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.

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These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 1 - 6

Revenue Capacity

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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.

Table 1

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	$ 14,332,240	$ 15,431,540	$ 26,840,460	$ 29,093,901	$ 32,997,393	$ 34,711,402	$ 38,100,329	$ 39,532,182	$ 38,951,104	$ 39,528,593
Restricted	10,891,150	12,194,152	12,921,992	13,610,606	13,178,550	13,040,648	9,130,769	7,107,949	7,131,232	5,893,106
Unrestricted	(247,975)	145,494	1,567,405	467,527	(820,730)	(1,973,676)	(1,354,927)	(1,172,179)	(596,237)	(1,301,247)
Total governmental activities net position	$ 24,975,415	$ 27,771,186	$ 41,329,857	$ 43,172,034	$ 45,355,213	$ 45,778,374	$ 45,876,171	$ 45,467,952	$ 45,486,099	$ 44,120,452
Business-type activities										
Net investment in capital assets	8,458,969	9,774,832	9,738,366	10,205,462	10,418,672	10,474,833	10,276,383	10,073,815	9,965,069	9,934,858
Unrestricted	4,997,224	4,503,608	5,255,336	5,584,809	5,324,743	5,288,551	5,088,778	4,738,491	4,463,784	4,277,363
Total governmental activities net position	$ 13,456,193	$ 14,278,440	$ 14,993,702	$ 15,790,271	$ 15,743,415	$ 15,763,384	$ 15,365,161	$ 14,812,306	$ 14,428,853	$ 14,212,221
Primary government										
Net investment in capital assets	22,791,209	25,206,372	36,578,826	39,299,363	43,416,065	45,186,235	48,376,712	49,605,997	48,916,173	49,463,451
Restricted	10,891,150	12,194,152	12,921,992	13,610,606	13,178,550	13,040,648	9,130,769	7,107,949	7,131,232	5,893,106
Unrestricted	4,749,249	4,649,102	6,822,741	6,052,336	4,504,013	3,314,875	3,733,851	3,566,312	3,867,547	2,976,116
Total governmental activities net position	$ 38,431,608	$ 42,049,626	$ 56,323,559	$ 58,962,305	$ 61,098,628	$ 61,541,758	$ 61,241,332	$ 60,280,258	$ 59,914,952	$ 58,332,673

Note: Net investment in capital assets 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

Table 2

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	$ 2,846,395	$ 3,104,261	$ 3,121,441	$ 3,405,633	$ 3,425,226	$ 3,371,308	$ 3,265,463	$ 3,386,360	$ 3,653,698	$ 3,649,755
Public safety	7,687,462	7,938,953	8,523,904	8,838,274	9,129,529	9,144,832	8,782,942	9,361,819	9,141,085	9,647,287
Community development	1,595,398	911,940	1,218,870	1,287,560	1,210,643	3,154,586	3,517,946	1,970,762	1,914,661	1,587,282
Public works	2,267,733	2,536,727	3,204,886	3,596,617	3,334,411	3,443,846	3,999,354	3,963,152	4,536,309	4,445,248
Culture and recreation	2,528,603	2,777,800	2,825,105	3,084,608	2,896,851	2,723,684	2,907,768	2,929,355	2,812,750	2,783,340
Interest on long-term debt	987,873	955,432	932,676	896,847	923,043	633,432	752,008	692,975	633,993	608,290
Total governmental activities expenses	17,913,464	18,225,113	19,826,882	21,109,539	20,919,703	22,471,688	23,225,481	22,304,423	22,692,496	22,721,202
Business-type activities:										
Sewer	1,692,539	1,780,425	1,786,418	1,990,516	2,505,109	2,418,425	2,890,743	3,120,284	3,043,968	3,105,595
Total primary government expenses	**$ 19,606,003**	**$ 20,005,538**	**$ 21,613,300**	**$ 23,100,055**	**$ 23,424,812**	**$ 24,890,113**	**$ 26,116,224**	**$ 25,424,707**	**$ 25,736,464**	**$ 25,826,797**
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 1,853,954	$ 1,817,600	$ 1,718,108	$ 1,807,363	$ 1,774,002	$ 2,037,583	$ 2,045,482	$ 2,052,055	$ 2,336,896	$ 2,613,514
Public safety	394,433	503,380	590,688	831,682	850,986	678,968	853,944	839,944	921,236	713,386
Community development	213,388	202,283	190,534	170,084	170,354	108,092	321,004	85,870	146,332	118,372
Public works	17,882	11,480	10,120	12,874	14,985	21,065	14,314	15,933	29,567	52,777
Culture and recreation	1,079,105	1,037,944	1,019,745	1,064,077	1,011,306	1,043,788	941,207	988,027	964,211	972,599
Operating grants and contributions	1,346,923	1,340,369	1,295,818	1,246,772	1,226,691	1,365,609	1,541,643	1,254,258	1,171,743	1,316,315
Capital grants and contributions	237,752	266,505	17,099	1,912,979	996,589	675,414	908,292	447,107	381,657	297,125
Total governmental activities program revenues	5,143,437	5,179,561	4,842,112	7,045,831	6,044,913	5,930,519	6,625,886	5,683,194	5,951,642	6,084,088
Business-type activities:										
Charges for services	2,336,586	2,281,970	2,309,490	2,282,994	2,262,974	2,361,719	2,542,750	2,722,648	2,876,113	3,110,213
Capital grants and contributions	316,412	207,702	-	349,013	122,900	94,200	39,175	-	-	-
Total business-type activities program revenues	2,652,998	2,489,672	2,309,490	2,632,007	2,385,874	2,455,919	2,581,925	2,722,648	2,876,113	3,110,213
Total primary government program revenues	**$ 7,796,435**	**$ 7,669,233**	**$ 7,151,602**	**$ 9,677,838**	**$ 8,430,787**	**$ 8,386,438**	**$ 9,207,811**	**$ 8,405,842**	**$ 8,827,755**	**$ 9,194,301**
Net (expense)/revenue										
Governmental activities	$ (12,770,027)	$ (13,045,552)	$ (14,984,770)	$ (14,063,708)	$ (14,874,790)	$ (16,541,169)	$ (16,599,595)	$ (16,621,229)	$ (16,740,854)	$ (16,637,114)
Business-type activities	960,459	709,247	523,072	641,491	(119,235)	37,494	(308,818)	(397,636)	(167,855)	4,618
Total primary government net expense	**$ (11,809,568)**	**$ (12,336,305)**	**$ (14,461,698)**	**$ (13,422,217)**	**$ (14,994,025)**	**$ (16,503,675)**	**$ (16,908,413)**	**$ (17,018,865)**	**$ (16,908,709)**	**$ (16,632,496)**
General Revenues and Other Changes In Net Position										
Government activities:										
Taxes										
Property taxes	$ 4,485,568	$ 4,596,662	$ 4,925,810	$ 4,934,556	$ 5,632,288	$ 5,245,665	$ 5,236,584	$ 4,890,050	$ 4,797,155	$ 4,315,844
Sales and use taxes	7,155,007	7,237,273	7,368,676	7,438,968	6,397,293	5,987,549	6,297,365	6,273,901	6,178,561	5,723,795
Franchise, business and cigarette taxes	2,824,634	2,947,037	3,369,334	4,413,609	3,594,685	4,579,790	3,906,879	3,761,739	3,691,528	3,779,115
Unrestricted grants and contributions	92,075	64,835	74,120	84,315	59,914	43,498	217,755	150,175	142,039	163,221
Investment earnings	397,251	690,226	992,588	858,791	817,187	503,963	376,208	191,132	3,096	110,657
Miscellaneous	41,956	234,142	329,737	346,639	421,102	452,365	496,818	744,796	2,058,168	919,435
Transfers	145,000	71,148	69,500	126,100	135,500	151,500	165,783	201,217	220,500	259,400
Total governmental activities	15,141,491	15,841,323	17,129,765	18,202,978	17,057,969	16,964,330	16,697,392	16,213,010	17,091,047	15,271,467
Business-type activities										
Investment earnings	92,828	184,148	258,623	228,268	207,879	132,925	75,548	45,319	4,002	37,837
Miscellaneous	660	-	3,067	60,288	-	1,050	830	679	900	313
Transfers	(145,000)	(71,148)	(69,500)	(126,100)	(135,500)	(151,500)	(165,783)	(201,217)	(220,500)	(259,400)
Total business-type activities	(51,512)	113,000	192,190	162,456	72,379	(17,525)	(89,405)	(155,219)	(215,598)	(221,250)
Total primary government	**$ 15,089,979**	**$ 15,954,323**	**$ 17,321,955**	**$ 18,365,434**	**$ 17,130,348**	**$ 16,946,805**	**$ 16,607,987**	**$ 16,057,791**	**$ 16,875,449**	**$ 15,050,217**
Change in Net Position										
Governmental activities	$ 2,371,464	$ 2,795,771	$ 2,144,995	$ 4,139,270	$ 2,183,179	$ 423,161	$ 97,797	$ (408,219)	$ 350,193	$ (1,365,647)
Business-type activities	908,947	822,247	715,262	803,947	(46,856)	19,969	(398,223)	(552,855)	(383,453)	(216,632)
Total primary government	**$ 3,280,411**	**$ 3,618,018**	**$ 2,860,257**	**$ 4,943,217**	**$ 2,136,323**	**$ 443,130**	**$ (300,426)**	**$ (961,074)**	**$ (33,260)**	**$ (1,582,279)**

Table 3

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Reserved	$ 494,524	$ 515,076	$ 606,430	$ 708,629	$ 560,469	$ 292,675				
Unreserved	4,485,814	4,235,582	4,418,533	5,090,449	4,448,176	5,269,433				
Nonspendable							$ 236,130	$ 274,152	$ 315,570	$ 334,555
Restricted							-	-	-	-
Committed							-	8,150	89,250	12,257
Assigned							280,000	44,510	36,773	22,800
Unassigned							5,768,730	5,546,660	4,970,931	4,191,036
Total general fund	$ 4,980,338	$ 4,750,658	$ 5,024,963	$ 5,799,078	$ 5,008,645	$ 5,562,108	$ 6,284,860	$ 5,873,472	$ 5,412,524	$ 4,560,648
All other governmental funds										
Reserved	$ 4,221,813	$ 3,746,151	$ 5,658,321	$ 5,196,094	$ 4,499,948	$ 7,804,604				
Unreserved, reported in:										
Special revenue funds	6,975,568	9,085,695	8,725,430	10,086,030	9,206,544	5,698,763				
Capital projects funds	73,832	268,272	55,808	53,534	3,263,292	2,284,072				
Nonspendable							$ 13,198	$ 13,095	$ 19,736	$ 24,369
Restricted							13,714,354	9,999,266	9,769,563	6,161,712
Committed							-	-	-	31,526
Assigned							1,178,571	1,056,297	966,393	825,629
Unassigned							-	-	(45)	(135,633)
Total all other governmental funds	$ 11,271,213	$ 13,100,118	$ 14,439,559	$ 15,335,658	$ 16,969,784	$ 15,787,439	$ 14,906,123	$ 11,068,658	$ 10,755,647	$ 6,907,603

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

Table 4

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	$ 13,981,175	$ 14,435,838	$ 15,422,555	$ 16,514,705	$ 15,130,836	$ 15,770,042	$ 15,712,944	$ 14,886,727	$ 14,669,105	$ 13,934,840
Licenses and permits	487,792	561,063	522,592	485,342	436,002	495,811	491,434	449,682	561,510	514,517
Intergovernmental	1,676,750	1,671,709	1,387,037	1,331,087	1,286,605	1,773,421	2,427,661	1,851,539	1,695,437	1,776,660
Charges for services	2,358,855	2,390,786	2,327,071	2,575,249	2,584,341	2,311,260	2,408,399	2,243,905	2,409,379	2,426,855
Fines and forfeitures	1,041,986	924,541	919,766	1,042,281	965,136	1,103,387	1,125,706	1,183,416	1,317,275	1,623,627
Interest	388,207	673,531	972,430	842,952	805,651	496,622	372,524	189,998	3,096	109,270
Other	54,315	246,995	373,269	360,277	292,221	428,677	482,110	555,786	774,790	530,480
Total revenues	19,989,080	20,904,463	21,924,720	23,151,893	21,500,792	22,379,220	23,020,778	21,361,053	21,430,592	20,916,249
Expenditures										
Current:										
General government	2,972,212	2,731,691	3,041,602	3,210,986	3,081,199	2,933,820	2,992,518	3,118,791	3,278,434	3,258,851
Public safety	6,917,751	7,342,400	7,988,752	8,138,657	8,495,639	8,440,827	8,549,553	8,725,708	8,594,237	9,012,607
Community development	846,396	870,274	1,230,432	1,260,663	1,190,339	1,356,287	1,347,294	1,398,517	1,433,582	1,497,308
Public works	1,173,722	1,251,245	1,367,600	1,404,806	1,376,467	1,168,088	1,418,066	1,551,753	1,290,669	1,495,524
Culture and recreation	2,006,678	2,204,118	2,176,972	2,424,433	2,198,175	2,080,169	2,220,869	2,270,611	2,077,538	2,052,228
Payments to taxing districts							545,804	273,058	371,855	-
Captial outlay	5,289,443	3,278,440	2,767,273	3,734,090	3,811,203	4,719,478	6,738,958	6,277,837	3,048,830	6,320,614
Debt service:										
Principal	1,178,856	815,000	897,247	943,255	3,073,598	1,709,595	3,069,073	1,589,305	1,737,651	1,741,725
Interest	973,719	938,039	910,596	878,389	929,030	793,679	1,025,779	630,089	619,224	584,331
Total expenditures	21,358,777	19,431,207	20,380,474	21,995,279	24,155,650	23,201,943	27,907,914	25,835,669	22,452,020	25,963,188
Excess of revenues over (under) expenditures	(1,369,697)	1,473,256	1,544,246	1,156,614	(2,654,858)	(822,723)	(4,887,136)	(4,474,616)	(1,021,428)	(5,046,939)
Other financing sources (uses)										
Transfers in	2,400,464	3,184,393	2,100,950	1,496,572	1,853,051	2,161,662	2,746,307	2,492,172	1,237,754	1,474,400
Transfers out	(2,255,464)	(3,113,245)	(2,031,450)	(1,370,472)	(1,717,551)	(2,010,162)	(2,580,524)	(2,290,955)	(1,017,254)	(1,215,000)
Proceeds from capital lease	-	54,821	-	-	-	-	-	-	-	-
Proceeds from loan	-	-	-	387,500	-	-	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	-	-	8,405,000	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-	-	68,272
Proceeds from sale of capital assets	-	-	-	-	-	42,341	38,666	24,546	26,969	19,347
Payments to bond escrow agent	-	-	-	-	-	-	(8,313,755)	-	-	-
Proceeds from issuance of bonds	-	-	-	-	3,300,000	-	4,250,000	-	-	-
Premium / discount on bonds	-	-	-	-	63,051	-	182,878	-	-	-
Total other financing sources (uses)	145,000	125,969	69,500	513,600	3,498,551	193,841	4,728,572	225,763	247,469	347,019
Net change in fund balances	$ (1,224,697)	$ 1,599,225	$ 1,613,746	$ 1,670,214	$ 843,693	$ (628,882)	$ (158,564)	$ (4,248,853)	$ (773,959)	$ (4,699,920)
Debt service as a percentage of non capital expenditures	12.35%	10.08%	10.06%	9.51%	19.03%	13.03%	18.21%	10.74%	11.25%	11.09%

Table 5

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

FISCAL YEAR	SALES TAX	PROPERTY TAX	FRANCHISE TAX	CIGARETTE TAX	TRANSIENT GUEST TAX	TOTAL
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
2012	6,273,900	4,851,087	3,585,261	102,886	73,593	14,886,727
2013	6,178,561	4,799,016	3,521,045	89,603	80,880	14,669,105
2014	5,723,795	4,431,930	3,616,009	84,431	78,675	13,934,840

Note: Beginning in January of 2012, the City imposed a new Transient Guest Tax.

Table 6

CITY OF GRANDVIEW, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
REVENUES:										
Taxes	$ 8,071,424	$ 8,249,200	$ 8,712,452	$ 9,913,235	$ 9,079,776	$ 9,646,949	$ 9,469,226	$ 9,038,808	$ 8,836,129	$ 8,609,310
Licenses & Permits	487,792	561,063	522,592	485,342	436,002	495,811	491,434	449,682	561,510	514,517
Intergovernmental revenues	1,438,998	1,405,204	1,386,024	1,331,087	1,286,605	1,318,592	1,500,887	1,379,385	1,301,780	1,464,488
Charges for services	1,338,857	1,411,565	1,367,876	1,584,981	1,635,057	1,321,848	1,515,416	1,314,047	1,463,553	1,470,598
Fines and forfeitures	1,041,986	924,541	919,766	1,042,281	965,136	1,103,387	1,125,706	1,183,416	1,317,275	1,623,627
Interest	110,953	213,451	263,339	222,398	208,800	129,843	139,243	45,508	7,066	43,806
Other	40,640	66,347	235,368	217,780	172,611	339,375	311,600	296,488	390,277	331,974
Total revenues	12,530,650	12,831,371	13,407,417	14,797,104	13,783,987	14,355,805	14,553,512	13,707,334	13,877,590	14,058,320
EXPENDITURES:										
General government	2,957,057	2,714,438	3,026,155	3,192,418	3,061,900	2,915,408	2,974,094	3,100,989	3,260,687	3,241,666
Public safety	6,917,751	7,342,400	7,988,752	8,138,657	8,495,639	8,440,827	8,549,553	8,725,708	8,594,237	9,012,607
Community development	764,594	651,945	754,287	757,449	764,058	724,254	1,347,294	1,398,517	1,433,582	1,497,308
Public works	1,173,722	1,251,245	1,367,600	1,404,806	1,376,467	1,356,287	663,109	678,657	699,810	674,985
Culture and recreation	597,182	599,108	590,633	649,659	643,856	707,245	746,030	729,569	584,796	527,377
Total expenditures	12,410,306	12,559,136	13,727,427	14,142,989	14,341,920	14,144,021	14,280,080	14,633,440	14,573,112	14,953,943
Excess of revenues over (under) expenditures	120,344	272,235	(320,010)	654,115	(557,933)	211,784	273,432	(926,106)	(695,522)	(895,623)
OTHER FINANCING SOURCES (USES):										
Sale of capital assets	-	-	-	-	-	42,341	38,666	24,546	26,969	19,347
Transfers in	195,000	520,500	657,315	283,000	327,500	360,500	556,654	1,296,172	382,605	424,400
Transfers out	(512,000)	(1,022,415)	(63,000)	(163,000)	(560,000)	(61,162)	(396,000)	(556,000)	(175,000)	(400,000)
Total other financing sources (uses)	(317,000)	(501,915)	594,315	120,000	(232,500)	341,679	199,320	764,718	234,574	43,747
Net change in fund balances	(196,656)	(229,680)	274,305	774,115	(790,433)	553,463	472,752	(161,388)	(460,948)	(851,876)
FUND BALANCES:										
Fund balances, beginning of year	5,176,994	4,980,338	4,750,658	5,024,963	5,799,078	5,008,645	5,562,108	6,034,860	5,873,472	5,412,524
Fund balances, end of year	$ 4,980,338	$ 4,750,658	$ 5,024,963	$ 5,799,078	$ 5,008,645	$ 5,562,108	$ 6,034,860	$ 5,873,472	$ 5,412,524	$ 4,560,648

Table 7

CITY OF GRANDVIEW, MISSOURI
SALES TAX COLLECTIONS
PAST TEN FISCAL YEARS

FISCAL YEAR ENDED SEPTEMBER 30	General Fund (1.0%)	TRANSPORTATION SALES TAX (0.5%)	CAPITAL IMPROVEMENT SALES TAX (0.5%)	COMMUNITY CENTER SALES TAX (0.5%)
2014	$ 2,328,444	$ 1,057,286	$ 1,164,223	$ 1,050,990
2013	2,512,243	1,152,625	1,256,106	1,146,210
2012	2,568,078	1,173,845	1,284,031	1,133,197
2011	2,570,599	1,178,814	1,237,354	1,120,281
2010	2,445,098	1,114,586	1,143,643	1,015,808
2009	2,589,043	1,194,211	1,213,731	1,091,605
2008	2,962,357	1,387,344	1,406,010	1,277,723
2007	2,873,428	1,340,521	1,361,602	1,242,527
2006	2,906,971	1,356,168	1,376,512	1,262,257
2005	2,864,120	1,342,432	1,353,895	1,238,160

Table 8

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

	Fiscal Year									
Sales by Retail Category:	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Auto dealers and supplies	$ 461,524	$ 483,734	$ 468,286	$ 436,185	$ 360,959	$ 363,979	$ 381,109	$ 377,130	$ 330,954	$ 494,728
Building materials and farm tools	224,958	244,824	181,442	308,060	119,837	75,837	67,363	82,605	158,071	128,283
Eating and drinking establishments	297,326	290,908	300,437	295,988	286,163	272,247	262,731	243,695	274,406	255,487
Food stores	211,551	235,232	266,568	218,464	214,963	200,890	208,980	201,078	199,996	186,087
General merchandise	262,644	290,430	295,209	337,234	323,890	287,847	284,017	248,383	258,228	315,579
Hardware, plumbing, heating & cooling	156,198	170,347	132,792	130,376	101,370	93,804	107,859	107,632	104,860	121,849
Home furnishings	13,102	17,573	19,203	19,411	12,426	7,108	7,889	8,972	7,071	11,576
Other retail stores	877,839	819,500	857,900	840,456	800,986	744,245	756,740	733,517	681,607	370,969
Service stations	32,121	33,618	28,995	31,647	31,984	25,460	30,285	31,112	14,582	84,115
Utilities	257,506	271,836	288,063	303,104	306,630	320,936	317,619	302,578	356,499	307,781
All other outlets	143,601	136,373	109,998	115,533	122,578	118,296	189,156	293,748	147,905	168,731
Total	$ 2,938,371	$ 2,994,375	$ 2,948,893	$ 3,036,459	$ 2,681,787	$ 2,510,650	$ 2,613,749	$ 2,630,450	$ 2,534,179	$ 2,445,185

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.

Table 9

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

	Fiscal Year									
Direct Sales Tax Rate of Grandview	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
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	0.750	0.750	1.125	1.125	1.125	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
Kansas City Zoologic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.125	0.125	0.125
Total Direct and Overlapping Sales Tax Rate	7.475	7.475	7.850	7.850	7.850	7.850	7.850	7.975	7.975	7.975

Source: Missouri Department of Revenue.

Table 10

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

	REAL PROPERTY				OTHER PROPERTY					ASSESSED VALUE
FISCAL YEAR	RESIDENTIAL PROPERTY	AGRICULTURAL PROPERTY	COMMERCIAL PROPERTY	TOTAL	PERSONAL PROPERTY	RAILROADS & UTILITIES	TOTAL ASSESSED VALUE	DIRECT TAX RATE	ESTIMATED MARKET VALUE	PERCENTAGE OF MARKET VALUE
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%
2012	138,287,037	119,952	55,875,297	194,282,286	58,927,577	5,577,260	258,787,123	1.50	996,390,747	26.0%
2013	139,445,236	121,973	56,983,984	196,551,193	57,424,441	6,407,450	260,383,084	1.50	1,019,804,520	25.5%
2014	123,710,674	120,710	56,776,667	180,608,051	59,126,763	7,705,283	247,440,097	1.50	957,963,195	25.8%

Source: Jackson County Assessor's Office.

Table 11

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

	CITY OF GRANDVIEW				OVERLAPPING RATES			
Fiscal Year	GENERAL	PARKS	DEBT SERVICE	TOTAL	SCHOOL DISTRICT	COUNTY	STATE	TOTAL
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
2012	1.00	0.12	0.38	1.50	5.89	1.23	0.03	8.65
2013	1.00	0.12	0.38	1.50	5.89	1.23	0.03	8.65
2014	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.

Table 12

CITY OF GRANDVIEW, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

	2014			2005		
TAXPAYER	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE
Grand Summit Golf	$ 6,506,193	1	2.63%	$ 3,647,251	4	1.34%
KCPL-GMOC	5,538,513	2	2.24%	-		-
Peterson Manufacturing	4,013,551	3	1.62%	4,167,592	2	1.54%
US Toy Company	2,206,221	4	0.89%	2,600,969	5	0.96%
Botts Road Associates LLC	2,080,000	5	0.84%	-		-
Triumph Structures - Kansas City	1,954,924	6	0.79%	-		-
DECS Remain Derman Limited	1,894,393	7	0.77%	2,050,690	7	0.76%
Google Fiber Missouri LLC	1,871,865	8	0.76%	-		-
Caravan Ingredients Company	1,711,573	9	0.69%	3,947,969	3	1.45%
Sam's Real Estate	1,687,918	10	0.68%	1,990,890	8	0.73%
Sika Corporation	-		-	4,357,290	1	1.61%
Grandview Road III LLC	-		-	2,100,323	6	0.77%
Southwestern Bell	-		-	1,712,228	9	0.63%
Aquila Corporation	-		-	1,640,100	10	0.60%
TOTALS	$ 29,465,151		11.91%	$ 28,215,302		10.39%

Source: Jackson County Collections Office.

Table 13

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

FISCAL YEAR ENDED SEPTEMBER 30	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2005	$ 4,039,176	$ 3,897,527	96.5%	$ 107,208	$ 4,004,735	99.1%
2006	4,509,429	4,209,841	93.4%	265,931	4,475,772	99.3%
2007	4,732,408	4,429,383	93.6%	214,520	4,643,903	98.1%
2008	4,836,905	4,515,012	93.3%	230,903	4,745,915	98.1%
2009	4,782,244	4,415,352	92.3%	300,801	4,716,153	98.6%
2010	5,024,738	4,725,891	94.1%	202,633	4,928,524	98.1%
2011	4,942,490	4,666,724	94.4%	208,867	4,875,591	98.6%
2012	4,945,708	4,624,906	93.5%	228,196	4,853,102	98.1%
2013	4,708,106	4,464,804	94.8%	134,544	4,599,348	97.7%
2014	4,291,290	4,122,220	96.1%	-	4,122,220	96.1%

Source: Jackson County Collections Office.

Table 14

CITY OF GRANDVIEW, MISSOURI
SUMMARY OF DEBT STRUCTURE
AS OF SEPTEMBER 30, 2014

2013 Assessed Valuation (1)	$247,440,097
2013 Estimated Actual Valuation (2)	$1,031,018,850
Population	25,572
Outstanding General Obligation Bonds - Direct Debt (3)	$2,660,000
Overlapping General Obligation Debt	$25,827,000
Total Direct and Overlapping General Obligation Debt	$28,847,000
Ratio of Direct Debt to Assessed Valuation	1.08%
Ratio of Direct Debt to Estimated Actual Valuation	0.26%
Per Capita Direct Debt	$104.02
Ratio of Direct and Overlapping Debt to Assessed Valuation	11.66%
Ratio of Direct and Overlapping Debt to Estimated Valuation	2.80%
Per Capita Direct and Overlapping Debt	$1,128.07

(1) Includes 2013 real and personal property assessment as certified by the Jackson County Clerk.
(2) Estimated actual valuation is calculated by dividing different classes of property by the corresponding assessment ration.
(3) Includes all outstanding general obligation bonds of the City.

Table 15

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

	GOVERNMENTAL ACTIVITIES								
Fiscal Year	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION	TIF LOAN	DEVELOPER AGREEMENTS	MTFC LOAN	CAPITAL LEASE	TOTAL	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
2005	$ 3,890,000	$ 10,310,000	$ 5,579,020	$ -	$ -	$ -	$ 19,779,020	4.03%	$ 776
2006	3,430,000	10,070,000	5,468,217	-	-	54,821	19,023,038	3.94%	754
2007	2,925,000	9,820,000	5,347,414	-	-	37,574	18,129,988	3.33%	735
2008	2,400,000	9,560,000	5,211,611	-	387,500	19,319	17,578,430	3.23%	725
2009	3,360,716	9,295,000	5,065,808	1,761,885	314,949	-	19,798,358	3.64%	809
2010	2,556,285	9,020,000	4,905,005	3,436,806	240,027	-	20,158,123	3.70%	778
2011	5,629,229	7,716,922	4,759,202	3,943,193	-	-	22,048,546	4.05%	843
2012	4,689,564	7,406,289	4,603,399	3,921,397	-	-	20,620,649	3.79%	837
2013	3,699,899	7,045,656	4,437,596	2,632,156	-	-	17,815,307	3.27%	704
2014	2,709,573	6,715,023	4,241,793	2,526,494	-	-	16,192,883	3.30%	633

Note: See Table 20 for personal income data.

Table 16

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

FISCAL YEAR	GENERAL OBLIGATION BONDS	LESS: AMOUNTS AVAILABLE IN DEBT SERVICE FUND	NET BONDED DEBT OUTSTANDING	PERCENTAGE OF ESTIMATED ACTUAL TAXABLE VALUE OF PROPERTY	PER CAPITA
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	0.40%	43
2008	2,400,000	2,400,000	-	0.00%	0
2009	3,360,716	1,130,593	2,230,123	0.85%	91
2010	2,556,285	1,262,740	1,293,545	0.49%	53
2011	5,629,229	1,088,230	4,540,999	1.73%	185
2012	4,689,564	1,141,437	3,548,127	1.35%	145
2013	3,699,899	1,138,637	2,561,262	0.97%	104
2014	2,709,573	1,127,699	1,581,874	0.58%	62

Note: See table 10 for property value data.

Note: See table 20 for population data.

Table 17

CITY OF GRANDVIEW, MISSOURI
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2014

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	ESTIMATED SHARE OF OVERLAPPING DEBT
Debt repaid with property taxes:			
Consolidated School District No. 4	$ 37,245,000	60.00%	$ 22,347,000
Hickman Mills School District	34,800,000	10.00%	3,480,000
Subtotal, overlapping debt			25,827,000
City Direct debt			16,192,883
Total direct and overlapping debt			$ 42,019,883

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 18

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	$54,270,392	$54,792,947	$56,234,302	$56,057,653	$52,596,658	$53,107,987	$51,757,425	$52,076,617	$49,488,019	$50,082,993
Total net debt applicable to limit	2,957,014	2,035,057	1,038,788	-	6,419,407	5,387,260	4,411,770	3,448,563	2,491,363	1,532,301
Legal debt margin	$51,313,378	$52,757,890	$55,195,514	$56,057,653	$46,177,251	$47,720,727	$47,345,655	$48,628,054	$46,996,656	$48,550,692
Total net debt applicable to the limit as a percentage of debt limit	5.45%	3.71%	1.85%	0.00%	12.20%	10.14%	8.52%	6.62%	5.03%	3.06%

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value	$ 250,414,967
Debt Limit (20% of assessed value)	50,082,993
General Obligation Bonds Issued	2,660,000
Less: Amount available in Debt Service	1,127,699
Net General Obligation Bonded Debt Applicable to Debt Limit	1,532,301
Legal Debt Margin	$ 48,550,692

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.

Table 19

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

	SEWER REVENUE BONDS					
FISCAL YEAR	SEWER CHARGES AND OTHER	LESS: OPERATING EXPENSES	NET AVAILABLE REVENUE	DEBT SERVICE		
				PRINCIPAL	INTEREST	COVERAGE
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)	-	-	-
2012	2,722,648	2,859,189	(136,541)	-	-	-
2013	2,876,113	2,782,303	93,810	-	-	-
2014	3,110,213	2,842,019	268,194	-	-	-

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.

Table 20

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

YEAR	POPULATION (1)	PERSONAL INCOME (1)	PER CAPITA INCOME (1)	MEDIAN AGE (1)	SCHOOL ENROLLMENT (2)	UNEMPLOYMENT RATE (3)
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%
2012	24,630	529,298,700	21,490	36.0	3,912	7.3%
2013	25,307	540,051,380	21,340	33.7	4,018	6.9%
2014	25,572	525,990,468	20,569	33.2	4,205	7.5%

Sources: (1) Information provided by the Census Bureau.

(2) Information provided by the School District.

(3) Information provided by the Bureau of Labor Statistics.