
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 211,320</b>	<b>\$ 215,633</b>	<b>\$ 69,832</b>
<b><u>Program by Fund</u></b>			
General (002-4641)	\$ 211,320	\$ 215,633	\$ 69,832
<b>Total</b>	<b>\$ 211,320</b>	<b>\$ 215,633</b>	<b>\$ 69,832</b>
<b><u>Position Summary</u></b>			
FTE	1.0	1.0	0.0

## Line Item Detail

	<b>FY 2020-21</b>	
<b>Expenditure</b>	<b>Proposed</b>	
Retiree Health Insurance	\$ 2,616	
Worker Comp-Medical Costs	\$ 11,508	
Mailing and Shipping	\$ 250	
Maint-Mobile Equip (CG)	\$ 4,032	
Maintenance-Buildings	\$ 9,000	
Maintenance-Other	\$ 11,000	
Operating Supplies	\$ 7,500	
Maintenance Supplies	\$ 20,000	*Plumbing, paint, etc.
Small Tools and Equipment	\$ 3,000	
Motor Vehicle Fuels (CG)	\$ 926	
<b>Total</b>	<b>\$ 69,832</b>	

Major Changes: Maintenance Chief position transferred to Fire Sales Tax

# Fire

## Training and Professional Development

The Training/Professional Development Division provides training which promotes safe, effective, and efficient emergency response to the community.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 210,559	\$ 217,151	\$ 20,076
Operating Expenses	\$ 4,944	\$ 6,374	\$ 6,522
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 215,503</b>	<b>\$ 223,525</b>	<b>\$ 26,598</b>
<b><u>Program by Fund</u></b>			
General (002-4651)	\$ 215,503	\$ 223,525	\$ 26,598
<b><u>Position Summary</u></b>			
FTE	1.5	1.0	0.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Retiree Health Insurance	\$ 7,848
Worker Comp-Medical Costs	\$ 11,508
Clothing Uniform Allowance	\$ 720
Maint-Mobile Equip (CG)	\$ 2,382
Operating Supplies	\$ 2,500
Motor Vehicle Fuels (CG)	\$ 1,640
<b>Total</b>	<b>\$ 26,598</b>

Major Changes: Training Chief position transferred to Fire Sales Tax during FY20 mid-year budget amendment related to retiree health insurance

# Fire

## Emergency Preparedness

The Emergency Preparedness Division is responsible for support during times of disaster for all local, state, and federal departments across the spectrum of the emergency management functions, including preparedness, response, prevention, and recovery.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 280,560	\$ 211,076	\$ 202,371
Operating Expenses	\$ 53,877	\$ 57,003	\$ 59,339
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 334,437</b>	<b>\$ 268,079</b>	<b>\$ 261,710</b>
<b><u>Program by Fund</u></b>			
General (002-4661)	\$ 150,233	\$ 172,113	\$ 185,343
Grants (015-4650)	\$ 184,204	\$ 91,826	\$ 76,367
<b>Total</b>	<b>\$ 334,437</b>	<b>\$ 263,939</b>	<b>\$ 261,710</b>
<b><u>Position Summary</u></b>			
FTE	2.50	2.50	2.50

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 152,734	
Retiree Health Insurance	\$ 7,848	
Worker Comp-Medical Costs	\$ 11,508	
FICA	\$ 5,468	
LAGERS	\$ 11,656	
Health Insurance	\$ 12,567	
Dental Insurance	\$ 419	
Life Insurance	\$ 110	
Long Term Disability	\$ 61	
Mailing and Shipping	\$ 100	
Communication Services	\$ 8,000	
Events and Meetings	\$ 2,500	
Maint-Mobile Equip (CG)	\$ 10,752	
Maint-Mobile Equip (Other)	\$ 2,000	
Maintenance-Other	\$ 24,000	*Siren system maintenance
Office Supplies	\$ 1,300	
Operating Supplies	\$ 3,000	
Small Tools and Equipment	\$ 3,000	
Motor Vehicle Fuels (CG)	\$ 4,687	
<b>Total</b>	<b>\$ 261,710</b>	

# Fire

## Sales Tax Program

The purpose of this cost center is to budget and track expenditures of Fire Safety Tax funds to ensure compliance with the stated goals of this initiative when passed by voters.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 185,700	\$ 185,700	\$ 470,099
Operating Expenses	\$ 626,866	\$ 789,936	\$ 696,801
Equipment	\$ 631,198	\$ 1,243,500	\$ 1,017,000
Debt Service	\$ 73,235	\$ 73,236	\$ 73,236
<b>Total</b>	<b>\$ 1,517,000</b>	<b>\$ 2,292,372</b>	<b>\$ 2,257,136</b>
<b><u>Program by Fund</u></b>			
Fire Safety Sales Tax (017-4671)	\$ 1,517,000	\$ 2,292,372	\$ 2,257,136
<b><u>Position Summary</u></b>			
FTE	1.5	1.5	2

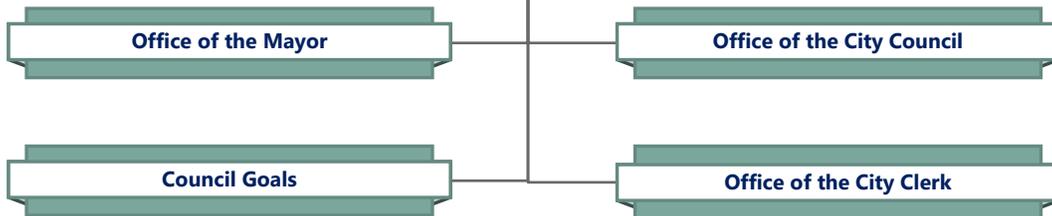
### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 199,691	
Overtime	\$ 3,500	
FICA	\$ 14,555	
LAGERS	\$ 39,339	
Health Insurance	\$ 25,758	
Dental Insurance	\$ 1,070	
Life Insurance	\$ 285	
Long Term Disability	\$ 201	
Pers Ser Charged to Projects	\$ 185,700	*Charge in for training
Communication Services	\$ 47,200	
Maint-Mobile Equip (Other)	\$ 30,000	
Maintenance-Buildings	\$ 90,000	*Station repairs
Maintenance-Other	\$ 138,405	*Technology maintenance
Training and Education	\$ 79,000	
Office Supplies	\$ 50,000	*Health and wellness physicals
Electricity	\$ 9,891	
Water	\$ 15,700	
Sewer	\$ 200	
Leases	\$ 21,405	
Other Services	\$ 40,000	*Claims, accident repairs
Operating Supplies	\$ 15,000	
Small Tools and Equipment	\$ 160,000	*Miscellaneous fire equipment/PPE
Buildings	\$ 270,000	*Security cameras, driveway repair, etc.
Computer Equipment	\$ 37,000	
Mobile Equipment	\$ 640,000	*Vehicle replacement
Other Machinery & Equip	\$ 70,000	
Bond Principal Payments	\$ 61,355	
Interest Expense-Cap Lease	\$ 11,881	
<b>Total</b>	<b>\$ 2,257,136</b>	

# Mayor/City Council



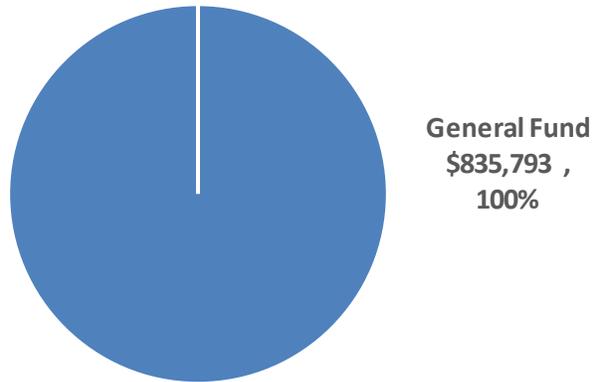
## Mayor & City Council



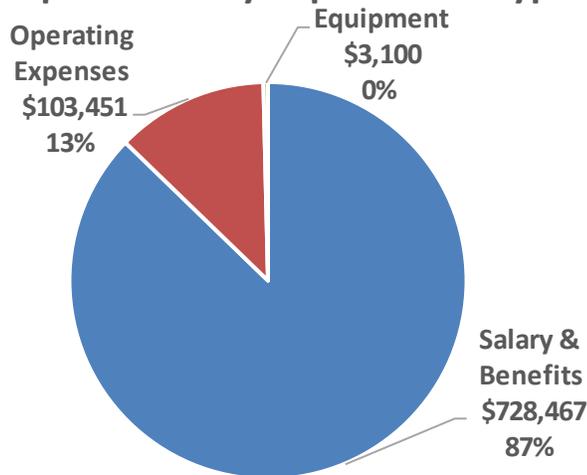
# Offices of the Mayor and City Council

The Mayor and City Council is the legislative and governing body of the City, consisting of seven members elected by the voters within the City. The Mayor and Council operate with powers granted by the City Charter to enact legislation, appoint the City Manager, Management Analyst and City Clerk. Additionally, the Mayor and Council appoint members to various advisory boards and commissions which provide them with community input and ideas.

## Fund Summary



## Department by Expenditure Type



**Total Budget: \$835,793**

**FTE Count: 11**

# Offices of the Mayor and City Council

## Office of the Mayor

The mission of the Mayor is to serve as the presiding officer of the City Council, as provided by the City Charter. As the presiding officer, the Mayor works with other members of the City Council to enact legislation and make appointments to various advisory boards and commissions.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 181,945	\$ 184,869	\$ 179,716
Operating Expenses	\$ 31,727	\$ 31,000	\$ 28,290
Equipment	\$ 1,259	\$ -	\$ -
<b>Total</b>	<b>\$ 214,931</b>	<b>\$ 215,869</b>	<b>\$ 208,006</b>
<u>Program by Fund</u>			
General (002-4004)	\$ 214,931	\$ 215,869	\$ 208,006
<u>Position Summary</u>			
FTE	2.0	2.0	2.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 102,571
Retiree Health Insurance	\$ 10,464
Worker Comp-Medical Costs	\$ 222
FICA	\$ 7,632
LAGERS	\$ 21,540
Health Insurance	\$ 29,959
Dental Insurance	\$ 1,070
Life Insurance	\$ 151
Long Term Disability	\$ 107
Automobile Allowance	\$ 6,000
Overnight Travel & Meetings	\$ 10,000
Events and Meetings	\$ 5,000
Printing and Binding	\$ 1,000
Other Services	\$ 9,290
Office Supplies	\$ 545
Operating Supplies	\$ 2,455
<b>Total</b>	<b>\$ 208,006</b>

# Offices of the Mayor and City Council

## Office of the City Council

The mission of the City Council is to enact legislation that protects the health, peace, property, and general welfare of the citizens of the City of Independence. The Council consists of four members elected by the voters of the Council District, and two members elected at-large, or by all Independence voters.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 388,939	\$ 379,162	\$ 369,186
Operating Expenses	\$ 9,075	\$ 10,010	\$ 10,261
Equipment	\$ 151	\$ -	\$ 3,100
<b>Total</b>	<b>\$ 398,164</b>	<b>\$ 389,172</b>	<b>\$ 382,547</b>
<u>Program by Fund</u>			
General (002-4002)	\$ 398,164	\$ 389,172	\$ 382,547
<u>Position Summary</u>			
FTE	7.0	7.0	7.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 204,520
Retiree Health Insurance	\$ 7,848
Worker Comp-Medical Costs	\$ 602
FICA	\$ 16,681
LAGERS	\$ 40,583
Health Insurance	\$ 58,581
Dental Insurance	\$ 1,899
Life Insurance	\$ 289
Long Term Disability	\$ 203
Automobile Allowance	\$ 36,000
Other Allowances	\$ 1,980
Communication Services	\$ 2,200
Overnight Travel & Meetings	\$ 3,600
Events and Meetings	\$ 3,000
Maintenance-Other	\$ 251
Office Supplies	\$ 1,210
Computer Equipment	\$ 3,100
<b>Total</b>	<b>\$ 382,547</b>

# Offices of the Mayor and City Council

## Council Goals

The purpose of the Council Goals program is to provide funding for emerging initiatives that align with the Independence4All strategic plan.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ -
Operating Expenses	\$ 93,650		\$ -
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 93,650</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Program by Fund</u></b>			
General (002-4005)	\$ 93,650	\$ -	\$ -
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.0

# Offices of the Mayor and City Council

## City Clerk

The mission of the City Clerk is to manage and record the official proceedings of the City of Independence so that the official business of the City is duly recorded and maintained.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 207,301	\$ 192,305	\$ 179,565
Operating Expenses	\$ 8,270	\$ 191,200	\$ 14,900
Equipment	\$ 1,632	\$ -	\$ 775
<b>Total</b>	<b>\$ 217,203</b>	<b>\$ 383,505</b>	<b>\$ 195,240</b>
<b><u>Program by Fund</u></b>			
General (002-4012)	\$ 217,203	\$ 383,505	\$ 195,240
<b><u>Position Summary</u></b>			
FTE	2.0	2.0	2.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 121,864
Retiree Health Insurance	\$ 5,232
Worker Comp-Medical Costs	\$ 276
FICA	\$ 8,973
LAGERS	\$ 23,490
Health Insurance	\$ 16,626
Dental Insurance	\$ 630
Life Insurance	\$ 170
Long Term Disability	\$ 120
Automobile Allowance	\$ 1,644
Other Allowances	\$ 540
Overnight Travel & Meetings	\$ 3,000
Events and Meetings	\$ 700
Advertising & Public Notice	\$ 550
Insurance and Bonds	\$ 300
Fees and Permits	\$ 450
Maintenance-Other	\$ 7,500
Dues and Memberships	\$ 350
Training and Education	\$ 500
Mileage & Parking Reimb	\$ 350
Other Services	\$ 500
Office Supplies	\$ 200
Operating Supplies	\$ 500
Computer Equipment	\$ 775
<b>Total</b>	<b>\$ 195,240</b>

Major Changes: No funding needed this fiscal year for elections

# Offices of the Mayor and City Council

## Management Analyst

The mission of the Management Analyst program is to systematically and continuously examine all works of the City in order to identify opportunities to reduce costs, increase program efficiency, improve program effectiveness, and enhance professionalism of the administration of the City.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 90,479	\$ -	\$ -
Operating Expenses	\$ 1,277	\$ 50,000	\$ 50,000
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 91,756</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<u>Program by Fund</u>			
General (002-4003)	\$ 91,756	\$ 50,000	\$ 50,000
<u>Position Summary</u>			
FTE	1.0	0.0	0.0

### Line Item Detail

Expenditure	FY 2020-21 Proposed
Professional Services	\$ 50,000
<b>Total</b>	<b>\$ 50,000</b>

Major Changes: Position eliminated and funding moved to professional services for contracted audits.

# Municipal Court



Presiding Judge

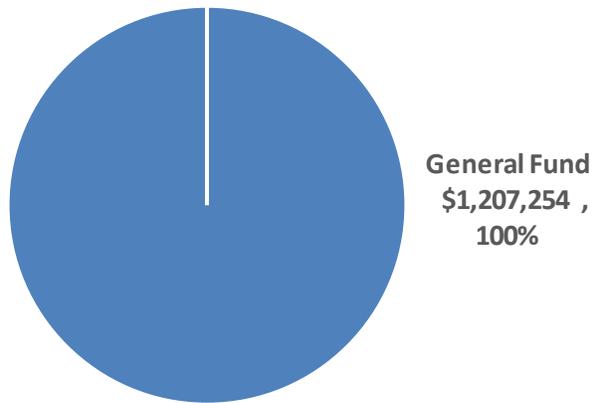
Municipal Judge

Municipal Court Administrator

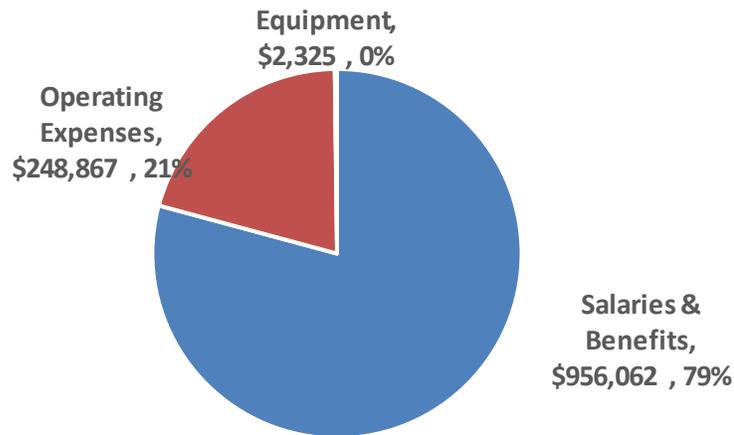
# Municipal Court

The Municipal Court has jurisdiction of cases involving violation of City ordinances; establishes and collects all fines, court costs, and bond money; issues warrants, subpoenas, and orders of commitment; and provides other services as prescribed by the Charter of the City of Independence, Missouri and applicable State Statutes.

## Fund Summary



## Department by Expenditure Type



**Total Budget: \$1,207,254**

**FTE Count: 13.64**

# Municipal Court

## Municipal Court

The Municipal Court has jurisdiction of cases involving violation of City ordinances; establishes and collects all fines, court costs and bond money; issues warrants, subpoenas, orders of commitment; and provides others services as prescribed by the Charter of the City of Independence, Missouri and applicable State Statutes.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 921,709	\$ 928,406	\$ 956,062
Operating Expenses	\$ 223,940	\$ 246,247	\$ 248,867
Equipment	\$ 1,134	\$ -	\$ 2,325
<b>Total</b>	<b>\$ 1,146,784</b>	<b>\$ 1,174,653</b>	<b>\$ 1,207,254</b>
<b><u>Program by Fund</u></b>			
General (002-4090)	\$ 1,146,784	\$ 1,174,653	\$ 1,207,254
<b><u>Position Summary</u></b>			
FTE	13.64	13.64	13.64

### Line Item Detail

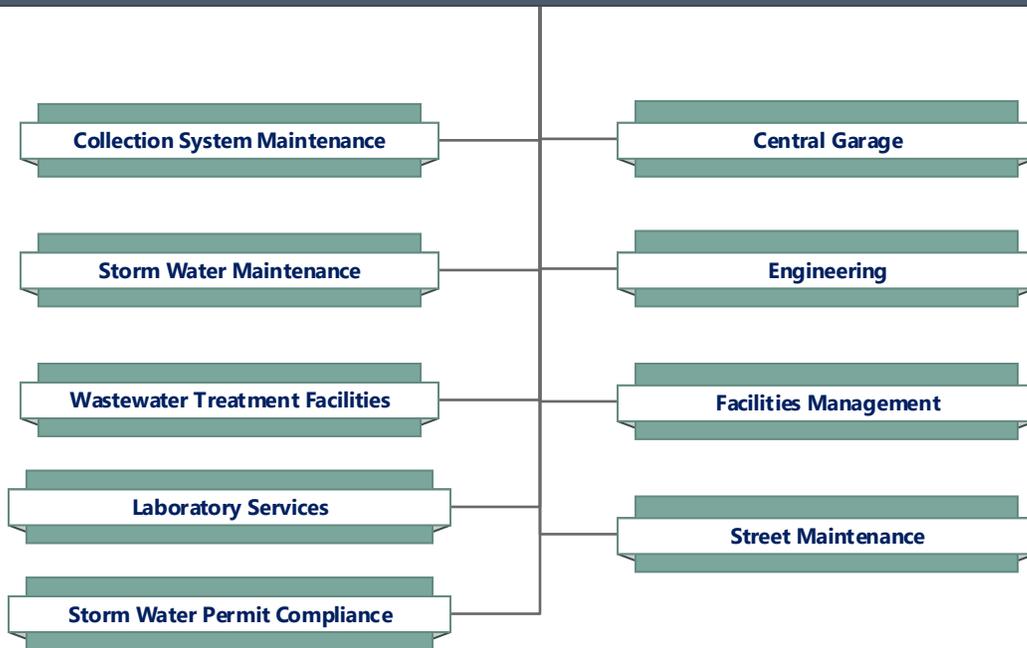
<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 554,021
Salaries-Temp & Part Time	\$ 36,824
Retiree Health Insurance	\$ 62,088
Worker Comp-Medical Costs	\$ 2,499
FICA	\$ 44,367
LAGERS	\$ 106,926
Health Insurance	\$ 142,906
Dental Insurance	\$ 4,895
Life Insurance	\$ 901
Long Term Disability	\$ 635
Overnight Travel & Meetings	\$ 2,500
Printing and Binding	\$ 12,955
Fees and Permits	\$ 10,000
Maintenance-Other	\$ 52,171
Dues and Memberships	\$ 270
Training and Education	\$ 750
Professional Services	\$ 153,931 *Youth Court, payments to DV shelters
Leases	\$ 6,585
Other Services	\$ 2,670
Office Supplies	\$ 2,540
Computer Software & Supplies	\$ 1,445
Operating Supplies	\$ 1,620
Small Tools and Equipment	\$ 1,430
Computer Equipment	\$ 2,325
<b>Total</b>	<b>\$ 1,207,254</b>

# Municipal Services



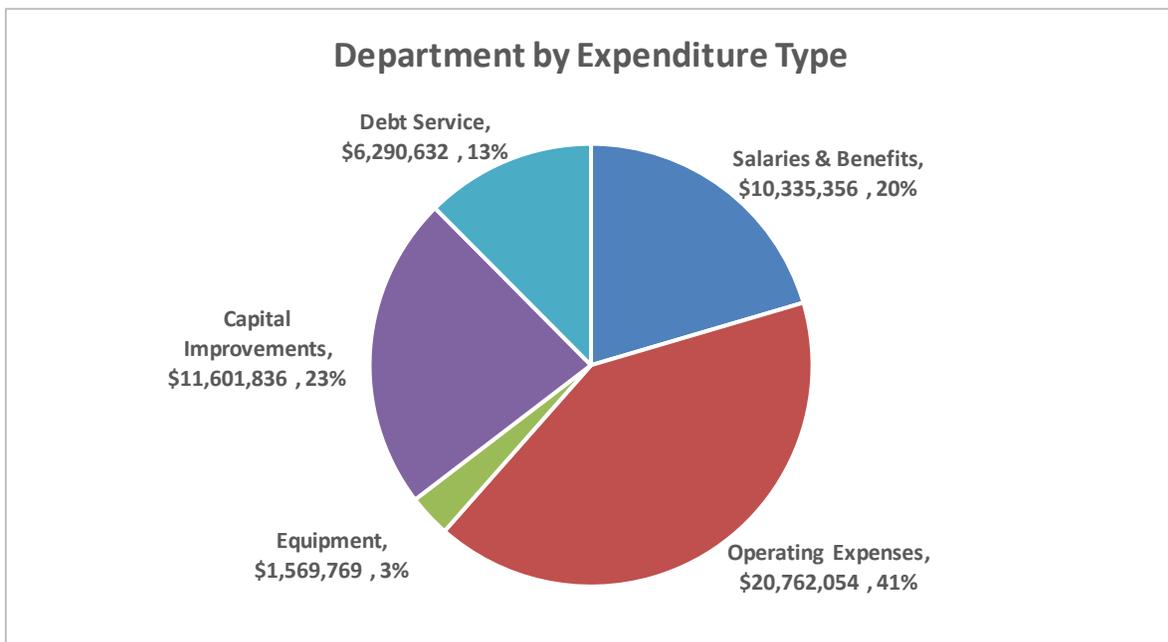
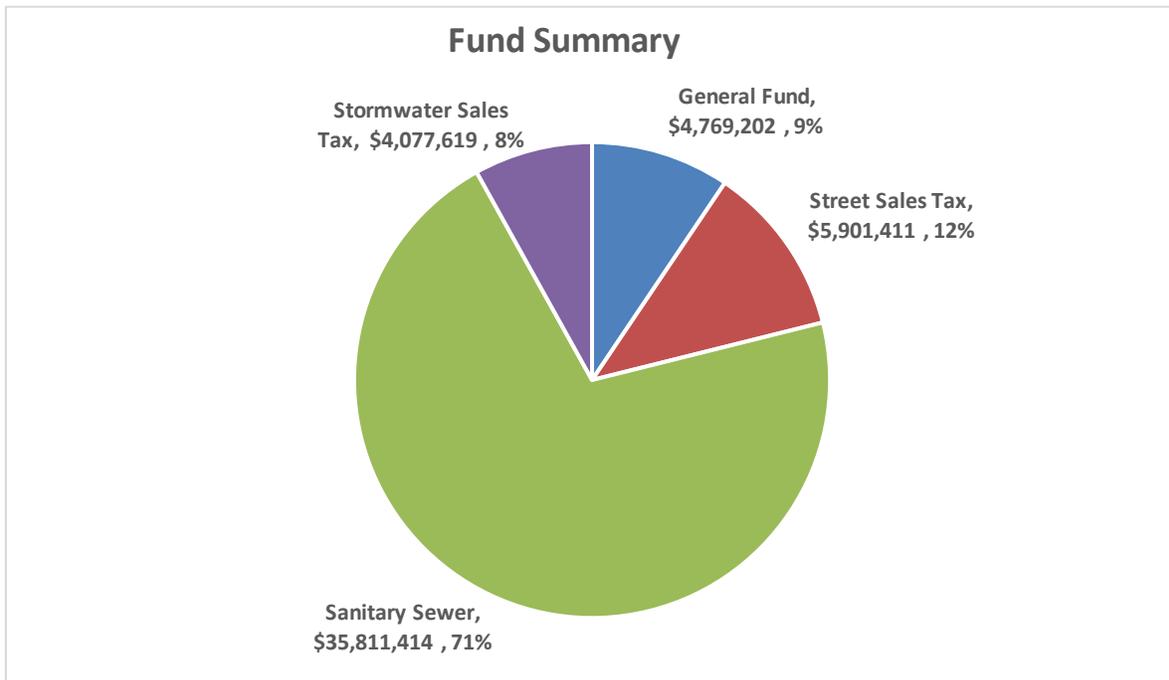
**Municipal Services Director**

**Lisa Phelps**



# Municipal Services

The Municipal Services department provides professional services for public safety and convenience in the areas of infrastructure design, construction, street maintenance, fleet management, facility management, water pollution control, and stormwater management.



**Total Budget: \$50,559,547**

**FTE Count: 139.39**

# Municipal Services

## Public Works Administration

The Administration Division is responsible for the supervision and administration of the Public Works division, including support and response to the City Manager and City Council.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ 551,195	\$ 541,174	\$ 450,029
Operating Expenses	\$ 16,392	\$ 188,391	\$ 212,454
Equipment	\$ -	\$ 10,875	\$ 5,100
<b>Total</b>	<b>\$ 567,587</b>	<b>\$ 740,440</b>	<b>\$ 667,583</b>
<b><u>Program by Fund</u></b>			
General (002-5001)	\$ 567,587	\$ 740,440	\$ 667,583
<b><u>Position Summary</u></b>			
FTE	5.0	5.0	2.3

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 384,828	
Overtime	\$ 500	
Retiree Health Insurance	\$ 23,760	
Worker Comp-Medical Costs	\$ 9,083	
FICA	\$ 14,096	
LAGERS	\$ 36,997	
Health Insurance	\$ 25,876	
Dental Insurance	\$ 838	
Life Insurance	\$ 269	
Long Term Disability	\$ 262	
Automobile Allowance	\$ 2,860	
Other Allowances	\$ 660	
Pers Ser Charged to Projects	\$ (50,000)	*Staff time charged to sales tax
Mailing and Shipping	\$ 25	
Overnight Travel & Meetings	\$ 5,000	
Events and Meetings	\$ 1,600	
Insurance and Bonds	\$ 138,500	
Fees and Permits	\$ 100	
Maintenance-Other	\$ 11,000	
Dues and Memberships	\$ 3,020	
Training and Education	\$ 2,605	
Software and Comp Maintenance	\$ 35,561	
Office Supplies	\$ 4,600	
Computer Software & Supplies	\$ 3,768	
Operating Supplies	\$ 4,675	
Small Tools and Equipment	\$ 2,000	
Computer Equipment	\$ 5,100	
<b>Total</b>	<b>\$ 667,583</b>	

# Municipal Services

## Engineering

The Engineering Division provides public works services through the following work elements: plan review, design, investigations, studies, contract specifications, inspections, permits and traffic engineering, land acquisition for public improvements, and tracking project reimbursements on construction projects.

<b>Program by Expenditure Category</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 859,627	\$ 646,555	\$ 119,402
Operating Expenses	\$ 95,033	\$ 138,676	\$ 145,942
Equipment	\$ 28,678	\$ 175,000	\$ 18,000
<b>Total</b>	<b>\$ 983,338</b>	<b>\$ 960,231</b>	<b>\$ 283,344</b>
<b>Program by Fund</b>			
General (002-5011)	\$ 983,338	\$ 960,231	\$ 283,344
<b>Position Summary</b>			
FTE	19.60	20.10	9.4

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 727,933	
Salaries-Temp & Part Time	\$ 55,056	
Overtime	\$ 45,000	
Retiree Health Insurance	\$ 35,856	
Worker Comp-Medical Costs	\$ 38,603	
FICA	\$ 58,880	
LAGERS	\$ 157,945	
Health Insurance	\$ 98,633	
Dental Insurance	\$ 4,190	
Life Insurance	\$ 1,099	
Long Term Disability	\$ 777	
Other Allowances	\$ 1,080	
Pers Ser Charged to Projects	\$(1,105,650)	*Staff time charged to capital projects
Mailing and Shipping	\$ 200	
Communication Services	\$ 9,000	
Overnight Travel & Meetings	\$ 6,800	
Events and Meetings	\$ 400	
Advertising & Public Notice	\$ 1,000	
Printing and Binding	\$ 200	
Fees and Permits	\$ 300	
Maint-Mobile Equip (CG)	\$ 27,583	
Maint-Mobile Equip (Other)	\$ 300	
Dues and Memberships	\$ 970	
Training and Education	\$ 7,750	
Software and Comp Maintenance	\$ 31,000	
Professional Services	\$ 40,144	*Appraisals, studies, etc.
Electricity	\$ 120	
Other Services	\$ 200	
Computer Software & Supplies	\$ 3,100	
Operating Supplies	\$ 2,500	
Small Tools and Equipment	\$ 3,000	
Motor Vehicle Fuels (CG)	\$ 11,375	
Computer Equipment	\$ 18,000	
<b>Total</b>	<b>\$ 283,344</b>	

Major Changes: 5 FTE transferred to Community Development Planning division

# Municipal Services

## Facilities Management

The Facilities Management Division is responsible for maintenance and repair of existing City facilities as well as the design and construction management of new construction and remodeling projects to provide a safe and comfortable environment for City employees and citizens.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 637,331	\$ 487,940	\$ 425,776
Operating Expenses	\$ 666,564	\$ 528,624	\$ 584,836
Equipment	\$ 6,984	\$ 32,500	\$ 3,050
<b>Total</b>	<b>\$ 1,310,879</b>	<b>\$ 1,049,064</b>	<b>\$ 1,013,662</b>
<b><u>Program by Fund</u></b>			
General (002-5015)	\$ 1,310,879	\$ 1,049,064	\$ 1,013,662
<b><u>Position Summary</u></b>			
FTE	9.50	9.50	8.75

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 334,053	
Salaries-Temp & Part Time	\$ 17,182	
Overtime	\$ 24,000	
Retiree Health Insurance	\$ 32,604	
Worker Comp-Medical Costs	\$ 14,760	
FICA	\$ 28,090	
LAGERS	\$ 63,483	
Health Insurance	\$ 44,718	
Dental Insurance	\$ 2,421	
Life Insurance	\$ 573	
Long Term Disability	\$ 372	
Automobile Allowance	\$ 2,860	
Other Allowances	\$ 660	
Pers Ser Charged to Projects	\$ (140,000)	*Staff time charge to projects
Mailing and Shipping	\$ 100	
Communication Services	\$ 7,620	
Advertising & Public Notice	\$ 100	
Printing and Binding	\$ 100	
Maint-Mobile Equip (CG)	\$ 14,833	
Maint-Mobile Equip (Other)	\$ 200	
Maintenance-Buildings	\$ 181,600	*HVAC, plumbing, electrical, etc.
Maintenance-Other	\$ 11,820	
Training and Education	\$ 400	
Electricity	\$ 252,040	
Gas	\$ 9,000	
Water	\$ 8,000	
Sewer	\$ 6,800	
Solid Waste	\$ 26,000	
Other Services	\$ 100	
Operating Supplies	\$ 24,200	
Maintenance Supplies	\$ 31,200	
Small Tools and Equipment	\$ 4,750	
Motor Vehicle Fuels (CG)	\$ 5,973	
Computer Equipment	\$ 1,050	
Other Machinery & Equip	\$ 2,000	
<b>Total</b>	<b>\$ 1,013,662</b>	

# Municipal Services

## Street Maintenance

Street Maintenance is responsible for maintaining 575 miles of City streets and 38 bridge structures, as well as the coordination of the Drop-Off Depot events.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 1,917,012	\$ 2,048,368	\$ 1,936,467
Operating Expenses	\$ 1,761,386	\$ 1,722,000	\$ 1,286,952
Equipment	\$ 338,615	\$ 1,166,550	\$ 510,769
<b>Total</b>	<b>\$ 4,017,013</b>	<b>\$ 4,936,918</b>	<b>\$ 3,734,188</b>
<b><u>Program by Fund</u></b>			
General (002-5111)	\$ 3,346,265	\$ 3,247,021	\$ 2,804,613
Street Improvements Sales Tax (011-5112)	\$ 670,747	\$ 1,689,897	\$ 929,575
<b>Total</b>	<b>\$ 4,017,013</b>	<b>\$ 4,936,918</b>	<b>\$ 3,734,188</b>
<b><u>Position Summary</u></b>			
FTE	35.40	34.00	33.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>		
Salaries-Regular Employees	\$ 1,262,024	Dues and Memberships	\$ 1,525
Overtime	\$ 301,000	Training and Education	\$ 5,350
Retiree Health Insurance	\$ 84,324	Employee Reimbursements	\$ 450
Worker Comp-Medical Costs	\$ 36,186	Uniform Clothing Tool Allowance	\$ 20,800
FICA	\$ 84,133	Electricity	\$ 3,945
LAGERS	\$ 150,118	Gas	\$ 4,200
Health Insurance	\$ 206,119	Water	\$ 2,500
Dental Insurance	\$ 6,993	Sewer	\$ 800
Life Insurance	\$ 1,682	Solid Waste	\$ 91,800
Long Term Disability	\$ 1,188	Rental of Equip & Vehicles	\$ 20,160
Other Allowances	\$ 2,700	Other Services	\$ 26,000 *Salt
Pers Ser Charged to Projects	\$ (250,000) *Charge in for streetsweeping	Operating Supplies	\$ 264,905 *Traffic paints, concrete, fertilizer
Pers Ser Charged to Projects	\$ 50,000	Maintenance Supplies	\$ 142,000
Mailing and Shipping	\$ 1,200	Small Tools and Equipment	\$ 12,400
Communication Services	\$ 12,810	Motor Vehicle Fuels (CG)	\$ 82,319
Overnight Travel & Meetings	\$ 3,000	Computer Equipment	\$ 7,275
Events and Meetings	\$ 2,870	Office Furniture & Equip	\$ 2,800 *Vehicles
Printing and Binding	\$ 800	Mobile Equipment	\$ 169,294 *Street maintenance equipment
Maint-Mobile Equip (CG)	\$ 536,193	Other Machinery & Equip	\$ 116,400 *Asphalt, crack seal material
Maint-Mobile Equip (Other)	\$ 8,075	Other Improvements	\$ 215,000
Maintenance-Other	\$ 42,850	<b>Total</b>	<b>\$ 2,544,265</b>

# Municipal Services

## WPC Administration

The mission of the Administration program is to provide leadership and back office support for the development, maintenance and enforcement of the City's water pollution control policies and regulations.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ 1,093,544	\$ 563,718	\$ 443,405
Operating Expenses	\$ 135,374	\$ 251,344	\$ 211,468
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,228,918</b>	<b>\$ 815,062</b>	<b>\$ 654,873</b>
<b><u>Program by Fund</u></b>			
Sanitary Sewer (030-5201)	\$ 1,228,918	\$ 815,062	\$ 654,873
<b><u>Position Summary</u></b>			
FTE	9.4	3.3	3.4

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 319,301	
FICA	\$ 22,714	
LAGERS	\$ 52,201	
Health Insurance	\$ 43,731	
Dental Insurance	\$ 1,603	
Life Insurance	\$ 453	
Long Term Disability	\$ 393	
Automobile Allowance	\$ 1,736	
Other Allowances	\$ 1,273	
Mailing and Shipping	\$ 100	
Communication Services	\$ 7,500	
Overnight Travel & Meetings	\$ 16,400	
Events and Meetings	\$ 10,000	
Printing and Binding	\$ 500	
Fees and Permits	\$ 50	
Maintenance-Other	\$ 119,663	*Software maintenance
Dues and Memberships	\$ 32,505	
Training and Education	\$ 5,200	
Electricity	\$ 5,300	
Water	\$ 250	
Sewer	\$ 200	
Other Services	\$ 3,600	
Office Supplies	\$ 1,000	
Computer Software & Supplies	\$ 2,700	
Operating Supplies	\$ 5,000	
Small Tools and Equipment	\$ 1,500	
<b>Total</b>	<b>\$ 654,873</b>	

# Municipal Services

## WPC Facilities

The mission of the Facilities division is to ensure reliable operation of wastewater collection and treatment systems through preventative and predictive maintenance practices.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ -	\$ 582,420	\$ 615,834
Operating Expenses	\$ -	\$ 667,886	\$ 635,975
Equipment	\$ -	\$ 102,000	\$ 86,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,352,306</b>	<b>\$ 1,337,809</b>
<b><u>Program by Fund</u></b>			
Sanitary Sewer (030-5215)	\$ -	\$ 1,352,306	\$ 1,337,809
<b><u>Position Summary</u></b>			
FTE	0.00	7.00	6.25

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 455,475	
FICA	\$ 31,815	
LAGERS	\$ 72,367	
Health Insurance	\$ 54,470	
Dental Insurance	\$ 1,070	
Life Insurance	\$ 374	
Long Term Disability	\$ 263	
Mailing and Shipping	\$ 10,000	
Communication Services	\$ 15,000	
Overnight Travel & Meetings	\$ 2,500	
Events and Meetings	\$ 200	
Maint-Mobile Equip (Other)	\$ 11,200	
Maintenance-Buildings	\$ 91,600	
Maintenance-Other	\$ 205,800	*Lime stabilization equip, etc.
Training and Education	\$ 6,500	
Uniform Clothing Tool Allow	\$ 1,500	
Professional Services	\$ 185,215	*Custodial, grounds maint., equip. replacement study
Rents and Leases	\$ 15,000	
Computer Software & Supplies	\$ 3,260	
Operating Supplies	\$ 33,000	
Maintenance Supplies	\$ 6,500	
Small Tools and Equipment	\$ 48,700	
Buildings	\$ 46,000	*Fence, windows
Other Machinery & Equip	\$ 40,000	*Pumps
<b>Total</b>	<b>\$ 1,337,809</b>	

# Municipal Services

## Treatment Facilities

The mission of the Treatment Facilities program is to operate and maintain the Rock Creek Wastewater Treatment Plan and thirteen pumping stations throughout the City so that wastewater meets all National Pollutant Discharge Elimination System permit limits.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ 1,867,341	\$ 1,884,485	\$ 1,438,130
Operating Expenses	\$ 1,797,807	\$ 1,451,545	\$ 1,453,786
Equipment	\$ 95,563	\$ -	\$ 41,000
<b>Total</b>	<b>\$ 3,760,712</b>	<b>\$ 3,336,030</b>	<b>\$ 2,932,916</b>
<b><u>Program by Fund</u></b>			
Sanitary Sewer (030-5220)	\$ 3,760,712	\$ 3,336,030	\$ 2,932,916
<b><u>Position Summary</u></b>			
FTE	25.00	20.00	16.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>
Salaries-Regular Employees	\$ 919,277
Overtime	\$ 115,000
FICA	\$ 68,278
LAGERS	\$ 174,584
Health Insurance	\$ 152,212
Dental Insurance	\$ 5,308
Life Insurance	\$ 1,296
Long Term Disability	\$ 915
Employee Allowances	\$ 840
Other Allowances	\$ 420
Mailing and Shipping	\$ 500
Communication Services	\$ 1,500
Overnight Travel & Meetings	\$ 1,750
Events and Meetings	\$ 500
Printing and Binding	\$ 120
Fees and Permits	\$ 3,000
Maint-Mobile Equip (Other)	\$ 5,000
Maintenance-Other	\$ 3,550
Dues and Memberships	\$ 500
Training and Education	\$ 5,200
Uniform Clothing Tool Allow	\$ 4,000
Professional Services	\$ 49,716 *Engineering, equip. replacement study
Electricity	\$ 873,000
Gas	\$ 53,000
Water	\$ 36,000
Sewer	\$ 200,000
Office Supplies	\$ 2,000
Computer Software & Supplies	\$ 7,050
Operating Supplies	\$ 197,400 *Chemicals, fuels, etc.
Small Tools and Equipment	\$ 10,000
Mobile Equipment	\$ 31,000
Other Machinery & Equip	\$ 10,000
<b>Total</b>	<b>\$ 2,932,916</b>

# Municipal Services

## Collection System Maintenance

The mission of Collection System Maintenance is to maintain over 614 miles of sanitary sewer pipe and over 14,720 manholes to a level that minimizes the number and frequency of overflows and backups.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 2,198,802	\$ 2,528,694	\$ 2,241,464
Operating Expenses	\$ 694,352	\$ 961,590	\$ 939,511
Equipment	\$ 436,276	\$ 239,150	\$ 704,000
<b>Total</b>	<b>\$ 3,329,430</b>	<b>\$ 3,729,434</b>	<b>\$ 3,884,975</b>
<u>Program by Fund</u>			
Sanitary Sewer (030-5230)	\$ 3,329,430	\$ 3,729,434	\$ 3,884,975
<u>Position Summary</u>			
FTE	33.25	30.25	29.75

### Line Item Detail

Expenditure	FY 2020-21 Proposed	
Salaries-Regular Employees	\$ 1,464,322	
Overtime	\$ 40,000	
FICA	\$ 105,907	
LAGERS	\$ 285,481	
Health Insurance	\$ 285,515	
Dental Insurance	\$ 10,042	
Life Insurance	\$ 2,054	
Long Term Disability	\$ 1,453	
Employee Allowances	\$ 1,695	
Meal Allowance	\$ 42,640	
Other Allowances	\$ 2,355	
Mailing and Shipping	\$ 3,000	
Communication Services	\$ 10,000	
Overnight Travel & Meetings	\$ 7,000	
Events and Meetings	\$ 700	
Printing and Binding	\$ 1,000	
Fees and Permits	\$ 4,400	
Maint-Mobile Equip (Other)	\$ 84,700	
Maintenance-Other	\$ 52,500	
Dues and Memberships	\$ 1,000	
Training and Education	\$ 4,500	
Uniform Clothing Tool Allow	\$ 10,000	
Professional Services	\$ 411,601	*Various testing, contract services
Electricity	\$ 10,500	
Gas	\$ 4,200	
Water	\$ 2,500	
Sewer	\$ 10,000	
Rents and Leases	\$ 30,000	
Office Supplies	\$ 3,500	
Computer Software & Supplies	\$ 8,160	
Operating Supplies	\$ 76,250	
Maintenance Supplies	\$ 94,000	*Manhole lids, erosion control supplies, etc.
Small Tools and Equipment	\$ 10,000	
Inventory Purchases	\$ 100,000	*Fuels, pipe and fittings
Mobile Equipment	\$ 665,000	*Vehicles
Other Machinery & Equip	\$ 39,000	
<b>Total</b>	<b>\$ 3,884,975</b>	

# Municipal Services

## Environmental Services

The mission of the Environmental Services program is to inspect, sample and analyze industrial sewage discharges to determine compliance with National Pretreatment regulations.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 220,920	\$ 613,710	\$ 550,880
Operating Expenses	\$ 36,337	\$ 92,500	\$ 115,936
Equipment	\$ -	\$ 99,600	\$ 95,000
<b>Total</b>	<b>\$ 257,256</b>	<b>\$ 805,810</b>	<b>\$ 761,816</b>
<b><u>Program by Fund</u></b>			
Sanitary Sewer (030-5240)	\$ 257,256	\$ 805,810	\$ 761,816
<b><u>Position Summary</u></b>			
FTE	3.0	8.0	7.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 384,968	
Overtime	\$ 500	
FICA	\$ 28,463	
LAGERS	\$ 75,814	
Health Insurance	\$ 58,352	
Dental Insurance	\$ 1,833	
Life Insurance	\$ 558	
Long Term Disability	\$ 392	
Mailing and Shipping	\$ 600	
Communication Services	\$ 5,000	
Overnight Travel & Meetings	\$ 7,400	
Events and Meetings	\$ 100	
Advertising & Public Notice	\$ 300	
Printing and Binding	\$ 500	
Maint-Mobile Equip (Other)	\$ 4,000	
Maintenance-Other	\$ 4,000	
Dues and Memberships	\$ 900	
Training and Education	\$ 5,250	
Uniform Clothing Tool Allow	\$ 850	
Professional Services	\$ 45,216	*Outside lab testing, etc.
Office Supplies	\$ 2,000	
Computer Software & Supplies	\$ 5,320	
Operating Supplies	\$ 27,500	
Small Tools and Equipment	\$ 7,000	
Other Machinery & Equip	\$ 95,000	
<b>Total</b>	<b>\$ 761,816</b>	

# Municipal Services

## Inter-Jurisdictional Agencies

The mission of the Inter-Jurisdictional program is to provide administrative support for cooperative sewer services within the contiguous watersheds of adjoining municipalities and the Little Blue Valley Sewer District.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,601,161	\$ 7,945,000	\$ 7,945,000
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,601,161</b>	<b>\$ 7,945,000</b>	<b>\$ 7,945,000</b>

<u>Program by Fund</u>			
Sanitary Sewer (030-5210)	\$ 6,601,161	\$ 7,945,000	\$ 7,945,000
<b>Total</b>	<b>\$ 6,601,161</b>	<b>\$ 7,945,000</b>	<b>\$ 7,945,000</b>

<u>Position Summary</u>			
FTE	0.0	0.0	0.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Events and Meetings	\$ 5,000	
Other Services	\$ 7,940,000	*Little Blue Valley Sewer District, intermunicipal agreements
<b>Total</b>	<b>\$ 7,945,000</b>	

# Municipal Services

## Non Departmental

Provides funding for department-wide activities not attributable to one single sewer program.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 598,913	\$ 213,897	\$ 611,219
Operating Expenses	\$ 4,979,075	\$ 5,360,234	\$ 6,062,175
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 5,577,988</b>	<b>\$ 5,574,131</b>	<b>\$ 6,673,394</b>
<u>Program by Fund</u>			
Sanitary Sewer (030-6530)	\$ 5,577,988	\$ 5,574,131	\$ 6,673,394
<b>Total</b>	<b>\$ 5,577,988</b>	<b>\$ 5,574,131</b>	<b>\$ 6,673,394</b>
<u>Position Summary</u>			
FTE	0.0	0.0	1.24

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries/Benefits-Regular Employees	\$ 152,702	
Retiree Health Insurance	\$ 211,164	
Worker Comp. Medical Costs	\$ 247,353	
Mailing and Shipping	\$ 70,000	*NeoPost
Communication Services	\$ 25,168	
Printing and Binding	\$ 4,725	
Insurance and Bonds	\$ 204,930	
Training and Education	\$ 7,000	
Interfund Charges for Support Services	\$ 1,484,275	
Software & Comp Maintenance	\$ 357,500	*ERP fund payment
Professional Services	\$ 30,000	
Leases	\$ 47,213	
Rental of Land and Buildings	\$ 76,102	
Other Services	\$ 118,650	*License fees, etc.
Computer Software & Supplies	\$ 10,000	
Contingencies	\$ 30,000	
Payments in Lieu of Taxes	\$ 3,596,612	
<b>Total</b>	<b>\$ 6,673,394</b>	

# Municipal Services

## Storm Water Operations & Maintenance

### Program Mission

The mission of the Storm Water Program is to maintain maintain the City's storm water system to the standards of the Missouri Department of Natural Resources so that the MS4 operating permit is granted to the City.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 1,292,204	\$ 1,569,652	\$ 1,502,750
Operating Expenses	\$ 743,508	\$ 1,147,215	\$ 1,168,019
Equipment	\$ 54,653	\$ 95,900	\$ 106,850
<b>Total</b>	<b>\$ 2,090,365</b>	<b>\$ 2,812,767</b>	<b>\$ 2,777,619</b>
<u>Program by Fund</u>			
Storm Water Sales Tax (013-5261, 5262, 5263)	\$ 2,090,365	\$ 2,812,767	\$ 2,777,619
<b>Total</b>	<b>\$ 2,090,365</b>	<b>\$ 2,812,767</b>	<b>\$ 2,777,619</b>

### Position Summary

FTE	15.1	13.95	13.8
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>		
	<b>Proposed</b>		
Salaries-Regular Employees	\$ 759,308	Electricity	\$ 11,304
Overtime	\$ 20,000	Gas	\$ 2,832
Retiree Health Insurance	\$ 27,816	Water	\$ 2,160
Worker Comp-Medical Costs	\$ 53,619	Sewer	\$ 5,856
FICA	\$ 61,787	Solid Waste	\$ 41,600
LAGERS	\$ 165,143	Leases	\$ 21,277
Health Insurance	\$ 150,323	Other Services	\$ 25,290
Dental Insurance	\$ 4,943	Office Supplies	\$ 1,000
Life Insurance	\$ 1,155	Computer Software & Supplies	\$ 5,000
Long Term Disability	\$ 816	Operating Supplies	\$ 28,500
Employee Allowances	\$ 7,135	Maintenance Supplies	\$ 60,000 *Storm structure supplies
Other Allowances	\$ 705	Small Tools and Equipment	\$ 12,500
Mailing and Shipping	\$ 200	Motor Vehicle Fuels (Other)	\$ 35,000
Communication Services	\$ 1,500	Mobile Equipment	\$ 100,000 *Vehicles
Overnight Travel & Meetings	\$ 1,000	Other Machinery & Equip	\$ 6,850
Events and Meetings	\$ 500	Contingencies	\$ 5,700
Advertising & Public Notice	\$ 500	Pers Ser Charged to Projects	\$ 250,000 *Charge to PW for streetsweeping services
Fees and Permits	\$ 5,000	Professional Services	\$ 809,785 *Engineering services, USGS cooperative agreemt
Maint-Mobile Equip (Other)	\$ 30,000	<b>Total</b>	<b>\$ 1,352,965</b>
Maintenance-Buildings	\$ 10,740		
Maintenance-Other	\$ 43,900		
Dues and Memberships	\$ 375		
Training and Education	\$ 4,000		
Uniform Clothing Tool Allow	\$ 2,500		

# Municipal Services

## Capital Projects

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Streets Capital Improvements	\$ 7,107,095	\$ 7,357,904	\$ 4,971,836
Sanitary Sewer	\$ 339,372	\$ 4,130,000	\$ 5,330,000
Storm Water Sales Tax	\$ 1,833,820	\$ 1,845,000	\$ 1,300,000
<b>Total</b>	<b>\$ 9,280,287</b>	<b>\$ 13,332,904</b>	<b>\$ 11,601,836</b>

### Capital Projects for FY2020-21

#### Street Improvements Sales Tax:

2020 Pavement Management Construction: \$4,550,000  
 Operation Greenlight Annual Payment: \$23,836  
 Traffic Signal Program: \$10,000  
 US 24 Cost Share Phase 1 Land Acquisition: \$220,000  
 Truman Connected Phase 1 Land Acquisition & Design: \$168,000

\*Deferred Maintenance on intersection improvements, bridges, sidewalks, and curb & gutters will also take place through the street improvements mini-bond that was approved in FY2020.

#### Sewer

##### *Collection System Projects:*

Trenchless Technology: \$500,000  
 Neighborhood Projects: \$430,000  
 Sanitation Sewer Evaluation Survey: \$250,000  
 Bison Park: \$200,000  
 Raymond Harkless to Mills Sanitary Sewer Improvements: \$200,000  
 Pump Stations Improvements & Maintenance: \$200,000

##### *Treatment Plant/Pump Station/Other:*

Biosolids Handling-Lime Stabilization: \$3,000,000  
 Perimeter Fence Replacements RC Facilities: \$250,000  
 Piping Rehabilitation: \$200,000  
 Polymer System Relocation: \$100,000

#### Storm

Barnes Place Drainage Improvements: \$360,000  
 Fairmount Highland Storm Drainage Design: \$90,000  
 Raymond Harkless to Mills Construction: \$700,000  
 Trenchless Technology: \$50,000  
 Emergency Construction Projects: \$100,000

# Municipal Services

## Debt

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
<b><u>Program by Expenditure Category</u></b>			
Debt Service	\$ 6,801,772	\$ 6,290,257	\$ 6,290,632
<b><u>Program by Fund</u></b>			
Street Improvements Sales Tax	\$ 528,766	\$ -	\$ -
Sanitary Sewer	\$ 6,273,006	\$ 6,290,257	\$ 6,290,632
<b>Total</b>	<b>\$ 6,801,772</b>	<b>\$ 6,290,257</b>	<b>\$ 6,290,632</b>
<b><u>Debt Issuance</u></b>			
<b><u>Issue 2009G</u></b>			
Principal	\$ 515,000	\$ -	
Interest	\$ 11,266	\$ -	
Fees	\$ 2,500	\$ -	
<b>Total</b>	<b>\$ 528,766</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Issue 2012B</u></b>			
Principal	\$ 860,000	\$ 890,000	\$ 915,000
Interest	\$ 1,411,581	\$ 1,389,632	\$ 1,362,557
Fees	\$ 3,750	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 2,275,331</b>	<b>\$ 2,284,632</b>	<b>\$ 2,282,557</b>
<b><u>Issue 2013C</u></b>			
Principal	\$ 910,000	\$ 940,000	\$ 980,000
Interest	\$ 2,010,800	\$ 1,982,900	\$ 1,944,500
Fees	\$ 3,000	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 2,923,800</b>	<b>\$ 2,927,900</b>	<b>\$ 2,929,500</b>
<b><u>Issue 2014C</u></b>			
Principal	\$ 290,000	\$ 300,000	\$ 310,000
Interest	\$ 780,125	\$ 772,725	\$ 763,575
Fees	\$ 3,750	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 1,073,875</b>	<b>\$ 1,077,725</b>	<b>\$ 1,078,575</b>

# General Fund Non-Departmental

## Description

This cost center had traditionally been used for costs considered not to belong to a department. Beginning in FY19 most of these costs - primarily retiree health insurance and workers compensation insurance premiums - have been placed in the department budgets.

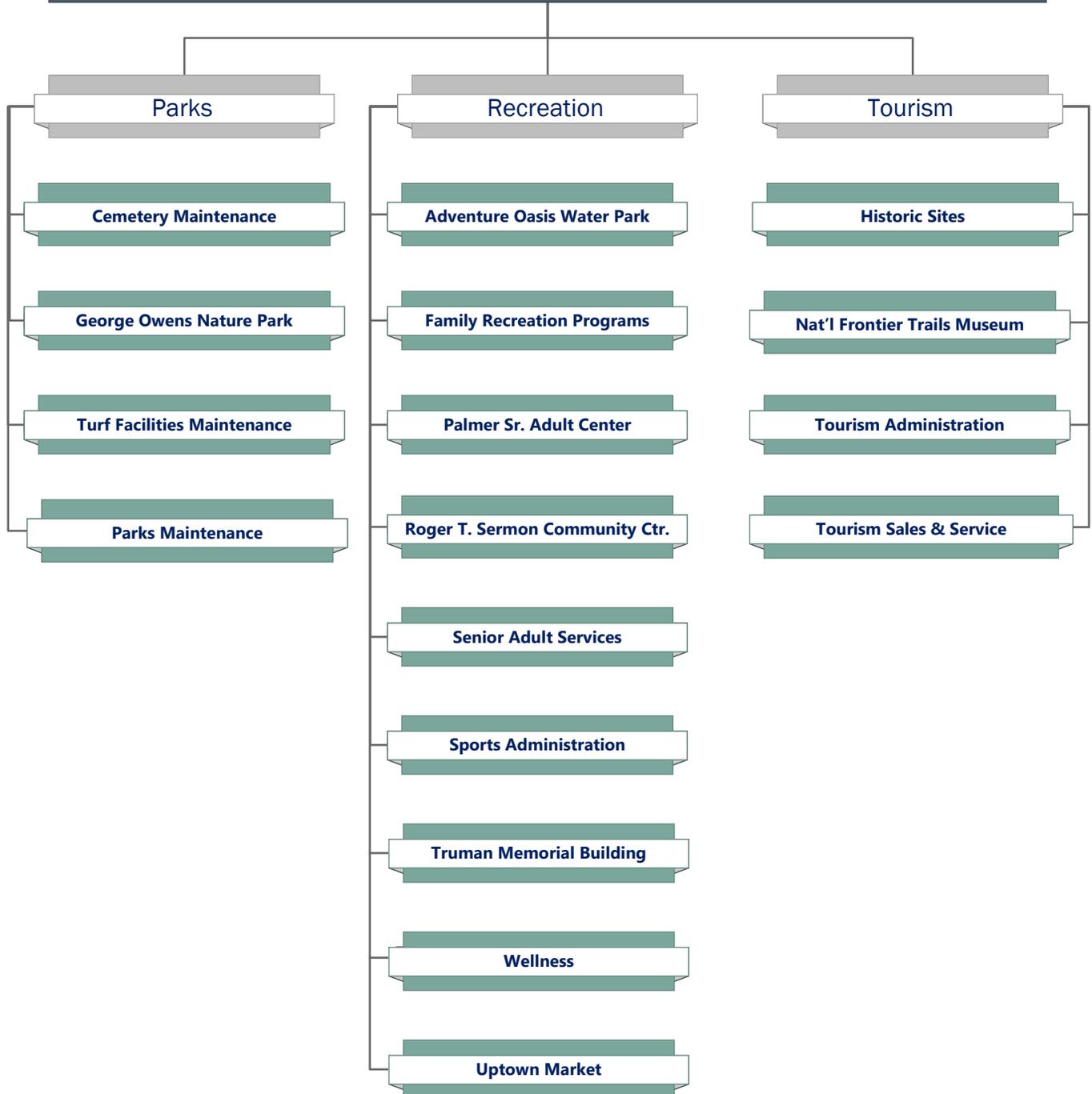
	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Loan Repayments	\$ -	\$ -	\$ 520,025
COVID-19 Contingencies	\$ -	\$ -	\$ 1,508,971
Other	\$ 75,336	\$ -	\$ -
<b>Total</b>	<b>\$ 75,336</b>	<b>\$ -</b>	<b>\$ 2,028,996</b>
<b><u>Program by Fund</u></b>			
General (002)	\$ 75,336	\$ -	\$ 2,028,996

# Parks | Recreation | Tourism



**Parks | Recreation | Tourism Director**

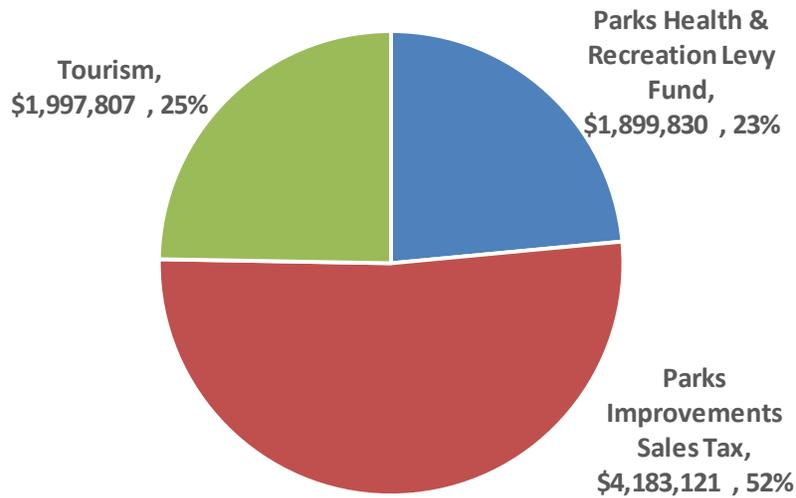
**Eric Urfer**



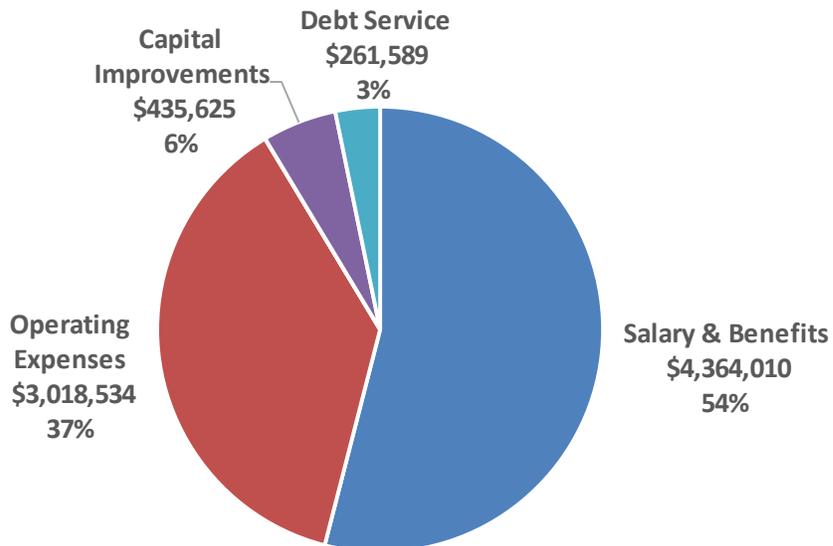
# Parks/Recreation/Tourism

The mission of Parks, Recreation and Tourism is to provide quality leisure, recreational, and educational opportunities for visitors to and residents of Independence .

### Fund Summary



### Department by Expenditure Type



**Total Budget: \$8,080,758**

**FTE Count: 70.6**

# Parks/Recreation/Tourism Administration

This division oversees the various divisions within the department to promote the City as a quality place to visit and reside by providing quality historic sites, parks, recreation facilities, tour packages, and various types of programs.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 293,631	\$ 304,680	\$ 273,412
Operating Expenses	\$ 9,016	\$ 39,102	\$ 158,012
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 302,647</b>	<b>\$ 343,782</b>	<b>\$ 431,424</b>
<b><u>Program by Fund</u></b>			
General (002-6001)	\$ 302,647	\$ 343,782	\$ -
Parks Levy Fund (007-6071)	\$ -	\$ -	\$ 431,424
<b>Total</b>	<b>\$ 302,647</b>	<b>\$ 343,782</b>	<b>\$ 431,424</b>
<b><u>Position Summary</u></b>			
FTE	2.0	2.6	2.66

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 153,077
Overtime	\$ 300
Retiree Health Insurance	\$ 2,616
Worker Comp-Medical Costs	\$ 14,457
Employee Benefits	\$ 9,418
FICA	\$ 15,265
LAGERS	\$ 39,839
Health Insurance	\$ 31,962
Dental Insurance	\$ 1,271
Life Insurance	\$ 289
Long Term Disability	\$ 204
Automobile Allowance	\$ 3,318
Other Allowances	\$ 1,396
Communication Services	\$ 495
Events and Meetings	\$ 1,000
Printing and Binding	\$ 1,400
Insurance and Bonds	\$ 98,010
Maintenance-Other	\$ 52,700
Dues and Memberships	\$ 350
Professional Services	\$ 2,000
Office Supplies	\$ 1,000
Operating Supplies	\$ 1,057
<b>Total</b>	<b>\$ 431,424</b>

# Parks/Recreation/Tourism

## Park Maintenance Administration

This division runs daily park maintenance operations by scheduling work projects, purchasing materials, implementing repairs, and responding to inquiries from the public and other City-affiliated departments.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 57,482	\$ 56,184	\$ 55,291
Operating Expenses	\$ 13,134	\$ 13,482	\$ 14,830
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 70,616</b>	<b>\$ 69,666</b>	<b>\$ 70,121</b>
<b><u>Program by Fund</u></b>			
General (002-6011)	\$ 70,616	\$ 69,666	\$ -
Parks Levy Fund (007-6072)	\$ -	\$ -	\$ 70,121
<b>Total</b>	<b>\$ 70,616</b>	<b>\$ 69,666</b>	<b>\$ 70,121</b>
<b><u>Position Summary</u></b>			
FTE	0.5	0.5	0.5

### Line Item Detail

	<b>FY 2020-21</b>
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 32,767
Worker Comp-Medical Costs	\$ 3,098
FICA	\$ 2,293
LAGERS	\$ 6,419
Health Insurance	\$ 9,984
Dental Insurance	\$ 320
Life Insurance	\$ 47
Long Term Disability	\$ 33
Other Allowances	\$ 330
Printing and Binding	\$ 300
Maint-Mobile Equip (CG)	\$ 1,288
Maintenance-Buildings	\$ 200
Maintenance-Other	\$ 300
Water	\$ 450
Office Supplies	\$ 300
Operating Supplies	\$ 10,000
Maintenance Supplies	\$ 200
Motor Vehicle Fuels (CG)	\$ 1,792
<b>Total</b>	<b>\$ 70,121</b>

# Parks/Recreation/Tourism

## Turf Facilities Maintenance

The Turf and Facilities Division is responsible for daily park maintenance operations, including: the care and cleaning of picnic shelters and park restroom facilities, athletic fields and landscape beds, snow removal, and mowing and trimming all City parks and related facilities.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 590,698	\$ 629,769	\$ 609,767
Operating Expenses	\$ 140,563	\$ 164,997	\$ 147,618
Equipment	\$ -	\$ -	
<b>Total</b>	<b>\$ 731,261</b>	<b>\$ 794,766</b>	<b>\$ 757,385</b>
<b><u>Program by Fund</u></b>			
General (002-6012)	\$ 731,261	\$ 794,766	\$ -
Parks Levy Fund (007-6073)	\$ -	\$ -	\$ 757,385
<b>Total</b>	<b>\$ 731,261</b>	<b>\$ 794,766</b>	<b>\$ 757,385</b>
<b><u>Position Summary</u></b>			
FTE	10.59	10.59	10.59

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 349,576	
Salaries-Temp & Part Time	\$ 50,328	
Overtime	\$ 31,000	
Retiree Health Insurance	\$ 6,408	
Worker Comp-Medical Costs	\$ 19,621	
FICA	\$ 29,805	
LAGERS	\$ 61,811	
Health Insurance	\$ 54,518	
Dental Insurance	\$ 2,487	
Life Insurance	\$ 501	
Long Term Disability	\$ 352	
Other Allowances	\$ 3,360	
Communication Services	\$ 2,400	
Events and Meetings	\$ 100	
Maint-Mobile Equip (CG)	\$ 68,210	
Maint-Mobile Equip (Other)	\$ 16,000	
Maintenance-Other	\$ 3,290	
Professional Services	\$ 23,372	*Landscape & turf contracts
Water	\$ 2,300	
Office Supplies	\$ 400	
Operating Supplies	\$ 8,228	
Maintenance Supplies	\$ 2,800	
Small Tools and Equipment	\$ 1,000	
Motor Vehicle Fuels (CG)	98 \$ 19,518	
<b>Total</b>	<b>\$ 757,385</b>	

# Parks/Recreation/Tourism

## Cemetery Maintenance

The Cemetery Maintenance Division is responsible for daily maintenance operations at Woodlawn Cemetery, including: routine turf and landscape maintenance, coordinating final arrangement needs and internments, and providing accurate facility records for public viewing.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 92,358	\$ 158,348	\$ 108,985
Operating Expenses	\$ 41,353	\$ 38,864	\$ 33,099
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 133,712</b>	<b>\$ 197,212</b>	<b>\$ 142,084</b>
<b><u>Program by Fund</u></b>			
General (6002-6013)	\$ 133,712	\$ 197,212	\$ -
Parks Levy Fund (007-6074)	\$ -	\$ -	\$ 142,084
<b>Total</b>	<b>\$ 133,712</b>	<b>\$ 197,212</b>	<b>\$ 142,084</b>
<b><u>Position Summary</u></b>			
FTE	2.58	2.58	2.58

### Line Item Detail

	<b>FY 2020-21</b>
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 59,654
Salaries-Temp & Part Time	\$ 12,475
Overtime	\$ 3,000
Worker Comp-Medical Costs	\$ 4,130
FICA	\$ 5,353
LAGERS	\$ 11,756
Health Insurance	\$ 10,571
Dental Insurance	\$ 638
Life Insurance	\$ 88
Long Term Disability	\$ 60
Other Allowances	\$ 1,260
Communication Services	\$ 480
Events and Meetings	\$ 120
Maint-Mobile Equip (CG)	\$ 6,259
Maint-Mobile Equip (Other)	\$ 500
Maintenance-Buildings	\$ 2,000
Maintenance-Other	\$ 600
Professional Services	\$ 1,000
Electricity	\$ 6,973
Water	\$ 2,500
Sewer	\$ 2,500
Solid Waste	\$ 900
Office Supplies	\$ 300
Operating Supplies	\$ 4,000
Maintenance Supplies	\$ 1,000
Small Tools and Equipment	\$ 1,525
Motor Vehicle Fuels (CG)	\$ 2,442
<b>Total</b>	<b>\$ 142,084</b>

# Parks/Recreation/Tourism

## Recreation Programs/Facilities Administration

Recreation Programs/Facilities Administration is responsible for the daily management of a variety of recreation programs, facility operations, and staff associated with recreation programs/events, nature/community centers, sports complexes and other designated venues.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 42,858	\$ 48,621	\$ 46,639
Operating Expenses	\$ 1,203	\$ 6,847	\$ 6,847
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 44,060</b>	<b>\$ 55,468</b>	<b>\$ 53,486</b>
<b><u>Program by Fund</u></b>			
General (002-6021)	\$ 44,060	\$ 55,468	\$ -
Parks Levy Fund (007-6075)	\$ -	\$ -	\$ 53,486
<b>Total</b>	<b>\$ 44,060</b>	<b>\$ 55,468</b>	<b>\$ 53,486</b>
<b><u>Position Summary</u></b>			
FTE	1.50	0.50	0.50

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>
	<b>Proposed</b>
Salaries-Regular Employees	\$ 31,064
FICA	\$ 2,139
LAGERS	\$ 5,995
Health Insurance	\$ 7,149
Dental Insurance	\$ 216
Life Insurance	\$ 44
Long Term Disability	\$ 32
Communication Services	\$ 210
Events and Meetings	\$ 600
Advertising & Public Notice	\$ 300
Maintenance-Other	\$ 5,037
Office Supplies	\$ 500
Operating Supplies	\$ 200
<b>Total</b>	<b>\$ 53,486</b>

# Parks/Recreation/Tourism

## Senior Adult Services

This cost center provides ongoing programs for resident senior adults and individuals with disabilities. These programs focus on, but are not limited to, nutritious lunches, nutrition and consumer education, health programs, social integration, and assistance with support services.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 122,635	\$ 86,378	\$ 65,489
Operating Expenses	\$ 15,055	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 137,690</b>	<b>\$ 86,378</b>	<b>\$ 65,489</b>
<b><u>Program by Fund</u></b>			
General (002-6022)	\$ 137,690	\$ 86,378	\$ -
Parks Levy Fund (007-6076)	\$ -	\$ -	\$ 65,489
<b>Total</b>	<b>\$ 137,690</b>	<b>\$ 86,378</b>	<b>\$ 65,489</b>
<b><u>Position Summary</u></b>			
FTE	2.20	1.50	1.20

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>
	<b><u>Proposed</u></b>
Salaries-Regular Employees	\$ 26,116
Salaries-Temp & Part Time	\$ 19,787
Worker Comp-Medical Costs	\$ 5,164
FICA	\$ 3,836
LAGERS	\$ 5,081
Health Insurance	\$ 5,011
Dental Insurance	\$ 215
Life Insurance	\$ 42
Long Term Disability	\$ 27
Other Allowances	\$ 210
<b>Total</b>	<b>\$ 65,489</b>

# Parks/Recreation/Tourism

## Roger T. Sermon Community Center

The mission of the Roger T. Sermon Community Center is to provide an affordable and modern option for a variety of services, including: health and physical fitness opportunities; rental options for weddings, birthday parties, and business meetings; as well as cultural arts through theatre performances.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 194,609	\$ 97,152	\$ 127,792
Operating Expenses	\$ 233,108	\$ 80,544	\$ -
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 427,717</b>	<b>\$ 177,696</b>	<b>\$ 127,792</b>
<b><u>Program by Fund</u></b>			
General (002-6028)	\$ 427,717	\$ 177,696	\$ -
Parks Levy Fund (007-6077)	\$ -	\$ -	\$ 127,792
<b>Total</b>	<b>\$ 427,717</b>	<b>\$ 177,696</b>	<b>\$ 127,792</b>
<b><u>Position Summary</u></b>			
FTE	5.15	4.89	3.89

### Line Item Detail

	<b>FY 2020-21</b>
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Temp & Part Time	\$ 111,037
Worker Comp-Medical Costs	\$ 8,261
FICA	\$ 8,494
<b>Total</b>	<b>\$ 127,792</b>

# Parks/Recreation/Tourism

## George Owens Nature Park

George Owens Nature Park is an 85-acre park site that features natural areas, restored grasslands, two lakes, an extensive hiking trail system, a nature center with hands-on children activities and exhibits, picnic opportunities and an organized camp area.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 113,080	\$ 104,273	\$ 103,116
Operating Expenses	\$ 33,819	\$ 34,094	\$ 28,800
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 146,899</b>	<b>\$ 138,367</b>	<b>\$ 131,916</b>
<b><u>Program by Fund</u></b>			
General (002-6029)	\$ 146,899	\$ 138,367	\$ -
Parks Levy Fund (007-6078)	\$ -	\$ -	\$ 131,916
<b>Total</b>	<b>\$ 146,899</b>	<b>\$ 138,367</b>	<b>\$ 131,916</b>
<b><u>Position Summary</u></b>			
FTE	1.91	1.91	1.91

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 51,424
Salaries-Temp & Part Time	\$ 19,572
Overtime	\$ 500
Worker Comp-Medical Costs	\$ 3,098
FICA	\$ 5,031
LAGERS	\$ 9,949
Health Insurance	\$ 12,879
Dental Insurance	\$ 536
Life Insurance	\$ 74
Long Term Disability	\$ 53
Communication Services	\$ 2,510
Advertising & Public Notice	\$ 2,000
Printing and Binding	\$ 400
Maint-Mobile Equip (CG)	\$ 5,333
Maint-Mobile Equip (Other)	\$ 500
Maintenance-Buildings	\$ 2,000
Maintenance-Other	\$ 1,640
Dues and Memberships	\$ 50
Professional Services	\$ 5,840
Electricity	\$ 1,003
Other Services	\$ 120
Office Supplies	\$ 500
Operating Supplies	\$ 3,000
Maintenance Supplies	\$ 3,100
Motor Vehicle Fuels (CG)	\$ 804
<b>Total</b>	<b>\$ 131,916</b>

# Parks/Recreation/Tourism

## Wellness Administration

The mission of Wellness is to work closely with community partners to promote and implement a variety of innovative, effective, accessible health and wellness programs and services including nutrition education, active living, and smoking cessation.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 59,474	\$ 68,116	\$ 84,903
Operating Expenses	\$ 45,186	\$ 90,310	\$ 35,229
Equipment	\$ 16,245	\$ 4,000	\$ -
<b>Total</b>	<b>\$ 120,905</b>	<b>\$ 162,426</b>	<b>\$ 120,132</b>
<b><u>Program by Fund</u></b>			
General (002-6032)	\$ 120,905	\$ 162,426	\$ -
Parks Levy Fund (007-6079)	\$ -	\$ -	\$ 120,132
<b>Total</b>	<b>\$ 120,905</b>	<b>\$ 162,426</b>	<b>\$ 120,132</b>
<b><u>Position Summary</u></b>			
FTE	2.00	1.00	1.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 51,976	
Salaries-Temp & Part Time	\$ 11,884	
Employee Benefits	\$ 878	
FICA	\$ 3,921	
LAGERS	\$ 10,112	
Health Insurance	\$ 5,165	
Life Insurance	\$ 74	
Long Term Disability	\$ 53	
Employee Allowances	\$ 420	
Other Allowances	\$ 420	
Mailing and Shipping	\$ 250	
Events and Meetings	\$ 500	
Advertising & Public Notice	\$ 1,500	
Printing and Binding	\$ 500	
Fees and Permits	\$ 500	
Maint-Mobile Equip (CG)	\$ 1,896	
Maint-Mobile Equip (Other)	\$ 605	
Dues and Memberships	\$ 500	
Training and Education	\$ 501	
Professional Services	\$ 20,906	*Contract fitness instructors
Leases	\$ 2,500	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 2,500	
Maintenance Supplies	\$ 1,500	
Motor Vehicle Fuels (CG)	\$ 71	
<b>Total</b>	<b>\$ 120,132</b>	

# Parks/Recreation/Tourism

## Park Maintenance - Security & Inspection

This division oversees and manages park revitalization, maintenance, and capital improvement projects planned for the City's park system made possible through the Parks and Recreation Sales Tax.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 902,017	\$ 850,762	\$ 952,920
Operating Expenses	\$ 347,468	\$ 374,252	\$ 364,348
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,249,485</b>	<b>\$ 1,225,014</b>	<b>\$ 1,317,268</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6041)	\$ 1,249,485	\$ 1,225,014	\$ 1,317,268
<b>Total</b>	<b>\$ 1,249,485</b>	<b>\$ 1,225,014</b>	<b>\$ 1,317,268</b>

### Position Summary

FTE	11.00	10.37	11.24
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 480,350	
Overtime	\$ 185,000	
Retiree Health Insurance	\$ 13,752	
Worker Comp-Medical Costs	\$ 16,523	
FICA	\$ 36,084	
LAGERS	\$ 86,435	
Health Insurance	\$ 121,921	
Dental Insurance	\$ 3,593	
Life Insurance	\$ 708	
Long Term Disability	\$ 497	
Employee Allowances	\$ 3,445	
Automobile Allowance	\$ 1,773	
Other Allowances	\$ 2,839	
Communication Services	\$ 3,543	
Events and Meetings	\$ 2,000	
Maint-Mobile Equip (CG)	\$ 34,165	
Maint-Mobile Equip (Other)	\$ 15,000	
Maintenance-Buildings	\$ 20,000	*Park buildings maintenance/repair
Maintenance-Other	\$ 8,757	
Training and Education	\$ 3,200	
Professional Services	\$ 88,000	*Landscape/turf contracts
Electricity	\$ 33,493	
Gas	\$ 4,600	
Water	\$ 23,000	
Sewer	\$ 22,000	
Solid Waste	\$ 13,500	
Rents and Leases	\$ 2,600	
Other Services	\$ 6,480	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 43,100	
Maintenance Supplies	\$ 20,000	
Small Tools and Equipment	\$ 6,000	
Motor Vehicle Fuels (CG)	\$ 13,910	
<b>Total</b>	<b>\$ 1,317,268</b>	

# Parks/Recreation/Tourism

## Truman Memorial Building

The mission of this division is to provide ongoing operation of the City's historic Truman Memorial Building, which serves as a community asset capable of hosting a variety of different functions.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 159,786	\$ 170,554	\$ 142,114
Operating Expenses	\$ 196,101	\$ 142,071	\$ 178,052
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 355,887</b>	<b>\$ 312,625</b>	<b>\$ 320,166</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6042)	\$ 355,887	\$ 312,625	\$ 320,166
<b>Total</b>	<b>\$ 355,887</b>	<b>\$ 312,625</b>	<b>\$ 320,166</b>
<b><u>Position Summary</u></b>			
FTE	3.97	3.79	3.79

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>
Salaries-Regular Employees	\$ 59,439
Salaries-Temp & Part Time	\$ 46,999
Overtime	\$ 1,000
Worker Comp-Medical Costs	\$ 5,164
FICA	\$ 5,099
LAGERS	\$ 11,275
Health Insurance	\$ 11,639
Dental Insurance	\$ 518
Life Insurance	\$ 83
Long Term Disability	\$ 58
Employee Allowances	\$ 630
Other Allowances	\$ 210
Mailing and Shipping	\$ 125
Communication Services	\$ 10,225
Events and Meetings	\$ 500
Advertising & Public Notice	\$ 100
Printing and Binding	\$ 1,000
Maintenance-Buildings	\$ 19,964
Maintenance-Other	\$ 7,500
Professional Services	\$ 26,364
Electricity	\$ 85,714
Water	\$ 4,000
Sewer	\$ 3,700
Solid Waste	\$ 1,100
Rents and Leases	\$ 3,560
Other Services	\$ 1,000
Office Supplies	\$ 1,000
Operating Supplies	\$ 6,000
Maintenance Supplies	\$ 4,000
Small Tools and Equipment	\$ 2,200
<b>Total</b>	<b>\$ 320,166</b>

\*Contract instructor pay

# Parks/Recreation/Tourism

## Palmer Senior Adult Center

The mission of the Palmer Center is to provide diverse adult programs and services including a daily meal program, fitness opportunities, education classes, recreational programs, and a wide variety of social needs.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 115,660	\$ 174,801	\$ 196,217
Operating Expenses	\$ 124,212	\$ 148,632	\$ 161,859
Equipment	\$ 5,981	\$ -	\$ -
<b>Total</b>	<b>\$ 245,853</b>	<b>\$ 323,433</b>	<b>\$ 358,076</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6043)	\$ 245,853	\$ 323,433	\$ 358,076
<b>Total</b>	<b>\$ 245,853</b>	<b>\$ 323,433</b>	<b>\$ 358,076</b>

### Position Summary

FTE	4.40	3.94	2.94
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 26,117	
Salaries-Temp & Part Time	\$ 119,260	
Worker Comp-Medical Costs	\$ 6,196	
Employee Benefits	\$ 3,512	
FICA	\$ 9,759	
LAGERS	\$ 11,277	
Health Insurance	\$ 18,228	
Dental Insurance	\$ 647	
Life Insurance	\$ 111	
Long Term Disability	\$ 60	
Employee Allowances	\$ 840	
Other Allowances	\$ 210	
Mailing and Shipping	\$ 385	
Communication Services	\$ 4,510	
Overnight Travel & Meetings	\$ 100	
Events and Meetings	\$ 250	
Advertising & Public Notice	\$ 350	
Printing and Binding	\$ 5,562	
Maint-Mobile Equip (Other)	\$ 20	
Maintenance-Buildings	\$ 25,325	
Maintenance-Other	\$ 7,175	
Dues and Memberships	\$ 265	
Training and Education	\$ 250	
Professional Services	\$ 41,550	*Event entertainment
Electricity	\$ 39,557	
Gas	\$ 2,000	
Water	\$ 2,700	
Sewer	\$ 2,200	
Solid Waste	\$ 1,700	
Other Services	\$ 1,500	
Office Supplies	\$ 3,000	
Operating Supplies	\$ 15,060	*Program/event supplies
Maintenance Supplies	\$ 8,100	
Small Tools and Equipment	\$ 300	
<b>Total</b>	<b>\$ 358,076</b>	

# Parks/Recreation/Tourism

## Family Recreation Programs

The mission of Family Recreation Programs is to provide ongoing development and implementation of family-oriented recreation programs consistent with the recommendation from the Independence Parks & Recreation and Open Space Master Plan, giving special attention to the development of youth and family programs, outdoor programs, festivals, and special events.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 110,821	\$ 188,356	\$ 131,480
Operating Expenses	\$ 80,954	\$ 165,290	\$ 78,040
Equipment	\$ -	\$ 3,000	\$ -
<b>Total</b>	<b>\$ 191,775</b>	<b>\$ 356,646</b>	<b>\$ 209,520</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6044)	\$ 191,775	\$ 356,646	\$ 209,520
<b>Total</b>	<b>\$ 191,775</b>	<b>\$ 356,646</b>	<b>\$ 209,520</b>
<b><u>Position Summary</u></b>			
FTE	3.06	3.00	3.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 51,424	
Salaries-Temp & Part Time	\$ 44,304	
Overtime	\$ 1,000	
Worker Comp-Medical Costs	\$ 4,130	
FICA	\$ 6,922	
LAGERS	\$ 9,951	
Health Insurance	\$ 12,879	
Dental Insurance	\$ 534	
Life Insurance	\$ 74	
Long Term Disability	\$ 52	
Employee Allowances	\$ 210	
Mailing and Shipping	\$ 100	
Communication Services	\$ 2,290	
Events and Meetings	\$ 350	
Advertising & Public Notice	\$ 2,000	
Printing and Binding	\$ 750	
Maintenance-Buildings	\$ 2,000	
Maintenance-Other	\$ 2,100	
Training and Education	\$ 250	
Professional Services	\$ 30,600	*Family programs, contract instructors
Electricity	\$ 7,550	
Water	\$ 1,200	
Sewer	\$ 1,000	
Solid Waste	\$ 800	
Rents and Leases	\$ 2,000	
Other Services	\$ 1,500	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 19,650	*Family programs/events supplies
Maintenance Supplies	\$ 2,500	
Small Tools and Equipment	\$ 400	
<b>Total</b>	<b>\$ 209,520</b>	

# Parks/Recreation/Tourism

## Adventure Oasis Water Park

This division serves to provide ongoing management, support, and supervision of the Adventure Oasis Water Park, spray grounds, and development of aquatics-oriented programs, activities, and events.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 61,624	\$ -	\$ -
Operating Expenses	\$ 566,247	\$ 594,835	\$ 297,704
Equipment	\$ 6,008	\$ -	\$ -
<b>Total</b>	<b>\$ 633,878</b>	<b>\$ 594,835</b>	<b>\$ 297,704</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6045)	\$ 633,878	\$ 594,835	\$ 297,704
<b>Total</b>	<b>\$ 633,878</b>	<b>\$ 594,835</b>	<b>\$ 297,704</b>
<b><u>Position Summary</u></b>			
FTE	1.00	0.00	0.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Communication Services	\$ 10,913	
Printing and Binding	\$ 1,750	
Fees and Permits	\$ 500	
Maintenance-Buildings	\$ 5,500	
Maintenance-Other	\$ 5,000	
Professional Services	\$ 237,966	*Contracted pool management
Electricity	\$ 9,600	
Water	\$ 6,400	
Sewer	\$ 7,400	
Solid Waste	\$ 2,500	
Rents and Leases	\$ 1,425	
Other Services	\$ 2,000	
Operating Supplies	\$ 3,750	
Maintenance Supplies	\$ 1,500	
Inventory Purchases	\$ 1,500	
<b>Total</b>	<b>\$ 297,704</b>	

Major Changes: Due to the COVID-19 pandemic, Adventure Oasis will not open for the 2020 season.

# Parks/Recreation/Tourism

## Sports Administration

The mission of Sports Administration is to support and fund year-round sports programs for Independence residents of all ages and abilities at multiple indoor and outdoor facilities.

<u>Program by Expenditure Category</u>	FY 2018-19	FY 2019-20	FY 2020-21
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 373,961	\$ 493,554	\$ 493,208
Operating Expenses	\$ 186,032	\$ 282,190	\$ 243,246
Equipment	\$ 1,800	\$ -	\$ -
<b>Total</b>	<b>\$ 561,793</b>	<b>\$ 775,744</b>	<b>\$ 736,454</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6046)	\$ 561,793	\$ 775,744	\$ 736,454
<b>Total</b>	<b>\$ 561,793</b>	<b>\$ 775,744</b>	<b>\$ 736,454</b>

### Position Summary

FTE	9.88	8.88	8.88
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### Line Item Detail

<u>Expenditure</u>	FY 2020-21	
<u>Proposed</u>		
Salaries-Regular Employees	\$ 235,124	
Salaries-Temp & Part Time	\$ 73,360	
Overtime	\$ 15,000	
Retiree Health Insurance	\$ 8,520	
Worker Comp-Medical Costs	\$ 12,391	
FICA	\$ 21,958	
LAGERS	\$ 45,541	
Health Insurance	\$ 74,433	
Dental Insurance	\$ 2,946	
Life Insurance	\$ 336	
Long Term Disability	\$ 239	
Employee Allowances	\$ 2,520	
Other Allowances	\$ 840	
Communication Services	\$ 4,871	
Events and Meetings	\$ 500	
Advertising & Public Notice	\$ 2,350	
Printing and Binding	\$ 850	
Maint-Mobile Equip (CG)	\$ 15,879	
Maint-Mobile Equip (Other)	\$ 500	
Maintenance-Buildings	\$ 6,000	
Maintenance-Other	\$ 2,510	
Training and Education	\$ 100	
Professional Services	\$ 45,000	*Youth sports programs
Electricity	\$ 9,647	
Water	\$ 59,000	
Sewer	\$ 42,000	
Rents and Leases	\$ 3,245	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 31,235	*Ballfield/sport courts supplies
Maintenance Supplies	\$ 10,000	
Small Tools and Equipment	\$ 1,000	
Motor Vehicle Fuels (CG)	\$ 7,559	
<b>Total</b>	<b>\$ 736,454</b>	

# Parks/Recreation/Tourism

## Uptown Market

The mission of the Independence Uptown Market is to provide a modern, unique, and versatile addition to the list of community assets capable of hosting a variety of different functions including a Farmers' and Crafters' Market, special events, recreation and fitness

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 48,819	\$ 83,004	\$ 29,076
Operating Expenses	\$ 85,928	\$ 64,600	\$ 67,150
Equipment	\$ 24,707	\$ -	\$ -
<b>Total</b>	<b>\$ 159,453</b>	<b>\$ 147,604</b>	<b>\$ 96,226</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6047)	\$ 159,453	\$ 147,604	\$ 96,226
<b>Total</b>	<b>\$ 159,453</b>	<b>\$ 147,604</b>	<b>\$ 96,226</b>
<b><u>Position Summary</u></b>			
FTE	1.00	1.95	0.95

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Temp & Part Time	\$ 20,200
Overtime	\$ 6,299
Worker Comp-Medical Costs	\$ 1,032
FICA	\$ 1,545
Mailing and Shipping	\$ 250
Communication Services	\$ 900
Events and Meetings	\$ 1,500
Advertising & Public Notice	\$ 8,400
Printing and Binding	\$ 1,750
Maintenance-Buildings	\$ 11,680
Maintenance-Other	\$ 2,100
Dues and Memberships	\$ 320
Professional Services	\$ 12,200
Electricity	\$ 2,250
Gas	\$ 500
Water	\$ 1,300
Sewer	\$ 1,200
Solid Waste	\$ 800
Rents and Leases	\$ 9,000
Office Supplies	\$ 500
Operating Supplies	\$ 9,000
Maintenance Supplies	\$ 3,500
<b>Total</b>	<b>\$ 96,226</b>

# Parks/Recreation/Tourism

## Sermon Center-Sales Tax

The mission of the Roger T. Sermon Community Center is to provide an affordable and modern option for a variety of services, including: health and physical fitness opportunities; rental options for weddings, birthday parties, and business meetings; as well as cultural arts through theatre performances.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ -	\$ -	\$ 86,749
Operating Expenses	\$ -	\$ -	\$ 218,744
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,493</b>
<b><u>Program by Fund</u></b>			
Parks Improvement Sales Tax (012-6048)	\$ -	\$ -	\$ 305,493
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,493</b>

### Position Summary

FTE	0.00	0.00	1.00
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 52,233	
FICA	\$ 2,586	
LAGERS	\$ 10,162	
Health Insurance	\$ 19,968	
Dental Insurance	\$ 1,676	
Life Insurance	\$ 72	
Long Term Disability	\$ 52	
Mailing and Shipping	\$ 200	
Communication Services	\$ 1,055	
Advertising & Public Notice	\$ 575	
Printing and Binding	\$ 1,800	
Maintenance-Buildings	\$ 32,200	*Custodial services, pest control
Maintenance-Other	\$ 13,000	
Professional Services	\$ 45,600	*Contract instructor pay
Electricity	\$ 95,947	
Water	\$ 1,800	
Sewer	\$ 2,300	
Rents and Leases	\$ 6,000	
Other Services	\$ 180	
Office Supplies	\$ 1,800	
Operating Supplies	\$ 5,000	
Maintenance Supplies	\$ 8,000	
Small Tools and Equipment	\$ 1,500	
Inventory Purchases	\$ 1,715	
Motor Vehicle Fuels (CG)	\$ 72	
<b>Total</b>	<b>\$ 305,493</b>	

# Parks/Recreation/Tourism

## Tourism Administration

Tourism Administration oversees administrative, marketing, and historic preservation activities

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 310,919	\$ 265,423	\$ 340,085
Operating Expenses	\$ 469,515	\$ 602,436	\$ 589,509
Equipment	\$ 7,500	\$ -	\$ -
<b>Total</b>	<b>\$ 787,934</b>	<b>\$ 867,859</b>	<b>\$ 929,594</b>
<b><u>Program by Fund</u></b>			
Tourism (004-6061)	\$ 787,934	\$ 867,859	\$ 929,594
<b>Total</b>	<b>\$ 787,934</b>	<b>\$ 867,859</b>	<b>\$ 929,594</b>
<b><u>Position Summary</u></b>			
FTE	3.42	3.42	4.16

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 262,827	
Overtime	\$ 2,500	
Worker Comp-Medical Costs	\$ 416	
FICA	\$ 13,502	
LAGERS	\$ 30,082	
Health Insurance	\$ 27,427	
Dental Insurance	\$ 874	
Life Insurance	\$ 264	
Long Term Disability	\$ 187	
Automobile Allowance	\$ 629	
Other Allowances	\$ 1,377	
Mailing and Shipping	\$ 5,000	
Communication Services	\$ 2,947	
Overnight Travel & Meetings	\$ 8,800	
Events and Meetings	\$ 3,000	
Advertising & Public Notice	\$ 332,110	*Marketing/advertising
Printing and Binding	\$ 10,000	
Insurance and Bonds	\$ 21,120	
Maintenance-Other	\$ 1,700	
Dues and Memberships	\$ 11,199	
Employee Reimbursements	\$ 1,000	
Professional Services	\$ 157,233	*Marketing contract, interfund charges for support service
Rents and Leases	\$ 32,500	
Office Supplies	\$ 2,500	
Operating Supplies	\$ 400	
<b>Total</b>	<b>\$ 929,594</b>	

# Parks/Recreation/Tourism

## National Frontier Trails Museum

The mission of the National Frontier Trails Museum is to serve both the local community and visitors to Independence by operating a historic museum featuring the westward expansion of the United States and the role Independence played in that development.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 314,702	\$ 306,323	\$ 264,430
Operating Expenses	\$ 149,304	\$ 153,027	\$ 70,246
Equipment	\$ 1,884	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 465,890</b>	<b>\$ 460,350</b>	<b>\$ 335,676</b>
<u>Program by Fund</u>			
Tourism (004-6062)	\$ 465,890	\$ 460,350	\$ 335,676
<b>Total</b>	<b>\$ 465,890</b>	<b>\$ 460,350</b>	<b>\$ 335,676</b>
<u>Position Summary</u>			
FTE	6.00	6.00	5.80

### Line Item Detail

	FY 2020-21
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 110,362
Salaries-Temp & Part Time	\$ 34,975
Retiree Health Insurance	\$ 2,616
FICA	\$ 21,365
LAGERS	\$ 40,899
Health Insurance	\$ 50,891
Dental Insurance	\$ 945
Life Insurance	\$ 268
Long Term Disability	\$ 189
Other Allowances	\$ 1,920
Mailing and Shipping	\$ 100
Communication Services	\$ 1,102
Events and Meetings	\$ 7,050
Printing and Binding	\$ 500
Maintenance-Buildings	\$ 9,000
Maintenance-Other	\$ 3,621
Mileage & Parking Reimb	\$ 1,225
Professional Services	\$ 13,245
Electricity	\$ 12,126
Gas	\$ 9,500
Water	\$ 1,100
Sewer	\$ 1,000
Other Services	\$ 500
Office Supplies	\$ 1,085
Operating Supplies	\$ 1,840
Maintenance Supplies	\$ 4,695
Inventory Purchases	\$ 2,557
Computer Equipment	\$ 1,000
<b>Total</b>	<b>\$ 335,676</b>

# Parks/Recreation/Tourism

## Historic Sites

The Historic Sites Maintenance division is responsible for daily historic site maintenance operations, including mowing and trimming, landscape bed care, snow removal, litter and debris removal, and basic repairs and painting for all City-owned historic properties.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 130,212	\$ 147,035	\$ 151,491
Operating Expenses	\$ 65,129	\$ 69,719	\$ 88,601
Equipment	\$ 7,073	\$ -	\$ -
<b>Total</b>	<b>\$ 202,414</b>	<b>\$ 216,754</b>	<b>\$ 240,092</b>
<b><u>Program by Fund</u></b>			
Tourism (004-6063)	\$ 202,414	\$ 216,754	\$ 240,092
<b>Total</b>	<b>\$ 202,414</b>	<b>\$ 216,754</b>	<b>\$ 240,092</b>
<b><u>Position Summary</u></b>			
FTE	3.00	3.00	3.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>
Salaries-Regular Employees	\$ 100,737
Overtime	\$ 5,000
Worker Comp-Medical Costs	\$ 19
FICA	\$ 7,346
LAGERS	\$ 15,517
Health Insurance	\$ 20,501
Dental Insurance	\$ 447
Life Insurance	\$ 143
Long Term Disability	\$ 101
Employee Allowances	\$ 1,260
Other Allowances	\$ 420
Communication Services	\$ 7,900
Maintenance-Buildings	\$ 40,545
Maintenance-Other	\$ 4,500
Training and Education	\$ 500
Professional Services	\$ 15,000
Electricity	\$ 7,237
Gas	\$ 5,000
Water	\$ 2,500
Sewer	\$ 2,400
Rents and Leases	\$ 500
Other Services	\$ 1,019
Maintenance Supplies	\$ 1,000
Small Tools and Equipment	\$ 500
<b>Total</b>	<b>\$ 240,092</b>

# Parks/Recreation/Tourism

## Tourism Sales & Services

The Tourism Sales and Services cost center is responsible for the daily operations of the Visitor Experience Center, directly and indirectly soliciting, securing, and supporting group tours, events, conferences, etc., and training of tourism-related volunteers.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 191,445	\$ 187,039	\$ 100,845
Operating Expenses	\$ 148,070	\$ 254,842	\$ 236,600
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 339,515</b>	<b>\$ 441,881</b>	<b>\$ 337,445</b>
<b><u>Program by Fund</u></b>			
Tourism (004-6064)	\$ 339,515	\$ 441,881	\$ 337,445
<b>Total</b>	<b>\$ 339,515</b>	<b>\$ 441,881</b>	<b>\$ 337,445</b>
<b><u>Position Summary</u></b>			
FTE	4.00	4.40	2.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 70,871	
Overtime	\$ 1,000	
Worker Comp-Medical Costs	\$ 511	
FICA	\$ 5,370	
LAGERS	\$ 13,932	
Health Insurance	\$ 5,908	
Dental Insurance	\$ 199	
Life Insurance	\$ 102	
Long Term Disability	\$ 72	
Employee Allowances	\$ 1,920	
Other Allowances	\$ 960	
Mailing and Shipping	\$ 2,500	
Overnight Travel & Meetings	\$ 3,500	
Events and Meetings	\$ 4,000	
Advertising & Public Notice	\$ 220,500	*Sponsorships, advertising, etc.
Employee Reimbursements	\$ 1,500	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 3,600	
<b>Total</b>	<b>\$ 337,445</b>	

# Parks/Recreation/Tourism Capital Projects & Debt

<u>Program by Expenditure Category</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Adopted</u>
Capital Improvements	\$ 735,793	\$ 1,236,900	\$ 435,625
Debt Service	\$ 117,829	\$ 196,853	\$ 261,589
<b>Total</b>	<b>\$ 853,622</b>	<b>\$ 1,433,753</b>	<b>\$ 697,214</b>

<u>Program by Fund</u>			
Park Improvements Sales Tax	\$ 853,622	\$ 1,148,753	\$ 542,214
Tourism Fund	\$ -	\$ 285,000	\$ 155,000
<b>Total</b>	<b>\$ 853,622</b>	<b>\$ 1,433,753</b>	<b>\$ 697,214</b>

**Capital Projects for FY 2020-21**

**Parks Improvements Sales Tax:**

Park Revitalization: \$235,000

**Tourism Fund:**

Historic Sites Rehab: \$75,000

Truman Depot: \$80,000

# Police



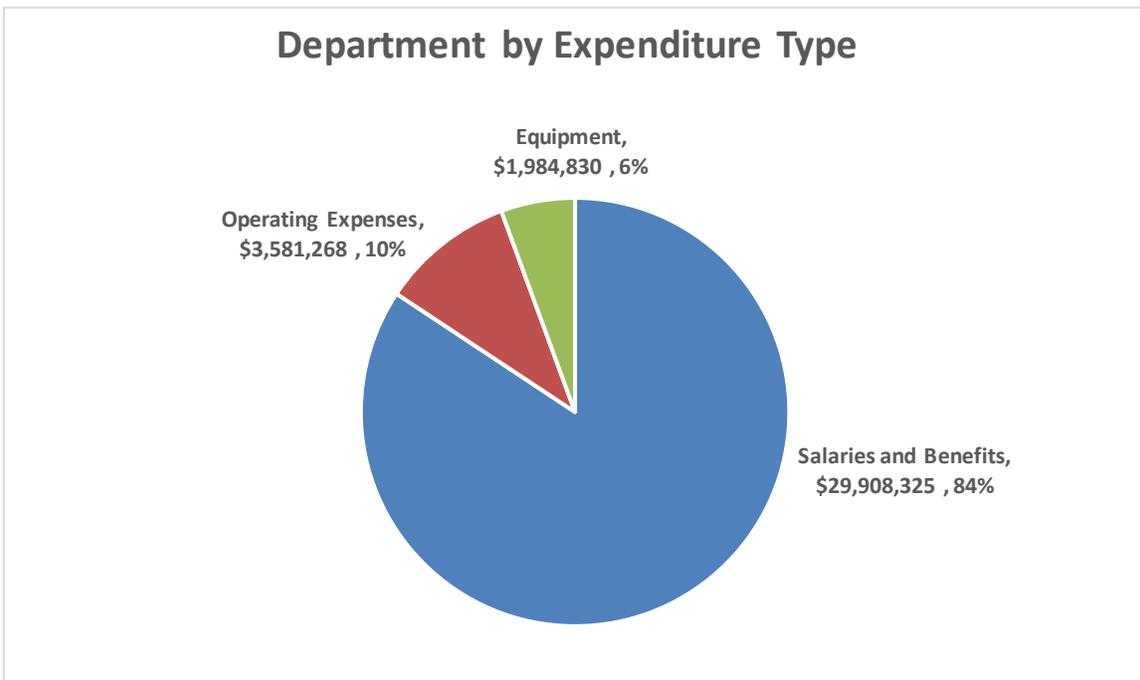
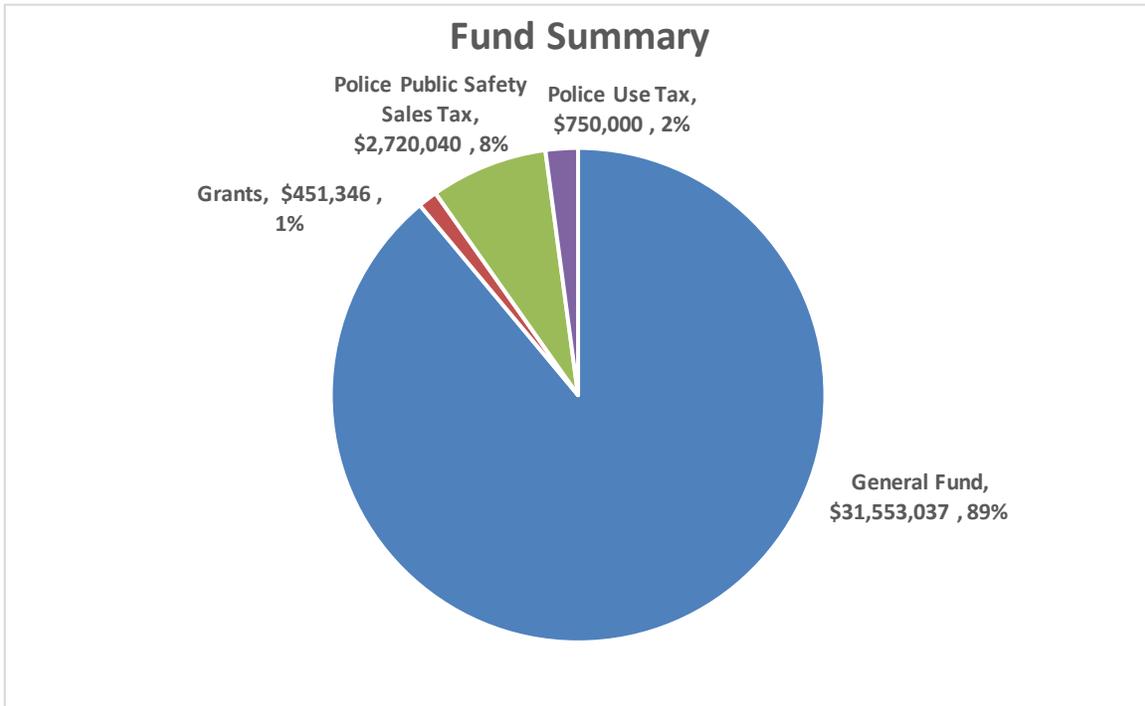
**Chief of Police**

**Brad Halsey**



# Police

The Police Department plays a critical role in reducing crime and increasing the perception of public safety. The department is committed to lowering crime and disorder and strives to accomplish this by adhering to the four departmental priorities: strategic policing, staffing, equipment, and facilities and technology.



**Total Budget: \$35,474, 423**

**FTE Count: 304.36**

# Police

## Chief of Police

The Office of the Chief of Police is responsible for the overall administrative control of the operations and leadership of the department. Responsibilities include technology and fleet management, budget and accounting processes, inventories, professional standards, and recruitment.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 1,875,181	\$ 1,903,123	\$ 1,985,593
Operating Expenses	\$ 234,265	\$ 754,653	\$ 771,822
Equipment	\$ 2,443	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 2,111,889</b>	<b>\$ 2,662,776</b>	<b>\$ 2,762,415</b>
<b><u>Program by Fund</u></b>			
General (002-4511)	\$ 2,111,889	\$ 2,662,776	\$ 2,762,415
<b><u>Position Summary</u></b>			
FTE	15.63	15.73	15.73

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 1,218,107	
Salaries-Temp & Part Time	\$ 40,392	
Overtime	\$ 1,000	
Retiree Health Insurance	\$ 94,908	
Worker Comp-Medical Costs	\$ 51,645	
Longevity	\$ 19,728	
FICA	\$ 93,304	
LAGERS	\$ 249,918	
Health Insurance	\$ 200,746	
Dental Insurance	\$ 6,803	
Life Insurance	\$ 1,780	
Long Term Disability	\$ 1,262	
Clothing Uniform Allowance	\$ 6,000	
Mailing and Shipping	\$ 3,100	
Communication Services	\$ 75,976	*Department cell phones, internet
Events and Meetings	\$ 4,000	
Advertising & Public Notice	\$ 800	
Printing and Binding	\$ 6,500	
Insurance and Bonds	\$ 534,000	
Maintenance-Other	\$ 52,027	
Dues and Memberships	\$ 2,065	
Professional Services	\$ 67,792	*Hiring/promotional testing
Rents and Leases	\$ 10,521	
Other Services	\$ 10,636	
Office Supplies	\$ 305	
Operating Supplies	\$ 2,600	
Small Tools and Equipment	\$ 1,500	
Computer Equipment	\$ 5,000	
<b>Total</b>	<b>\$ 2,762,415</b>	

# Police Grants

The grants program includes federal and state grant programs to assist the Police Department in maintaining peace and order. The general fund portion of this program is the match needed to receive the grants or the funding gap between the actual cost of the program and the amount available from the grantor agency.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ 1,414,537	\$ 635,506	\$ 672,144
Operating Expenses	\$ 44,478	\$ -	\$ -
Equipment	\$ 118,131	\$ -	\$ -
<b>Total</b>	<b>\$ 1,577,146</b>	<b>\$ 635,506</b>	<b>\$ 672,144</b>
<b><u>Program by Fund</u></b>			
General (002-4512)	\$ 124,806	\$ 216,424	\$ 220,798
Grants (015-4550)	\$ 1,452,340	\$ 419,082	\$ 451,346
<b>Total</b>	<b>\$ 1,577,146</b>	<b>\$ 635,506</b>	<b>\$ 672,144</b>
<b><u>Position Summary</u></b>			
FTE	7.00	7.00	7.00

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 672,144
<b>Total</b>	<b>\$ 672,144</b>

# Police

## Training & Equipment

The mission of this unit is to coordinate all department training, including: mandated Police Officer Standards and Training (POST) certification, federal, state, and City requirements, and all external training activities. This unit is also responsible for the Field Training Officer (FTO) program.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 671,127	\$ 649,142	\$ 159,029
Operating Expenses	\$ 931,836	\$ 879,127	\$ 921,220
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,602,963</b>	<b>\$ 1,528,269</b>	<b>\$ 1,080,249</b>
<b><u>Program by Fund</u></b>			
General (002-4513)	\$ 1,602,963	\$ 1,528,269	\$ 1,080,249
<b><u>Position Summary</u></b>			
FTE	4.00	1.00	1.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 87,183	
Overtime	\$ 5,000	
Retiree Health Insurance	\$ 7,848	
Worker Comp-Medical Costs	\$ 17,215	
Longevity	\$ 2,014	
FICA	\$ 6,224	
LAGERS	\$ 18,000	
Health Insurance	\$ 14,301	
Dental Insurance	\$ 431	
Life Insurance	\$ 125	
Long Term Disability	\$ 88	
Clothing Uniform Allowance	\$ 600	
Overnight Travel & Meetings	\$ 60,000	*Department-wide training/travel
Fees and Permits	\$ 500	
Maint-Mobile Equip (CG)	\$ 196,849	
Maint-Mobile Equip (Other)	\$ 104,350	
Maintenance-Other	\$ 40,000	
Dues and Memberships	\$ 180	
Training and Education	\$ 70,962	*Academy recruit training, local training
Electricity	\$ 930	
Gas	\$ 800	
Water	\$ 300	
Sewer	\$ 600	
Office Supplies	\$ 50,000	
Computer Software & Supplies	\$ 134,025	*Uniforms, ammunition, etc.
Motor Vehicle Fuels (CG)	\$ 254,724	
Motor Vehicle Fuels (Other)	\$ 7,000	
<b>Total</b>	<b>\$ 1,080,249</b>	

# Police Patrol

The mission of the Patrol division is to reduce crime and disorder by being the initial responder for all calls from citizens 24 hours per day, 365 days per year.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 9,487,234	\$ 8,883,651	\$ 8,973,505
Operating Expenses	\$ 3,230	\$ 8,150	\$ 8,150
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 9,490,464</b>	<b>\$ 8,891,801</b>	<b>\$ 8,981,655</b>
<b><u>Program by Fund</u></b>			
General (002-4532)	\$ 9,490,464	\$ 8,891,801	\$ 8,981,655
<b><u>Position Summary</u></b>			
FTE	90.00	90.00	89.00

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 5,264,133
Overtime	\$ 350,000
Retiree Health Insurance	\$ 214,884
Worker Comp-Medical Costs	\$ 266,834
Longevity	\$ 22,325
FICA	\$ 459,349
LAGERS	\$ 1,284,176
Health Insurance	\$ 1,009,305
Dental Insurance	\$ 34,990
Life Insurance	\$ 7,340
Long Term Disability	\$ 5,269
Clothing Uniform Allowance	\$ 54,900
Maintenance-Other	\$ 2,100
Dues and Memberships	\$ 250
Operating Supplies	\$ 4,300
Small Tools and Equipment	\$ 1,500
<b>Total</b>	<b>\$ 8,981,655</b>

# Police Investigations

The Investigations division consists of the Criminal Investigations Unit, the Drug Enforcement Unit, and the Street Crimes Unit. This division is tasked with reactionary as well as proactive investigation of crimes, including homicides, assaults, domestic

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 5,733,311	\$ 6,045,991	\$ 6,323,628
Operating Expenses	\$ 19,007	\$ 38,465	\$ 38,465
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 5,752,318</b>	<b>\$ 6,084,456</b>	<b>\$ 6,362,093</b>

<u>Program by Fund</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
General (002-4534)	\$ 5,752,318	\$ 6,084,456	\$ 6,362,093
<b>Total</b>	<b>\$ 5,752,318</b>	<b>\$ 6,084,456</b>	<b>\$ 6,362,093</b>

<u>Position Summary</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
FTE	56.00	55.00	55.00

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 3,870,386
Overtime	\$ 260,000
Retiree Health Insurance	\$ 160,500
Worker Comp-Medical Costs	\$ 189,366
Longevity	\$ 35,119
FICA	\$ 286,876
LAGERS	\$ 765,696
Health Insurance	\$ 675,514
Dental Insurance	\$ 26,414
Life Insurance	\$ 5,464
Long Term Disability	\$ 3,893
Clothing Uniform Allowance	\$ 44,400
Fees and Permits	\$ 1,500
Maintenance-Other	\$ 9,565
Dues and Memberships	\$ 50
Professional Services	\$ 20,000
Operating Supplies	\$ 3,750
Small Tools and Equipment	\$ 3,600
<b>Total</b>	<b>\$ 6,362,093</b>

# Police

## Special Operations

The mission of the Tactical Operations division is to reduce crime and disorder by providing support, coordination, and proactive patrol in high-crime and/or violation areas through the Canine Unite, Special Weapons and Tactics Team (SWAT), and Explosive Ordnance Disposal (EOD) Team.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 2,083,387	\$ 1,848,168	\$ 1,766,764
Operating Expenses	\$ 35,617	\$ 40,370	\$ 40,534
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,119,005</b>	<b>\$ 1,888,538</b>	<b>\$ 1,807,298</b>
<u>Program by Fund</u>			
General (002-4535)	\$ 2,119,005	\$ 1,888,538	\$ 1,807,298
<u>Position Summary</u>			
FTE	16.00	14.00	14.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 1,050,324	
Overtime	\$ 60,000	
Retiree Health Insurance	\$ 58,476	
Worker Comp-Medical Costs	\$ 68,860	
Longevity	\$ 10,265	
FICA	\$ 77,574	
LAGERS	\$ 220,149	
Health Insurance	\$ 202,669	
Dental Insurance	\$ 6,742	
Life Insurance	\$ 1,369	
Long Term Disability	\$ 1,036	
Clothing Uniform Allowance	\$ 9,300	
Maint-Mobile Equip (Other)	\$ 2,250	
Maintenance-Buildings	\$ 1,900	
Dues and Memberships	\$ 695	
Electricity	\$ 3,314	
Gas	\$ 1,700	
Water	\$ 200	
Sewer	\$ 1,300	
Solid Waste	\$ 500	
Other Services	\$ 2,500	
Operating Supplies	\$ 25,100	*SWAT and K9 supplies
Small Tools and Equipment	\$ 1,075	
<b>Total</b>	<b>\$ 1,807,298</b>	

# Police

## Special Enforcement

This Unit focuses on responding to traffic complaints and accidents, and enforcing traffic laws. Their duties include radar/laser operations, accident reconstruction, and DWI enforcement. This Unit also supports special events in the community.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 3,188,324	\$ 2,187,589	\$ 2,185,385
Operating Expenses	\$ 26,823	\$ 30,985	\$ 30,985
Equipment	\$ 82	\$ -	\$ -
<b>Total</b>	<b>\$ 3,215,229</b>	<b>\$ 2,218,574</b>	<b>\$ 2,216,370</b>
<b><u>Program by Fund</u></b>			
General (002-4536)	\$ 3,215,229	\$ 2,218,574	\$ 2,216,370
<b><u>Position Summary</u></b>			
FTE	30.00	19.00	19.00

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>	
Salaries-Regular Employees	\$ 1,265,727	
Overtime	\$ 100,000	
Retiree Health Insurance	\$ 71,964	
Worker Comp-Medical Costs	\$ 103,290	
Longevity	\$ 14,062	
FICA	\$ 91,788	
LAGERS	\$ 255,408	
Health Insurance	\$ 260,931	
Dental Insurance	\$ 8,321	
Life Insurance	\$ 1,814	
Long Term Disability	\$ 1,280	
Clothing Uniform Allowance	\$ 10,800	
Events and Meetings	\$ 350	
Maint-Mobile Equip (Other)	\$ 600	
Maintenance-Other	\$ 1,235	
Dues and Memberships	\$ 300	
Other Services	\$ 22,000	*Drug/alcohol testing
Operating Supplies	\$ 5,500	
Small Tools and Equipment	\$ 1,000	
<b>Total</b>	<b>\$ 2,216,370</b>	

# Police

## Drug Abuse Resistance Education

The mission and curriculum of the DARE program is to prevent or curtail drug, alcohol, and tobacco use amongst students, as well as proactively network with internal and external agencies to track registered sex offenders within the City boundaries and their proximity to schools and daycares.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 227,394	\$ 244,136	\$ 234,952
Operating Expenses	\$ 11,483	\$ 11,300	\$ 11,300
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 238,877</b>	<b>\$ 255,436</b>	<b>\$ 246,252</b>
<u>Program by Fund</u>			
General (002-4538)	\$ 238,877	\$ 255,436	\$ 246,252
<u>Position Summary</u>			
FTE	2.00	2.00	2.00

### Line Item Detail

	FY 2020-21
<u>Expenditure</u>	<u>Proposed</u>
Salaries-Regular Employees	\$ 147,077
Worker Comp-Medical Costs	\$ 8,608
Longevity	\$ 1,808
FICA	\$ 10,169
LAGERS	\$ 30,397
Health Insurance	\$ 34,265
Dental Insurance	\$ 1,070
Life Insurance	\$ 210
Long Term Disability	\$ 148
Clothing Uniform Allowance	\$ 1,200
Operating Supplies	\$ 11,000
Small Tools and Equipment	\$ 300
<b>Total</b>	<b>\$ 246,252</b>

# Police

## Community Services

The Community Services Unit provides citizens with the information and resources needed to improve their quality of life and sense of security. This is accomplished through community meetings, the Disorderly House Program, Crime Free Multi-Housing Program, public demonstrations, Volunteer in Police Services (VIP's), crime prevention and education programs, and the Crisis Intervention Team (CIT).

<b><u>Program by Expenditure Category</u></b>	<b><u>FY 2018-19</u></b> <b><u>Actual</u></b>	<b><u>FY 2019-20</u></b> <b><u>Adopted</u></b>	<b><u>FY 2020-21</u></b> <b><u>Proposed</u></b>
Salary & Benefits	\$ -	\$ 1,688,144	\$ 1,673,568
Operating Expenses	\$ -	\$ 2,375	\$ 2,375
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,690,519</b>	<b>\$ 1,675,943</b>
<b><u>Program by Fund</u></b>			
General (002-4539)	\$ -	\$ 1,690,519	\$ 1,675,943
<b><u>Position Summary</u></b>			
FTE	0.00	17.00	17.00

### Line Item Detail

<b><u>Expenditure</u></b>	<b><u>FY 2020-21</u></b> <b><u>Proposed</u></b>
Salaries-Regular Employees	\$ 1,104,966
Overtime	\$ 10,000
Longevity	\$ 6,306
FICA	\$ 79,496
LAGERS	\$ 222,128
Health Insurance	\$ 229,535
Dental Insurance	\$ 9,536
Life Insurance	\$ 1,484
Long Term Disability	\$ 1,117
Clothing Uniform Allowance	\$ 9,000
Events and Meetings	\$ 1,550
Dues and Memberships	\$ 25
Operating Supplies	\$ 800
<b>Total</b>	<b>\$ 1,675,943</b>

# Police Crime Scene

The Crime Scene Unit consists of investigators who are responsible for processing crime scenes to gather evidence and other data to support criminal charges. The Unit is also responsible for collecting video evidence from local businesses and residences. The collection and identification of evidence is utilized in the prosecution of criminal defendants, helping to reduce crime in the community.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 556,865	\$ 587,573	\$ 448,909
Operating Expenses	\$ 14,054	\$ 20,620	\$ 20,620
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 570,920</b>	<b>\$ 608,193</b>	<b>\$ 469,529</b>
<b><u>Program by Fund</u></b>			
General (002-4542)	\$ 570,920	\$ 608,193	\$ 469,529
<b><u>Position Summary</u></b>			
FTE	6.0	6.0	5.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 258,075
Salaries-Temp & Part Time	\$ 16,000
Retiree Health Insurance	\$ 20,928
Worker Comp-Medical Costs	\$ 17,215
Longevity	\$ 10,547
FICA	\$ 18,371
LAGERS	\$ 50,388
Health Insurance	\$ 51,871
Dental Insurance	\$ 1,899
Life Insurance	\$ 360
Long Term Disability	\$ 255
Clothing Uniform Allowance	\$ 3,000
Maintenance-Other	\$ 1,000
Dues and Memberships	\$ 450
Professional Services	\$ 8,770
Operating Supplies	\$ 7,000
Small Tools and Equipment	\$ 3,400
<b>Total</b>	<b>\$ 469,529</b>

Major Changes:  
Eliminate Latent Print  
Examiner Position

# Police Detention

The Detention Unit is responsible for processing and housing individuals arrested for violations of City Ordinances, State Statutes, and Federal laws. The unit houses prisoners on a short-term basis who are held for investigation of an alleged violation, awaiting arraignment, or until their bond is posted. Long-term prisoners are transferred and incarcerated at an outside facility.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 1,117,975	\$ 1,096,871	\$ 1,079,560
Operating Expenses	\$ 821,075	\$ 762,310	\$ 682,310
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,939,050</b>	<b>\$ 1,859,181</b>	<b>\$ 1,761,870</b>
<b><u>Program by Fund</u></b>			
General (002-4543)	\$ 1,939,050	\$ 1,859,181	\$ 1,761,870
<b><u>Position Summary</u></b>			
FTE	14.0	14.0	14.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 675,226	
Overtime	\$ 50,000	
Retiree Health Insurance	\$ 24,756	
Worker Comp-Medical Costs	\$ 25,823	
Longevity	\$ 3,583	
FICA	\$ 49,642	
LAGERS	\$ 124,138	
Health Insurance	\$ 112,485	
Dental Insurance	\$ 4,196	
Life Insurance	\$ 943	
Long Term Disability	\$ 668	
Clothing Uniform Allowance	\$ 8,100	
Maintenance-Other	\$ 3,025	
Professional Services	\$ 668,285	*Prisoner housing
Operating Supplies	\$ 8,000	
Small Tools and Equipment	\$ 3,000	
<b>Total</b>	<b>\$ 1,761,870</b>	

Major Changes:  
Decrease prisoner  
housing budget

# Police Records

The Records Unit provides customer service to the public by completing police reports, answering questions, and receiving and returning warrants, subpoenas, and other pertinent court and jail papers.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 1,523,479	\$ 1,631,133	\$ 1,532,621
Operating Expenses	\$ 5,939	\$ 10,600	\$ 10,600
Equipment	\$ 1,476	\$ -	\$ -
<b>Total</b>	<b>\$ 1,530,894</b>	<b>\$ 1,641,733</b>	<b>\$ 1,543,221</b>
<b><u>Program by Fund</u></b>			
General (002-4544)	\$ 1,530,894	\$ 1,641,733	\$ 1,543,221
<b><u>Position Summary</u></b>			
FTE	22.63	23.63	22.63

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 925,914
Salaries-Temp & Part Time	\$ 39,225
Overtime	\$ 25,000
Retiree Health Insurance	\$ 26,160
Worker Comp-Medical Costs	\$ 43,038
Longevity	\$ 31,366
FICA	\$ 70,011
LAGERS	\$ 167,821
Health Insurance	\$ 192,574
Dental Insurance	\$ 5,589
Life Insurance	\$ 1,360
Long Term Disability	\$ 963
Clothing Uniform Allowance	\$ 3,600
Maintenance-Other	\$ 5,100
Operating Supplies	\$ 2,000
Small Tools and Equipment	\$ 3,500
<b>Total</b>	<b>\$ 1,543,221</b>

Major Changes: 1 FTE eliminated in FY20 mid-year budget amendment related to retiree health insurance

# Police

## Communications Unit

The Communications Unit receives emergency and non-emergency telephone calls from the public and routes them to the appropriate responder: Fire, Police, or AMR.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b> <u>Actual</u>	<b>FY 2019-20</b> <u>Adopted</u>	<b>FY 2020-21</b> <u>Proposed</u>
Salary & Benefits	\$ 2,389,320	\$ 2,342,190	\$ 2,414,439
Operating Expenses	\$ 4,164	\$ 5,525	\$ 5,525
Equipment	\$ -	\$ 5,380	\$ 5,380
<b>Total</b>	<b>\$ 2,393,484</b>	<b>\$ 2,353,095</b>	<b>\$ 2,425,344</b>
<b><u>Program by Fund</u></b>			
General (002-4545)	\$ 2,393,484	\$ 2,353,095	\$ 2,425,344
<b><u>Position Summary</u></b>			
FTE	31.0	31.0	31.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b> <b>Proposed</b>
Salaries-Regular Employees	\$ 1,543,979
Salaries-Temp & Part Time	\$ 38,571
Overtime	\$ 200,000
Retiree Health Insurance	\$ 25,560
Worker Comp-Medical Costs	\$ 60,253
Longevity	\$ 30,102
FICA	\$ 115,689
LAGERS	\$ 202,066
Health Insurance	\$ 185,640
Dental Insurance	\$ 6,469
Life Insurance	\$ 2,135
Long Term Disability	\$ 1,515
Clothing Uniform Allowance	\$ 2,460
Events and Meetings	\$ 600
Maintenance-Other	\$ 1,139
Dues and Memberships	\$ 742
Operating Supplies	\$ 1,544
Small Tools and Equipment	\$ 1,500
Office Furniture & Equip	\$ 5,380
<b>Total</b>	<b>\$ 2,425,344</b>

# Police

## Sales Tax Program

This cost center serves to provide oversight and management of the revitalization and capital improvement projects planned for the City's Police Department, made possible through the adoption of a one-eighth cent sales tax.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ -
Operating Expenses	\$ 844,102	\$ 944,321	\$ 994,590
Equipment	\$ 1,258,299	\$ 1,543,312	\$ 1,725,450
Debt Service	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,102,401</b>	<b>\$ 2,487,633</b>	<b>\$ 2,720,040</b>
<b><u>Program by Fund</u></b>			
Police Public Safety Sales Tax (016)	\$ 2,102,401	\$ 2,487,633	\$ 2,720,040
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Maint-Mobile Equip (CG)	\$ 221,649	
Maintenance-Other	\$ 312,747	
Professional Services	\$ 116,840	*Technology & Technician contracts
Electricity	\$ 22,088	
Gas	\$ 2,000	
Water	\$ 1,100	
Sewer	\$ 1,600	
Solid Waste	\$ 700	
Operating Supplies	\$ 181,500	*Uniforms, body armor
Small Tools and Equipment	\$ 49,375	*Taser replacements
Buildings	\$ 5,000	
Motor Vehicle Fuels (CG)	\$ 84,991	
Computer Equipment	\$ 402,400	*Cameras, etc.
Mobile Equipment	\$ 1,093,050	*Fleet replacement program
Other Machinery & Equip	\$ 225,000	*Portable radios
<b>Total</b>	<b>\$ 1,401,990</b>	

# Police Use Tax Program

Revenues generated from the Proposition P tax will hire certified and non certified police officer candidates. Furthermore, this funding will help support the training, equipment and other expenses related to these new positions.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ 458,228
Operating Expenses	\$ -	\$ -	\$ 42,772
Equipment	\$ -	\$ -	\$ 249,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>

<b><u>Program by Fund</u></b>			
Police Use Tax (018-4571)	\$ -	\$ -	\$ 750,000

<b><u>Position Summary</u></b>			
FTE	0.0	0.0	6.0

## Line Item Detail

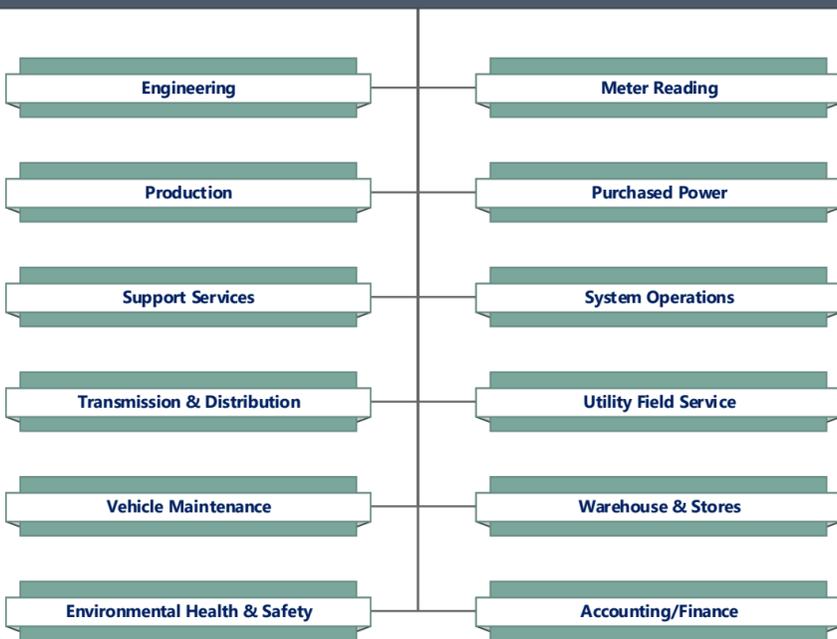
<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries/Benefits-Regular	\$ 442,596	
Overtime	\$ 15,632	
Operating Supplies	\$ 42,772	*Uniforms, supplies
Mobile Equipment	\$ 249,000	*Vehicles
<b>Total</b>	<b>\$ 750,000</b>	

# Power and Light



**Power and Light Director**

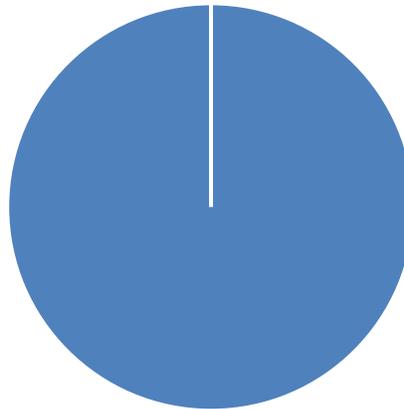
**Acting Assistant General Manager, Jim Nail**



# Power and Light

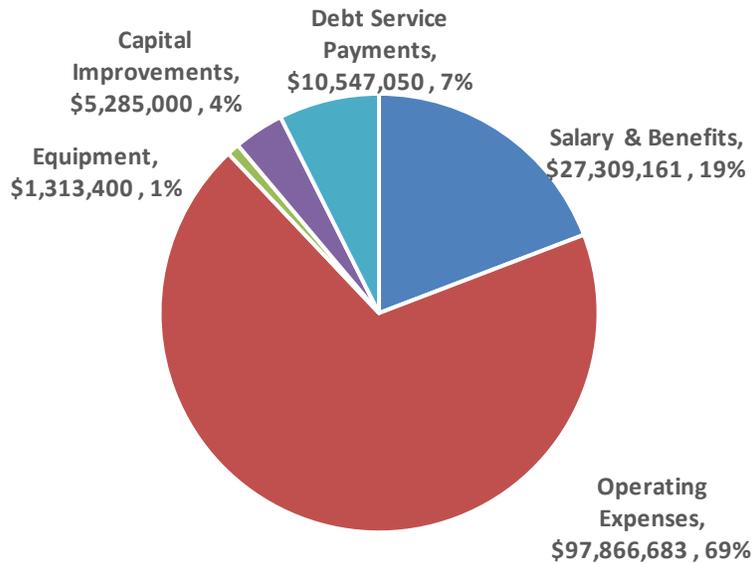
To provide reliable and affordable electric energy services in a customer-oriented and environmentally-responsible manner, while participating organizationally and individually in the growth and enhancement of the community we serve.

## Fund Summary



Power & Light Fund,  
\$142,321,294 ,  
100%

## Department by Expenditure Type



**Total Budget: \$142,321,294**

**FTE Count: 176.77**

# Power and Light Administration

The mission of Administration is to provide leadership of the Department to ensure reliable and environmentally-friendly electric service to the citizens of Independence at the lowest possible cost consistent with sound business practices.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 847,061	\$ 714,780	\$ 560,982
Operating Expenses	\$ 1,356,065	\$ 1,469,550	\$ 1,211,957
Equipment	\$ 2,949	\$ 2,000	\$ 2,000
<b>Total</b>	<b>\$ 2,206,074</b>	<b>\$ 2,186,330</b>	<b>\$ 1,774,939</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6110)	\$ 2,206,074	\$ 2,186,330	\$ 1,774,939
<b><u>Position Summary</u></b>			
FTE	6.0	4.0	4.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 364,193
Overtime	\$ 3,000
FICA	\$ 31,380
LAGERS	\$ 94,781
Health Insurance	\$ 63,715
Dental Insurance	\$ 2,015
Life Insurance	\$ 408
Long Term Disability	\$ 290
Automobile Allowance	\$ 1,200
Mailing and Shipping	\$ 100
Overnight Travel & Meetings	\$ 30,000
Events and Meetings	\$ 9,000
Advertising & Public Notice	\$ 1,000
Printing and Binding	\$ 250
Maintenance-Other	\$ 5,000
Dues and Memberships	\$ 150,000
Training and Education	\$ 5,000
Employee Reimbursements	\$ 1,000
Professional Services	\$ 992,607
Other Services	\$ 10,000
Office Supplies	\$ 5,000
Operating Supplies	\$ 3,000
Computer Equipment	\$ 2,000
<b>Total</b>	<b>\$ 1,774,939</b>

# Power and Light

## Environmental Health & Safety

The mission of Environmental Health & Safety is to ensure regulatory compliance through training and emergency response in order to reduce injuries, accidents and environmental impact.

	FY 2018-19	FY 2019-20	FY 2020-21
<u>Program by Expenditure Category</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 307,901	\$ 471,238	\$ 414,087
Operating Expenses	\$ 203,267	\$ 791,450	\$ 571,700
Equipment	\$ -	\$ 7,000	\$ -
<b>Total</b>	<b>\$ 511,168</b>	<b>\$ 1,269,688</b>	<b>\$ 985,787</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6111)	\$ 511,168	\$ 1,269,688	\$ 985,787
<b><u>Position Summary</u></b>			
FTE	4.0	3.0	3.0

### Line Item Detail

	FY 2020-21	
<b>Expenditure</b>	<b>Proposed</b>	
Salaries-Regular Employees	\$ 302,885	
FICA	\$ 22,050	
LAGERS	\$ 58,538	
Health Insurance	\$ 28,594	
Dental Insurance	\$ 862	
Life Insurance	\$ 432	
Long Term Disability	\$ 306	
Other Allowances	\$ 420	
Overnight Travel & Meetings	\$ 6,000	
Events and Meetings	\$ 5,000	
Fees and Permits	\$ 165,500	
Dues and Memberships	\$ 4,500	
Training and Education	\$ 25,000	
Professional Services	\$ 183,100	*Various consulting/testing services
Other Services	\$ 600	
Computer Software & Supplies	\$ 2,000	
Operating Supplies	\$ 142,000	
Maintenance Supplies	\$ 35,000	
Small Tools and Equipment	\$ 3,000	
<b>Total</b>	<b>\$ 985,787</b>	

# Power and Light Accounting/Finance

The mission of Accounting is to ensure all financial and statistical records of the utility are kept and reported on in accordance with governmental best practices and regulations so that the results are transparent to rate payers.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 420,740	\$ 635,501	\$ 317,433
Operating Expenses	\$ 36,422	\$ 14,000	\$ 8,000
Equipment	\$ -	\$ 2,000	\$ -
<b>Total</b>	<b>\$ 457,162</b>	<b>\$ 651,501</b>	<b>\$ 325,433</b>
<b><u>Program by Fund</u></b>			
Power and Light (002-6112)	\$ 457,162	\$ 651,501	\$ 325,433
<b><u>Position Summary</u></b>			
FTE	4.0	5.0	3.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>
	<b>Proposed</b>
Salaries-Regular Employees	\$ 216,523
Overtime	\$ 10,000
FICA	\$ 15,559
LAGERS	\$ 41,788
Health Insurance	\$ 31,666
Dental Insurance	\$ 829
Life Insurance	\$ 310
Long Term Disability	\$ 218
Employee Allowances	\$ 540
Overnight Travel & Meetings	\$ 6,000
Events and Meetings	\$ 1,000
Dues and Memberships	\$ 500
Office Supplies	\$ 500
<b>Total</b>	<b>\$ 325,433</b>

# Power and Light Support Services

The mission of Support Services is to provide financial and contract oversight services for the department so that services can be delivered efficiently and effectively.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 546,926	\$ 759,698	\$ 433,622
Operating Expenses	\$ 362,542	\$ 465,590	\$ 450,849
Equipment	\$ 12,365	\$ 41,000	\$ 40,000
<b>Total</b>	<b>\$ 921,833</b>	<b>\$ 1,266,288</b>	<b>\$ 924,471</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6121)	\$ 921,833	\$ 1,266,288	\$ 924,471
<b><u>Position Summary</u></b>			
FTE	5.0	6.0	4.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 293,297	
Overtime	\$ 1,000	
FICA	\$ 20,832	
LAGERS	\$ 56,711	
Health Insurance	\$ 57,187	
Dental Insurance	\$ 2,140	
Life Insurance	\$ 419	
Long Term Disability	\$ 296	
Employee Allowances	\$ 1,200	
Other Allowances	\$ 540	
Overnight Travel & Meetings	\$ 7,000	
Events and Meetings	\$ 300	
Maintenance-Buildings	\$ 70,000	*Rockwood mowing
Maintenance-Other	\$ 197,289	*Software maintenance
Dues and Memberships	\$ 260	
Training and Education	\$ 3,000	
Professional Services	\$ 170,000	*Integration support
Operating Supplies	\$ 2,000	
Small Tools and Equipment	\$ 1,000	
Computer Equipment	\$ 40,000	
<b>Total</b>	<b>\$ 924,471</b>	

# Power and Light Warehouse and Stores

The mission of the Warehouse and Stores is to order, receive, issue and maintain material and tools for line crews, maintenance personnel and outside contractors.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 1,136,296	\$ 1,094,523	\$ 794,045
Operating Expenses	\$ 2,175,849	\$ 3,492,932	\$ 3,489,932
Equipment	\$ 1,288	\$ 100,000	\$ 100,000
<b>Total</b>	<b>\$ 3,313,432</b>	<b>\$ 4,687,455</b>	<b>\$ 4,383,977</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6122)	\$ 3,313,432	\$ 4,687,455	\$ 4,383,977
<b><u>Position Summary</u></b>			
FTE	9.0	9.0	6.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 503,252	
Overtime	\$ 45,000	
FICA	\$ 35,924	
LAGERS	\$ 97,232	
Health Insurance	\$ 105,630	
Dental Insurance	\$ 3,626	
Life Insurance	\$ 594	
Long Term Disability	\$ 507	
Employee Allowances	\$ 1,740	
Other Allowances	\$ 540	
Mailing and Shipping	\$ 20,000	
Overnight Travel & Meetings	\$ 6,000	
Events and Meetings	\$ 250	
Printing and Binding	\$ 250	
Maintenance-Buildings	\$ 217,634	*Service center, IUC shared expenses
Maintenance-Other	\$ 113,918	*HVAC, elevator, sprinkler
Training and Education	\$ 1,000	
Employee Reimbursements	\$ 300	
Electricity	\$ 5,000	
Water	\$ 1,200	
Sewer	\$ 1,000	
Rents and Leases	\$ 20,000	
Operating Supplies	\$ 91,380	
Maintenance Supplies	\$ 250,000	*Rock, concrete, etc.
Small Tools and Equipment	\$ 8,000	
Inventory Purchases	\$ 2,754,000	*Transformers, meters, poles, etc.
Computer Equipment	\$ 50,000	*Upgrade Materials Management System
Other Machinery & Equip	\$ 50,000	
<b>Total</b>	<b>\$ 4,383,977</b>	

# Power and Light Vehicle Maintenance

The mission of Vehicle Maintenance is to procure and maintain the Power & Light fleet so that personnel have available and safe vehicles to perform their jobs.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 913,064	\$ 945,369	\$ 930,627
Operating Expenses	\$ 476,196	\$ 654,200	\$ 654,200
Equipment	\$ 39,891	\$ 757,500	\$ 757,500
<b>Total</b>	<b>\$ 1,429,151</b>	<b>\$ 2,357,069</b>	<b>\$ 2,342,327</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6123)	\$ 1,429,151	\$ 2,357,069	\$ 2,342,327
<b><u>Position Summary</u></b>			
FTE	7.0	7.0	7.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 633,000	
Overtime	\$ 35,000	
FICA	\$ 46,495	
LAGERS	\$ 122,575	
Health Insurance	\$ 87,621	
Dental Insurance	\$ 2,315	
Life Insurance	\$ 891	
Long Term Disability	\$ 630	
Other Allowances	\$ 2,100	
Overnight Travel & Meetings	\$ 5,000	
Maint-Mobile Equip (Other)	\$ 300,000	
Maintenance-Buildings	\$ 5,500	
Maintenance-Other	\$ 11,800	
Training and Education	\$ 3,000	
Employee Reimbursements	\$ 400	
Office Supplies	\$ 1,000	
Operating Supplies	\$ 19,500	
Maintenance Supplies	\$ 3,000	
Small Tools and Equipment	\$ 5,000	
Motor Vehicle Fuels (Other)	\$ 300,000	
Office Furniture & Equip	\$ 1,000	
Mobile Equipment	\$ 756,500	*Vehicle & equipment replacement
<b>Total</b>	<b>\$ 2,342,327</b>	

# Power and Light Utility Field Service

The Utility Field Service Division is responsible for turning both electric and water services on and off, field services of delinquent accounts, and reading meters for customer transfers.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 975,551	\$ 1,122,828	\$ 820,845
Operating Expenses	\$ 3,955	\$ 25,100	\$ 25,100
Equipment	\$ -	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 979,506</b>	<b>\$ 1,148,928</b>	<b>\$ 846,945</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6125)	\$ 979,506	\$ 1,148,928	\$ 846,945
<b><u>Position Summary</u></b>			
FTE	8.0	8.0	6.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 558,335
Overtime	\$ 15,000
FICA	\$ 40,224
LAGERS	\$ 107,885
Health Insurance	\$ 94,406
Dental Insurance	\$ 2,978
Life Insurance	\$ 803
Long Term Disability	\$ 564
Automobile Allowance	\$ 650
Mailing and Shipping	\$ 500
Printing and Binding	\$ 2,500
Maintenance-Other	\$ 5,000
Training and Education	\$ 1,600
Employee Reimbursements	\$ 3,000
Operating Supplies	\$ 7,500
Maintenance Supplies	\$ 5,000
Computer Equipment	\$ 1,000
<b>Total</b>	<b>\$ 846,945</b>

# Power and Light Meter Reading

The mission of Meter Reading is to accurately read electric watt-hour and water consumption meters so that customers are billed correctly for their electricity consumption.

<u>Program by Expenditure Category</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
Salary & Benefits	\$ 1,806,127	\$ 1,897,024	\$ 1,880,786
Operating Expenses	\$ 46,388	\$ 64,600	\$ 64,600
Equipment	\$ -	\$ 4,000	\$ 4,000
<b>Total</b>	<b>\$ 1,852,514</b>	<b>\$ 1,965,624</b>	<b>\$ 1,949,386</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6126)	\$ 1,852,514	\$ 1,965,624	\$ 1,949,386
<b><u>Position Summary</u></b>			
FTE	15.0	15.0	15.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>
Salaries-Regular Employees	\$ 1,177,138
Overtime	\$ 150,000
FICA	\$ 88,854
LAGERS	\$ 220,049
Health Insurance	\$ 158,390
Dental Insurance	\$ 5,890
Life Insurance	\$ 1,683
Long Term Disability	\$ 1,190
Employee Allowances	\$ 38,016
Other Allowances	\$ 39,576
Mailing and Shipping	\$ 12,000
Overnight Travel & Meetings	\$ 600
Maintenance-Other	\$ 37,000 *Itron handhelds
Training and Education	\$ 2,200
Employee Reimbursements	\$ 1,300
Office Supplies	\$ 500
Operating Supplies	\$ 8,500
Small Tools and Equipment	\$ 2,500
Computer Equipment	\$ 2,000
Office Furniture & Equip	\$ 2,000
<b>Total</b>	<b>\$ 1,949,386</b>

# Power and Light

## Marketing & Customer Relations

The Marketing & Customer Relations division is responsible for working with the public and local businesses, and administers the rebate program.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ -	\$ 566,470	\$ 435,518
Operating Expenses	\$ -	\$ 634,200	\$ 548,200
Equipment	\$ -	\$ 69,500	\$ 69,500
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,270,170</b>	<b>\$ 1,053,218</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6130)	\$ -	\$ 1,270,170	\$ 1,053,218
<b><u>Position Summary</u></b>			
FTE		0.0	4.0

### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 300,615	
FICA	\$ 21,288	
LAGERS	\$ 58,250	
Health Insurance	\$ 51,724	
Dental Insurance	\$ 1,709	
Life Insurance	\$ 429	
Long Term Disability	\$ 303	
Other Allowances	\$ 1,200	
Overnight Travel & Meetings	\$ 6,000	
Events and Meetings	\$ 3,000	
Advertising & Public Notice	\$ 40,000	*Mavericks sponsorship, promotional items/events
Printing and Binding	\$ 8,500	
Maintenance-Buildings	\$ 50,000	*Fence/gate & CCTV repair
Dues and Memberships	\$ 6,000	
Professional Services	\$ 199,200	*Habitat for Humanity, other professional services
Other Services	\$ 217,000	*Rebate programs
Office Supplies	\$ 1,000	
Operating Supplies	\$ 11,000	
Small Tools and Equipment	\$ 6,500	
Computer Equipment	\$ 4,500	
Other Machinery & Equip	\$ 40,000	*Security video equipment
Other Improvements	\$ 25,000	*Perimeter gate upgrades
<b>Total</b>	<b>\$ 1,053,218</b>	

# Power and Light Production

The mission of Production is to maintain and operate power production equipment so that electricity is generated safely and efficiently.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 6,608,257	\$ 6,833,808	\$ 2,851,584
Operating Expenses	\$ 741,189	\$ 2,156,900	\$ 1,323,100
Equipment	\$ 239	\$ 6,000	\$ 3,000
<b>Total</b>	<b>\$ 7,349,685</b>	<b>\$ 8,996,708</b>	<b>\$ 4,177,684</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6140)	\$ 7,349,685	\$ 8,996,708	\$ 4,177,684
<b><u>Position Summary</u></b>			
FTE	56.0	40.0	17.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 1,840,247	
Overtime	\$ 300,000	
FICA	\$ 134,732	
LAGERS	\$ 332,075	
Health Insurance	\$ 230,037	
Dental Insurance	\$ 8,087	
Life Insurance	\$ 2,625	
Long Term Disability	\$ 1,861	
Other Allowances	\$ 1,920	
Mailing and Shipping	\$ 9,000	
Overnight Travel & Meetings	\$ 20,000	
Events and Meetings	\$ 500	
Fees and Permits	\$ 3,600	
Advertising & Public Notice	\$ 4,000	
Printing and Binding	\$ 500	
Insurance and Bonds	\$ 1,800	
Maintenance-Buildings	\$ 225,000	*Janitorial, HVAC, misc. repairs
Maintenance-Other	\$ 720,000	*Various repairs, inspections, tests, maintenance
Dues and Memberships	\$ 100	
Training and Education	\$ 13,000	
Employee Reimbursements	\$ 3,000	
Water	\$ 28,000	
Sewer	\$ 22,400	
Solid Waste	\$ 2,700	
Rents and Leases	\$ 10,000	
Professional Services	\$ 113,000	*Lab services, engineering services, etc.
Other Services	\$ 61,000	*Waste oil removal, diesel generator testing, etc.
Office Supplies	\$ 4,000	
Operating Supplies	\$ 31,500	
Maintenance Supplies	\$ 15,000	
Small Tools and Equipment	\$ 10,000	
Inventory Purchases	\$ 25,000	
Computer Equipment	\$ 3,000	
<b>Total</b>	<b>\$ 4,177,684</b>	

Major Changes: The Blue Valley Power Plant will be de-commissioned in summer of 2020, resulting in elimination of several positions and expenses

# Power and Light Purchased Power

The mission of Purchased Power is to manage agreements - including the cost of energy, demand and transmission charges - with other utilities and the Southwest Power Pool so that electricity is acquired at the lowest cost.

<b><u>Program by Expenditure Category</u></b>	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
Salary & Benefits	\$ -	\$ -	\$ -
Operating Expenses	\$ 57,139,592	\$ 62,442,705	\$ 62,275,000
Equipment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 57,139,592</b>	<b>\$ 62,442,705</b>	<b>\$ 62,275,000</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6145)	\$ 57,139,592	\$ 62,442,705	\$ 62,275,000
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	0.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Professional Services	\$ 360,000	
Other Services	\$ 8,300,000	*Dogwood
Operating Supplies	\$ 53,615,000	*Purchased power agreements
<b>Total</b>	<b>\$ 62,275,000</b>	

# Power and Light Transmission and Distribution

The mission of Transmission and Distribution is to maintain, repair and the City's electrical transmission and distribution systems in order to maintain the reliability of the systems.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 10,359,307	\$ 10,068,395	\$ 9,713,352
Operating Expenses	\$ 3,589,671	\$ 3,908,950	\$ 4,162,600
Equipment	\$ 4,930	\$ 28,500	\$ 228,500
<b>Total</b>	<b>\$ 13,953,909</b>	<b>\$ 14,005,845</b>	<b>\$ 14,104,452</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6150)	\$ 13,953,909	\$ 14,005,845	\$ 14,104,452
<b><u>Position Summary</u></b>			
FTE	64.0	62.0	61.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 6,129,279	
Salaries-Temp. & Part Time	\$ 16,823	
Overtime	\$ 1,100,000	
FICA	\$ 448,274	
LAGERS	\$ 1,137,459	
Health Insurance	\$ 837,486	
Dental Insurance	\$ 29,054	
Life Insurance	\$ 8,525	
Long Term Disability	\$ 6,032	
Employee Allowances	\$ 420	
Overnight Travel & Meetings	\$ 6,500	
Fees and Permits	\$ 6,500	
Printing and Binding	\$ 1,150	
Maintenance-Buildings	\$ 35,000	
Maintenance-Other	\$ 12,200	
Dues and Memberships	\$ 5,500	
Training and Education	\$ 16,600	
Professional Services	\$ 130,900	*Locating services, other safety
Electricity	\$ 6,500	
Rents and Leases	\$ 10,000	
Other Services	\$ 3,668,100	*Tree crews, emergency storm restoration
Office Supplies	\$ 1,000	
Operating Supplies	\$ 35,350	
Maintenance Supplies	\$ 165,200	
Small Tools and Equipment	\$ 62,100	
Office Furniture & Equip	\$ 5,000	
Other Machinery & Equip	\$ 223,500	*Underground switching cabinets
<b>Total</b>	<b>\$ 14,104,452</b>	

# Power and Light Engineering

The mission of Engineering is to design transmission, substation and distribution systems and manage construction projects so that the City's high voltage electrical power system maintains

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 2,224,673	\$ 2,741,413	\$ 1,851,950
Operating Expenses	\$ 457,150	\$ 519,500	\$ 888,900
Equipment	\$ 14,172	\$ -	\$ -
<b>Total</b>	<b>\$ 2,695,996</b>	<b>\$ 3,260,913</b>	<b>\$ 2,740,850</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6160)	\$ 2,695,996	\$ 3,260,913	\$ 2,740,850
<b><u>Position Summary</u></b>			
FTE	23.0	20.0	15.5

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 1,349,371	
Salaries-Temp. & Part Time	\$ 16,491	
Overtime	\$ 5,000	
FICA	\$ 101,292	
LAGERS	\$ 230,401	
Health Insurance	\$ 140,577	
Dental Insurance	\$ 5,549	
Life Insurance	\$ 1,949	
Long Term Disability	\$ 1,320	
Overnight Travel & Meetings	\$ 42,500	
Events and Meetings	\$ 4,300	
Fees and Permits	\$ 5,000	
Maintenance-Other	\$ 37,000	
Dues and Memberships	\$ 1,800	
Training and Education	\$ 6,500	
Professional Services	\$ 755,000	*Engineering studies, independent contractors, etc.
Electricity	\$ 7,800	
Rents and Leases	\$ 2,000	
Office Supplies	\$ 15,000	
Operating Supplies	\$ 12,000	
<b>Total</b>	<b>\$ 2,740,850</b>	

# Power and Light System Operations

Responsible for the 24/7 operations of the City's electrical system. Major areas of responsibility include dispatching of the generation resources, operation of the transmission system, wholesale power purchases and sales, and management of the Department's regulatory reliability compliance efforts in an efficient, cost effective, and reliable manner.

<u>Program by Expenditure Category</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
Salary & Benefits	\$ 2,341,786	\$ 2,972,182	\$ 2,877,396
Operating Expenses	\$ 353,559	\$ 576,610	\$ 452,900
Equipment	\$ 4,011	\$ 105,600	\$ 34,500
<b>Total</b>	<b>\$ 2,699,356</b>	<b>\$ 3,654,392</b>	<b>\$ 3,364,796</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6170)	\$ 2,699,356	\$ 3,654,392	\$ 3,364,796
<b><u>Position Summary</u></b>			
FTE	17.0	19.0	20.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 2,008,576	
Overtime	\$ 135,000	
FICA	\$ 146,944	
LAGERS	\$ 371,667	
Health Insurance	\$ 202,464	
Dental Insurance	\$ 6,651	
Life Insurance	\$ 2,846	
Long Term Disability	\$ 2,014	
Employee Allowances	\$ 630	
Other Allowances	\$ 604	
Overnight Travel & Meetings	\$ 37,200	
Events and Meetings	\$ 1,000	
Advertising & Public Notice	\$ 500	
Maintenance-Other	\$ 230,000	*Software maintenance
Dues and Memberships	\$ 2,700	
Training and Education	\$ 17,900	
Employee Reimbursements	\$ 300	
Professional Services	\$ 145,000	
Computer Software & Supplies	\$ 9,800	*SCADA/EMS/NERC engineering and assessment services
Operating Supplies	\$ 1,500	
Maintenance Supplies	\$ 500	
Small Tools and Equipment	\$ 6,500	
Computer Equipment	\$ 32,000	
Office Furniture & Equip	\$ 2,500	
<b>Total</b>	<b>\$ 3,364,796</b>	

# Power and Light Communications

Responsible for planning, engineering, administration, installation, and maintenance of IPL's internal communications, security, and fiber optic facilities. Areas of responsibility include: fiber optic systems, telephone systems, CCTV systems, traffic signals, mobile radio, wireless, microwave, SCADA/EMS, and Relay Protection communication links.

<u>Program by Expenditure Category</u>	<u>FY 2018-19 Actual</u>	<u>FY 2019-20 Adopted</u>	<u>FY 2020-21 Proposed</u>
Salary & Benefits	\$ 951,109	\$ 1,010,263	\$ 897,736
Operating Expenses	\$ 568,990	\$ 730,361	\$ 793,628
Equipment	\$ -	\$ 53,000	\$ 53,000
<b>Total</b>	<b>\$ 1,520,099</b>	<b>\$ 1,793,624</b>	<b>\$ 1,744,364</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6175)	\$ 1,520,099	\$ 1,793,624	\$ 1,744,364
<b><u>Position Summary</u></b>			
FTE	6.0	6.0	6.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 620,201	
Overtime	\$ 63,000	
FICA	\$ 45,965	
LAGERS	\$ 103,623	
Health Insurance	\$ 59,635	
Dental Insurance	\$ 1,700	
Life Insurance	\$ 886	
Long Term Disability	\$ 626	
Employee Allowances	\$ 840	
Other Allowances	\$ 1,260	
Communication Services	\$ 199,400	*Telephone and internet charges
Overnight Travel & Meetings	\$ 31,000	
Events and Meetings	\$ 1,000	
Fees and Permits	\$ 22,500	
Maintenance-Other	\$ 291,428	*Radio system maintenance, fiber restoration contract
Dues and Memberships	\$ 100	
Training and Education	\$ 8,700	
Professional Services	\$ 60,000	*Fiber projects engineering/support
Office Supplies	\$ 1,500	
Computer Software & Supplies	\$ 3,000	
Maintenance Supplies	\$ 96,500	*Pedestrian lights & pedestrian crossings
Small Tools and Equipment	\$ 78,500	
Computer Equipment	\$ 53,000	
<b>Total</b>	<b>\$ 1,744,364</b>	

# Power and Light Security/NERC

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 342,331	\$ 645,036	\$ 563,999
Operating Expenses	\$ 50,459	\$ 177,150	\$ 174,900
Equipment	\$ 2,840	\$ 4,500	\$ 400
<b>Total</b>	<b>\$ 395,630</b>	<b>\$ 826,686</b>	<b>\$ 739,299</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6180)	\$ 395,630	\$ 826,686	\$ 739,299
<b><u>Position Summary</u></b>			
FTE	0.0	4.0	4.0

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries-Regular Employees	\$ 431,510	
FICA	\$ 32,058	
LAGERS	\$ 65,457	
Health Insurance	\$ 31,784	
Dental Insurance	\$ 1,477	
Life Insurance	\$ 618	
Long Term Disability	\$ 435	
Other Allowances	\$ 660	
Overnight Travel & Meetings	\$ 36,250	
Events and Meetings	\$ 2,500	
Advertising & Public Notice	\$ 3,500	
Maintenance-Other	\$ 3,000	
Dues and Memberships	\$ 31,450	
Training and Education	\$ 16,000	
Employee Reimbursements	\$ 200	
Software & Comp Maintenance	\$ 4,000	
Professional Services	\$ 75,000	*NERC audit prep/violation mitigation/support
Office Supplies	\$ 3,000	
Office Furniture & Equip	\$ 400	
<b>Total</b>	<b>\$ 739,299</b>	

# Power and Light Non-Departmental

Provides funding for department-wide activities not attributable to one single power and light program.

<b><u>Program by Expenditure Category</u></b>	<b><u>FY 2018-19</u></b>	<b><u>FY 2019-20</u></b>	<b><u>FY 2020-21</u></b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 3,017,138	\$ 545,790	\$ 1,965,199
Operating Expenses	\$ 19,778,321	\$ 17,152,692	\$ 20,771,117
Equipment	\$ 7,554	\$ 10,000	\$ 20,000
<b>Total</b>	<b>\$ 22,803,013</b>	<b>\$ 17,708,482</b>	<b>\$ 22,756,316</b>
<b><u>Program by Fund</u></b>			
Power and Light (020-6520)	\$ 22,803,013	\$ 17,708,482	\$ 22,756,316
<b>Total</b>	<b>\$ 22,803,013</b>	<b>\$ 17,708,482</b>	<b>\$ 22,756,316</b>
<b><u>Position Summary</u></b>			
FTE	0.0	0.0	2.3

## Line Item Detail

<b>Expenditure</b>	<b><u>FY 2020-21</u></b>	
	<b><u>Proposed</u></b>	
Salaries/Benefits-Regular Employees	\$ 221,330	
Retiree Health Insurance	\$ 1,022,952	
Worker Comp-Medical Costs	\$ 720,917	
Mailing and Shipping	\$ 130,000	*NeoPost
Communication Services	\$ 92,105	*Phone/internet charges
Printing and Binding	\$ 4,725	
Insurance and Bonds	\$ 1,723,735	*Risk Management charges
Training and Education	\$ 7,000	
Employee Reimbursements	\$ 3,000	
Interfund Charges for Support Services	\$ 3,909,629	
Software & Comp Maintenance	\$ 708,498	*ERP fund charge, software
Professional Services	\$ 30,000	
Sewer	\$ 146,000	
Rental of Land and Buildings	\$ 60,225	
Other Services	\$ 681,200	*I-Share, damage claims, MOPERM
Computer Equipment	\$ 20,000	
Contingencies	\$ 275,000	
Payments in Lieu of Taxes	\$ 13,000,000	
<b>Total</b>	<b>\$ 22,756,316</b>	

The FY2019-20 Budget was decreased by \$3.6 million to show the cuts necessary for the 6% rate reduction passed by the Council during the FY20 budget process. These permanent reductions were then made throughout the different divisions of IPL.

# Power and Light Capital Projects

	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
<b>Program by Fund</b>			
Power and Light (020-7020)	\$ 1,063,484	\$ 2,952,300	\$ 5,285,000

## Capital Projects for FY 2020-21

- Substation Fiber Optic Network Equip Replacement: \$125,000
- Traffic Controller Upgrades: \$60,000
- Traffic Camera System Upgrades: \$50,000
- Motorola APX Radio Purchase-2nd Phase: \$75,000
- Substation Modeling: \$150,000
- 20 MVAR Capacitor Bank at Substation A: \$800,000
- Transmission Pole Replacement Program: \$150,000
- 69 KV Substation Facilities: \$300,000
- Substation K Switchgear & Transformer Replacement: \$2,075,000
- Substation E Transformer & Switchgear Replacement: \$1,350,000
- Service Center Emergency Maintenance: \$150,000

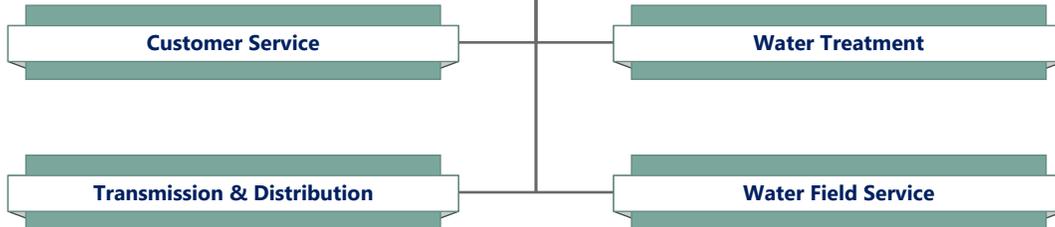


# Water



**Water Systems Director**

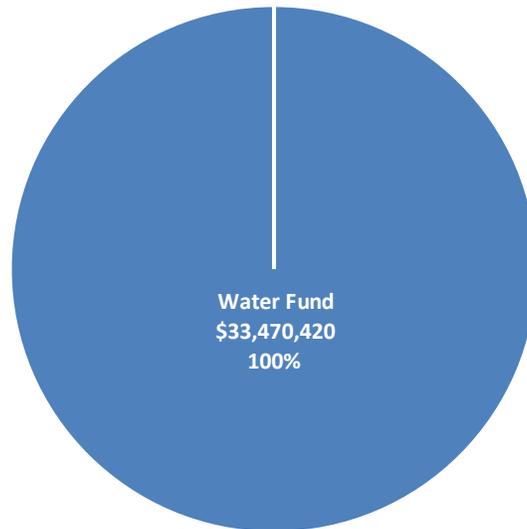
**Dan Montgomery**



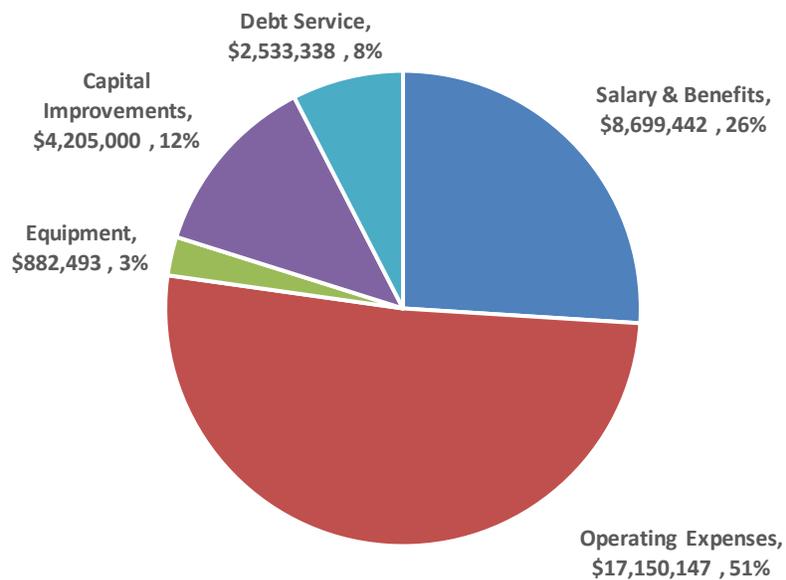
# Water

The mission of the Water Department is to produce and supply drinking water that meets the requirements of the Safe Drinking Water Act and standards of the Missouri Department of Natural Resources to about 250,000 people, including residents of Independence and 12 wholesale customers.

## Fund Summary



## Department by Expenditure Type



**Total Budget: \$33,470,420**

**FTE Count: 94.5**

# Water Administration

The mission of the Administration program is to provide leadership and back office support so that the Department can successfully meet the requirements of the Safe Drinking Water Act and standards of the Missouri Department of Natural Resources.

<u>Program by Expenditure Category</u>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Adopted</b>	<b>FY 2020-21 Proposed</b>
Salary & Benefits	\$ 1,033,942	\$ 1,178,183	\$ 999,085
Operating Expenses	\$ 498,328	\$ 774,643	\$ 804,934
Equipment	\$ 2,253	\$ 10,000	\$ 8,843
<b>Total</b>	<b>\$ 1,534,523</b>	<b>\$ 1,962,826</b>	<b>\$ 1,812,862</b>
<b>Program by Fund</b>			
Water (002-4810)	\$ 1,534,523	\$ 1,962,826	\$ 1,812,862
<b>Position Summary</b>			
FTE	10.25	9.50	9.50

## Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21 Proposed</b>	
Salaries-Regular Employees	\$ 713,290	
Overtime	\$ 20,000	
FICA	\$ 48,601	
LAGERS	\$ 109,527	
Health Insurance	\$ 92,986	
Dental Insurance	\$ 3,289	
Life Insurance	\$ 953	
Long Term Disability	\$ 750	
Employee Allowances	\$ 3,820	
Automobile Allowance	\$ 4,596	
Other Allowances	\$ 1,273	
Mailing and Shipping	\$ 110	
Communication Services	\$ 139,144	*Phones, internet
Overnight Travel & Meetings	\$ 5,000	
Events and Meetings	\$ 1,000	
Advertising & Public Notice	\$ 1,000	
Printing and Binding	\$ 3,000	
Fees and Permits	\$ 1,000	
Maintenance-Buildings	\$ 2,500	
Maintenance-Other	\$ 201,595	*Software maintenance
Dues and Memberships	\$ 23,815	
Training and Education	\$ 2,500	
Professional Services	\$ 116,600	*Consulting, CityWorks
Electricity	\$ 40,000	
Sewer	\$ 2,000	
Solid Waste	\$ 1,000	
Rents and Leases	\$ 245,000	
Office Supplies	\$ 11,000	
Operating Supplies	\$ 6,170	
Maintenance Supplies	\$ 500	
Small Tools and Equipment	\$ 2,000	
Computer Equipment	\$ 8,243	
Office Furniture & Equipment	\$ 600	
<b>Total</b>	<b>\$ 1,812,862</b>	

# Water Field Service

The mission of the Water Field Service Division is to install, maintain and disconnect meters for over 48,517 customers so that consumption levels are accurate and service line leaks can be identified for repair.

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Salary & Benefits	\$ 754,611	\$ 778,052	\$ 882,409
Operating Expenses	\$ 25,711	\$ 42,350	\$ 38,700
Equipment	\$ 29,887	\$ 151,000	\$ 392,050
<b>Total</b>	<b>\$ 810,208</b>	<b>\$ 971,402</b>	<b>\$ 1,313,159</b>
<b><u>Program by Fund</u></b>			
Water (040-4821)	\$ 810,208	\$ 971,402	\$ 1,313,159
<b><u>Position Summary</u></b>			
FTE	10.00	10.00	10.00

## Line Item Detail

	<b>FY 2020-21</b>	
<b>Expenditure</b>	<b>Proposed</b>	
Salaries-Regular Employees	\$ 617,026	
Overtime	\$ 35,000	
FICA	\$ 45,263	
LAGERS	\$ 85,985	
Health Insurance	\$ 89,656	
Dental Insurance	\$ 2,770	
Life Insurance	\$ 886	
Long Term Disability	\$ 623	
Clothing Uniform Allowance	\$ 3,120	
Other Allowances	\$ 2,080	
Mailing and Shipping	\$ 200	
Printing and Binding	\$ 400	
Maint-Mobile Equip (Other)	\$ 300	
Maintenance-Buildings	\$ 2,000	
Maintenance-Other	\$ 3,000	
Employee Reimbursements	\$ 700	
Professional Services	\$ 4,000	
Operating Supplies	\$ 14,000	
Maintenance Supplies	\$ 100	
Small Tools and Equipment	\$ 14,000	
Computer Equipment	\$ 1,350	
Other Machinery & Equip	\$ 390,700	*15 year meter replacements
<b>Total</b>	<b>\$ 1,313,159</b>	

# Water

## Customer Service

The mission of Customer Service is to accurately issue utility bills to all City water, sewer and electric customers and to operate a customer service center for all billing inquiries.

<u>Program by Expenditure Category</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Proposed</u>
Salary & Benefits	\$ 1,482,253	\$ 1,744,351	\$ 1,672,016
Operating Expenses	\$ 615,526	\$ 989,543	\$ 915,305
Equipment	\$ -	\$ -	\$ 16,400
Debt	\$ -	\$ -	
<b>Total</b>	<b>\$ 2,097,778</b>	<b>\$ 2,733,894</b>	<b>\$ 2,603,721</b>
<b>Program by Fund</b>			
Water (040-4822)	\$ 2,097,778	\$ 2,733,894	\$ 2,603,721
<b>Position Summary</b>			
FTE	25.00	25.00	26.00

### Line Item Detail

<u>Expenditure</u>	<u>FY 2020-21</u> <u>Proposed</u>	
Salaries-Regular Employees	\$ 1,129,821	
Overtime	\$ 30,000	
FICA	\$ 81,918	
LAGERS	\$ 210,799	
Health Insurance	\$ 155,714	
Dental Insurance	\$ 5,839	
Life Insurance	\$ 1,623	
Long Term Disability	\$ 1,148	
Other Allowances	\$ 1,500	
Pers Ser Charged to Projects	\$ 53,654	*Charge out for cashiering services
Mailing and Shipping	\$ 6,000	
Communication Services	\$ 4,469	
Overnight Travel & Meetings	\$ 9,000	
Events and Meetings	\$ 500	
Printing and Binding	\$ 55,000	
Maintenance-Other	\$ 293,166	*Software maintenance
Professional Services	\$ 485,000	*Bank card processing fees, etc.
Rents and Leases	\$ 42,000	
Office Supplies	\$ 9,000	
Operating Supplies	\$ 6,170	
Small Tools and Equipment	\$ 5,000	
Computer Equipment	\$ 12,400	
Office Furniture & Equip	\$ 4,000	
<b>Total</b>	<b>\$ 2,603,721</b>	

# Water Production

The mission of Production is to operate and maintain the Courtney Bend Water Treatment Plant so that up to 48 millions gallons of water that meets or exceeds all federal and state standards at the Courtney Bend Water Treatment Plant can be daily pumped.

<b>Program by Expenditure Category</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 1,861,649	\$ 1,951,654	\$ 1,956,915
Operating Expenses	\$ 5,704,508	\$ 6,153,625	\$ 6,214,803
Equipment	\$ 124,489	\$ 90,500	\$ 135,250
<b>Total</b>	<b>\$ 7,690,646</b>	<b>\$ 8,195,779</b>	<b>\$ 8,306,968</b>
<b>Program by Fund</b>			
Water (040-4830)	\$ 7,690,646	\$ 8,195,779	\$ 8,306,968

### **Position Summary**

FTE	21.15	21.40	22.00
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 1,320,439	
Salaries-Temp & Part Time	\$ 37,145	
Overtime	\$ 73,000	
FICA	\$ 99,057	
LAGERS	\$ 211,126	
Health Insurance	\$ 197,818	
Dental Insurance	\$ 7,590	
Life Insurance	\$ 1,943	
Long Term Disability	\$ 1,372	
Clothing Uniform Allowance	\$ 5,265	
Other Allowances	\$ 2,160	
Mailing and Shipping	\$ 2,000	
Overnight Travel & Meetings	\$ 5,500	
Events and Meetings	\$ 5,000	
Fees and Permits	\$ 3,350	
Maint-Mobile Equip (Other)	\$ 5,000	
Maintenance-Buildings	\$ 4,000	
Maintenance-Other	\$ 1,492,153	*Plant equipment/maintenance
Employee Reimbursements	\$ 1,000	
Dues and Memberships	\$ 5,400	
Training and Education	\$ 3,500	
Professional Services	\$ 356,600	*Sampling, testing, etc.
Electricity	\$ 2,700,000	
Gas	\$ 2,000	
Sewer	\$ 5,000	
Solid Waste	\$ 4,300	
Rents and Leases	\$ 11,000	
Operating Supplies	\$ 90,000	
Maintenance Supplies	\$ 6,000	
Small Tools and Equipment	\$ 3,000	
Inventory Purchases	\$ 1,500,000	*Chemicals
Motor Vehicle Fuels (Other)	\$ 10,000	
Computer Equipment	\$ 3,750	
Office Furniture & Equip	\$ 1,500	
Other Machinery & Equip	\$ 130,000	
<b>Total</b>	<b>\$ 8,306,968</b>	

# Water Transmission & Distribution

The mission of the Transmission and Distribution Division is to engineer, construct and maintain 761 miles of water main pipe so that water is distributed to the customers with consistent pressure and minimal loss of treated water.

<b>Program by Expenditure Category</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salary & Benefits	\$ 2,280,768	\$ 2,436,174	\$ 2,538,365
Operating Expenses	\$ 1,579,545	\$ 2,065,250	\$ 2,172,300
Equipment	\$ 315,309	\$ 447,600	\$ 319,950
<b>Total</b>	<b>\$ 4,175,622</b>	<b>\$ 4,949,024</b>	<b>\$ 5,030,615</b>
<b>Program by Fund</b>			
Water (040-4840)	\$ 4,175,622	\$ 4,949,024	\$ 5,030,615
<b>Total</b>	<b>\$ 4,175,622</b>	<b>\$ 4,949,024</b>	<b>\$ 5,030,615</b>

### **Position Summary**

FTE	27.0	27.0	27.0
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### Line Item Detail

<b>FY 2020-21</b>	
<b>Expenditure</b>	<b>Proposed</b>
Salaries-Regular Employees	\$ 1,594,244
Salaries-Temp & Part Time	\$ 52,474
Overtime	\$ 150,000
FICA	\$ 119,504
LAGERS	\$ 278,888
Health Insurance	\$ 313,115
Dental Insurance	\$ 9,100
Life Insurance	\$ 2,278
Long Term Disability	\$ 1,612
Employee Allowances	\$ 7,340
Clothing Uniform Allowance	\$ 8,190
Other Allowances	\$ 1,620
Mailing and Shipping	\$ 100
Overnight Travel & Meetings	\$ 2,000
Fees and Permits	\$ 25,000
Maint-Mobile Equip (Other)	\$ 70,000
Maintenance-Buildings	\$ 12,000
Maintenance-Other	\$ 1,000,000 *Asphalt & pavement replacement
Employee Reimbursements	\$ 2,000
Training and Education	\$ 8,500
Professional Services	\$ 250,000 *Utility locates, contract main repair,
Electricity	\$ 1,400
Gas	\$ 14,000
Sewer	\$ 1,500
Solid Waste	\$ 1,200
Rents and Leases	\$ 1,500
Office Supplies	\$ 3,000
Operating Supplies	\$ 65,000
Maintenance Supplies	\$ 250,000 *Rock and misc. supplies
Small Tools and Equipment	\$ 5,100
Inventory Purchases	\$ 400,000 *Pipe, hydrant, valves, etc.
Motor Vehicle Fuels (Other)	\$ 60,000
Computer Equipment	\$ 1,350
Mobile Equipment	\$ 163,500 *Vehicles, trailers
Other Machinery & Equip	\$ 115,100
Other Improvements	\$ 40,000
<b>Total</b>	<b>\$ 5,030,615</b>

# Water

## Non-Departmental

Provides funding for department-wide activities not attributable to one single water program.

<u>Program by Expenditure Category</u>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Salary & Benefits	\$ 761,357	\$ 212,762	\$ 650,652
Operating Expenses	\$ 6,203,451	\$ 6,661,962	\$ 7,004,105
Equipment	\$ 8,903	\$ 10,000	\$ 10,000
<b>Total</b>	<b>\$ 6,973,711</b>	<b>\$ 6,884,724</b>	<b>\$ 7,664,757</b>
<b><u>Program by Fund</u></b>			
Water (040-6540)	\$ 6,973,711	\$ 6,884,724	\$ 7,664,757
<b>Total</b>	<b>\$ 6,973,711</b>	<b>\$ 6,884,724</b>	<b>\$ 7,664,757</b>

### Position Summary

FTE	0.0	0.0	1.24
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### Line Item Detail

<b>Expenditure</b>	<b>FY 2020-21</b>	
	<b>Proposed</b>	
Salaries/Benefits-Regular Employees	\$ 140,527	
Retiree Health Insurance	\$ 260,400	
Worker Comp-Medical Costs	\$ 245,725	
Other Employee Benefits	\$ 4,000	
Mailing and Shipping	\$ 120,000	*Neopost
Printing and Binding	\$ 4,725	
Insurance and Bonds	\$ 258,280	
Training and Education	\$ 7,000	
Interfund Charges for Support Services	\$ 2,647,502	
Software and Comp Maintenance	\$ 357,500	*Charge to ERP fund
Professional Services	\$ 30,000	
Leases	\$ 94,428	*Motorola radios
Rental of Land and Buildings	\$ 34,670	
Other Services	\$ 125,000	*Bank fees, damage claims, etc.
Computer Equipment	\$ 10,000	
Contingencies	\$ 125,000	
Payments in Lieu of Taxes	\$ 3,200,000	
<b>Total</b>	<b>\$ 7,664,757</b>	

# Water Capital Projects

	<b>FY 2018-19 <u>Actual</u></b>	<b>FY 2019-20 <u>Adopted</u></b>	<b>FY 2020-21 <u>Proposed</u></b>
<b><u>Program by Expenditure Category</u></b>			
Capital Improvements	\$1,060,658	\$5,400,000	\$4,205,000
<b>Total</b>	<b>\$1,060,658</b>	<b>\$5,400,000</b>	<b>\$4,205,000</b>
<b><u>Program by Fund</u></b>			
Water (040-7040-5406)	\$1,060,658	\$5,400,000	\$4,205,000
<b>Total</b>	<b>\$1,060,658</b>	<b>\$5,400,000</b>	<b>\$4,205,000</b>

### Capital Projects for FY 2020-21

Main Replacements: \$200,000  
 Security Upgrades: \$250,000  
 Main Replacement: Gudgell (Dodgion-Kings Hwy): \$135,000  
 Main Replacement: Salisbury (Peck-Geospace): \$75,000  
 College Avenue Improvements: \$250,000  
 Main Replacement: Ralston (31st-29th): \$350,000  
 Main Replacement: 3rd St & Jennings: \$460,000  
 Main Replacement: Truman Rd (Powell to 23rd St): \$500,000  
 Lime Slaker No. 5: \$350,000  
 Main Replacement: Sheley (Crysler to 27th St): \$100,000  
 Main Replacement: Sheley & Northern: \$1,035,000  
 Facility Improvements: Construction/Maintenance: \$250,000  
 Basin Drive Improvements: \$250,000

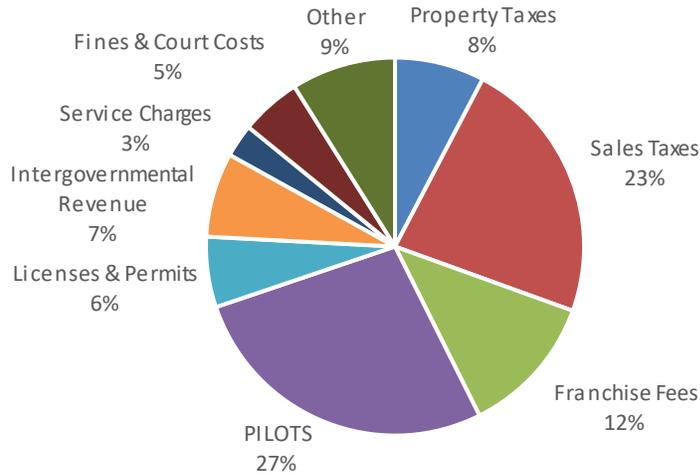
# Water Debt

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<b><u>Program by Expenditure Category</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>
Debt Service	\$2,522,987	\$2,534,563	\$2,533,338
<b><u>Program by Fund</u></b>			
Water	<u>\$2,522,987</u>	<u>\$2,534,563</u>	<u>\$2,533,338</u>
<b>Total</b>	<b>\$2,522,987</b>	<b>\$2,534,563</b>	<b>\$2,533,338</b>
<b><u>Debt Issuance</u></b>			
<b><u>Issue 2013D</u></b>			
Principal	\$1,530,000	\$1,575,000	\$1,630,000
Interest	\$ 990,487	\$ 951,563	\$ 895,338
Fees	<u>\$ 2,500</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<b>Total</b>	<b>\$2,522,987</b>	<b>\$2,534,563</b>	<b>\$2,533,338</b>

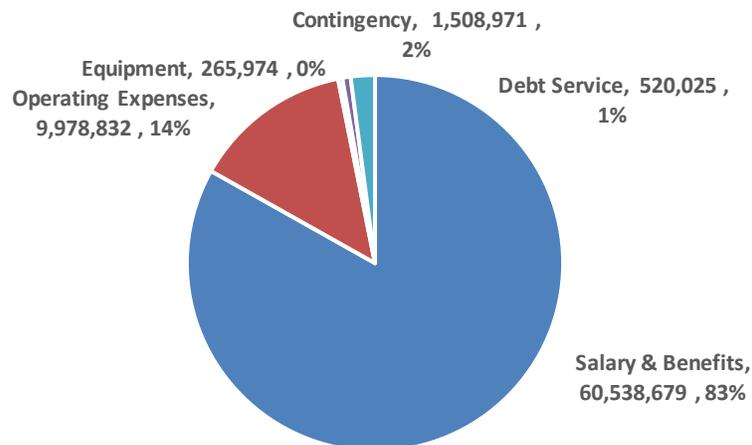
# ***Fund Summaries***

# General Fund Summary

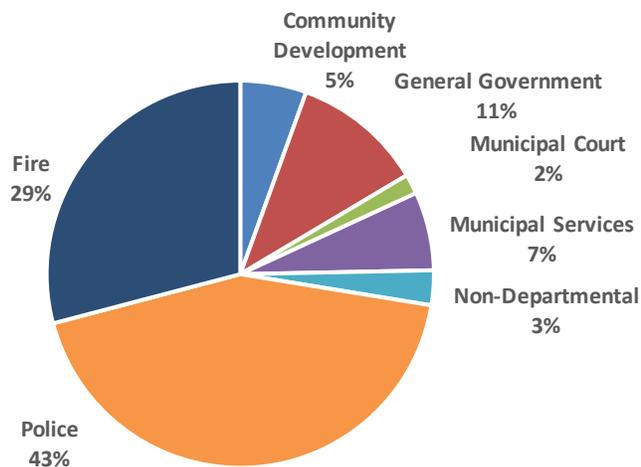
## Sources of Revenue



## Expenditures by Type



## Expenditures by Department



**Schedule 1**  
**All Funds by Expense Category**

<b>All Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Salaries	\$ 118,649,900	\$ 119,018,412	\$ 111,617,552
Operating Expenses	134,587,100	147,026,070	149,588,420
Equipment	4,674,237	7,249,680	7,409,917
<b>Total - Operating</b>	<b>\$ 257,911,238</b>	<b>\$ 273,294,162</b>	<b>\$ 268,615,889</b>
Capital Improvements	12,140,222	22,922,104	21,527,461
Debt Service	20,331,122	20,752,260	20,225,870
Transfers Out	1,847,154	10,000	10,000
Contingency	0	0	1,508,971
<b>Total</b>	<b>\$ 292,229,736</b>	<b>\$ 316,978,526</b>	<b>\$ 311,888,191</b>

<b>General Fund</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Salaries	\$ 65,683,713	\$ 65,840,568	\$ 60,538,679
Operating Expenses	12,173,931	11,314,241	9,978,832
Equipment	1,099,623	565,168	265,974
<b>Total - Operating</b>	<b>\$ 78,957,267</b>	<b>\$ 77,719,977</b>	<b>\$ 70,783,485</b>
Capital Improvements	--	--	--
Debt Service	663	--	520,025
Transfers Out	0	10,000	10,000
Contingency	0	--	1,508,971
<b>Total</b>	<b>\$ 78,957,930</b>	<b>\$ 77,729,977</b>	<b>\$ 72,822,481</b>

<b>Special Revenue Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Salaries	\$ 6,013,821	\$ 5,465,426	\$ 9,169,338
Operating Expenses	6,202,378	7,017,867	7,228,908
Equipment	2,471,697	4,343,062	4,022,050
<b>Total - Operating</b>	<b>\$ 14,687,896</b>	<b>\$ 16,826,355</b>	<b>\$ 20,420,296</b>
Capital Improvements	9,676,708	10,439,804	6,707,461
Debt Service	719,829	270,089	334,825
Transfers Out	1,847,154	--	--
<b>Total</b>	<b>\$ 26,931,588</b>	<b>\$ 27,536,248</b>	<b>\$ 27,462,582</b>

<b>Enterprise Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Salaries	\$ 46,952,366	\$ 47,712,418	\$ 41,909,535
Operating Expenses	116,210,791	128,693,962	132,380,680
Equipment	1,102,917	2,341,450	3,121,893
<b>Total - Operating</b>	<b>\$ 164,266,074</b>	<b>\$ 178,747,830</b>	<b>\$ 177,412,108</b>
Capital Improvements	2,463,514	12,482,300	14,820,000
Debt Service	19,610,630	20,482,171	19,371,020
Transfers Out	--	--	--
<b>Total</b>	<b>\$ 186,340,218</b>	<b>\$ 211,712,301</b>	<b>\$ 211,603,128</b>

**Schedule 2**  
**Expenditures by Department**

<b>All Funds</b>			
<b>Department</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Animal Services	0	0	1,730,152
City Manager	1,211,027	1,250,397	1,187,339
Community Development	6,092,058	6,656,969	5,382,974
Finance & Administration	7,119,320	5,804,320	5,939,906
Fire	23,487,817	23,831,718	23,438,820
Mayor & City Council	1,015,891	1,038,546	835,793
Municipal Court	1,149,762	1,174,653	1,207,254
Non-Departmental	362,709	0	2,109,351
Parks Recreation Tourism	9,308,973	9,182,259	8,080,758
Police	34,388,452	36,104,131	35,023,077
Power and Light	132,106,241	144,102,059	142,321,294
Municipal Services	46,637,595	53,680,354	50,565,550
Water	26,866,134	33,632,212	33,470,420
Transfers Out	10,358	10,000	10,000
Misc. Grants	2,473,401	510,908	585,503
<b>Total</b>	<b>\$ 292,229,737</b>	<b>316,978,526</b>	<b>311,888,191</b>

<b>General Fund</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
City Manager	\$ 1,211,027	\$ 1,250,397	\$ 1,187,339
Community Development	5,083,553	5,273,700	4,023,011
Finance & Administration	7,119,320	5,804,320	5,939,906
Fire	21,970,817	21,539,346	21,181,684
Mayor & City Council	1,015,891	1,038,546	835,793
Municipal Court	1,149,762	1,174,653	1,207,254
Non-Departmental	362,709	0	2,109,351
Parks Recreation Tourism	2,116,353	2,025,761	0
Police	32,282,615	33,616,498	31,553,037
Municipal Services	6,635,525	5,996,756	4,775,106
Transfers Out	10,358	10,000	10,000
<b>Total</b>	<b>\$ 78,957,930</b>	<b>\$ 77,729,977</b>	<b>\$ 72,822,481</b>

<b>Special Revenue Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Animal Services	\$ 0	0	1,730,152
Community Development	1,008,505	1,383,269	1,359,963
Fire	1,517,000	2,292,372	2,257,136
Parks	7,192,620	7,156,498	8,080,758
Police	2,105,837	2,487,633	3,470,040
Municipal Services	12,634,225	13,705,568	9,979,030
Grants	2,473,401	510,908	585,503
<b>Total</b>	<b>\$ 26,931,588</b>	<b>\$ 27,536,248</b>	<b>\$ 27,462,582</b>

<b>Enterprise Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Power & Light	132,106,241	144,102,059	142,321,294
Water	26,866,134	33,632,212	33,470,420
Municipal Services	27,367,844	33,978,030	35,811,414
<b>Total</b>	<b>\$ 186,340,219</b>	<b>\$ 211,712,301</b>	<b>\$ 211,603,128</b>

**Schedule 3**  
**Expenditures by Fund and Fund Type**

<b>All Funds</b>			
<b>Fund Type</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Governmental Funds	\$ 105,889,518	\$ 105,266,225	\$ 100,285,063
Enterprise Funds	186,340,218	211,712,301	211,603,128
<b>Total</b>	<b>\$ 292,229,736</b>	<b>\$ 316,978,526</b>	<b>\$ 311,888,191</b>

<b>Governmental Funds</b>			
<b>Fund</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
General	\$ 78,957,930	77,729,977	72,822,481
Tourism	1,925,851	2,271,844	1,997,807
Community Development Block Grant	814,429	852,910	826,824
HOME	194,076	530,359	533,139
Street Improvements Sales Tax	8,710,041	9,047,801	5,901,411
Park Improvements Sales Tax	5,266,769	4,884,654	4,183,121
Storm Water Sales Tax	3,924,184	4,657,767	4,077,619
Grants	2,473,401	510,908	585,503
Police Public Safety Sales Tax	2,105,837	2,487,633	2,720,040
Fire Public Safety Sales Tax	1,517,000	2,292,372	2,257,136
Police Use Tax	0	0	750,000
Animal Shelter Use Tax	0	0	744,152
Animal Services Levy	0	0	986,000
Parks Health & Recreation Levy	0	0	1,899,830
<b>Total</b>	<b>\$ 105,889,518</b>	<b>105,266,225</b>	<b>100,285,063</b>

<b>Enterprise Funds</b>			
<b>Fund</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Proposed</b>
Power & Light	\$ 132,106,241	144,102,059	142,321,294
Water	26,866,134	33,632,212	33,470,420
Sanitary Sewer	27,367,844	33,978,030	35,811,414
<b>Total</b>	<b>\$ 186,340,218</b>	<b>\$ 211,712,301</b>	<b>\$ 211,603,128</b>

**Schedule 4**  
**Revenues by Fund and Fund Type**

<b>All Funds</b>			
<b>Fund Type</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Fund Type</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Governmental Funds	\$ 105,991,579	103,640,004	101,699,222
Enterprise Funds	215,484,042	206,719,966	207,227,469
<b>Total</b>	<b>\$ 321,475,622</b>	<b>\$ 310,359,970</b>	<b>\$ 308,926,691</b>

<b>Governmental Funds</b>			
<b>Fund</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Fund</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>
General	\$ 77,484,431	77,880,502	72,822,481
Tourism	2,092,209	2,068,178	1,903,198
Community Development Block Grant	912,675	831,763	814,159
HOME	194,076	473,718	482,477
Street Improvements Sales Tax	8,585,602	8,457,915	8,038,559
Park Improvements Sales Tax	5,138,529	4,795,834	4,368,255
Storm Water Sales Tax	4,488,882	4,251,897	4,038,817
Grants	2,473,401	510,908	585,503
Police Public Safety Sales Tax	2,481,194	2,250,847	2,138,460
Fire Public Safety Sales Tax	2,140,580	2,118,442	2,012,500
Police Use Tax	0	0	750,000
Animal Shelter Use Tax	0	0	750,000
Animal Services Levy	0	0	986,000
Parks Health & Recreation Levy	0	0	2,008,813
<b>Total</b>	<b>\$ 105,991,579</b>	<b>\$ 103,640,004</b>	<b>\$ 101,699,222</b>

<b>Enterprise Funds</b>			
<b>Fund</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Fund</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>
Power & Light	\$ 149,612,959	138,838,381	139,955,484
Water	35,021,121	34,232,692	33,617,092
Sanitary Sewer	30,849,962	33,648,893	33,654,893
<b>Total</b>	<b>\$ 215,484,042</b>	<b>\$ 206,719,966</b>	<b>\$ 207,227,469</b>

**Schedule 5**  
**All Funds by Revenue Category Group**

<b>All Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Adopted</b>
Taxes	\$ 48,583,490	50,096,528	48,824,290
Franchise Fees	8,651,580	8,752,300	8,813,000
PILOTS	20,370,728	19,614,000	19,796,612
Licenses and Permits	4,733,532	4,725,150	4,392,069
Intergovernmental Revenue	8,755,876	7,221,596	7,144,289
Charges for Services	3,275,516	3,585,838	2,719,278
Fines and Forfeitures	3,913,826	3,727,250	3,771,000
Utility Service Charges	205,421,360	199,867,649	200,557,865
Other Revenue	9,498,111	4,394,178	4,652,549
<b>Sub-Total</b>	<b>\$ 313,204,019</b>	<b>301,984,489</b>	<b>300,670,952</b>
Interfund Charges	8,261,603	8,375,481	8,255,739
Capital Lease Proceeds	0	0	0
Transfers In	--	--	--
<b>Total</b>	<b>\$ 321,465,622</b>	<b>\$ 310,359,970</b>	<b>\$ 308,926,691</b>

<b>General Fund</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Adopted</b>
Taxes	\$ 25,823,860	\$ 26,840,070	\$ 22,640,100
Franchise Fees	8,651,580	8,752,300	8,813,000
PILOTS	20,370,728	19,614,000	19,796,612
Licenses and Permits	4,733,532	4,725,150	4,392,069
Intergovernmental Revenue	5,246,677	5,405,207	5,262,150
Charges for Services	2,455,574	2,980,383	2,058,050
Fines and Forfeitures	3,913,826	3,727,250	3,771,000
Other Revenue	1,253,154	680,900	1,054,000
<b>Sub-Total</b>	<b>\$ 72,448,931</b>	<b>\$ 72,725,260</b>	<b>\$ 67,786,981</b>
Interfund Charges	5,035,500	5,155,242	5,035,500
Transfers In	--	0	0
<b>Total</b>	<b>\$ 77,484,431</b>	<b>\$ 77,880,502</b>	<b>\$ 72,822,481</b>

<b>Special Revenue Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Adopted</b>
Taxes	\$ 22,759,630	23,256,458	26,184,190
Charges for Services	819,942	605,455	661,228
Other Revenue	1,418,377	81,200	149,184
Intergovernmental Revenue	3,509,199	1,816,389	1,882,139
<b>Sub-Total</b>	<b>\$ 28,507,148</b>	<b>\$ 25,759,502</b>	<b>\$ 28,876,741</b>
Interfund Charges	0	--	--
Capital Lease Proceeds	0	--	--
<b>Total</b>	<b>\$ 28,507,148</b>	<b>\$ 25,759,502</b>	<b>\$ 28,876,741</b>

<b>Enterprise Funds</b>			
<b>Category</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2020-21 Adopted</b>
Utility Service Charges	\$ 205,421,360	\$ 199,867,649	\$ 200,557,865
Other Revenue	6,826,579	3,632,078	3,449,365
<b>Sub-Total</b>	<b>\$ 212,247,939</b>	<b>\$ 203,499,727</b>	<b>\$ 204,007,230</b>
Interfund Charges	3,226,103	3,220,239	3,220,239
<b>Total</b>	<b>\$ 215,474,042</b>	<b>\$ 206,719,966</b>	<b>\$ 207,227,469</b>

**Schedule 6**  
**Governmental Funds**  
**General Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	2018-19 Actual	2019-20 Adopted	2020-21 Proposed
<b>Revenues</b>			
<b>Taxes</b>			
Property	\$ 7,877,260	8,592,000	5,592,000
Sales	17,533,711	17,831,670	16,633,100
Cigarette	412,888	416,400	415,000
<b>Total Taxes</b>	<b>25,823,860</b>	<b>26,840,070</b>	<b>22,640,100</b>
<b>Utility Franchise Fees</b>			
Water	35,825	43,300	35,000
Gas	3,869,197	3,841,000	4,000,000
Telephone	2,730,897	2,580,000	2,638,000
Electricity	727,217	1,188,000	740,000
Cable	1,288,443	1,100,000	1,400,000
<b>Total Franchise Fees</b>	<b>8,651,580</b>	<b>8,752,300</b>	<b>8,813,000</b>
<b>PILOTS</b>			
Power & Light	14,130,811	12,950,000	13,000,000
Water Service	3,175,319	3,371,200	3,200,000
Sanitary Sewer	3,064,598	3,292,800	3,596,612
<b>Total PILOTS</b>	<b>20,370,728</b>	<b>19,614,000</b>	<b>19,796,612</b>
<b>All Other</b>			
Licenses & Permits	4,733,532	4,725,150	4,392,069
Intergovernmental Revenue	5,246,677	5,405,207	5,262,150
Service Charges	2,455,574	2,980,383	2,058,050
Fines & Court Costs	3,913,826	3,727,250	3,771,000
Interfund Chgs Supp Srvc	5,035,500	5,155,242	5,035,500
Other	1,253,154	680,900	1,054,000
<b>Total All Other</b>	<b>22,638,263</b>	<b>22,674,132</b>	<b>21,572,769</b>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<b>\$ 77,484,431</b>	<b>77,880,502</b>	<b>72,822,481</b>
<b>Expenditures</b>			
Salary and Benefits	\$ 65,683,713	65,840,568	60,538,679
Operating Expenses	12,173,931	11,314,241	9,978,832
Equipment	1,099,623	565,168	265,974
Debt Service	663	0	520,025
<b>Sub-Total Expenditures</b>	<b>78,957,930</b>	<b>77,719,977</b>	<b>71,303,510</b>
Transfers Out	-	10,000	10,000
Contingency	-	-	1,508,971
<b>Total Expenditures</b>	<b>\$ 78,957,930</b>	<b>77,729,977</b>	<b>72,822,481</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (1,473,499)</b>	<b>150,525</b>	<b>0</b>

**Schedule 7  
Governmental Funds  
Tourism Fund  
Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19 Actual</u>	<u>2019-2020 Adopted</u>	<u>2020-2021 Proposed</u>
<b>Revenues</b>			
Transient Guest Tax	\$ 1,967,003	1,995,578	1,860,354
Charges for Services	39,672	45,000	23,944
Investment Income (Loss)	56,246	3,600	3,300
Other	29,287	24,000	15,600
<b>Total All Other</b>	<u><b>2,092,209</b></u>	<u><b>2,068,178</b></u>	<u><b>1,903,198</b></u>
Transfers In	-	-	-
<b>Total Revenues</b>	<u><b>\$ 2,092,209</b></u>	<u><b>2,068,178</b></u>	<u><b>1,903,198</b></u>
<b>Expenditures</b>			
Salary & Benefits	\$ 947,278	905,820	856,851
Operating Expenses	832,018	1,080,024	984,956
Equipment	16,457	1,000	1,000
<b>Operating Expenditures</b>	<u><b>1,795,753</b></u>	<u><b>1,986,844</b></u>	<u><b>1,842,807</b></u>
Capital Improvements	-	285,000	155,000
Debt Service	-	-	-
Transfers Out	130,098	-	-
<b>Total Expenditures</b>	<u><b>\$ 1,925,851</b></u>	<u><b>2,271,844</b></u>	<u><b>1,997,807</b></u>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ 166,358	(203,666)	(94,609)

**Schedule 7**  
**Governmental Funds**  
**Community Development Block Grant**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Federal Grant	\$ 912,675	831,763	814,159
<b>Total Revenues</b>	<b>\$ 912,675</b>	<b>831,763</b>	<b>814,159</b>
<b>Expenditures</b>			
Salary & Benefits	\$ 104,371	121,957	\$ 110,729
Operating Expenses	414,894	730,953	\$ 714,295
Equipment	-	0	\$ 1,800
<b>Operating Expenditures</b>	<b>\$ 519,265</b>	<b>852,910</b>	<b>826,824</b>
Capital Improvements	-	-	-
Debt Service	-	-	-
Transfers Out	295,164	-	-
<b>Total Expenditures</b>	<b>\$ 814,429</b>	<b>852,910</b>	<b>826,824</b>
<b>Excess Revenues Over (Under)</b> <b>Expenditures</b>	<b>\$ 98,246</b>	<b>(21,147)</b>	<b>(12,665)</b>

**Schedule 7**  
**Governmental Funds**  
**HOME Grant - Rental Rehabilitation**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Federal Grant	\$ 194,076	473,718	482,477
<b>Total Revenues</b>	<b>\$ <u>194,076</u></b>	<b><u>473,718</u></b>	<b><u>482,477</u></b>
<b>Expenditures</b>			
Salary & Benefits	\$ 18,289	39,961	\$ 64,692
Operating Expenses	8,895	53,548	\$ 30,697
Equipment	166,891	436,850	\$ 437,750
<b>Operating Expenditures</b>	<b>\$ <u>194,076</u></b>	<b><u>530,359</u></b>	<b><u>533,139</u></b>
Capital Improvements	-	-	-
Debt Service	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ <u>194,076</u></b>	<b><u>530,359</u></b>	<b><u>533,139</u></b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ -	(56,641)	(50,662)

**Schedule 7**  
**Governmental Funds**  
**Street Improvements Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ 8,258,900	8,451,115	8,028,559
Intergovernmental Revenue	150,804	\$ -	\$ -
Interest	45,231	6,800	10,000
Other	130,668	-	-
<b>Total All Other</b>	<b>\$ 8,585,602</b>	<b>8,457,915</b>	<b>8,038,559</b>
Transfers In from Other Funds	\$ -	-	-
<b>Total Revenues</b>	<b>\$ 8,585,602</b>	<b>8,457,915</b>	<b>8,038,559</b>
<b>Expenditures</b>			
Salary & Benefits	\$ 106,949	170,397	198,175
Operating Expenses	386,667	500,000	250,000
Equipment	177,132	1,019,500	481,400
<b>Total Expenditures</b>	<b>\$ 670,747</b>	<b>1,689,897</b>	<b>929,575</b>
Capital Improvements	7,107,095	7,357,904	4,971,836
Debt Service	528,766	0	0
Transfers Out	403,433	-	-
<b>Total Expenditures</b>	<b>\$ 8,710,041</b>	<b>9,047,801</b>	<b>5,901,411</b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ (124,439)	(589,886)	2,137,148

**Schedule 7**  
**Governmental Funds**  
**Park Improvements Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ 4,129,442	4,225,579	4,014,300
Charges for Services	574,929	560,455	348,455
Interest	12,654	7,300	3,000
Other	421,504	2,500	2,500
<b>Total All Other</b>	<b>\$ 5,138,529</b>	<b>4,795,834</b>	<b>4,368,255</b>
Transfers In from Other Funds	-	-	-
Proceeds from capital lease	-	-	-
<b>Total Revenues</b>	<b>\$ 5,138,529</b>	<b>4,795,834</b>	<b>4,368,255</b>
<b>Expenditures</b>			
Salary & Benefits	\$ 1,772,688	1,961,031	2,031,764
Operating Expenses	1,586,940	1,771,870	1,609,143
Equipment	38,496	3,000	-
<b>Total Expenditures</b>	<b>\$ 3,398,124</b>	<b>3,735,901</b>	<b>3,640,907</b>
Capital Improvements	735,793	951,900	280,625
Debt Service	117,829	196,853	261,589
Transfers Out	1,015,023	-	-
<b>Total Expenditures</b>	<b>\$ 5,266,769</b>	<b>4,884,654</b>	<b>4,183,121</b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ (128,240)	(88,820)	185,134

**Schedule 7**  
**Governmental Funds**  
**Stormwater Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19 Actual</u>	<u>2019-20 Adopted</u>	<u>2020-21 Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ 4,129,446	4,225,597	4,014,317
Interest	317,377	26,300	24,500
Other	42,059	-	-
<b>Total All Other</b>	<b>\$ 4,488,882</b>	<b>4,251,897</b>	<b>4,038,817</b>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<b>\$ 4,488,882</b>	<b>4,251,897</b>	<b>4,038,817</b>
<b>Expenditures</b>			
Salary & Benefits	\$ 1,292,204	1,569,652	1,502,750
Operating Expenses	743,508	1,147,215	1,168,019
Equipment	54,653	95,900	106,850
<b>Operating Expenditures</b>	<b>\$ 2,090,365</b>	<b>2,812,767</b>	<b>2,777,619</b>
Capital Improvements	1,833,820	1,845,000	1,300,000
Debt Service	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,924,184</b>	<b>4,657,767</b>	<b>4,077,619</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 564,698</b>	<b>(405,870)</b>	<b>(38,802)</b>

**Schedule 7  
Governmental Funds  
Grants**

**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19 Actual</u>	<u>2019-20 Adopted</u>	<u>2020-21 Proposed</u>
<b>Revenues</b>			
Federal & State Grants	\$ 2,251,645	510,908	585,503
Charges for Services	205,341	0	0
Other	16,416	0	0
<b>Total Revenues</b>	<b>\$ <u>2,473,401</u></b>	<b><u>510,908</u></b>	<b><u>585,503</u></b>
<b>Expenditures</b>			
Salary & Benefits	\$ 1,586,342	510,908	585,503
Operating Expenses	758,488	0	0
Equipment	128,571	0	0
<b>Operating Expenditures</b>	<b>\$ <u>2,473,401</u></b>	<b><u>510,908</u></b>	<b><u>585,503</u></b>
Capital Improvements	-	-	-
Debt Service	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ <u>2,473,401</u></b>	<b><u>510,908</u></b>	<b><u>585,503</u></b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**Schedule 7**  
**Governmental Funds**  
**Police Public Safety Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-2020</u> <u>Adopted</u>	<u>2020-2021</u> <u>Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ 2,210,139	2,245,747	2,133,460
Interest	77,687	5,100	5,000
Other	193,369	-	-
<b>Total All Other</b>	<b>\$ 2,481,194</b>	<b>2,250,847</b>	<b>2,138,460</b>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<b>\$ 2,481,194</b>	<b>2,250,847</b>	<b>2,138,460</b>
<b>Expenditures</b>			
Salary & Benefits	\$ -	-	-
Operating Expenses	844,102	944,321	994,590
Equipment	1,258,299	1,543,312	1,725,450
<b>Operating Expenditures</b>	<b>\$ 2,102,401</b>	<b>2,487,633</b>	<b>2,720,040</b>
Capital Improvements	-	-	-
Debt Service	-	-	0
Transfers Out	3,436	-	-
<b>Total Expenditures</b>	<b>\$ 2,105,837</b>	<b>2,487,633</b>	<b>2,720,040</b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	<b>\$ 375,357</b>	<b>(236,786)</b>	<b>(581,580)</b>

**Schedule 7**  
**Governmental Funds**  
**Fire Public Safety Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ 2,064,701	2,112,842	2,007,200
Interest	67,140	5,600	5,300
Other	8,739	-	-
<b>Total Revenues</b>	<b><u>\$ 2,140,580</u></b>	<b><u>2,118,442</u></b>	<b><u>2,012,500</u></b>
<b>Expenditures</b>			
Salary & Benefits	\$ 185,700	185,700	470,099
Operating Expenses	626,866	789,936	696,801
Equipment	631,198	1,243,500	1,017,000
<b>Operating Expenditures</b>	<b><u>\$ 1,443,765</u></b>	<b><u>2,219,136</u></b>	<b><u>2,183,900</u></b>
Capital Improvements	-	-	-
Debt Service	73,235	73,236	73,236
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 1,517,000</u></b>	<b><u>2,292,372</u></b>	<b><u>2,257,136</u></b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	<b>\$ 623,581</b>	<b>(173,930)</b>	<b>(244,636)</b>

**Schedule 7**  
**Governmental Funds**  
**Police Use Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19 Actual</u>	<u>2019-2020 Adopted</u>	<u>2020-2021 Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ -	-	750,000
Interest	-	-	-
Other	-	-	-
<b>Total All Other</b>	<u>\$ 0</u>	<u>0</u>	<u>750,000</u>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	<u><u>750,000</u></u>
<b>Expenditures</b>			
Salary & Benefits	\$ -	-	458,228
Operating Expenses	-	-	42,772
Equipment	-	-	249,000
<b>Operating Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>750,000</u>
Capital Improvements	-	-	-
Debt Service	-	-	0
Transfers Out	-	-	-
<b>Total Expenditures</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>750,000</u></u>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ -	-	-

**Schedule 7**  
**Governmental Funds**  
**Animal Shelter Use Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-2020</u> <u>Adopted</u>	<u>2020-2021</u> <u>Proposed</u>
<b>Revenues</b>			
Sales Tax	\$ -	-	750,000
Interest	-	-	-
Other	-	-	-
<b>Total All Other</b>	<u>\$ 0</u>	<u>0</u>	<u>750,000</u>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<u>\$ 0</u>	<u>0</u>	<u>750,000</u>
<b>Expenditures</b>			
Salary & Benefits	\$ -	-	719,917
Operating Expenses	-	-	24,235
Equipment	-	-	0
<b>Operating Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>744,152</u>
Capital Improvements	-	-	-
Debt Service	-	-	0
Transfers Out	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>744,152</u>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ -	-	5,848

**Schedule 7**  
**Governmental Funds**  
**Animal Services Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-2020</u> <u>Adopted</u>	<u>2020-2021</u> <u>Proposed</u>
<b>Revenues</b>			
Real Estate Tax	\$ -	-	832,000
Charges for Services	-	-	154,000
Interest	-	-	-
Other	-	-	-
<b>Total All Other</b>	<u>\$ 0</u>	<u>0</u>	<u>986,000</u>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<u>\$ 0</u>	<u>0</u>	<u>986,000</u>
<b>Expenditures</b>			
Salary & Benefits	\$ -	-	695,235
Operating Expenses	-	-	288,965
Equipment	-	-	1,800
<b>Operating Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>986,000</u>
Capital Improvements	-	-	-
Debt Service	-	-	0
Transfers Out	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>986,000</u>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ -	-	-

**Schedule 7**  
**Governmental Funds**  
**Parks Health & Recreation Levy Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<u>2018-19</u> <u>Actual</u>	<u>2019-2020</u> <u>Adopted</u>	<u>2020-2021</u> <u>Proposed</u>
<b>Revenues</b>			
Real Estate Tax	\$ -	-	1,794,000
Charges for Services	-	-	134,829
Interest	-	-	-
Other	-	-	79,984
<b>Total All Other</b>	<b>\$ 0</b>	<b>0</b>	<b>2,008,813</b>
Transfers In from Other Funds	-	-	-
<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>2,008,813</b>
<b>Expenditures</b>			
Salary & Benefits	\$ -	-	1,475,395
Operating Expenses	-	-	424,435
Equipment	-	-	0
<b>Operating Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1,899,830</b>
Capital Improvements	-	-	-
Debt Service	-	-	0
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1,899,830</b>
<b>Excess Revenues Over (Under)</b>			
<b>Expenditures</b>	\$ -	-	108,983

**Schedule 8**  
**Enterprise Funds**  
**Power and Light Fund**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Electric Service Charges	\$ 138,121,949.7	129,032,756	130,313,972
Other Operating Revenue	590,027	1,880,289	1,727,176
SPP Transmission Revenues	5,026,072	5,000,000	5,000,000
Interfund Charges	1,834,011	1,828,147	1,828,147
Interest and Misc Revenue	4,040,899	1,097,189	1,086,189
<b>Total All Other</b>	<b>\$ 149,612,959</b>	<b>138,838,381</b>	<b>139,955,484</b>
Proceeds from Bond Issuance	-	-	-
Special Item - OPEB Changes in Benefit Terms	22,266,428	-	-
Resources from closed projects	-	-	-
<b>Total Revenues</b>	<b>\$ 171,879,387</b>	<b>138,838,381</b>	<b>139,955,484</b>
<b>Expenditures</b>			
Salary and Benefits	\$ 32,798,267	33,024,318	27,309,161
Operating Expenses	87,339,615	95,276,490	97,866,683
Equipment	90,238	1,191,600	1,313,400
<b>Operating Expenditures</b>	<b>120,228,120</b>	<b>129,492,408</b>	<b>126,489,244</b>
Capital Improvements	1,063,484	2,952,300	5,285,000
Debt Service	10,814,637	11,657,351	10,547,050
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 132,106,241</b>	<b>144,102,059</b>	<b>142,321,294</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 39,773,146</b>	<b>(5,263,678)</b>	<b>(2,365,810)</b>

**Schedule 8**  
**Enterprise Funds**  
**Sanitary Sewer Fund**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Adopted</u>	<u>2020-21</u> <u>Proposed</u>
<b>Revenues</b>			
Residential Utility Charges	\$ 15,244,048	17,750,893	17,750,893
Commercial Utility Charges	7,080,859	8,318,000	8,318,000
Regulatory Compliance Charges	6,797,098	6,450,000	6,450,000
Contract Sales	32,148	65,000	65,000
Intermunicipal Agreements	979,294	810,000	810,000
Other Operating Revenue	38,067	200,000	200,000
Interest and Misc Revenue	668,448	55,000	51,000
<b>Total All Other</b>	<b>30,839,962</b>	<b>33,648,893</b>	<b>33,644,893</b>
Transfers In	10,000	-	10,000
Special Item - OPEB Changes in Benefit Terms	5,174,769		
Resources from closed projects	-	-	-
<b>Total Resources</b>	<b>\$ 36,024,731</b>	<b>33,648,893</b>	<b>33,654,893</b>
<b>Expenditures</b>			
Salary & Benefits	\$ 5,979,520	6,386,924	5,900,932
Operating Expenses	14,244,107	16,730,099	17,363,850
Equipment	531,839	440,750	926,000
<b>Operating Expenditures</b>	<b>20,755,466</b>	<b>23,557,773</b>	<b>24,190,782</b>
Capital Improvements	339,372	4,130,000	5,330,000
Debt Service	6,273,006	6,290,257	6,290,632
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 27,367,844</b>	<b>33,978,030</b>	<b>35,811,414</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 8,656,888</b>	<b>(329,137)</b>	<b>(2,156,521)</b>

**Schedule 8  
Enterprise Funds  
Water Fund**

**Comparison of Revenues, Expenditures and Change in Available Resources**

	<u>2018-19 Actual</u>	<u>2019-20 Adopted</u>	<u>2020-21 Proposed</u>
<b>Revenues</b>			
Residential Utility Charges	\$ 13,122,333	15,600,000	14,700,000
Commercial Utility Charges	5,515,624	4,200,000	4,400,000
Industrial Sales	1,265,360	590,000	700,000
Public Authority Sales	256,247	300,000	300,000
Fire Protection	1,879,245	1,880,000	1,750,000
Sales for Resale	10,101,083	9,871,000	10,000,000
Other Operating Revenue	234,324	324,000	300,000
Interfund Service Charges	1,392,092	1,392,092	1,392,092
Interest and Misc Revenue	1,254,814	75,600	75,000
<b>Total All Other</b>	<u><b>35,021,121</b></u>	<u><b>34,232,692</b></u>	<u><b>33,617,092</b></u>
Transfers In	-	-	-
Special Item - OPEB Changes in Benefit Terms	6,162,467	-	-
<b>Total Revenues</b>	<u><b>\$ 41,183,588</b></u>	<u><b>34,232,692</b></u>	<u><b>33,617,092</b></u>
<b>Expenditures</b>			
Salary & Benefits	\$ \$ 8,174,579	8,301,176	8,699,442
Operating Expenses	\$ 14,627,069	16,687,373	17,150,147
Equipment	\$ 480,840	709,100	882,493
<b>Operating Expenditures</b>	<u><b>23,282,489</b></u>	<u><b>25,697,649</b></u>	<u><b>26,732,082</b></u>
Capital Improvements	1,060,658	5,400,000	4,205,000
Debt Service	2,522,987	2,534,563	2,533,338
Transfers Out	-	-	-
<b>Total Expenditures</b>	<u><b>\$ 26,866,134</b></u>	<u><b>33,632,212</b></u>	<u><b>33,470,420</b></u>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 14,317,454</b>	<b>600,480</b>	<b>146,672</b>

# Appendix

**City of Independence, Missouri**  
**Financial Policies**  
**Adopted by Council Resolution 17-729**

Statement of Purpose

The City of Independence has an important responsibility to our residents to carefully account for public funds, manage municipal finances wisely, and to develop a plan to adequately fund services and facilities desired and needed by the public. The financial integrity of our city government is of utmost importance and the codification of a set of financial policies is a key element in maintaining this integrity. The formalization of a set of financial policies for the City is consistent with the Council's adopted goal of ensuring City finances are stable and sustainable through control of long-term costs, optimization of resources, long-range financial planning, and sound decision-making.

Written and adopted financial policies have many benefits, such as assisting the City Council and City Manager in providing the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as City Council and staff members change. While these policies will periodically be reviewed and amended, they will provide the basic foundation and framework for many of the issues and decisions facing the City today and in the future. They will promote sound financial management and assist in the City's stability, efficiency and effectiveness.

In the past, the City of Independence has developed a variety of different types of financial policies, many of which have been maintained on a somewhat informal basis. These policies can be found in a variety of different locations, including Council Resolutions, Ordinances, Budget Documents, Capital Improvements Programs, etc. The financial policies listed below will establish consistent standards for the review of existing practices as well as the development of future financial plans

The following policies are divided into seven major categories: General, Fund Balances, Debt, Financial Sustainability, Long Range Financial Planning, Monitoring – Accountability – Control, and Investment of Funds.

**A. General**

1. Compliance with Applicable Laws: The City shall comply with all applicable federal and state laws, the City Charter, and the Code of Ordinances with respect to the interpretation and application of these policies.
2. Compliance with Governmental Standards: Policies and practices in financial reporting shall be consistent with Governmental Accounting Standards Board (GASB) standards.

**B. Fund Balances**

1. Minimum Unrestricted and Unassigned Fund Balance & Working Capital: The City of Independence has determined it a sound financial practice to maintain adequate fund balances and working capital. Accordingly, the City will endeavor to maintain a minimum Unrestricted

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and Unassigned Fund Balance in the General Fund equal to 16% of annual operating revenues less one-time funds like grants or transfers.

The City will endeavor to maintain a minimum Unrestricted Fund Balance in Enterprise Funds equal to 63 days of annual operating expenditures plus the annual debt service payment, if applicable.

For Special Revenue Funds that are primarily designated for capital purposes and support limited personnel and ongoing operations, the City will endeavor to maintain an Unassigned Fund Balance of 5% of annual revenues.

For Special Revenue Funds that support personnel and ongoing operations, as well as capital expenditures, the City will endeavor to maintain an Unassigned Fund Balance between 5% and 16% of annual revenues.

2. Use of Fund Balance: Circumstances may arise which warrant the use of Unassigned or Unrestricted Fund Balances and working capital balances. These include revenue shortfalls, unanticipated cost increases, emergencies, grant matching, early debt retirement, major projects, and unexpected expenditures beyond those created by only natural disasters. In such cases, any expenditure from the Unassigned or Unrestricted Fund Balance must be approved by the Council. The rationale for the expenditure must be documented as part of Council action. Any unrestricted and unassigned funds in excess of target minimums may be expended to fund non-recurring expenditures.
3. Recovery Plan: If, based on staff's analysis and forecasting, the target level of Unassigned Fund Balance reserve is not being met or is unlikely to be met at some point within a five-year time horizon, then during the annual budget process, a plan to replenish the Unassigned Fund Balance reserve should be established.

### **C. Debt**

1. Evaluation Criteria: The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements and equipment:
  - a. Factors which favor pay-as-you-go financing include the following:
    - (1) Current revenues and fund balances are available;
    - (2) Phasing-in of projects is feasible;
    - (3) Additional debt levels would adversely affect the City's credit rating;
    - (4) Market conditions are unfavorable or suggest difficulties in marketing new debt.
  - b. Factors which favor debt financing include the following:
    - (1) Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
    - (2) Market conditions present favorable interest rates and demand for City debt financing;
    - (3) A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
    - (4) A project is immediately required to meet or relieve capacity needs;

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- (5) The life of the project or asset financed is five years or longer;
  - (6) The life of the project or asset is less than five years, but short-term financing that does not exceed the useful life of the project or asset is feasible;
  - (7) Cost savings can be achieved by completing improvements as a single large project rather than as a multi-year series of pay-as-you-go smaller projects.
2. Neighborhood Improvement District (NID) Debt: NID Debt may be issued provided assessment payments are adequate to cover 100% of debt service and financing costs. The City will simultaneously apply any related economic development policies to evaluate the feasibility of the development project before issuing debt.
  3. Early Debt Retirement: The City will endeavor when possible to retire bonds and other similar instruments early when sufficient revenues are accumulated, and to refinance debt when a Net Present Value Savings of at least 3% exists.
  4. Debt Term to Match Useful Life: Debt shall only be issued when the term of financing does not exceed the useful life of the asset for which the debt was issued.
  5. City Debt Schedule: To ensure that long term debt obligations are sufficiently funded and accounted for, it is the City's policy to develop a comprehensive Debt Schedule which matches specific revenues to specific debt obligations for each year of the entire term of each source of debt.
  6. Debt Coverage & Solvency: To demonstrate solvency, ensure sufficient revenues exist to retire debt issued, and maintain favorable bond ratings, the City will endeavor to maintain a Debt Service Coverage Ratio (net operating income (revenue minus operating expenses excluding transfers) divided by total debt service payment) of at least 1.2.
  7. Lease Purchase Financing: The City will lease-purchase items only if lease rates are less than the rate attained from investment return. In no event shall the City lease-purchase items with a useful life less than the term of the lease.
  8. Financial Advisor: To provide advice on the issuance of debt and related matters, the City will employ the services of an outside financial advisor. The financial advisor will assist the City in evaluating when debt should be sold through a competitive versus negotiated sale. Such factors in determining the form of sale include, but are not limited to, the complexity of the issue; the need for specialized expertise; maximizing savings in time or money; or circumstances in which market conditions or City credit are unusually volatile or uncertain. It is the City's policy that said financial advisor cannot also serve as the underwriter of municipal securities.
  9. Statutory Limitations: The Missouri Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for city purposes not to exceed 10% of the assessed value of taxable tangible property. The City may issue additional debt not to exceed 10% of assessed valuation (20% total) for street and sewer improvements, or purchasing or constructing water or electric utility plants.

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**D. Financial Sustainability**

1. Financial Sustainability: To ensure financial sustainability in City programs and operations, it shall be the City's policy to apply one-time revenues to fund non-recurring expenditures. Similarly, personnel costs and on-going programs and operations will be funded with on-going, sustainable sources of revenue.
2. Priority Funding to Maintain Assets: In preparing the annual budget, priority shall be given to providing adequate funding for maintenance, upkeep, and scheduled replacement of physical assets. The City will endeavor to establish funding levels to replace assets on a life-cycle basis. Enterprise Fund operations will endeavor to reflect, in budget appropriations, reinvestment for the depreciation of assets.

**E. Long Range Financial Planning**

1. 5-Year Capital Improvement Plan: The City will annually prepare a capital improvement plan that identifies its priorities and timeframe for undertaking capital projects and provides a financing plan for those projects. In order to ensure that proposed capital projects, their timing and their financing best meet the City's policies and plans, the capital improvement plan will:
  - a. Project at least five years into the future;
  - b. Take into account overall affordability in terms of both capital and operating costs; and
  - c. Include a process that allows opportunity for stakeholder involvement in prioritizing projects and review.
2. Long Range Planning of Financial Obligations: The City will annually prepare a financial plan to assess the long-term financial implications of current and proposed policies, programs, and assumptions in order to develop appropriate strategies to achieve its goals. The financial plan will consist of:
  - a. An analysis of financial trends;
  - b. An assessment of problems or opportunities facing the City;
  - c. A five year forecast of revenues and expenditures;
  - d. A review of cash flow requirements and appropriate fund balances to determine whether modifications are appropriate for the Fund Balance Reserve Policy; and
  - e. Any further analyses as may be appropriate.

**F. Monitoring – Accountability - Control**

1. Transfer of Funds: Department Directors, with the consent of the City Manager or his/her designee, may transfer funds between line items within the total budget appropriation of a particular budget in a fund. The City Manager may transfer unencumbered appropriation balances or parts thereof from any item of appropriation within a fund, department, office or agency to any other items of appropriation, including new items, within the same fund or department.
2. Reports: It is the City's policy to produce monthly reports as a means to verify that City

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departments are operating within the amount of appropriation, to compare actual income and expenses to budget estimates, to update year-end revenues and expense projections, and to develop, as soon as possible, strategies to meet financial challenges. Monthly reports to the City Manager from the Finance Department will also be provided to illustrate overall financial position of the City. A comprehensive annual financial report, as well as an annual audit, will also be produced.

3. Spending: No expenditures may be made, or funds encumbered, unless consistent with adopted purchasing policies and expenditure procedures.
4. Service Delivery Analysis: The City will seek to optimize the efficiency and effectiveness of its services to reduce costs and improve service quality. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our residents at the most competitive and economical cost. Department directors, in cooperation with the City Manager's office, will identify all activities that could be provided by another source and review options/alternatives to current service delivery methods. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.
5. Grant Acceptance: The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant the City shall thoroughly consider all implications related to costs associated with complying with the terms of the grant agreement and the ongoing obligations that will be required in connection with the acceptance of the grant. In the event of reduced grant funding, City resources may be substituted only after all program priorities and alternatives are considered during the budget process. The City Manager will establish supplemental administrative policies to ensure appropriate coordination of grant applications and ensure grant compliance.
6. Employee Staffing Levels: The addition of new positions will only be requested after service needs have been thoroughly examined and it is substantiated that the additional staffing will result in increased revenue, enhanced operating efficiencies, or the achievement of specific objectives approved by the Council. To the extent feasible, personnel cost reductions will be achieved through attrition and reassignment.
7. Technology & Expertise: To ensure, to the greatest extent possible, accuracy in financial reporting, it is the City's policy to invest in necessary technology. It is also the City's policy to invest in training to develop staff expertise in financial reporting systems.

## **G. Investment of Funds**

1. The investment of City funds will be handled in accordance with the City's Statement of Investment Policy and Section 3.34(6) of the Charter of the City of Independence. Investments shall be undertaken in a manner that does not conflict with the Missouri Constitution Article IV, Section 5 on permitted investments or Section 30.270 of the Missouri Revised Statutes on permitted collateral.
2. Safety of Principal: It is the City's policy that the foremost consideration in the City's investment strategy should be safety of the principal invested.

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3. Liquidity: It is the City's policy that the investment portfolio remain at all times sufficiently liquid to meet all operating requirements.
4. Return: It is the City's policy that the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety of principal and liquidity objectives described above.

# **City of Independence, Missouri Budget Procedures and Policies**

## **A. Budget Preparation and Submission**

The fiscal year of the City shall start on July 1 and end on June 30.

1. City Charter, Section 8.2 Budget: Preparation and submission. At least forty-five (45) days before the beginning of the fiscal year, the City Manager shall prepare and submit to the Council a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues including any resources available from the current fiscal year, and proposed expenditures for the year, and an explanatory message. The budget shall include the general fund and at least all other regular operating funds which are deemed to require formal annual budgeting, and shall be in such form as the City Manager deems desirable or as the Council may require. The total of the proposed expenditures from any fund shall not exceed the total of the anticipated resources thereof. The budget and budget message shall be public records in the office of the City Clerk, and shall be open to public inspection. Copies of the budget; and budget message shall be made for distribution to persons on request.
  
2. City Charter, Section 8.3 Comparison of anticipation revenues and proposed expenditures with prior years.
  - (1) In parallel columns opposite the several items of anticipated revenues in the budget, there shall be placed the amount of revenue during the last preceding fiscal year, and the amount of revenue up to the time of preparing the budget plus anticipated revenue for the remainder of the current fiscal year estimated as accurately as may be.
  
  - (2) In parallel columns opposite the several items of proposed expenditures in the budget, there shall be placed the amount of each such item actually expended during the last preceding fiscal year, and the amount of each such item actually expended up to the time of preparing the budget plus the expenditures for the remainder of the current fiscal year estimated as accurately as may be.

## **B. Public Hearing**

1. City Charter, Section 8.4 Budget: Public hearing. The Council shall hold a public hearing on the proposed budget at least one (1) week after a notice of the time of the hearing has been published in a newspaper of general circulation within the City; and any interested person shall have an opportunity to be heard. The Council may continue the hearing at later meetings without further notice.

## **C. Amendments, Adoption and Appropriations**

1. City Charter, Section 8.5 Budget: Amendment, adoption, appropriations. The Council may insert, strike out, increase, or decrease items in the budget, and otherwise amend it, but may not increase any estimate of anticipated revenues therein unless the City Manager certifies that, in the City Manager's judgment, the amount estimated will be revenue of the fiscal year. The

## **City of Independence, Missouri Budget Procedures and Policies**

Council, not later than the twenty-seventh (27th) day of the last month of the fiscal year, shall adopt the budget and make the appropriations for the next fiscal year. If the Council fails to adopt the budget and make the appropriations on or before that day, the budget as submitted or as amended, shall go into effect and be deemed to have been finally adopted by the Council; and the proposed expenditures therein shall become the appropriations for the next fiscal year. The appropriations, when made by the Council by a general appropriation ordinance separate from the budget document, need not be in as great detail as the proposed expenditures in the budget. Appropriations from a fund shall never exceed the anticipated resources thereof in the budget as adopted.

### **D. Transfer of Appropriation Balances and Amendments**

1. City Charter, Section 8.6 Budget: Transfer of appropriation balances, amendment. After the appropriations are made, and except as the Council by ordinance may provide otherwise, the City Manager may transfer unencumbered appropriation balances or parts thereof from any item of appropriation within a department, office, or agency to any other items of appropriation, including new items within the same department, office, or agency; and upon recommendation by the City Manager, the Council may transfer unencumbered appropriation balances or parts thereof from any item of appropriation, including an item for contingencies, in a fund to any other item of appropriation, including new items, in the fund.

Upon recommendation by the City Manager, the Council by ordinance may also amend the budget as adopted by changing the estimates of anticipated revenues or proposed expenditures of a fund and otherwise; and may increase or decrease the total appropriations from a fund when a change in revenues or conditions justify such action; but total appropriations from any fund shall never exceed the anticipated revenues thereof in the budget as adopted or as amended, as the case may be. The Council shall not increase any estimate of anticipated revenues in the budget unless the City Manager certifies that, in the City Manager's judgment, the amount estimated will be revenue of the fiscal year.

### **E. Fund Types**

1. Governmental Funds - are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types for which annual operating budgets are prepared:
  - a. The General Fund is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed

## **City of Independence, Missouri Budget Procedures and Policies**

through revenues received by the General Fund.

- b. Special Revenue Funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City.
2. Proprietary Funds - are used to account for the City's on-going organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the City's proprietary fund types:
    - a. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the periodic determination of net income or loss is deemed appropriate.
  3. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

### **F. Basis of Accounting/Measurement Focus for Budgets**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and recorded in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus determines what actually is being recorded, not when. The measurement focus for governmental funds is based upon expenditures - decreases in net financial resources. The measurement focus for proprietary funds is based upon expenses - decreases in net total assets. The principal difference between expenditures and expenses is that with expenditures, the primary concern is the flow of resources, however with expenses; the primary concern is the substance of transactions and events which may not specifically relate to the actual flow of resources.

As already indicated, the basis of accounting relates to when transactions are recorded, not what is actually being recorded. The three different types of accounting basis are 1) Cash, 2) Modified Accrual, and 3) Accrual. The latter two are recognized as Generally Accepted Accounting Principles (GAAP); the Cash basis is not.

The modified accrual basis of accounting is utilized by all governmental fund types and expendable trust funds. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e., amounts measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues which are considered susceptible to accrual include real estate taxes, sales taxes, utility franchise taxes, interest, and certain State and Federal grants and entitlements. Expenditures, other than

## **City of Independence, Missouri Budget Procedures and Policies**

interest on long-term debt, are recorded when the liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e. grants), the legal and contractual requirements of the individual program is used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purposes or expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the available and measurable criteria.

Real estate taxes levied and expected to be collected within sixty days after the fiscal year-end are considered available and, therefore, are recognized as revenues.

Licenses and permits, fines and forfeitures, charges for services, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is utilized by the proprietary and nonexpendable trust fund types. Under this basis of accounting, revenues are recognized when earned (including unbilled revenue) and expenses are recorded when liabilities are incurred.

### **G. Encumbrances**

The City's policy is to prepare the annual operating budget on a basis which includes encumbrances as the equivalent of expenditures in order to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Encumbrance accounting is where purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation.

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end are reported in the Comprehensive Annual Financial Report (CAFR) as reservations of fund balances because they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are re-appropriated in the following fiscal year in order to provide authority to complete these transactions.

### **H. Difference between Budget Basis and Financial Reporting Basis**

The City's Comprehensive Annual Financial Report (CAFR) reports on the status of the City's finances in accordance with the GAAP basis of accounting. In most cases this is also the same basis of accounting as used in preparing the budget. Exceptions to the basis of accounting used for financial reports and in preparing the budget are listed below:

1. Governmental Fund Types - All governmental fund types use the same basis of accounting for reporting and budgeting with the exception that the budget also recognizes encumbrance accounting. In the CAFR, the "Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and

## **City of Independence, Missouri Budget Procedures and Policies**

Expendable Trust Funds” presents revenues and expenditures in accordance with the GAAP basis of accounting. The “Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis)” in the CAFR presents the same information, however it also includes the recognition of encumbrances. This later statement provides a reconciliation of the presented data to the GAAP basis statement.

2. Proprietary Fund Types - All proprietary fund types use the same basis of accounting for reporting and budgeting with the exception of “non-cash” expenses and disbursements that affect balance sheet accounts. “Non-cash” expenses are included in the financial reports but not in the budget. An example of this type of expense would be depreciation where an expense is recorded but a cash disbursement does not take place. Balance sheet account disbursements are items that are included in the budget as expenditures, however they do not affect the “Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Nonexpendable Trust Funds” (i.e. the operating statement) in the CAFR. An example of these types of items would be inventory purchases, debt principal payments, and capitalized labor and material costs.

## GLOSSARY OF BUDGET AND FINANCE TERMS

<b>Account -</b>	A sub-unit of the accounting system used to record the financial activity of similar transactions.
<b>Accounting System -</b>	The total set of records and procedures that are to record, classify, and report information on financial status and operations.
<b>Accrual Accounting -</b>	A basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between June 1 and June 30, but for which payment was not received until July 10, is recorded as a revenue of June rather than July.
<b>Adopted Budget -</b>	Revenues and appropriations approved by the City Council in June for the following fiscal year.
<b>Ad Valorem Tax -</b>	A tax levied on the assessed valuation of real property.
<b>Appropriation -</b>	An authorization made by the Council that allows the City to incur obligations and to make expenditures of resources for the procurement of goods and services.
<b>Assessed Valuation -</b>	A value that is established for real or personal property for use as a basis for levying property taxes.
<b>Assets -</b>	Resources owned or held by the City which have a monetary value.
<b>Balanced Budget -</b>	An operating budget in which the operating revenues plus beginning fund balance are equal to, or exceed, operating expenditures.
<b>Beginning/ Ending Fund Balance -</b>	Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year's expenses. Not necessarily cash on hand.
<b>Bonds -</b>	Debt instruments representing a promise to pay a specified amount of money at a specified time and at a specified periodic interest rate. Bonds are used to finance major capital projects or adverse judgments.

## GLOSSARY OF BUDGET AND FINANCE TERMS

- Budget (Capital Improvement) -** A Capital Improvement Budget is a separate budget from the operating budget. Items in the Capital Budget are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include roads, sewer lines, buildings, recreational facilities and large scale remodeling. The Council receives a separate document that details the Capital Budget costs for the upcoming fiscal year. The Capital Budget is based on a Capital Improvement Program (CIP).
- Budget (Operating) -** A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the departments operate.
- Capital Improvement -** Major construction, repair of or addition to buildings, parks, streets, bridges and other City facilities.
- Capital Improvement Program (CIP) -** A multi-year plan for capital expenditures needed to maintain and expand the public infrastructure. It projects the infrastructure needs for a set number of years and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies.
- Capital Outlay -** Represents expenditures which result in the acquisition or addition to fixed assets including land, buildings, improvements, machinery or equipment. Most equipment or machinery expenditures are included in the Operating Budget. Capital improvements such as acquisition of land and related construction and engineering fees are generally in the Capital Budget.
- City Council -** The Mayor and six Council members collectively acting as the legislative and policy making body of the City.
- Contingency -** A budgetary appropriation set aside for emergencies and expenditures not planned for otherwise.
- Debt Service -** Debt Service expenditures are the result of bonded indebtedness of the City. Debt Service expenditures include principal, interest, fiscal agent's fees, and bond reserve requirements on the City's outstanding debt.

## GLOSSARY OF BUDGET AND FINANCE TERMS

- Department -** A major administrative division of the City that has management responsibility for an operation or a group of related operations within a functional area.
- Depreciation -** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during that particular period.
- Designated Fund Balance-** An account used to show that a portion of fund balance was segregated for a specific purpose. The account is not legally restricted and is, therefore, available for general appropriation.
- Encumbrances -** Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and that an appropriation is restricted. They cease to be encumbrances when paid or when an actual liability is created.
- Enterprise Fund -** Separate financial accounting used for government operations that are financial and operated in a manner similar to private sector operations. Enterprise funds for the City are Power & Light, Sanitary Sewer and Water.
- Estimated Revenue -** The amount of projected revenue to be collected during the fiscal year.
- Expenditure -** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained despite when the expense occurs. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
- Fiscal Year -** The period signifying the beginning and ending period for recording financial transactions. The Charter specifies July 1 to June 30 as the fiscal year.
- Fixed Assets -** Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.
- Full Time Equivalent (FTE) -** The decimal equivalent of a part-time position converted to a full-time basis, i.e., one person working half time would count as 0.5 FTE.

## GLOSSARY OF BUDGET AND FINANCE TERMS

- Fund -** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash or other resources with all related liabilities, obligations, reserves, and equities that are segregated to carrying on specific activities or attaining certain objectives.
- Fund Balance -** The Fund Balance is the excess of a governmental fund's assets over its liabilities. A negative fund balance is a deficit.
- General Fund -** The largest governmental fund, the General Fund accounts for most of the financial resources of the general government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.
- Goal -** A statement of broad direction, purpose, or intent based on the needs of the community.
- Governmental Fund -** funds generally used to account for tax-supported activities. There are five different types of governmental funds. The City of Independence's governmental funds include the general fund, other general purpose funds, special revenue funds, debt service funds, and capital projects funds.
- Grant -** A contribution of assets (usually cash) by one governmental entity (or other organization) to another to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
- Interfund Transfer -** Transfer of resources between funds that are not recorded as revenues to the fund receiving or expenditures to the fund providing.
- Internal Service Funds -** Proprietary funds used to account for the furnishing of goods or services by one department or agency to other departments or agencies on a cost-reimbursement basis; for example, the Central Garage.
- Line Item -** An individual expenditure category listing in the budget (personal services, commodities, contractual services, etc.)

## GLOSSARY OF BUDGET AND FINANCE TERMS

- Major Fund -** A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund.
- Modified Accrual Accounting -** Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for special assessment revenues. Anticipated refunds of such taxes are recorded as liabilities and reduction in revenue when measurable and their validity seems certain. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt, which are recorded as fund liabilities when due.
- Non-Departmental -** Program costs that do not relate to any one department, but represent costs of a general, citywide nature, i.e. debt service.
- Object of Expenditure -** Expenditure classifications based upon the types or categories of goods and services purchased. Objects of expenditures are:  
\* 100 - Personal Services (salaries and wages);  
\* 200 - Services (utilities, maintenance contracts, travel)  
\* 300 - Supplies;  
\* 400 - Capital (automobiles, trucks, computers)
- Objective -** A program objective is an operationalized statement of a program goal, containing specific descriptions of desired results. An objective states a result in which the achievement is measurable within a given time frame and cost parameter. Objectives usually contain verbs such as “increase,” “reduce,” or “maintain.”
- Ordinance -** A formal legislative enactment by the governing board of the City. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the City to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

## **GLOSSARY OF BUDGET AND FINANCE TERMS**

<b>Payment-In-Lieu-Of-Taxes -</b>	An amount charged enterprise operations equivalent to the City property taxes that would be due on a plant or equipment if the enterprise operations were “for profit” companies.
<b>Performance Indicators -</b>	Financial ratios and nonfinancial information that identifies efforts, and gauges efficiencies and accomplishments of governments in providing services.
<b>Performance Measures -</b>	Specific quantitative measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Proposed Budget -</b>	Proposed level of expenditures/revenue/FTEs as outlined in the proposed budget document. This is the City Manager’s recommended budget, which will be considered by the City Council for approval.
<b>Proprietary Fund -</b>	In governmental accounting, one having profit and loss aspects; therefore it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.
<b>Reserved Fund Balance -</b>	An account used to show that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
<b>Resolution -</b>	A special or temporary order of a legislative body: an order of a legislative body requiring less legal formality than an ordinance or statute.
<b>Resources -</b>	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
<b>Retained Earnings -</b>	An equity account reflecting the accumulated earnings of an enterprise or internal service fund.
<b>Revenue -</b>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

## **GLOSSARY OF BUDGET AND FINANCE TERMS**

- Sources -** That portion of Revenues and Fund Balance (Resources) that are identified to balance the budget.
- Special Assessments -** Property taxes incurred by property owners within a designated area for improvements that benefit the area. A majority of the affected property owners must approve the formation of the benefit district.
- Special Revenue Fund -** A fund used to account for the proceeds of specific revenue sources (other than expendable trusts of major capital projects) that are restricted to expenditure for specified purposes.
- Undesignated Fund Balance -** That portion of the fund balance that has neither been restricted nor designated for a specific purpose. The account is available for general appropriation.
- User Fees -** Fees charged to users of a particular service provided by the City.
- Uses -** The appropriations and transfer authorizations that create the budget for each Fund.
- Working Capital (Designated) -** An account within the fund balance of the General Fund in which a certain amount of resources were set aside for purposes of maintaining a positive cash flow, shortfalls in the revenue projections, and emergencies during the fiscal year.