

**Statistical
Section
(unaudited)**

STATISTICAL SECTION

This part of the City of Grandview's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Tables

Financial Trends

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

1 - 5

Revenue Capacity

These tables contain information to help the reader assess the City's two most significant local revenue sources: sales tax and property tax.

6 - 11

Debt Capacity

These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

12 - 16

Demographic and Economic Information

These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

17 - 18

Operating Information

These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

19 - 21

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

CITY OF GRANDVIEW, MISSOURI
NET ASSETS BY COMPONENT
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Table 1

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities									
Invested in capital assets, net of related debt	\$ 6,030,567	\$ 11,981,137	\$ 14,332,240	\$ 15,431,540	\$ 26,840,460	\$ 29,093,901	\$ 32,997,393	\$ 34,711,402	\$ 38,100,329
Restricted	11,296,564	10,786,408	10,891,150	12,194,152	12,921,992	13,610,606	13,178,550	13,040,648	9,130,769
Unrestricted	4,741,569	(163,594)	(247,975)	145,494	1,567,405	467,527	(820,730)	(1,973,676)	(1,354,927)
Total governmental activities net assets	<u>\$ 22,068,700</u>	<u>\$ 22,603,951</u>	<u>\$ 24,975,415</u>	<u>\$ 27,771,186</u>	<u>\$ 41,329,857</u>	<u>\$ 43,172,034</u>	<u>\$ 45,355,213</u>	<u>\$ 45,778,374</u>	<u>\$ 45,876,171</u>
Business-type activities									
Invested in capital assets, net of related debt	8,132,649	8,232,704	8,458,969	9,774,832	9,738,366	10,205,462	10,418,672	10,474,833	10,276,383
Restricted	3,848,417	4,314,542	4,997,224	4,503,608	5,255,336	5,584,809	5,324,743	5,288,551	5,088,778
Unrestricted	4,284,232	3,918,162	3,461,745	5,271,224	4,483,030	4,620,653	5,093,929	5,186,282	5,187,605
Total governmental activities net assets	<u>\$ 11,981,066</u>	<u>\$ 12,547,246</u>	<u>\$ 13,456,193</u>	<u>\$ 14,278,440</u>	<u>\$ 14,993,702</u>	<u>\$ 15,790,271</u>	<u>\$ 15,743,415</u>	<u>\$ 15,763,384</u>	<u>\$ 15,365,161</u>
Primary government									
Invested in capital assets, net of related debt	14,163,216	20,213,841	22,791,209	25,206,372	36,578,826	39,299,363	43,416,065	45,186,235	48,376,712
Restricted	11,296,564	10,786,408	10,891,150	12,194,152	12,921,992	13,610,606	13,178,550	13,040,648	9,130,769
Unrestricted	2,866,652	9,427,433	11,900,059	13,012,220	23,656,834	25,688,757	30,237,515	32,145,587	39,245,943
Total governmental activities net assets	<u>\$ 34,049,766</u>	<u>\$ 35,151,197</u>	<u>\$ 38,431,608</u>	<u>\$ 42,049,626</u>	<u>\$ 56,323,559</u>	<u>\$ 58,962,305</u>	<u>\$ 61,098,628</u>	<u>\$ 61,541,758</u>	<u>\$ 61,241,332</u>

Note: GASB 34 was implemented in FY 2003, so only nine fiscal years are shown.

Note: Beginning in FY 2004, Unrestricted Net Assets for governmental activities were significantly reduced and in some fiscal years caused a deficit due primarily to the City's issuance of the Tax Increment Finance bonds related to the Gateway Commons.

Note: Invested in capital assets, net of related debt beginning in FY 2007 includes the prior period adjustment for infrastructure assets acquired prior to FY 2003 in accordance with GASB Statement No. 34.

CITY OF GRANDVIEW, MISSOURI
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Table 2

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses									
Governmental activities:									
General government	\$ 2,984,548	\$ 2,925,285	\$ 2,846,395	\$ 3,104,261	\$ 3,121,441	\$ 3,405,633	\$ 3,425,226	\$ 3,371,308	\$ 3,265,463
Public safety	6,573,159	6,868,284	7,687,462	7,938,953	8,523,904	8,838,274	9,129,529	9,144,832	8,782,942
Community development	1,737,890	4,209,164	1,595,398	911,940	1,218,870	1,287,560	1,210,643	3,154,586	3,517,938
Public works	1,696,762	1,967,939	2,267,733	2,536,727	3,204,886	3,596,617	3,334,411	3,443,846	3,999,354
Culture and recreation	1,069,466	2,643,305	2,528,603	2,777,800	2,825,105	3,084,608	2,896,851	2,723,684	2,907,768
Interest on long-term debt	668,115	998,722	987,873	955,432	932,676	896,847	923,043	633,432	752,008
Total governmental activities expenses	14,729,940	19,612,699	17,913,464	18,225,113	19,826,882	21,109,539	20,919,703	22,471,688	23,225,473
Business-type activities:									
Sewer	1,671,790	1,769,501	1,692,539	1,780,425	1,786,418	1,990,516	2,505,109	2,418,425	2,890,743
Total primary government expenses	\$ 16,401,730	\$ 21,382,200	\$ 19,606,003	\$ 20,005,538	\$ 21,613,300	\$ 23,100,055	\$ 23,424,812	\$ 24,890,113	\$ 26,116,216
Program Revenues									
Governmental activities:									
Charges for services:									
General government	\$ 1,587,346	\$ 1,685,025	\$ 1,853,954	\$ 1,817,600	\$ 1,718,108	\$ 1,807,363	\$ 1,774,002	\$ 2,037,583	\$ 2,045,483
Public safety	388,615	426,198	394,433	503,380	590,688	831,682	850,986	678,968	853,944
Community development	140,099	330,037	213,388	202,283	190,534	170,084	170,354	108,092	321,004
Public works	12,545	14,013	17,882	11,480	10,120	12,874	14,985	21,065	14,314
Culture and recreation	212,206	723,111	1,079,105	1,037,944	1,019,745	1,064,077	1,011,306	1,043,788	941,207
Operating grants and contributions	1,332,149	1,365,344	1,346,923	1,340,369	1,295,818	1,246,772	1,226,691	1,365,609	1,541,643
Capital grants and contributions	695,179	554,862	237,752	266,505	17,099	1,912,979	996,589	675,414	908,292
Total governmental activities program revenues	4,368,139	5,098,590	5,143,437	5,179,561	4,842,112	7,045,831	6,044,913	5,930,519	6,625,887
Business-type activities:									
Charges for services	2,272,584	2,332,676	2,336,586	2,281,970	2,309,490	2,282,994	2,262,974	2,361,719	2,542,750
Capital grants and contributions	375,705	50,000	316,412	207,702	-	349,013	122,900	94,200	39,175
Total business-type activities program revenues	2,648,289	2,382,676	2,652,998	2,489,672	2,309,490	2,632,007	2,385,874	2,455,919	2,581,925
Total primary government program revenues	\$ 7,016,428	\$ 7,481,266	\$ 7,796,435	\$ 7,669,233	\$ 7,151,602	\$ 9,677,838	\$ 8,430,787	\$ 8,386,438	\$ 9,207,812
Net (expense)/revenue									
Governmental activities	\$ (10,361,801)	\$ (14,514,109)	\$ (12,770,027)	\$ (13,045,552)	\$ (14,984,770)	\$ (14,063,708)	\$ (14,874,790)	\$ (16,541,169)	\$ (16,599,586)
Business-type activities	976,499	613,175	960,459	709,247	523,072	641,491	(119,235)	37,494	(308,818)
Total primary government net expense	\$ (9,385,302)	\$ (13,900,934)	\$ (11,809,568)	\$ (12,336,305)	\$ (14,461,698)	\$ (13,422,217)	\$ (14,994,025)	\$ (16,503,675)	\$ (16,908,404)

CITY OF GRANDVIEW, MISSOURI
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Table 2 (Continued)

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other									
Changes in Net Assets									
Government activities:									
Taxes									
Property taxes	\$ 4,228,848	\$ 4,312,659	\$ 4,485,568	\$ 4,596,662	\$ 4,925,810	\$ 4,934,556	\$ 5,632,288	\$ 5,245,665	\$ 5,236,584
Sales and use taxes	7,206,641	6,953,992	7,155,007	7,237,273	7,368,676	7,438,968	6,397,293	5,987,549	6,297,365
Franchise, business and cigarette taxes	2,620,041	2,682,573	2,824,634	2,947,037	3,369,334	4,413,609	3,594,685	4,579,790	3,906,879
Unrestricted grants and contributions	68,260	77,150	92,075	64,835	74,120	84,315	59,914	43,498	217,755
Investment earnings	376,798	350,963	397,251	690,226	992,588	858,791	817,187	503,963	376,199
Miscellaneous	98,081	537,023	41,956	234,142	329,737	346,639	421,102	452,365	496,818
Transfers	145,000	135,000	145,000	71,148	69,500	126,100	135,500	151,500	165,783
Total governmental activities	14,743,669	15,049,360	15,141,491	15,841,323	17,129,765	18,202,978	17,057,969	16,964,330	16,697,383
Business-type activities									
Investment earnings	60,388	87,855	92,828	184,148	258,623	228,268	207,879	132,925	75,548
Miscellaneous	10,080	150	660	-	3,067	60,288	-	1,050	830
Transfers	(145,000)	(135,000)	(145,000)	(71,148)	(69,500)	(126,100)	(135,500)	(151,500)	(165,783)
Total business-type activities	(74,532)	(46,995)	(51,512)	113,000	192,190	162,456	72,379	(17,525)	(89,405)
Total primary government	\$ 14,669,137	\$ 15,002,365	\$ 15,089,979	\$ 15,954,323	\$ 17,321,955	\$ 18,365,434	\$ 17,130,348	\$ 16,946,805	\$ 16,607,978
Change in Net Assets									
Governmental activities	\$ 4,381,868	\$ 535,251	\$ 2,371,464	\$ 2,795,771	\$ 2,144,995	\$ 4,139,270	\$ 2,183,179	\$ 423,161	\$ 97,797
Business-type activities	901,967	566,180	908,947	822,247	715,262	803,947	(46,856)	19,969	(398,223)
Total primary government	\$ 5,283,835	\$ 1,101,431	\$ 3,280,411	\$ 3,618,018	\$ 2,860,257	\$ 4,943,217	\$ 2,136,323	\$ 443,130	\$ (300,426)

Note: GASB 34 was implemented in FY 2003, so only nine fiscal years are shown.

CITY OF GRANDVIEW, MISSOURI
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Table 3

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General fund										
Reserved	\$ 26,714	\$ 436,855	\$ 467,595	\$ 494,524	\$ 515,076	\$ 606,430	\$ 708,629	\$ 560,469	\$ 292,675	
Unreserved	3,713,718	4,101,809	4,709,399	4,485,814	4,235,582	4,418,533	5,090,449	4,448,176	5,269,433	
Nonspendable										\$ 236,130
Restricted										-
Committed										-
Assigned										280,000
Unassigned										5,518,730
Total general fund	<u>\$ 3,740,432</u>	<u>\$ 4,538,664</u>	<u>\$ 5,176,994</u>	<u>\$ 4,980,338</u>	<u>\$ 4,750,658</u>	<u>\$ 5,024,963</u>	<u>\$ 5,799,078</u>	<u>\$ 5,008,645</u>	<u>\$ 5,562,108</u>	<u>\$ 6,034,860</u>
All other governmental funds										
Reserved	\$ 2,348,817	\$ 6,666,279	\$ 3,456,540	\$ 4,221,813	\$ 3,746,151	\$ 5,658,321	\$ 5,196,094	\$ 4,499,948	\$ 7,804,604	
Unreserved, reported in:										
Special revenue funds	7,106,008	7,431,111	7,546,174	6,975,568	9,085,695	8,725,430	10,086,030	9,206,544	5,698,763	
Capital projects funds	386,926	944,209	1,296,540	73,832	268,272	55,808	53,534	3,263,292	2,284,072	
Nonspendable										\$ 13,198
Restricted										13,714,354
Committed										-
Assigned										1,428,571
Unassigned										-
Total all other governmental funds	<u>\$ 9,841,751</u>	<u>\$ 15,041,599</u>	<u>\$ 12,299,254</u>	<u>\$ 11,271,213</u>	<u>\$ 13,100,118</u>	<u>\$ 14,439,559</u>	<u>\$ 15,335,658</u>	<u>\$ 16,969,784</u>	<u>\$ 15,787,439</u>	<u>\$ 15,156,123</u>

Beginning in FY 2011, GASB 54 became effective which establishes five new categories for Fund Balance Reporting.

CITY OF GRANDVIEW, MISSOURI
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Table 4

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes	\$ 12,840,085	\$ 13,801,543	\$ 13,708,599	\$ 13,981,175	\$ 14,435,838	\$ 15,422,555	\$ 16,514,705	\$ 15,130,836	\$ 15,770,042	\$ 15,712,944
Licenses and permits	433,207	441,563	515,376	487,792	561,063	522,592	485,342	436,002	495,811	491,434
Intergovernmental	2,977,523	2,095,588	1,997,356	1,676,750	1,671,709	1,387,037	1,331,087	1,286,605	1,773,421	2,427,661
Charges for services	1,171,271	1,351,741	1,996,390	2,358,855	2,390,786	2,327,071	2,575,249	2,584,341	2,311,260	2,408,399
Fines and forfeitures	913,105	836,607	883,009	1,041,986	924,541	919,766	1,042,281	965,136	1,103,387	1,125,706
Interest	192,459	368,139	340,392	388,207	673,531	972,430	842,952	805,651	496,622	372,516
Other	657,778	98,073	605,386	54,315	246,995	373,269	360,277	292,221	428,677	482,110
Total revenues	19,185,428	18,993,254	20,046,508	19,989,080	20,904,463	21,924,720	23,151,893	21,500,792	22,379,220	23,020,770
Expenditures										
Current:										
General government	2,300,074	2,701,408	2,633,828	2,972,212	2,731,691	3,041,602	3,210,986	3,081,199	2,933,820	2,992,518
Public safety	6,132,541	6,018,851	6,366,262	6,917,751	7,342,400	7,988,752	8,138,657	8,495,639	8,440,827	8,549,553
Community development	850,349	798,700	806,447	846,396	870,274	1,230,432	1,260,663	1,190,339	1,356,287	1,347,294
Public works	1,835,692	1,122,729	1,133,848	1,173,722	1,251,245	1,367,600	1,404,806	1,376,467	1,168,088	1,418,058
Culture and recreation	1,016,752	890,018	1,786,498	2,006,678	2,204,118	2,176,972	2,424,433	2,198,175	2,080,169	2,220,869
Payments to taxing districts	-	-	-	-	-	-	-	-	-	545,804
Capital outlay	4,825,916	11,935,243	11,844,089	5,289,443	3,278,440	2,767,273	3,734,090	3,811,203	4,719,478	6,738,958
Debt service:										
Principal	486,813	510,548	2,113,792	1,178,856	815,000	897,247	943,255	3,073,598	1,709,595	3,069,073
Interest	320,735	870,012	1,172,023	973,719	938,039	910,596	878,389	929,030	793,679	1,025,779
Total expenditures	17,768,872	24,847,509	27,856,787	21,358,777	19,431,207	20,380,474	21,995,279	24,155,650	23,201,943	27,907,906
Excess of revenues over (under) expenditures	1,416,556	(5,854,255)	(7,810,279)	(1,369,697)	1,473,256	1,544,246	1,156,614	(2,654,858)	(822,723)	(4,887,136)
Other financing sources (uses):										
Transfers in	2,446,482	1,445,643	2,583,740	2,400,464	3,184,393	2,100,950	1,496,572	1,853,051	2,161,662	2,996,307
Transfers out	(2,446,482)	(1,774,276)	(2,448,740)	(2,255,464)	(3,113,245)	(2,031,450)	(1,370,472)	(1,717,551)	(2,010,162)	(2,830,524)
Proceeds from capital lease	-	-	-	-	54,821	-	-	-	-	-
Proceeds from loan	-	-	-	-	-	-	387,500	-	-	-
Proceeds from refunding bonds	-	-	-	-	-	-	-	-	-	8,405,000
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	42,341	38,666
Payments to bond escrow agent	-	-	-	-	-	-	-	-	-	(8,313,755)
Proceeds from issuance of bonds	-	11,690,000	5,665,000	-	-	-	-	3,300,000	-	4,250,000
Premium / discount on bonds	-	135,478	(93,736)	-	-	-	-	63,051	-	182,878
Total other financing sources (uses)	-	11,496,845	5,706,264	145,000	125,969	69,500	513,600	3,498,551	193,841	4,728,572
Net change in fund balances	\$ 1,416,556	\$ 5,642,590	\$ (2,104,015)	\$ (1,224,697)	\$ 1,599,225	\$ 1,613,746	\$ 1,670,214	\$ 843,693	\$ (628,882)	\$ (158,564)
Debt service as a percentage of non capital expenditures	5.10%	9.57%	15.81%	12.35%	10.08%	10.06%	9.51%	19.03%	13.03%	18.21%

CITY OF GRANDVIEW, MISSOURI
GOVERNMENTAL ACTIVITIES TAX BY REVENUE SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Table 5

<u>FISCAL YEAR</u>	<u>SALES TAX</u>	<u>PROPERTY TAX</u>	<u>FRANCHISE TAX</u>	<u>CIGARETTE TAX</u>	<u>TOTAL</u>
2002	\$ 6,562,961	\$ 3,994,247	\$ 2,154,302	\$ 128,575	\$ 12,840,085
2003	7,206,641	4,228,848	2,230,184	135,870	13,801,543
2004	6,953,992	4,312,659	2,305,157	136,791	13,708,599
2005	7,155,007	4,250,349	2,451,281	124,538	13,981,175
2006	7,237,273	4,548,466	2,511,181	138,918	14,435,838
2007	7,368,676	4,961,450	2,964,628	127,801	15,422,555
2008	7,438,968	4,950,966	4,008,212	116,559	16,514,705
2009	6,397,293	5,632,288	3,490,055	104,630	15,624,266
2010	5,987,549	5,445,584	4,219,578	117,331	15,770,042
2011	6,297,366	5,265,816	4,056,746	93,016	15,712,944

Note: New Community Center sales tax was implemented during FY 2002.

CITY OF GRANDVIEW, MISSOURI
TOTAL CITY TAXABLE SALES BY CATEGORY
(AMOUNTS EXPRESSED IN HUNDREDS)
LAST TEN FISCAL YEARS

Table 6

Sales by Retail Category:	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Auto dealers and supplies	\$ 482,611	\$ 501,318	\$ 504,091	\$ 461,524	\$ 483,734	\$ 468,286	\$ 436,185	\$ 360,959	\$ 363,979	\$ 381,109
Building materials and farm tools	105,815	193,596	202,761	224,958	244,824	181,442	308,060	119,837	75,837	67,363
Eating and drinking establishments	289,930	272,128	279,858	297,326	290,908	300,437	295,988	286,163	272,247	262,731
Food stores	281,763	264,587	230,323	211,551	235,232	266,568	218,464	214,963	200,890	208,980
General merchandise	252,321	235,004	228,948	262,644	290,430	295,209	337,234	323,890	287,847	284,017
Hardware, plumbing, heating &	103,796	111,051	122,755	156,198	170,347	132,792	130,376	101,370	93,804	107,859
Home furnishings	14,792	11,502	10,589	13,102	17,573	19,203	19,411	12,426	7,108	7,889
Other retail stores	997,096	948,715	872,952	877,839	819,500	857,900	840,456	800,986	744,245	756,740
Service stations	42,583	33,412	25,695	32,121	33,618	28,995	31,647	31,984	25,460	30,285
Utilities	245,975	253,982	252,015	257,506	271,836	288,063	303,104	306,630	320,936	317,619
All other outlets	127,813	130,368	149,652	143,601	136,373	109,998	115,533	122,578	118,296	189,156
Total	\$ 2,944,496	\$ 2,955,664	\$ 2,879,639	\$ 2,938,371	\$ 2,994,375	\$ 2,948,893	\$ 3,036,459	\$ 2,681,787	\$ 2,510,650	\$ 2,613,749

Note: Missouri statutes prohibit cities from disclosing principal sales tax remitters and the respective amounts of sales tax revenue remitted.
Source: Missouri Department of Revenue.

CITY OF GRANDVIEW, MISSOURI
SALES TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(IN PERCENT)

Table 7

Direct Sales Tax Rate of Grandview	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Transportation	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Capital Improvements	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Community Center	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Total Direct Sales Tax	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
Total Local Option Sales Tax Rate										
State of Missouri	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000
Missouri Sate Conservation	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Missouri Sate Parks and Soil	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Jackson County	0.875	0.750	0.750	0.750	0.750	1.125	1.125	1.125	1.125	1.125
City of Grandview	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
Total Direct and Overlapping Sales Tax Rate	7.600	7.475	7.475	7.475	7.475	7.850	7.850	7.850	7.850	7.850

Source: Missouri Department of Revenue.

CITY OF GRANDVIEW, MISSOURI
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Table 8

FISCAL YEAR	REAL PROPERTY			TOTAL	OTHER PROPERTY		TOTAL ASSESSED VALUE	TOTAL DIRECT TAX RATE	ESTIMATED MARKET VALUE	ASSESSED VALUE AS A PERCENTAGE OF MARKET VALUE
	RESIDENTIAL PROPERTY	AGRICULTURAL PROPERTY	COMMERCIAL PROPERTY		PERSONAL PROPERTY	RAILROADS & UTILITIES				
2002	N/A	N/A	N/A	\$ 154,839,826	\$ 64,157,408	\$ 6,117,667	\$ 225,114,901	\$ 1.50	\$ 839,293,621	26.8%
2003	\$ 106,459,082	\$ 124,572	\$ 48,999,998	155,583,652	62,442,442	5,298,292	223,324,386	1.50	802,778,918	27.8%
2004	126,652,609	141,655	50,710,587	177,504,851	60,511,424	5,180,958	243,197,233	1.46	912,593,022	26.6%
2005	128,209,329	132,820	55,923,514	184,265,663	60,715,222	5,102,103	250,082,988	1.46	935,688,807	26.7%
2006	143,003,864	123,337	60,091,973	203,219,174	63,552,909	4,579,878	271,351,961	1.44	1,017,798,440	26.7%
2007	144,896,298	126,287	62,923,197	207,945,782	61,393,403	4,625,552	273,964,737	1.45	1,037,392,010	26.4%
2008	149,872,687	126,810	60,788,373	210,787,870	65,877,335	4,506,303	281,171,508	1.45	1,054,929,081	26.7%
2009	150,004,275	114,659	61,693,705	211,812,639	64,400,226	4,075,401	280,288,266	1.47	1,051,167,854	26.7%
2010	138,168,487	114,518	60,599,038	198,882,043	60,400,589	3,700,659	262,983,291	1.50	979,206,524	26.9%
2011	139,162,192	119,968	59,939,081	199,221,241	61,589,779	4,728,917	265,539,937	1.50	999,557,234	26.6%

Note: Real Property broken out into Residential, Agricultural, and Commercial is not available prior to 2003.

Note: The assessed value is set at 19% for residential property, 12% for agricultural property, and 32% for commercial property of the estimated fair market value.

Source: Jackson County Assessor's Office.

**CITY OF GRANDVIEW, MISSOURI
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Table 9

Fiscal Year	CITY OF GRANDVIEW				OVERLAPPING RATES			
	GENERAL	PARKS	DEBT SERVICE	TOTAL	SCHOOL DISTRICT	COUNTY	STATE	TOTAL
2002	\$ 1.00	\$ 0.12	\$ 0.38	\$ 1.50	\$ 5.43	\$ 1.33	\$ 0.03	\$ 8.29
2003	1.00	0.12	0.38	1.50	5.43	1.23	0.03	8.19
2004	0.96	0.12	0.38	1.46	5.14	1.23	0.03	7.86
2005	0.96	0.12	0.38	1.46	5.14	1.23	0.03	7.86
2006	0.95	0.11	0.38	1.44	5.45	1.23	0.03	8.15
2007	0.96	0.11	0.38	1.45	5.45	1.23	0.03	8.16
2008	0.96	0.11	0.38	1.45	5.45	1.23	0.03	8.16
2009	0.98	0.12	0.38	1.47	5.61	1.23	0.03	8.34
2010	1.00	0.12	0.38	1.50	5.89	1.23	0.03	8.65
2011	1.00	0.12	0.38	1.50	5.89	1.23	0.03	8.65

Note: All rates expressed as tax rates per \$100 of assessed valuation.

Note: School district rate is from Consolidated School District #4.

Note: County rate includes Jackson County, Community College, Library, Handicap Workshop, and Mental Health.

Note: State rate is Missouri Blind Pension.

Note: The City of Grandview is permitted to levy taxes up to \$1.00 per \$100 of assessed valuation for general government services other than payment of principal and interest on long-term debt, up to \$.20 per \$100 of assessed valuation for recreation and in unlimited amounts for the payment of principal and interest.

**CITY OF GRANDVIEW, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
PREVIOUS YEAR AND TEN YEARS AGO**

Table 10

TAXPAYER	2010			2001		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
Peterson Manufacturing	\$ 4,170,881	1	1.57%	\$ 5,321,898	2	2.36%
Grand Summit Golf	3,591,779	2	1.35%	-	-	-
Caravan Ingredients Company	2,939,312	3	1.11%	2,547,637	5	1.13%
US Toy Company	2,674,667	4	1.01%	1,982,924	7	0.88%
KCPL-GMOC	2,307,355	5	0.87%	-	-	-
Sam's Club	2,038,492	6	0.77%	-	-	-
CRP 2 Holdings Botts LLC	2,000,041	7	0.75%	-	-	-
Sika Corporation	1,778,529	8	0.67%	5,054,016	3	2.25%
Grandview Road III LLC	1,495,031	9	0.56%	-	-	-
DECS Remain Derman Limited	1,468,634	10	0.55%	2,240,000	6	1.00%
House of Lloyd	-	-	-	6,690,863	1	2.97%
Missouri Public Service	-	-	-	3,051,024	4	1.36%
Southwestern Bell	-	-	-	1,966,179	8	0.87%
Mellon US Leasing	-	-	-	1,933,968	9	0.86%
NuTech Industries	-	-	-	1,837,091	10	0.82%
TOTALS	<u>\$ 24,464,721</u>		<u>9.21%</u>	<u>\$32,625,600</u>		<u>14.50%</u>

Source: Jackson County Collections Office.

Note: Principal Property Tax Payers for Fiscal Year 2011 was not available.

Therefore, the above table shows Principal Property Tax Payers for Fiscal Year 2010 and 2001.

**CITY OF GRANDVIEW, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Table 11

<u>FISCAL YEAR ENDED SEPTEMBER 30</u>	<u>TOTAL TAX LEVY FOR FISCAL YEAR</u>	<u>COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY</u>		<u>COLLECTIONS IN SUBSEQUENT YEARS</u>	<u>TOTAL COLLECTIONS TO DATE</u>	
		<u>AMOUNT</u>	<u>PERCENTAGE OF LEVY</u>		<u>AMOUNT</u>	<u>PERCENTAGE OF LEVY</u>
2002	\$ 4,121,030	\$ 4,008,155	97.3%	\$ 88,045	\$ 4,096,200	99.4%
2003	4,144,970	4,004,521	96.6%	101,305	4,105,826	99.1%
2004	4,395,356	4,179,241	95.1%	178,468	4,357,709	99.1%
2005	4,039,176	3,897,527	96.5%	103,431	4,000,958	99.1%
2006	4,509,429	4,209,841	93.4%	259,459	4,469,300	99.1%
2007	4,732,408	4,429,383	93.6%	198,133	4,627,516	97.8%
2008	4,836,905	4,515,012	93.3%	212,944	4,727,956	97.7%
2009	4,782,244	4,415,352	92.3%	249,664	4,665,016	97.5%
2010	5,024,738	4,725,891	94.1%	133,060	4,858,951	96.7%
2011	4,942,490	4,666,724	94.4%	-	4,666,724	94.4%

Source: Jackson County Collections Office.

**CITY OF GRANDVIEW, MISSOURI
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Table 12

Fiscal Year	GOVERNMENTAL ACTIVITIES					TOTAL	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION	TIF LOAN	MTFC LOAN	CAPITAL LEASE			
2002	\$ 6,300,000	\$ -	\$ -	\$ -	\$ -	\$ 6,300,000	1.20%	\$ 231
2003	5,795,000	11,690,000	-	-	-	17,485,000	3.30%	642
2004	4,365,000	11,010,000	-	-	-	15,375,000	3.13%	603
2005	3,890,000	10,310,000	5,665,000	-	-	19,865,000	4.05%	779
2006	3,430,000	10,070,000	5,550,000	-	54,821	19,104,821	3.96%	757
2007	2,925,000	9,820,000	5,425,000	-	37,574	18,207,574	3.34%	738
2008	2,400,000	9,560,000	5,285,000	387,500	19,319	17,651,819	3.24%	728
2009	3,300,000	9,295,000	5,135,000	314,949	-	18,044,949	3.31%	738
2010	2,400,000	9,020,000	4,970,000	240,027	-	16,630,027	3.05%	642
2011	5,500,000	8,405,000	4,820,000	-	-	18,725,000	3.44%	716

Note: See Table 17 for personal income data.

CITY OF GRANDVIEW, MISSOURI
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Table 13

<u>FISCAL YEAR</u>	<u>GENERAL OBLIGATION BONDS</u>	<u>LESS: AMOUNTS AVAILABLE IN DEBT SERVICE FUND</u>	<u>NET BONDED DEBT OUTSTANDING</u>	<u>PERCENTAGE OF ESTIMATED ACTUAL TAXABLE VALUE OF PROPERTY</u>	<u>PER CAPITA</u>
2002	\$ 6,300,000	\$ 1,157,436	\$ 5,142,564	2.11%	189
2003	5,795,000	1,272,220	4,522,780	1.81%	177
2004	4,365,000	563,822	3,801,178	1.40%	149
2005	3,890,000	932,986	2,957,014	1.08%	117
2006	3,430,000	1,394,943	2,035,057	0.72%	83
2007	2,925,000	1,886,212	1,038,788	0.37%	43
2008	2,400,000	2,400,000	-	0.00%	0
2009	3,300,000	1,130,593	2,169,407	0.77%	88
2010	2,400,000	1,262,740	1,137,260	0.41%	46
2011	5,500,000	1,088,230	4,411,770	1.68%	180

Note: See table 8 for property value data.

Note: See table 17 for population data.

CITY OF GRANDVIEW, MISSOURI
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2011

Table 14

<u>GOVERNMENTAL UNIT</u>	<u>DEBT OUTSTANDING</u>	<u>ESTIMATED PERCENTAGE APPLICABLE</u>	<u>ESTIMATED SHARE OF OVERLAPPING DEBT</u>
Debt repaid with property taxes:			
Consolidated School District No. 4	\$ 33,675,000	60.00%	\$ 20,205,000
Hickman Mills School District	39,675,000	10.00%	<u>3,967,500</u>
Subtotal, overlapping debt			24,172,500
City Direct debt			<u>5,500,000</u>
Total direct and overlapping debt			<u>\$ 29,672,500</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Grandview. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: The debt outstanding data and applicable percentages provided by each governmental entity.

**CITY OF GRANDVIEW, MISSOURI
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Table 15

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	\$44,664,877	\$48,639,447	\$50,016,598	\$54,270,392	\$54,792,947	\$56,234,302	\$56,057,653	\$52,596,658	\$53,107,987	\$51,757,425
Total net debt applicable to limit	5,142,564	4,522,780	3,801,178	2,957,014	2,035,057	1,038,788	-	6,419,407	5,387,260	4,411,770
Legal debt margin	\$39,522,313	\$44,116,667	\$46,215,420	\$51,313,378	\$52,757,890	\$55,195,514	\$56,057,653	\$46,177,251	\$47,720,727	\$47,345,655
Total net debt applicable to the limit as a percentage of debt	11.51%	9.30%	7.60%	5.45%	3.71%	1.85%	0.00%	12.20%	10.14%	8.52%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed Value	\$ 258,787,123
Debt Limit (20% of assessed value)	51,757,425
General Obligation Bonds Issued	5,500,000
Less: Amount available in Debt Service	1,088,230
Net General Obligation Bonded Debt Applicable to Debt Limit	<u>4,411,770</u>
Legal Debt Margin	<u>\$ 47,345,655</u>

Note: Article 6, Section 26 (b) & (c) of the Missouri Constitution permits any county or city, by vote of four-sevenths of qualified elected electors voting thereon, to incur an indebtedness to the city purposes not to exceed 10 percent of the value of the taxable tangible property therein, as shown by the last assessment.

Note: Article 6, Section 26 (d) & (e) of the Missouri Constitution provides that any city may become indebted not exceeding in the aggregate an additional 10 percent of the value of the taxable tangible property for the purpose of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer systems and an additional 10 percent for purchasing or construction of waterworks, electric or other light plants provided the total general obligated indebtedness of the city does not exceed 20 percent of the assessed valuation.

**CITY OF GRANDVIEW, MISSOURI
PLEGGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS**

Table 16

FISCAL YEAR	SEWER REVENUE BONDS					
	SEWER CHARGES AND OTHER	LESS: OPERATING EXPENSES	NET AVAILABLE REVENUE	DEBT SERVICE		COVERAGE
				PRINCIPAL	INTEREST	
2002	\$ 2,327,815	\$ 1,600,500	\$ 727,315	-	-	-
2003	2,272,584	1,489,891	782,693	-	-	-
2004	2,332,676	1,590,669	742,007	-	-	-
2005	2,336,586	1,512,090	824,496	-	-	-
2006	2,281,970	1,502,411	779,559	-	-	-
2007	2,309,490	1,568,137	741,353	-	-	-
2008	2,282,994	1,786,571	496,423	-	-	-
2009	2,262,974	2,258,828	4,146	-	-	-
2010	2,361,719	2,165,931	195,788	-	-	-
2011	2,542,750	2,628,781	(86,031)	-	-	-

Note: Operating expenses excludes depreciation, interest expense, amortization, non-operating expenses, and payments in lieu of taxes.

Note: The City of Grandview does not have any outstanding sewer revenue bonds over the last ten years.

**CITY OF GRANDVIEW, MISSOURI
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Table 17

YEAR	POPULATION (1)	PERSONAL INCOME (1)	PER CAPITA INCOME (1)	MEDIAN AGE (1)	SCHOOL ENROLLMENT (2)	UNEMPLOYMENT RATE (1)
2002	27,233	\$ 622,165,118	\$ 22,846	33.4	4,230	5.5%
2003	27,242	653,481,096	23,988	33.4	4,238	6.0%
2004	25,492	575,813,296	22,588	33.4	4,266	5.8%
2005	25,492	526,868,656	20,668	33.4	4,130	5.6%
2006	25,241	529,505,698	20,978	35.1	4,102	4.5%
2007	24,664	491,676,840	19,935	35.2	3,921	5.2%
2008	24,234	490,593,096	20,244	35.3	3,957	7.3%
2009	24,464	482,430,080	19,720	35.4	3,912	9.9%
2010	25,898	544,427,756	21,022	35.5	3,772	9.5%
2011	26,140	551,867,680	21,112	35.8	3,888	9.0%

Sources: (1) Information provided by the City of Grandview Economic Development Department.

(2) Information provided by School District.

**CITY OF GRANDVIEW, MISSOURI
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Table 18

<u>EMPLOYER</u>	<u>2011</u>			<u>2002</u>		
	<u>EMPLOYEES</u>	<u>RANK</u>	<u>PERCENTAGE OF TOTAL CITY EMPLOYMENT</u>	<u>EMPLOYEES</u>	<u>RANK</u>	<u>PERCENTAGE OF TOTAL CITY EMPLOYMENT</u>
Consolidated School District # 4	815	1	6.39%	680	2	5.08%
Peterson Manufacturing Company	517	2	4.05%	475	3	3.55%
Burger & Brown Engineering	514	3	4.03%			
Mead Westvaco Calmar, Inc.	340	4	2.67%	-	-	-
Ruskin Company	194	5	1.52%			
Durham School Services	189	6	1.48%	-	-	-
US Toy Company, Inc.	181	7	1.42%	300	4	2.24%
City of Grandview	174	8	1.36%	155	8	1.16%
Sam's Club	166	9	1.30%	-	-	-
Triumph Structures - Kansas City, Inc.	138	10	1.08%	-	-	-
House of Lloyd	-	-	-	1,000	1	7.47%
Sika Corporation	-	-	-	300	4	2.24%
Thyssen Access Corporation	-	-	-	265	6	1.98%
Mission Plastics North	-	-	-	160	7	1.19%
King Louie International, Inc.	-	-	-	150	9	1.12%
Rite Way Magic Supply	-	-	-	150	9	1.12%
TOTAL	<u>3,228</u>		<u>25.32%</u>	<u>3,635</u>		<u>27.15%</u>

Source: City of Grandview Occupational License System.

CITY OF GRANDVIEW, MISSOURI
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Table 19

Function:	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government	19	19	20	19	20	21	21	20	21	22
Public Safety										
Police										
Officers	43	51	51	48	51	49	50	52	52	56
Civilians	13	13	13	14	13	12	12	15	14	11
Fire										
Firefighters and officers	38	37	39	39	38	38	39	40	40	42
Civilians	1	1	1	1	1	1	1	1	1	1
Public Works										
Engineering	3	3	3	3	3	3	3	3	3	2.5
Maintenance	14	14	13	14	14	15	11	10	9	8.5
Sewer	6	6	6	6	6	5	8	7	8	10
Culture and Recreation	9	12	15	16	16	14	17	18	18	15
Community Development	10	10	10	10	9	10	10	10	8	8
Total	<u>156</u>	<u>166</u>	<u>171</u>	<u>170</u>	<u>171</u>	<u>168</u>	<u>172</u>	<u>176</u>	<u>174</u>	<u>176</u>

Source: City of Grandview Payroll Records.

**CITY OF GRANDVIEW, MISSOURI
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Table 20

FUNCTION	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Police										
UCR arrests	1,780	1,146	1,172	1,197	1,123	1,247	1,201	1,315	1,153	1,422
Parking violations	360	273	289	254	311	240	209	287	216	925
Traffic violations	8,904	10,902	9,817	9,420	7,956	10,029	11,738	10,424	7,799	8,711
Fire										
Number of fire calls answered	656	670	637	679	734	692	670	777	750	355
Number of ambulance calls	1,857	1,910	1,881	2,041	2,150	2,217	2,415	2,475	2,310	2,745
Inspections	1,057	1,788	601	403	302	487	150	150	255	241
Public Works										
Street resurfacing (miles)	6.0	6.1	5.9	5.9	4.7	3.0	2.6	5.8	5.0	2.8
Potholes repaired (square yards)	3,243	2,074	3,647	2,726	4,036	6,415	4,568	1,168	300	828
Culture and Recreation										
Community center admissions	-	-	90,279	124,895	115,149	128,456	138,103	145,367	131,248	119,365
Community Development										
Construction permits issued	61	71	93	75	134	110	132	98	97	124
Value of construction	\$ 10,093,661	\$ 17,714,185	\$ 25,597,682	\$ 18,875,500	\$ 16,166,209	\$ 10,427,509	\$ 9,971,236	\$ 8,279,053	\$ 13,117,025	\$ 12,868,594
Wastewater Flow										
(millions of gallons)	1,096	1,024	838	965	862	762	960	1,267	1,414	1,207

Note: Parking and traffic violation data is not available prior to 2002.

Note: The Community Center opened in February of 2004.

Sources: Various government departments.

Wastewater flow was provided by Little Blue Valley Sewer District.

CITY OF GRANDVIEW, MISSOURI
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Table 21

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
FUNCTION										
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	17	17	17	17	17	17	17	17	17	17
Fire Stations	3	3	3	3	3	3	3	3	3	3
Public Works										
Streets (miles)	107	106	107	109	110	110	113	113	113	113
Streetlights	1,209	1,221	1,235	1,258	1,255	1,255	1,287	1,281	1,283	1,283
Traffic signals	18	18	19	19	19	19	19	19	19	19
Culture and recreation										
Parks acreage	209	209	209	255	255	255	255	255	255	255
Parks	13	13	13	13	13	13	13	13	13	13
Swimming pools & spray grounds	2	2	3	3	3	3	2	2	3	3
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community centers	0	0	1	1	1	1	1	1	1	1
Sewer										
Sanitary sewers (miles)	110	110	110	110	114	114	117	117	117	117

Sources: Various city departments.

