
Appendix



City of Grandview Fiscal Year 2016 Annual Budget

Tax Rate Information

Property Tax - Assessed Valuation (Expressed in Millions of Dollars)

	2012	2013	2014	2015
Real Property				
Residential	139,445,236	123,710,674	127,265,600	132,145,033
Commercial	56,983,984	56,776,667	56,382,504	58,715,793
Agriculture	121,973	120,710	121,074	124,306
Total Real Property	196,551,193	180,608,051	183,769,178	190,985,132
Personal Property	57,424,441	59,126,763	58,171,287	63,763,176
State Assessed Railroad and Utility (Real Estate)	5,276,050	6,505,157	7,194,807	7,904,287
State Assessed Railroad and Utility (Personal)	1,131,400	1,200,126	1,279,695	1,389,238
Total	260,383,084	247,440,097	250,414,967	264,041,833

Property Tax Per Market Value

	% of Total	Residential Market Value		
		\$ 50,000	\$ 100,000	\$ 150,000
Assessed Value*		\$ 9,500	\$ 19,000	\$ 28,500
City:				
General Fund	11.50%	\$ 95.00	\$ 190.00	\$ 285.00
Parks Fund	1.38%	11.40	22.80	34.20
Debt Service Fund	4.37%	36.10	72.20	108.30
Total City	17.26%	\$ 142.50	\$ 285.00	\$ 427.50
School District (Grandview CSD #4)	67.80%	\$ 559.89	\$ 1,119.78	\$ 1,679.68
County	5.91%	\$ 48.84	\$ 97.68	\$ 146.52
Junior College District	2.73%	\$ 22.55	\$ 45.11	\$ 67.66
Mid-Continent Library District	3.68%	\$ 30.40	\$ 60.80	\$ 91.20
Handicapped Workshop	0.87%	\$ 7.15	\$ 14.31	\$ 21.46
Mental Health	1.41%	\$ 11.62	\$ 23.24	\$ 34.86
Missouri Blind Pension Fund	0.35%	\$ 2.85	\$ 5.70	\$ 8.55
Total Tax Levy	100.00%	\$ 825.81	\$ 1,651.61	\$ 2,477.42

*Note: Ad valorem property tax is based on the rate, or levy, per \$100 of assessed valuation. Assessed valuation on residential property is 19% of market value, commercial property is 32% of market value, and agriculture property is 12% of market value.

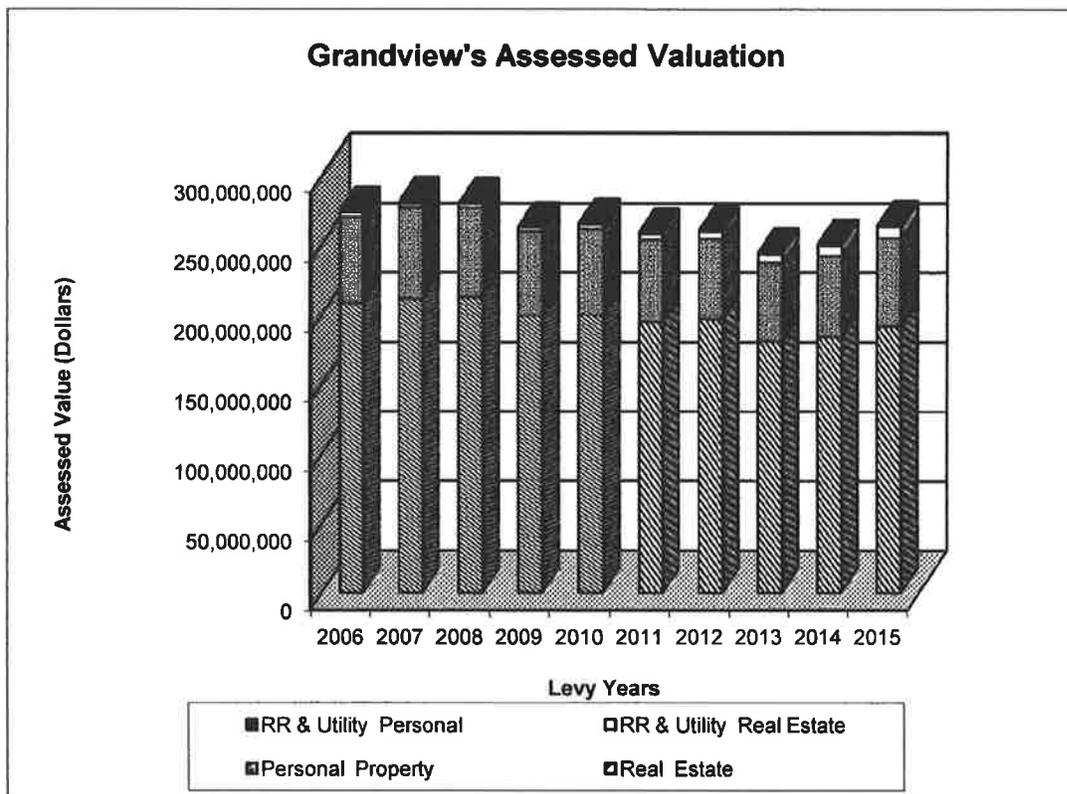
Sales tax rate is 7.85%.

City of Grandview Fiscal Year 2016 Annual Budget

Assessed Valuation of Property

Assessed Valutaion of Property in Grandview (Expressed In Millions of Dollars)

Levy Year	Real Estate	Personal Property	RR & Utility Real Estate	RR & Utility Personal	Total Assessed Valuation
2006	207,945,782	61,394,403	3,434,037	1,191,515	273,965,737
2007	210,787,870	65,877,335	3,337,055	1,169,248	281,171,508
2008	211,812,639	64,400,226	3,043,235	1,032,166	280,288,266
2009	198,882,043	60,400,589	2,741,080	959,579	262,983,291
2010	199,221,241	61,589,779	3,702,535	1,026,382	265,539,937
2011	194,282,286	58,927,577	4,510,233	1,067,027	258,787,123
2012	196,551,193	57,424,441	5,276,050	1,131,400	260,383,084
2013	180,608,051	56,126,763	6,505,157	1,200,126	244,440,097
2014	183,769,178	58,171,287	7,194,807	1,279,695	250,414,967
2015	190,985,132	63,763,176	7,904,287	1,389,238	264,041,833



City of Grandview Fiscal Year 2016 Annual Budget

Property Tax Rate History

	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>
<u>CITY OF GRANDVIEW:</u>											
General Fund	0.95	0.96	0.96	0.97	1.00	1.00	1.00	1.00	1.00	1.00	0.98
Park Levy	0.12	0.12	0.11	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Debt Service	0.38	0.38	0.37	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Total Grandview Tax Rate	1.45	1.46	1.45	1.47	1.50	1.50	1.50	1.50	1.50	1.50	1.48
<u>OTHER GOVERNMENTS:</u>											
Grandview School Dist.	5.45	5.45	5.45	5.61	5.79	5.89	5.89	5.89	5.89	5.89	5.79
Jackson County *	1.27	1.28	1.28	1.28	1.29	1.29	1.28	1.28	1.28	1.27	1.23
State Blind Pension Fund	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Other Tax Rate	6.75	6.76	6.76	6.92	7.11	7.22	7.20	7.20	7.21	7.19	7.05
TOTAL PROPERTY TAX RATES	8.20	8.22	8.21	8.39	8.61	8.72	8.70	8.70	8.71	8.69	8.53

* The Jackson County property tax rate Includes: Junior College District, Mid-Continent Library District, Mental Health and Handicapped Funds.

City of Grandview Fiscal Year 2016 Annual Budget

Summary of Budgeted Full-Time Positions For FY2006 through FY2016

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
GENERAL FUND:											
Administration	6.0	6.0	6.0	6.0	6.0	9.0	9.0	9.0	9.0	9.0	9.0
Finance	11.5	13.5	13.5	13.5	13.5	9.5	9.5	9.5	9.5	10.5	10.5
Fire	41.0	41.0	41.0	41.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0
Police	67.0	67.0	69.0	70.0	70.0	68.0	67.0	67.0	67.0	66.0	66.0
Community Development	10.0	10.0	10.0	9.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0
Public Works	13.5	13.5	13.5	13.5	12.5	10.5	10.5	11.0	11.0	10.0	10.0
Parks & Recreation	5.5	5.5	5.5	7.5	7.5	7.5	7.5	7.0	7.0	7.0	7.0
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Total	156.0	158.0	160.0	162.0	162.0	156.0	155.0	155.0	155.0	154.0	154.0
OTHER FUNDS:											
Economic Development	-	1.0	1.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Community Center Sales Tax	11.0	10.0	10.0	10.0	10.0	10.0	10.0	10.5	10.5	11.5	11.5
Sanitary Sewer - Finance	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Sanitary Sewer - Public Works	9.5	9.5	9.5	9.5	9.5	10.5	9.5	10.5	10.5	11.0	11.0
Total	20.5	21.0	21.0	22.0	22.0	23.0	22.0	22.5	22.5	24.0	24.0
TOTAL FOR ALL FUNDS	176.5	179.0	181.0	184.0	184.0	179.0	177.0	177.5	177.5	178.0	178.0

City of Grandview Fiscal Year 2016 Annual Budget
Budget Personal Services (FTE) Summary for FY 2013 through FY 2016

	FY 12-13			FY 13-14			FY 14-15			FY 15-16		
	Full Time	Part Time	Total									
GENERAL FUND												
Administration												
City Administrator's Office	4.0	0.0	4.1	4.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	4.0
Human Resources	1.0	0.7	1.7	1.0	0.7	1.7	1.0	0.7	1.7	1.0	0.7	1.7
Municipal Court	3.0	1.1	4.1	3.0	1.1	4.1	3.0	1.8	4.8	3.0	1.8	4.8
City Clerk	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Total	9.0	1.8	10.9	9.0	1.8	10.8	9.0	2.5	11.5	9.0	2.5	11.5
Finance												
Administration/Accounting	2.5	0.0	2.5	2.5	0.0	2.5	3.5	0.0	3.5	3.5	0.0	3.5
Disbursements	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Collections	2.5	0.8	3.3	2.5	0.8	3.3	2.5	0.7	3.2	2.5	0.7	3.2
Purchasing	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5
State License Office	3.0	5.2	8.4	3.0	5.2	8.4	3.0	5.2	8.4	3.0	5.2	8.4
Total	9.5	6.0	16.3	9.5	6.0	16.3	10.5	5.9	17.2	10.5	5.9	17.2
Fire												
Administration	6.0	0.0	6.0	6.0	0.0	6.0	6.0	0.0	6.0	6.0	0.0	6.0
Emergency Services	36.0	0.0	36.0	36.0	0.0	36.0	36.0	0.0	36.0	36.0	0.0	36.0
Emergency Preparedness	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	42.0	0.0	42.0									
Police												
Patrol	36.0	1.9	40.9	36.0	1.9	40.9	35.0	3.1	40.2	35.0	3.1	40.2
Operations	15.0	0.0	15.0	15.0	0.0	15.0	14.0	0.0	14.0	14.0	0.0	14.0
Administration	16.0	1.2	17.2	16.0	1.2	17.2	17.0	1.3	18.3	17.0	1.3	18.3
Total	67.0	3.1	73.1	67.0	3.1	73.1	66.0	4.4	72.5	66.0	4.4	72.5
Community Development												
Development Services	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0
Building Services	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0
Neighborhood Services	4.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0	4.0
Total	8.0	0.0	8.0									
Public Works												
Street Maintenance	8.5	0.0	8.5	8.5	0.0	8.5	8.5	0.0	8.5	8.5	0.0	8.5
Engineering	2.0	0.0	2.0	2.5	0.0	2.5	1.5	0.0	1.5	1.5	0.0	1.5
Total	10.5	0.0	10.5	11.0	0.0	11.0	10.0	0.0	10.0	10.0	0.0	10.0
Parks & Recreation												
Park Operations	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Park Maintenance	6.0	0.0	6.0	6.0	0.0	6.0	6.0	0.0	6.0	6.0	0.0	6.0
Aquatics	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	7.5	0.0	12.3	7.0	0.0	8.7	7.0	0.0	8.7	7.0	0.0	8.7

City of Grandview Fiscal Year 2016 Annual Budget
Budget Personal Services (FTE) Summary for FY 2013 through FY 2016

	FY 12-13			FY 13-14			FY 13-14			FY 14-15		
	Full Time	Part Time	Total									
<u>Buildings & Grounds</u>												
Public Buildings & Grounds	1.5	0.0	1.5	1.5	0.0	1.5	1.5	0.0	1.5	1.5	0.0	1.5
GENERAL FUND TOTAL	155.0	10.9	174.7	155.0	10.9	171.4	154.0	12.8	172.6	154.0	12.8	172.6
OTHER FUNDS:												
Economic Development	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
Community Center Sales Tax	10.5	3.6	30.9	10.5	3.6	30.9	11.5	2.2	16.8	11.5	2.2	16.8
Sanitary Sewer - Finance	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5
Sanitary Sewer - Public Works	10.5	0.0	10.5	10.5	0.0	10.5	11.0	0.0	11.0	11.0	0.0	11.0
OTHER FUNDS TOTAL	22.5	3.6	42.9	22.5	3.6	42.9	24.0	2.2	16.8	24.0	2.2	16.8
TOTAL FOR ALL FUNDS	177.5	14.5	217.6	177.5	14.5	214.3	178.0	15.0	215.6	178.0	15.0	215.6



CITY OF GRANDVIEW **Ord. No. 6830**

Bill No. 7076

REQUEST FOR BOARD ACTION

INTRODUCED FIRST READING	SECOND READING	THIRD READING
9/22/15 LOST	9/22/15 TABLED	9/22/15 PASSED
		9/22/15

Date: September 22, 2015

Agenda Section:
IX. ORDINANCES

Item:

R.

Originating Department: Administration

By: Deborah Angell, HR Manager

Approved for Agenda By:

Title:
An Ordinance Adopting the Fiscal Year 2016 Classification and Compensation Plan and Establishing the Basis for Employee Pay Raises.

Cory Smith
City Administrator

I. REPORT IN BRIEF: This ordinance establishes pay ranges for the City of Grandview for fiscal year 2016.

II. BACKGROUND: Pay increases have been sporadic since 2008 when the nationwide recession dramatically reduced the City's revenues. Several one-time payments (\$1,000 for full time employees; \$500 for part time) were made during that period, which was the result of one-time revenues from closure of tax increment financing (TIF) districts. Additionally, a two percent (2%) increase was provided in 2012, which was the result of eliminating the City's contribution to the ICMA-RC deferred compensation retirement plan.

III. REPORT: Maintaining competitive pay with the local municipal market remains a priority of the Board of Aldermen. As part of the budget process, several scenarios to provide employee salary increases were evaluated. While there are numerous methods to provide salary increases, the strategy focused on rewarding employees for long-term dedication to the City, even during the economic recession, and addressing salary compression between longer tenured and newly hired employees. The recommended 2015 – 2016 employee salary increase for regular part-time and regular full-time employees includes:

<u>Employee Tenure</u>	<u>Proposed Adjustment</u>
0 to 2 years	1% COLA increase
2 to 5 years	2% COLA increase
> 5 years	3% COLA increase

The purpose of the graduated scale is to provide separation between year groups for compression purposes and to give a greater boost to long-term employees who have been without consistent salary increases during the previous six years. Compression occurs when a newly hired employee earns an equivalent wage to a long term employee because the latter employee did not receive a pay increase since their hire. While the adjustment does not completely solve wage compression, it does provide some separation between year groups.

Adjustments to pay ranges are also included in the Classification and Compensation Plan. The bottom of each range is increased one percent (1%), while the top is increased three percent (3%) – which is consistent with the recommended salary adjustments.

IV. RECOMMENDATION: It is recommended that the Board of Aldermen adopt the attached ordinance implementing the Fiscal Year 2016 Classification and Compensation Plan.

CITY OF GRANDVIEW

BILL NO. 7076

ORDINANCE NO. 6830

AN ORDINANCE ADOPTING THE FISCAL YEAR 2016 CLASSIFICATION AND COMPENSATION PLAN AND ESTABLISHING THE BASIS FOR EMPLOYEE PAY RAISES.

WHEREAS, the Board of Aldermen desires to establish pay ranges that are competitive in the marketplace and fair to City employees; and

WHEREAS, recommendations for a new classification and pay plan have been presented to the Board of Aldermen.

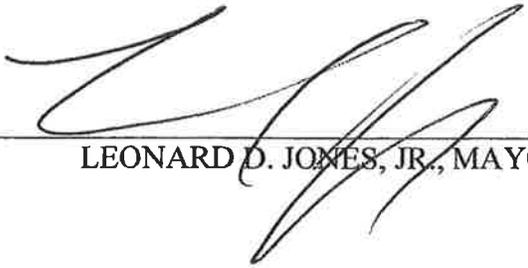
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRANDVIEW, MISSOURI, AS FOLLOWS:

Section 1. Classification and Compensation Plan Adopted. The Fiscal Year 2016 Classification and Compensation Plan, attached hereto as "Exhibit A", which establishes new pay ranges for the various grades, is hereby adopted.

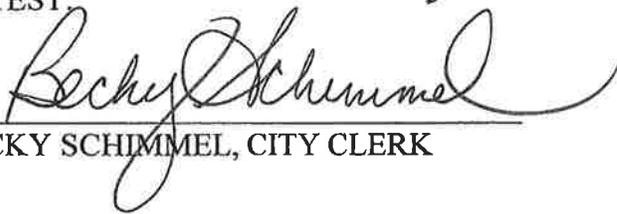
Section 2. Implementation of Pay Raises for the Fiscal Year 2016 Plan Year. Regular part-time and regular full-time Employees shall receive pay raises in accordance with the new pay plan as follows:

- (a) Employees whose employment tenure on September 30, 2015 is less than two years shall receive a one percent (1%) pay increase; and,
- (b) Employees whose employment tenure on September 30, 2015 is between two and five years shall receive a two percent (2%) pay increase; and,
- (c) Employees whose employment tenure on September 30, 2015 is more than five years shall receive a three percent (3%) pay increase; and,
- (d) The minimum for each pay range in the Classification and Compensation Plan shall be adjusted by one percent (1%), while the maximum for each range shall be increased by three percent (3%).

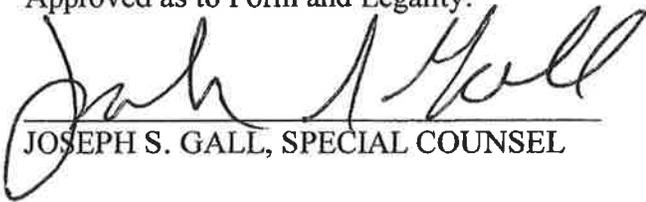
Section 3. Effective Date. The effective date for this Classification and Compensation Plan is October 1, 2015.


LEONARD D. JONES, JR., MAYOR

ATTEST:


BECKY SCHIMMEL, CITY CLERK

Approved as to Form and Legality:


JOSEPH S. GALL, SPECIAL COUNSEL



City of Grandview, MO
Compensation and Classification Plan
 October 1, 2015 through September 30, 2016
 General Plan

Grade	Position	# In Position	Minimum	Maximum	
3	Billing/Collections Clerk	1	\$24,546	\$35,761	Annual
	Receptionist	1	2,046	2,980	Monthly
	License Tech I	1	11.80	17.19	Hourly
4	Assistant Court Clerk	2	\$27,074	\$39,003	Annual
	Community Development Support Specialist	1	2,256	3,250	Monthly
	Police Support Specialist	2	13.02	18.75	Hourly
5	Accounting Clerk	1	\$29,028	\$42,294	Annual
	Support Specialist II - Police	1	2,419	3,524	Monthly
	Public Works Maintenance Worker	8	13.96	20.33	Hourly
	Administrative Secretary	3			
	Recreation Coordinator	2			
	Facility Maintenance Worker	3			
	Parks Maintenance Worker	3			
	License Tech II	1			
6	Equipment Operator	4	\$31,268	\$46,050	Annual
	Mechanic	1	2,606	3,838	Monthly
	Public Safety Telecommunicator	8	15.03	22.14	Hourly
	Administrative Assistant	2			
	Finance Assistant	1			
	Parks Maintenance II	1			
7	Neighborhood Services Officer	3	\$33,508	\$48,779	Annual
	Business & Technology Coordinator	1	2,792	4,065	Monthly
			16.11	23.45	Hourly
8	Recreation Supervisor Special Events	1	\$36,293	\$51,944	Annual
			3,024	4,329	Monthly
			17.45	24.97	Hourly
9	Recreations Services Manager	1	\$37,988	\$55,287	Annual
	Manager Aquatics and Fitness	1	3,166	4,607	Monthly
	Police Officer, PO II, Master PO	40	18.26	26.58	Hourly
	Police Records Supervisor	1			
	Financial Analyst	1			
10	Building Inspector	1	\$40,180	\$58,529	Annual
	Engineering Inspector	2	3,348	4,877	Monthly
	Street/Sewer Maintenance Supervisor	2	19.32	28.14	Hourly
	Facility Services Manager	1			
	Business Development Manager	1			
	Parks Supervisor-Maintenance	1			
	Accountant	1			

City of Grandview, MO
Compensation and Classification Plan
 October 1, 2014 to September 30, 2015
 General Plan

Grade	Position	# In Position	Minimum	Maximum	
11	City Clerk	1	\$43,128	\$62,732	Annual
	City Planner	1	3,594	5,228	Monthly
	Communications Coordinator	1	20.73	30.16	Hourly
	Senior Accountant	1			
	License Office Supervisor	1			
	Accounting Supervisor	1			
12	Court Administrator	1	\$46,877	\$68,227	Annual
	Building Official	1	3,906	5,686	Monthly
	Parks Services Manager	1	22.54	32.80	Hourly
13	Police Sergeant, Master Police Sergeant	9	\$50,676	\$73,776	Annual
	Fire Marshall	1	4,223	6,148	Monthly
			24.36	35.47	Hourly
16	Assistant Fire Chief/Shift Commander	3	\$62,074	\$90,362	Annual
	Human Resources Manager	1	5,173	7,530	Monthly
	Police Captain	2	29.84	43.44	Hourly
17	Deputy Police Chief	1	\$65,896	\$95,911	Annual
	City Engineer	1	5,491	7,993	Monthly
			31.68	46.11	Hourly
18	Director, Community Development	1	\$70,620	\$102,823	Annual
	Director, Finance	1	5,885	8,569	Monthly
	Director, Parks and Recreation	1	33.95	49.43	Hourly
19	Director, Public Works	1	\$76,295	\$111,105	Annual
	Assistant City Administrator	1	6,358	9,259	Monthly
	Fire Chief	1	36.68	53.42	Hourly
	Police Chief	1			
Total Number of Positions Under This Plan		138			

Based on 2,080 hours a year.



INTRODUCED FIRST READING	SECOND READING	THIRD READING
9/22/15	9/22/15	9/22/15
LOST	TABLED	PASSED
		9/22/15

REQUEST FOR BOARD ACTION

Date: September 22, 2015

Agenda Section:

IX. ORDINANCES

Item:

Q.

Originating Department: Finance

By: Cemal Umut Gungor, Director of Finance

Approved for Agenda By:

Title:

An ordinance amending Ordinance No. 6815, which approved general ad valorem property tax rates for the 2015 tax year for the City of Grandview, Missouri, by amending the tax rates for general and park maintenance purposes.

Cory L. Smith
City Administrator

Report in Brief:

The Board of Aldermen is required by ordinance to set the City's general ad valorem property tax levies for the 2015 tax year by October 1, 2015.

Background:

As required, on August 11, 2015, the Board of Aldermen held a public hearing on the levying of general ad valorem property taxes.

On August 25, 2015, the Board of Aldermen adopted Ordinance No. 6815, which levied general ad valorem property taxes of \$1.00 per \$100 of assessed valuation for general purposes, \$0.38 per \$100 of assessed valuation for debt retirement, and \$0.12 per \$100 assessed valuation for park maintenance.

However, the final assessed valuation from Jackson County has increased, and the State of Missouri has determined that the CPI increase is only 0.8% for 2015, which then creates a cap on the amount of tax levy that can be assessed by municipalities for general purposes and park maintenance to limit the growth of tax revenues to legally required levels. As a result, the new levies for general ad valorem property taxes are now calculated to be \$0.9828 per \$100 of assessed valuation for general purposes and \$0.1179 per \$100 assessed valuation for park maintenance. The general ad valorem property tax levy for debt retirement of \$0.38 per \$100 of assessed valuation can remain intact, since the cap does not apply to this levy.

The confirmed (revised) final 2015 aggregate assessed valuation for the City of Grandview is \$264,041,833. This is a 5.44% increase as compared to the final 2014 assessed valuation of \$250,414,967.

Report:

The Finance Department has now received confirmation of the Final Notice of Assessment from Jackson County. This forced the Finance department to recalculate the levy rates as indicated above.

Since staff anticipates continued financial stress in the economy next fiscal year, we continue to budget at an expected collection rate between 92%- 95%.

Recommendation:

It is requested that the attached ordinance be adopted, and the ordinance and levy calculations be forwarded to the Clerk of the Jackson County Legislature by October 1, 2015.

CITY OF GRANDVIEW

BILL NO. 7075

ORDINANCE NO. 6829

AN ORDINANCE AMENDING ORDINANCE NO. 6815, WHICH APPROVED GENERAL AD VALOREM PROPERTY TAX RATES FOR THE 2015 TAX YEAR FOR THE CITY OF GRANDVIEW, MISSOURI, BY AMENDING THE TAX RATES FOR GENERAL AND PARK MAINTENANCE PURPOSES.

WHEREAS, the Board of Aldermen is required to set the property tax levy for the 2015 tax levy year by October 1, 2015; and

WHEREAS, the Board of Aldermen held a public hearing on the levying of general ad valorem property taxes on August 11, 2015; and

WHEREAS, based on assessed valuation information from Jackson County, the Board adopted Ordinance No. 6815 (copy attached as Exhibit "A"), approving tax rates for general, debt retirement, and park maintenance purposes, on August 25, 2015; and

WHEREAS, the final assessed valuation from Jackson County, combined with the CPI increase of 0.8% for 2015 as determined by the State of Missouri, dictates that the City roll back its tax rates so as not to increase certain tax revenues more than allowed by law for the 2015 tax year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRANDVIEW, MISSOURI, AS FOLLOWS:

Section 1. Sections 1 and 3 of Ordinance No. 6815 Amended. Sections 1 and 3 of Ordinance No. 6815 are hereby amended to read as follows:

Section 1. For tax year 2015, the rate of tax upon all taxable property within the corporate limits of the City of Grandview, Missouri, for the General Fund, for general purposes, shall be as follows:

Ninety-eight and twenty-eight hundredths cents (\$0.9828) per each one hundred dollars (\$100) of assessed valuation.

Section 3. For tax year 2015, the rate of tax upon all taxable property within the corporate limits of the City of Grandview, Missouri, for the Park Levy Fund, for park development and maintenance, shall be as follows:

Eleven and seventy-nine hundredths cents (\$0.1179) per each one hundred dollars (\$100) of assessed valuation.

Section 2. Section 2 of Ordinance No. 6815 Unchanged: The general ad valorem property tax levy for tax year 2015 for the Debt Service Fund, for debt service on general obligation bonds, shall remain at thirty-eight cents (\$0.38) per each one hundred dollars (\$100) of assessed valuation as approved in Section 2 of Ordinance No. 6815 and is not amended by passage of this Ordinance.

Section 3. Submission to Clerk of the County Legislature: The City Clerk is directed to submit a certified copy of this Ordinance, including Exhibit "A", to the Clerk of the County Legislature for Jackson County by October 1, 2015.

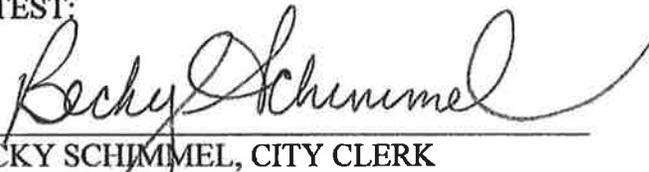
Passed this 22nd day of September, 2015.

Approved this 22nd day of September, 2015.



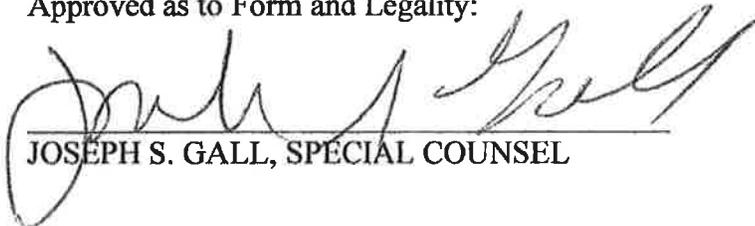
LEONARD JONES, MAYOR

ATTEST:



BECKY SCHIMMEL, CITY CLERK

Approved as to Form and Legality:



JOSEPH S. GALL, SPECIAL COUNSEL





REQUEST FOR BOARD ACTION

Date: July 14, 2015

INTRODUCED FIRST READING	SECOND READING	THIRD READING
LOST	TABLED	PASSED

Agenda Section:
VIII. CONSENT ITEMS

Item:
J

Originating Department: Administration *KD*
By: Kirk Decker Assistant City Administrator
Approved for Agenda By:

A Resolution approving the 2016 - 2020 Capital Improvements Plan (CIP).

CL
Cory L. Smith
City Administrator

I. REPORT IN BRIEF: The purpose of this resolution is to formally approve the 2016 - 2020 Capital Improvements Plan (CIP).

II. BACKGROUND: The 2016 – 2020 CIP is a schedule of anticipated capital equipment and projects for the next five years. The purpose of a CIP is to plan, coordinate and finance projects in an orderly and systematic manner. It is a dynamic document that is reviewed and revised on an annual basis to reflect changing financial conditions or priorities. It must be remembered that the CIP is a plan of future projects, and those projects may or may not be included in the annual budget—as revenues may not be available to fund all projects.

A Notice of Public Hearing on the proposed 2016 - 2020 CIP was published on April 30, 2015 in the *Jackson County Advocate*. A public hearing was held by the Planning Commission on May 6, 2015 to solicit input from citizens regarding proposed projects listed in the plan. During that hearing no comments were made by the public. The Planning Commission’s review was also to determine the Plan’s conformance with the City’s Comprehensive Plan “*Beyond 2000...A Vision for Grandview, Missouri.*” After review, the Commission determined that the CIP conformed to the Comprehensive Plan and unanimously recommended its adoption by the Board of Aldermen.

In addition to the Planning Commission, the Capital Facilities Committee met to review the CIP and rank projects listed in the plan. Their analysis was based on criteria such as: urgency of need; relationship with other established priorities; fiscal impact; and, quality of life impact. The Capital Facilities Committee consisted of the city administrator, assistant city administrator, department heads and city planner.

The proposed 2016 – 2020 was reviewed by the Board of Aldermen at the July 7, 2015 work session. During that meeting, several Board members requested that various items be given priority status and those projects be communicated to departments responsible for their implementation.

III. RECOMMENDATION: It is recommended that the Board of Aldermen approve the attached resolution adopting the 2016 - 2020 Capital Improvements Plan.

CITY OF GRANDVIEW

RESOLUTION NO. 2015-09

A RESOLUTION APPROVING THE 2016 - 2020 CAPITAL IMPROVEMENTS PLAN (CIP) OF THE CITY OF GRANDVIEW, MISSOURI.

WHEREAS, the City of Grandview anticipates making significant capital improvements during the next five years; and

WHEREAS, the Grandview Planning Commission held a properly advertised public hearing on May 6, 2015 to solicit comments from the public regarding projects in the proposed plan; and

WHEREAS, the proposed CIP was reviewed by the Grandview Planning Commission for conformance with the City's Comprehensive Plan, "*Beyond 2000...A Vision for Grandview, Missouri,*" and recommended its adoption by the Board of Aldermen; and

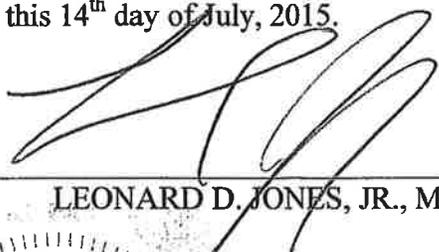
WHEREAS, the Board of Aldermen discussed the proposed CIP during its July 7, 2015 work session; and

WHEREAS, each project in the first year of the proposed capital improvements plan was rated and ranked by the Capital Facilities Committee based on criteria such as urgency of need, relationship with other established priorities, fiscal impact and quality of life impact; and

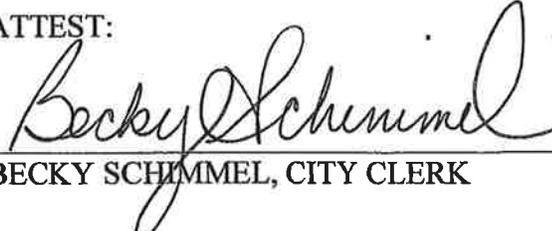
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF GRANDVIEW, MISSOURI, THAT the proposed capital improvements plan is hereby approved and will be utilized as a framework for capital equipment purchases and projects when formulating the annual budget of the City of Grandview, Missouri.

Passed this 14th day of July, 2015.

Approved this 14th day of July, 2015.


LEONARD D. JONES, JR., MAYOR

ATTEST:


BECKY SCHIMMEL, CITY CLERK



City of Grandview, Missouri
Capital Projects Requested for Funding in the Next Five Years

11/16/2015

Identified by Department

Department / Project	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Totals
Administration							
Computer and Software Replacement	Capital Improvements Sales Tax Fund	70,000	70,000	40,000	70,000	70,000	320,000
Totals		70,000	70,000	40,000	70,000	70,000	320,000
Community Development Department							
Truck Replacement (Neighborhood Services)	Unidentified	28,000	-	29,000	-	30,000	87,000
Geographic Information Systems	Unidentified	46,000	94,000	-	-	-	140,000
Totals		74,000	94,000	29,000	-	30,000	227,000
Fire Department							
Bunker Gear	General Fund	10,000	10,000	10,000	10,000	10,000	50,000
Field Equipment	General Fund	20,000	10,000	10,000	10,000	10,000	60,000
Ambulance Replacement	Capital Improvements Sales Tax Fund	-	-	152,000	159,000	-	311,000
Computer and Communications Equipment	Capital Improvements Sales Tax Fund	10,000	-	10,000	-	-	20,000
Fire Reporting Software	Capital Improvements Sales Tax Fund	-	13,000	-	-	-	13,000
Fire Chief and Fire Marshal Vehicle Replacement	Capital Improvements Sales Tax Fund	-	-	38,000	48,000	-	86,000
Driveway Replacement at Fire Stations #1 & #3	Capital Improvements Sales Tax Fund	32,000	-	-	-	-	32,000
Fire Station # 1 Remodel	2014 General Obligation Bond Fund	50,000	-	-	-	-	50,000
Totals		122,000	33,000	220,000	227,000	20,000	622,000
Police Department							
Investigations Unit Vehicle Replacement	General Fund	26,000	-	28,000	-	-	54,000
Property Room Storage	General Fund	54,000	-	-	-	-	54,000
Cargo Van -- Raid / Negotiations Vehicle	General Fund	-	30,000	-	-	-	30,000
Civil Disturbance Protective Gear	General Fund	45,000	-	-	-	-	45,000
Firing Range Construction	2014 General Obligation Bond Fund	200,000	-	-	-	-	200,000
Police Package Vehicles	Capital Improvements Sales Tax Fund	175,000	175,000	175,000	175,000	175,000	875,000
Body Worn Cameras	Capital Improvements Sales Tax Fund	80,000	80,000	-	45,000	20,000	145,000
Taser Replacement / Upgrades	Capital Improvements Sales Tax Fund	-	-	-	30,000	30,000	60,000
Jail Renovations	Capital Improvements Sales Tax Fund	-	-	-	100,000	-	100,000
Multi-Use Office Renovations	Capital Improvements Sales Tax Fund	-	-	-	75,000	-	75,000
Locker Room Renovations	Capital Improvements Sales Tax Fund	-	-	-	-	100,000	100,000
Portable / Mobile Radio Replacement	Capital Improvements Sales Tax Fund	-	-	-	100,000	100,000	200,000
Interview Room Recording System	Capital Improvements Sales Tax Fund	-	-	-	-	-	30,000
In-Car Video and CAD Server Replacement	Capital Improvements Sales Tax Fund	30,000	-	-	45,000	-	45,000
Facilities Camera Server Replacement	Capital Improvements Sales Tax Fund	-	10,000	-	-	-	10,000
MDT and Digital Video Recorder Replacement	Capital Improvements Sales Tax Fund	38,400	23,000	23,000	-	174,000	258,400
Totals		568,400	318,000	226,000	570,000	599,000	2,281,400

City of Grandview, Missouri
Capital Projects Requested for Funding in the Next Five Years

Identified by Department

Department / Project	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Totals
Buildings and Grounds							
HVAC Upgrades - City Hall	Capital Improvement Sales Tax Fund	10,000	-	10,000	10,000	10,000	40,000
Replace Municipal Services Building Roof	Capital Improvement Sales Tax Fund	-	300,000	-	-	-	300,000
Repair Municipal Services Building Roof	Capital Improvement Sales Tax Fund	-	60,000	-	-	-	60,000
Rebuild Board of Aldermen Dais	Capital Improvement Sales Tax Fund	-	-	-	-	15,000	15,000
Replace Municipal Services Building HVAC System	Capital Improvement Sales Tax Fund	-	350,000	-	-	-	350,000
Tuck Point MSB Fountain	Capital Improvement Sales Tax Fund	-	-	-	-	10,000	10,000
Public Works / Parks Maintenance Building Roof	Capital Improvement Sales Tax Fund	30,000	-	-	-	-	30,000
Exterior Building Maintenance - City Hall	Capital Improvement Sales Tax Fund	35,000	-	-	-	-	35,000
Gymnasium Floor Resurfacing	Community Center Fund	-	15,000	-	-	-	15,000
Resurface Community Center Locker Room Floors	Community Center Fund	-	-	-	-	27,000	27,000
Security Camera Replacement	Community Center Fund	10,000	10,000	10,000	10,000	10,000	50,000
Water Slide Stair Renovation at Community Center	Community Center Fund	-	-	-	-	15,000	15,000
Spin Bike and Cardiovascular Equipment Replacement	Community Center Fund	15,000	-	-	-	-	15,000
Resurface Community Center Parking Lot	Community Center Fund	15,000	-	-	-	-	15,000
Totals		115,000	735,000	20,000	20,000	87,000	977,000
Parks & Recreation							
Headwaters Park Improvements	Park Levy Fund	-	-	91,000	-	-	91,000
Replace Shade Canopies at Valley and Southview	Park Levy Fund	-	-	-	-	30,000	30,000
John Anderson Park Playground Replacement	Park Levy Fund	-	-	-	-	90,000	90,000
Replace John Anderson Parking Lot	Park Levy Fund	-	-	-	-	100,000	100,000
Resurface Mapleview Walking Trail	Park Levy Fund	-	30,000	30,000	-	-	60,000
Parking Lot at Southview Park	Park Levy Fund	-	90,000	-	-	-	90,000
Shade Canopy for John Anderson Playground	Park Levy Fund	35,000	-	-	-	-	35,000
Valley Park Shelterhouse	Park Levy Fund	-	-	-	-	100,000	100,000
Dog Park Expansion	Park Levy Fund	-	-	-	-	90,000	90,000
Valley Park Drainage Ditch Upgrade	Park Levy Fund	-	-	-	-	80,000	80,000
Valley Park Parking Lot Upgrade	Park Levy Fund	-	-	-	-	100,000	100,000
Belvidere Park Trail / Sidewalk Installation	Park Levy Fund	-	-	-	150,000	-	150,000
City Trail Improvement Plan	Park Levy Fund	-	15,000	15,000	15,000	-	45,000
Annual Park Vehicle Replacement Program	Park Levy Fund	58,000	68,000	45,000	40,000	-	211,000
Electronic Sign Boards	Park Levy Fund	12,500	-	-	-	-	12,500
Walking Trail Bridge Replacement	Park Levy Fund	-	-	-	-	100,000	100,000
Equipment Storage Facility	Park Levy Fund	-	-	-	250,000	-	250,000
Shalimar Park Renovations	2014 General Obligation Bond Fund	-	-	2,050,000	-	-	2,050,000
The View Expansion	2014 General Obligation Bond Fund	-	-	1,500,000	-	-	1,500,000
Overhead Projection System	Community Center Fund	13,000	-	-	-	-	13,000
Aquatic Equipment Replacement Project	Community Center Fund	19,000	12,000	12,000	15,000	-	58,000
Dance Floor Replacement	Community Center Fund	15,000	-	-	-	-	15,000
Fitness Equipment	Community Center Fund	-	-	60,000	-	-	60,000
Totals		277,500	215,000	3,803,000	470,000	590,000	5,355,500

City of Grandview, Missouri
Capital Projects Requested for Funding in the Next Five Years

Identified by Department

Department / Project	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Totals
Public Works Department							
Annual New Curb Construction Program	Transportation Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual New Curb Construction Program	Capital Improvement Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual Curb Repair Program	Transportation Sales Tax Fund	65,000	65,000	65,000	65,000	65,000	325,000
Annual Curb Repair Program	Capital Improvement Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual New Sidewalk Program	Capital Improvement Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual Slurry Seal Program	Transportation Sales Tax Fund	65,000	65,000	65,000	65,000	65,000	325,000
Annual Overlay Program	Transportation Sales Tax Fund	375,000	375,000	375,000	375,000	375,000	1,875,000
Harry Truman Drive Completion Design Engineering	Transportation Sales Tax Fund	-	-	-	250,000	-	250,000
140th Street Planning and Design Engineering	Transportation Sales Tax Fund	250,000	-	-	-	-	250,000
Main Street Corridor Enhancements (Phase VII)	Transportation Sales Tax Fund	1,200,000	-	-	-	-	1,200,000
Main Street Corridor Enhancements (Phase IV)	Transportation Sales Tax Fund	1,418,000	-	-	-	-	1,418,000
Grand Summit Intersection Completion	Transportation Sales Tax Fund	1,500,000	-	-	-	-	1,500,000
Annual Public Works Vehicle Replacement	Capital Improvement Sales Tax Fund	120,000	120,000	120,000	120,000	120,000	600,000
Annual New Drainage Improvements Program	Capital Improvement Sales Tax Fund	100,000	100,000	100,000	100,000	100,000	500,000
Annual Sidewalk Repair Program	Capital Improvement Sales Tax Fund	25,000	25,000	25,000	25,000	25,000	125,000
Annual Concrete Channel Repair Program	Capital Improvement Sales Tax Fund	75,000	75,000	75,000	75,000	75,000	375,000
Storm Sewer Evaluation Study	Capital Improvement Sales Tax Fund	125,000	125,000	125,000	125,000	-	500,000
West Frontage Road Improvements	Capital Improvement Sales Tax Fund	1,500,000	-	-	-	-	1,500,000
Traffic Signal Upgrade	Capital Improvement Sales Tax Fund	-	40,000	-	-	-	40,000
Road Weather Condition Monitoring System	Capital Improvement Sales Tax Fund	30,000	-	-	-	-	30,000
27 Pole Mounted Snowflakes	Capital Improvement Sales Tax Fund	10,000	10,000	10,000	10,000	-	40,000
MO 150 Highway Street Lighting	General Fund	50,000	-	-	-	-	50,000
Raytown Road Street Lighting	General Fund	35,000	-	-	-	-	35,000
West Frontage Road Luminarie Replacement	General Fund	25,000	-	-	-	-	25,000
Annual Traffic Signal Repairs Parts	General Fund	10,000	10,000	10,000	10,000	10,000	50,000
Truman Farms Multiuse Path	Park Levy	1,000,000	-	-	-	-	1,000,000
Historic Bridge Relocation Project	Park Levy	200,000	450,000	-	-	-	650,000
Jones Street Improvement Project	Park Levy	256,000	-	-	-	-	256,000
135th Street Multi-Use Path	Park Levy	150,000	-	-	-	-	150,000
Kelly Road Improvements	Unidentified	-	1,500,000	-	-	-	1,500,000
Bridge Aesthetic Enhancements	Unidentified	200,000	150,000	100,000	-	-	450,000
Wind and Solar Energy Initiative -- Grant Match	Unidentified	25,000	-	-	-	-	25,000
Natural Gas Conversion -- Grant Match	Unidentified	10,000	10,000	10,000	10,000	10,000	50,000
Blue Ridge Boulevard Rail Road Bridge Construction	Unidentified	-	-	-	-	7,000,000	7,000,000
155th Street Widening Project	Unidentified	600,000	1,000,000	-	-	-	1,600,000
Construction Engineering Field Inspection Software	Unidentified	15,000	-	-	-	-	15,000
Traffic Monitoring Camera System	Unidentified	10,000	10,000	10,000	10,000	10,000	50,000
I-49 Guide Signs	Unidentified	25,000	25,000	25,000	25,000	25,000	125,000
East Frontage Road Storm Sewer Drainage Imp.	Unidentified	-	1,000,000	-	-	-	1,000,000
Storefront and Sign Enhancement Program	Unidentified	25,000	25,000	25,000	25,000	25,000	125,000
Main Street Development Project	Unidentified	25,000	25,000	25,000	25,000	25,000	125,000
Main Street Arts and Crafts District Grant Match	Unidentified	200,000	200,000	-	-	-	400,000
MO 150 Highway Enhancements	Unidentified	-	-	25,000	325,000	-	350,000
Byars Road Connection (MO150 HWY to 155th St.)	Unidentified	-	-	5,000,000	-	-	5,000,000
Byars Road Expansion (MO150 HWY to 132nd Terr.)	Unidentified	2,000,000	-	-	-	-	2,000,000

City of Grandview, Missouri
Capital Projects Requested for Funding In the Next Five Years

Identified by Department

Department / Project	Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Totals
Blue Ridge Boulevard Upgrade	Unidentified	-	-	2,000,000	-	-	2,000,000
Blue Ridge Boulevard Enhancements	Unidentified	-	250,000	-	-	-	250,000
I-49 Corridor Access and Redevelopment	Unidentified	1,000,000	-	6,000,000	-	-	7,000,000
I-49 Pedestrian Overpass	Unidentified	2,000,000	-	-	-	-	2,000,000
KC Southern Railroad Overpass @ Grandview Road	Unidentified	1,000,000	-	4,000,000	-	-	5,000,000
MO150 at I-49 SE Quadrant Connector	Unidentified	1,500,000	-	-	-	-	1,500,000
Railroad Crossing Protection Improvements	Unidentified	200,000	-	-	-	-	200,000
Sanitary Sewer Vehicle Replacement	Sanitary Sewer Fund	25,000	75,000	90,000	30,000	80,000	300,000
Annual Sanitary Sewer Repair Program	Sanitary Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual Sanitary Sewer Study Program	Sanitary Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
Annual Sanitary Sewer Evaluation Survey	Sanitary Sewer Fund	100,000	100,000	100,000	-	-	300,000
Annual Sanitary Sewer Relining Program	Sanitary Sewer Fund	100,000	100,000	100,000	100,000	100,000	500,000
Totals		17,944,000	6,230,000	18,780,000	2,070,000	8,410,000	53,434,000
Citywide Project Requests		19,170,900	7,695,000	23,118,000	3,427,000	9,806,000	63,216,900
Capital Improvements Sales Tax		2,555,400	1,716,000	1,043,000	1,452,000	1,174,000	7,940,400
Transportation Sales Tax Fund		4,923,000	555,000	555,000	805,000	555,000	7,393,000
General Fund		285,000	70,000	68,000	40,000	30,000	493,000
Park Levy Fund		1,836,500	653,000	181,000	455,000	590,000	3,715,500
Unidentified		8,909,000	4,289,000	17,249,000	420,000	7,125,000	37,992,000
Community Center Fund		87,000	37,000	82,000	25,000	52,000	283,000
2014 General Obligation Bond Fund		250,000	-	3,550,000	-	-	3,800,000
Sanitary Sewer Fund		325,000	375,000	390,000	230,000	280,000	1,600,000
Total		19,170,900	7,695,000	23,118,000	3,427,000	9,806,000	63,216,900



CITY OF GRANDVIEW

APPROVED BY:

B.O.A. 8/25/15

INTRODUCED
FIRST READING

SECOND
READING

THIRD
READING

REQUEST FOR BOARD ACTION

Date: August 25, 2015

Agenda Section:

VII. PUBLIC HEARINGS

Item:

B

Originating Department: Administration

By: Kirk Decker Assistant City Administrator

Approved for Agenda By:

A Public Hearing on the Proposed 2015-16 Annual Budget.

Cory L. Smith
City Administrator

I. REPORT IN BRIEF: A Notice of Public Hearing on the proposed 2015-16 budget was published on August 20th 2015 in the *Jackson County Advocate*. The purpose of the hearing is to solicit input from citizens regarding proposed revenues and expenditures for the upcoming fiscal year, commencing October 1, 2015.

II. BACKGROUND: The proposed 2015-16 budget was distributed to the Mayor and Board of Aldermen on August 14, 2015. Total proposed expenditures included in the budget are \$39,221,558. Attached is the published Notice of Public Hearing outlining expenditures by fund.

The Board began preliminary budget deliberations at the August 18th work session, while final adoption is scheduled for September 8th.

III. RECOMMENDATION: It is recommended that the Board of Aldermen hold a public hearing to solicit input from citizens regarding the 2015-16 proposed budget.

Notice of Public Hearing

City of Grandview, Missouri

Proposed Annual Budget
Fiscal Year 2016

The City of Grandview will hold a public hearing on the proposed Fiscal Year 2016 municipal budget at 7:00 P.M. Tuesday, August 25, 2015 at the Municipal Services Building, 1200 Main Street, Grandview, Missouri. At that time, citizens are invited to provide written and oral comments to the Mayor and Board of Aldermen on the entire budget and ask questions about any item pertaining to the proposed expenditure level for next year.

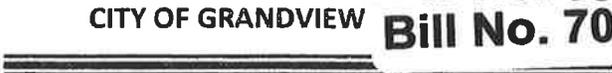
The proposed Fiscal Year 2016 budget consists of the following expenditures by fund(s):

General Fund	\$ 14,942,078
Transportation Sales Tax Fund	3,097,750
Capital Improvements Sales Tax Fund	2,429,900
Community Center Sales Tax Fund	2,276,055
Park Levy Fund	544,400
Neighborhood Parks Fund	90,000
Police Forfeiture Fund	10,000
BJA Law Enforcement Block Grant Fund	14,973
Inman Square Housing Rehabilitation Loan Fund	1,000
Belvidere Housing Rehabilitation Loan Fund	0
Housing Rehabilitation Revolving Loan Fund	1,500
Economic Development Enhancement Fund	314,582
Tax Increment Financing Funds 8-10, 12-16	2,788,664
Public Works Facility Fund	5,000
Debt Service Funds	2,125,600
2015 Parks / Public Safety Bond Fund	6,650,000
Sanitary Sewer Fund	3,880,056
Insurance Deductible Fund	50,000
TOTAL	<u>\$ 39,221,558</u>

A copy of the proposed budget is available for public review at the Municipal Services Building from 8 a.m. to 5 p.m. Monday through Friday. The entire proposed municipal budget is scheduled for adoption by the Board of Aldermen on Tuesday, September 8, 2015. Citizens are encouraged to attend the August 25th public hearing to make comments on the proposed budget.



Ord. No. 6822
Bill No. 7068



INTRODUCED FIRST READING	SECOND READING	THIRD READING
9/8/15	9/8/15	9/8/15
LOST	TABLED	PASSED
		9/8/15

REQUEST FOR BOARD ACTION

Date: September 8, 2015

Agenda Section: IX. Ordinances	Item: Q
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Originating Department: Administration
By: Kirk Decker Assistant City Administrator
Approved for Agenda By:

An Ordinance Adopting the Fiscal Year 2016 Budget of the City of Grandview, Missouri, and Appropriating Funds.

Cory L. Smith
 City Administrator 

I. REPORT IN BRIEF: This attached ordinance is to adopt the annual municipal budget and to appropriate resources for the various City funds for Fiscal Year 2015-16.

II. BACKGROUND: The City Administrator presented the proposed 2015-16 Fiscal Year budget to the Governing Body on August 14, 2015. The Board of Aldermen advertised a Notice of Public Hearing on August 20, 2015 and held the hearing on August 25, 2015. During that hearing the Board received no comments from the public regarding the proposed budget. In addition to the public hearing, the Board held three separate work sessions to review the budget and develop goals for the upcoming year.

III. REPORT: Total expenditures for the 2015-16 budget are \$39,478,588. A breakdown of expenses by fund, include:

General Fund	\$ 15,173,286
Transportation Sales Tax Fund	3,097,750
Capital Improvement Sales Tax Fund	2,429,900
Community Center Sales Tax Fund	2,286,571
Park Levy Fund	544,400
Neighborhood Parks Fund	90,000
Police Forfeiture Fund	10,000
Bureau of Justice Law Enforcement Block Grant Fund	14,973
Belvidere Housing Rehabilitation Loan Fund	0
Inman Square Housing Rehabilitation Loan Fund	1,000
Housing Rehabilitation Loan Fund	1,500
Tax Increment Financing Funds 8-10, 12-16	2,788,664
Economic Development Enhancement Fund	315,194
Public Works Facility Fund	5,000
General Obligation Bonds Debt Service	1,065,400
Gateway Commons TIF Project Fund	388,200
Certificates of Participation Debt Service	672,000
2015 Park / Public Safety Improvement Bond Fund	6,650,000
Sanitary Sewer Fund	3,894,752
Insurance Deductibles Fund	50,000

Total Fiscal Year 2016 Budget \$ 39,478,588

IV. RECOMMENDATION: It is recommended that the Board of Aldermen approve the proposed ordinance adopting the Fiscal Year 2015-16 Budget.

CITY OF GRANDVIEW

BILL NO. 7068

ORDINANCE NO. 6822

AN ORDINANCE ADOPTING THE FISCAL YEAR 2016 BUDGET OF THE CITY OF GRANDVIEW, MISSOURI, AND APPROPRIATING FUNDS.

WHEREAS, the proposed budget for Fiscal Year 2016 was submitted to the Board of Aldermen on August 14, 2015; and

WHEREAS, a public hearing was held on August 25, 2015 by the Board of Aldermen to solicit public input and participation in the proposed budget, and to respond to questions from interested citizens regarding proposed uses and expenditure levels; and

WHEREAS, the Board of Aldermen devoted several work sessions to budget review and discussion; and

WHEREAS, the Board of Aldermen, after careful review and due deliberation, has determined that the proposed budget addresses the service priorities, operating and replacement needs, and growth demands of the City, while conforming to estimated revenue levels, for the coming year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRANDVIEW, MISSOURI, AS FOLLOWS:

Section 1. Budget Adopted. The annual budget of the City of Grandview, Missouri, for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as set out in said document, and which is on file in the City Administrator's Office, is hereby approved and adopted as follows:

General Fund	\$ 15,173,286
Transportation Sales Tax Fund	3,097,750
Capital Improvement Sales Tax Fund	2,429,900
Community Center Sales Tax Fund	2,286,571
Park Levy Fund	544,400
Neighborhood Parks Fund	90,000
Police Forfeiture Fund	10,000
Bureau of Justice Law Enforcement Block Grant Fund	14,973
Belvidere Housing Rehabilitation Loan Fund	0
Inman Square Housing Rehabilitation Loan Fund	1,000
Housing Rehabilitation Loan Fund	1,500
Tax Increment Financing Funds 8-10, 12-16	2,788,664
Economic Development Enhancement Fund	315,194
Public Works Facility Fund	5,000

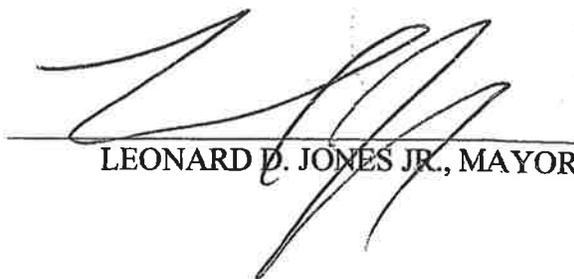
General Obligation Bonds Debt Service	1,065,400
Gateway Commons TIF Project Fund	388,200
Certificates of Participation Debt Service	672,000
2015 Park / Public Safety Improvement Bond Fund	6,650,000
Sanitary Sewer Fund	3,894,752
Insurance Deductibles Fund	<u>50,000</u>

Total Fiscal Year 2016 Budget \$ 39,478,588

Section 2. Funds Appropriated. Funds allocated for each department by program in the budget document are hereby appropriated to the various fund accounts as indicated. Any revenue not appropriated herein shall be placed in the unappropriated fund balance of the applicable fund until otherwise directed by the Board of Aldermen.

Passed this 8th day of September, 2015.

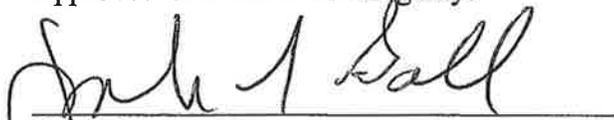
Approved this 8th day of September, 2015.


 LEONARD D. JONES JR., MAYOR

ATTEST:


 BECKY SCHIMMEL, CITY CLERK

Approved as to Form and Legality:


 JOSEPH S. GALL, SPECIAL COUNSEL





CITY OF GRANDVIEW **Ord. No. 6828**
Bill No. 7074

REQUEST FOR BOARD ACTION

Date: September 22, 2015

INTRODUCED FIRST READING	SECOND READING	THIRD READING
9/22/15	9/22/15	9/22/15
LOST	TABLED	PASSED
		9/22/15

Agenda Section:

IX. Ordinances

Item:

P.

Originating Department: Administration

By: ^{LCW} Kirk Decker Assistant City Administrator

Approved for Agenda By:

Cory L. Smith
 City Administrator

An Ordinance Amending Ordinance No. 6721 Adopting the 2014 - 15 Fiscal Year Budget of the City of Grandview, Missouri, Authorizing Supplemental Appropriations of Funds.

I. REPORT IN BRIEF: This ordinance amends the Fiscal Year 2014 – 2015 Budget to provide additional appropriation of funds for previously unbudgeted expenditures.

II. BACKGROUND: Each year the City amends the annual budget to provide budget authority for unanticipated expenditures occurring during the fiscal year. State statutes require that a budget shall not be amended without a revenue source to offset the expenditure.

III. REPORT: The adopted 2014 – 15 budget for the **General Fund** was \$14,824,750. The attached ordinance amends the budget to \$15,217,750 for several unbudgeted expenditures: \$15,000 in the Board of Aldermen’s budget to accommodate environmental studies associated with the asphalt plant litigation; \$40,000 for higher-than-anticipated special counsel legal services in 2015; \$10,000 for special legal consultant related to the asphalt plant; \$10,000 for 2015 election costs, which exceeded original expectations; \$20,000 for Finance Department contract employees for the Assistant Finance Director vacancy and employees on FMLA leave; \$20,000 for additional Billing 911 expenses due to higher EMS billing collections as a result of the rate change in 2015; \$25,000 for additional Municipal Services Building electricity charges, which were those incurred before the BrightEnergy lighting modifications; \$25,000 for technology services associated with Police Department mobile data terminal connectivity changes and upgrading City servers from Windows XP to Windows 7 operating systems; \$25,000 for previous analog phone lines between City remote facilities (Fire Stations, Community Center, Maintenance Facility, etc.) before being replaced with T1/DS1 lines; \$33,000 for Wellness Program expenses, which included the purchase and distribution of Garmin fit-bit devices in 2015; \$30,000 for Police Department overtime from grant-reimbursed programs; \$20,000 for intermittent salaries in the Public Works Department for Larry Finley to assist with construction projects; \$20,000 in Community Development (Development Services) for expenses related to six building demolitions, Norton and Schmidt expenses related to the property at 123rd Terrace and Nick Workman contract service during the Building Official vacancy; \$40,000 transfer to the Gateway Commons Debt Service Fund to maintain its fund balance; and, \$90,000 transfer to Economic Development Enhancement Fund to account for shortfalls in that fund.

The adopted 2014 – 15 budget for the **Neighborhood Parks Fund** was \$80,000. The attached ordinance amends the budget to \$15,000 for additional expenses incurred for the Freedom Park improvements

The adopted 2014 – 15 budget for the **Capital Improvements Sales Tax Fund** was \$1,226,000. The attached ordinance amends the budget to \$1,296,000 to accommodate several expenses: \$25,000 for additional expenses related to replacement of the sixteen mobile data terminals (MDT), adding a second camera for each vehicle, additional storage capacity and high-definition capabilities; and \$45,000 for the purchase of a Police Department vehicle that was encumbered in 2014 but not purchased until 2015, and additional costs associated with the purchase of two new patrol vehicles and four new patrol SUVs.

The adopted 2014 – 15 budget for the **Economic Development Enhancement Fund** was \$323,172. The attached ordinance proposes to amend this fund to \$1,033,172 to allow for all legal and financial consultant fees associated with the *Truman’s Marketplace* (TIF # 15) redevelopment project and bond issue. When bonds were issued all City-related fees (costs of issuance, bond counsel, other consultants, etc.) were paid from the Economic Development Fund. Those costs were reimbursed to the City from bond proceeds. This budget amendment authorizes those additional expenses and recognizes the revenues accompanying the reimbursement.

The adopted 2014 – 15 budget for the **TIF # 7 (West Access Road) Fund** was \$0. The attached ordinance proposes to amend this fund's budget to \$1,000 to provide for transfer of residual funds to the General Fund since final payment was made to the developer in 2014.

The adopted 2014 – 15 budget for the **TIF # 9 (Gateway Commons) Fund** was \$376,000. The attached ordinance proposes to amend this fund's budget to \$396,000 to provide budget authority for a transfer to the Debt Service Fund.

The adopted 2014 – 15 budget for the **TIF # 13 (Grandview Crossing) Fund** was \$97,500. The attached ordinance proposes to amend this fund's budget to \$103,500 to provide additional developer reimbursement due to higher-than-budgeted revenues for that TIF district.

The adopted 2014 – 15 budget for the **TIF # 15 (Truman's Marketplace) Fund** was \$0. The attached ordinance proposes to amend this fund's budget to \$276,000 to account for expenses related to property condemnation in the *Truman's Marketplace* project; and transfer residual funds to the Economic Development Fund for bond issue-related expenses.

The adopted 2013 – 14 budget for the **General Obligation Bond Debt Service Fund** was \$1,057,476. The attached ordinance proposes to amend this fund to \$1,247,476 to accommodate for interest expenses associated with the Parks / Public Safety General Obligation Bonds issued in November 2014.

The adopted 2014 – 15 budget for the **Public Works Facility Fund** was \$5,000. The attached ordinance proposes to amend this fund to \$7,000 to accommodate additional expenses for maintenance and repairs at the Parks / Public Works Maintenance Facility.

The adopted 2014 – 15 budget for the **TIF # 15 (Truman's Marketplace) Project Fund** was \$0. The attached ordinance proposes to amend this fund to \$15,000 for residual costs and reimbursements associated with the *Truman's Marketplace* TIF project.

IV. RECOMMENDATION: It is recommended that the Board of Aldermen approve the proposed ordinance amending the Fiscal Year 2015 Budget.

CITY OF GRANDVIEW

BILL NO. 7074

ORDINANCE NO. 6828

AN ORDINANCE AMENDING ORDINANCE NO 6721, ADOPTING THE FISCAL YEAR 2015 BUDGET OF THE CITY OF GRANDVIEW, MISSOURI, BY AUTHORIZING A SUPPLEMENTAL APPROPRIATION OF FUNDS.

WHEREAS, the budget for Fiscal Year 2015 was approved by the Board of Aldermen on September 23, 2014; and

WHEREAS, certain changes to the Fiscal Year 2015 budget plan have been made during the year that were not anticipated at the time of the budget approval.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRANDVIEW, MISSOURI, AS FOLLOWS:

Section 1. Ordinance No. 6721 Amended. Ordinance No 6721, which adopted the Fiscal Year 2015 budget of the City of Grandview, is hereby amended by appropriating additional funds as follows:

General Fund:

Additional Appropriations:

101.11.110.53990	Special Services	\$	15,000
101.11.110.53240	Legal Services	\$	40,000
101.11.112.53240	Litigation	\$	10,000
101.11.160.53930	Election Costs	\$	10,000
101.15.701.53990	Special Services	\$	20,000
101.15.720.53910	Ambulance Fees	\$	20,000
101.19.194.53510	Electricity	\$	25,000
101.19.199.53280	Technology Services	\$	25,000
101.19.199.53410	Communication	\$	25,000
101.19.199.51123	Allowances and Incentives	\$	33,000
101.21.250.51210	Overtime – PD	\$	30,000
101.31.320.51114	Salaries & Wages -- Intermittent	\$	20,000
101.61.610.53990	Special Services	\$	20,000
101.99.990.58110.214	Transfer to ED Fund	\$	90,000
101.99.990.58110.303	Transfer to Debt Service	\$	40,000
	Total	\$	423,000

Additional Revenues:

101.99.990.49990.227	Transfer from TIF #7	\$	1,000
101.99.000.35300	Fund Balance	\$	422,000
	Total	\$	423,000

Neighborhood Parks Fund:Additional Appropriations:

203.52.522.59620	Park Amenities		\$ 15,000
		Total	\$ 15,000

Additional Revenues:

203.99.000.35300	Fund Balance		\$ 15,000
		Total	\$ 15,000

Capital Improvements Sales Tax:Additional Appropriations:

206.21.220.59130	Operating Equipment (PD)		\$ 25,000
206.21.220.59130	Vehicles (PD)		\$ 45,000
		Total	\$ 70,000

Additional Revenues:

206.99.000.35300	Fund Balance		\$ 70,000
		Total	\$ 70,000

Economic Development Enhancement Fund:Additional Appropriations:

214.18.180.53240	Legal Services		\$ 650,000
214.18.180.53990	Special Services		\$ 60,000
		Total	\$ 710,000

Additional Revenues:

214.47165	Miscellaneous Reimbursements		\$ 820,000
214.99.990.49990.101	Transfer from General Fund		\$ 90,000
214.99.990.49990.235	Transfer from TIF # 15		\$ 131,000
		Total	\$ 1,041,000

TIF # 7 (West Access Road) Fund:Additional Appropriations:

227.99.990.58110.101	Transfer to General Fund		\$ 1,000
		Total	\$ 1,000

Additional Revenues:

227.99.000.35300	Fund Balance		\$ 1,000
		Total	\$ 1,000

TIF # 9 (Gateway Commons) Fund:Additional Appropriations:

229.99.990.58110.303	Transfer to Debt Service	\$	<u>20,000</u>
	Total	\$	20,000

Additional Revenues:

229.99.000.35300	Fund Balance	\$	<u>20,000</u>
	Total	\$	20,000

TIF # 13 (Grandview Crossing) Fund:Additional Appropriations:

233.63.660.56130	Trustee Reimbursements	\$	<u>6,000</u>
	Total	\$	6,000

Additional Revenues:

233.41310	Sales Tax	\$	<u>6,000</u>
	Total	\$	6,000

TIF # 15 (Truman's Landing) Fund:Additional Appropriations:

235.15.795.53960.701	Condemnation Expenses	\$	40,000
235.63.660.56130	Special Services	\$	105,000
235.99.990.58110.214	Transfer to Economic Development	\$	<u>131,000</u>
	Total	\$	276,000

Additional Revenues:

235.41330	TDD Sales Tax	\$	18,000
235.41340	CID Sales Tax	\$	55,000
235.46525	Developer Fees	\$	<u>205,000</u>
	Total	\$	278,000

General Obligation Bond Debt Service Fund:Additional Appropriations:

301.71.791.54110	Debt Service -- Interest	\$	<u>190,000</u>
	Total	\$	190,000

Additional Revenues:

301.99.000.35300	Fund Balance	\$	<u>190,000</u>
	Total	\$	190,000

Public Works Facility Fund:

Additional Appropriations:

402.31.310.59210	Facility Improvements	\$	<u>2,000</u>
	Total	\$	2,000

Additional Revenues:

402. 99.000.35300	Fund Balance	\$	<u>2,000</u>
	Total	\$	2,000

TIF # 15 Project Fund:

Additional Appropriations:

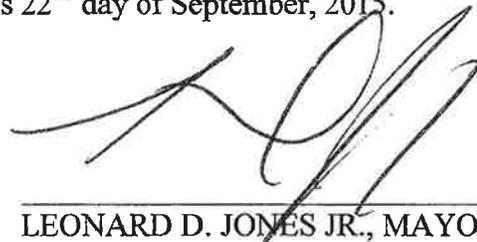
415.15.701.54140	Bond Issuance Costs	\$	<u>15,000</u>
	Total	\$	15,000

Additional Revenues:

415.47165	Miscellaneous Reimbursements	\$	<u>15,000</u>
	Total	\$	15,000

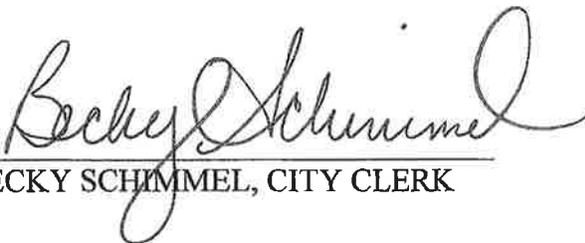
Passed this 22nd day of September, 2015.

Approved this 22nd day of September, 2015.



LEONARD D. JONES JR., MAYOR

ATTEST:



BECKY SCHIMMEL, CITY CLERK



Approved as to Form and Legality:


JOSEPH S. GALL, SPECIAL COUNSEL

City of Grandview Fiscal Year 2016 Annual Budget

Glossary of Budget Terms

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position of operations of the city government.

Accrual Basis of Accounting – The recording of the financial effects of a transaction or some other event that have direct cash consequences for the government in the period in which that transaction or event occurred, rather than only in the period in which the cash is received or paid. In other words, when revenues or other financial resources are actually identified and available to finance expenditures are they considered accrued.

Activity – The activity is any departmental effort that contributes to the achievement of a specific set of program objectives.

Ad Valorem Tax – A type of tax, usually property tax and sales tax, that is levied in proportion to the value of an item. Sales tax is levied in proportion to the value of the item sold. Property tax is levied in proportion to the value of property – real or personal.

Appropriation – Legislative (legal) authority to spend monies approved by Board of Aldermen.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes (i.e., the property's value).

Balanced Budget – A budget in which revenues and expenditures are equal or close to equal or any time revenues exceed expenditures.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. (See definition of these terms in the glossary).

Budget – The document that details how much revenue is expected and how it will be spent during a specified period of time (generally a fiscal year).

CALEA – Commission on the Accreditation of Law Enforcement Agencies.

Capital Assets – Assets of significant value and having a useful life of several years. The term may also be called fixed assets.

Capital Equipment – Capital purchase of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of motorized equipment, furniture, etc.

Capital Expenditure – An expenditure that results in the acquisition of or addition to fixed assets (capital assets).

Capital Improvements Plan (CIP) – a five year fiscal plan detailing the amount and timing of anticipated capital expenditures.

City of Grandview Fiscal Year 2016 Annual Budget

Glossary of Budget Terms

CDBG – Community Development Block Grant. These are grants provided by the Federal Government through the State of Missouri for community development purposes.

Contingency – An unclassified budgetary reserve that permits the Board of Aldermen to address emergencies and unforeseen expenditures not otherwise known at the time the budget was adopted.

Contractual Services – Services rendered to the City by private firms, individuals, and other governmental agencies (e.g. utilities, rent, maintenance agreement, professional consulting services, etc.)

Debt Service – The City's obligation to pay principal and interest of all board and other debt, according to a predetermined payment schedule.

Debt Service Fund - A fund established to account for the accumulation of resources for the payment of general long-term debt.

Department – The department is the basic organizational unit of government and is functionally unique in its delivery of services. The department is hierarchically arranged for a clear chain of command and smooth operation.

Elastic Revenue - Revenue that is not consistent from period to period, but rather can be affected, either negatively or positively, by external forces. Sales taxes are considered elastic because they can be affected by the economy and consumer confidence.

Encumbrances – An encumbrance is the commitment of appropriated funds to purchase an item or service beyond the fiscal budget year. This is generally accomplished through purchase orders, contracts, or requisition.

Enterprise Fund – An enterprise fund is created to account for the acquisition, operation, and maintenance of governmental facilities or services that are self-supporting through assessed fees and user charges. The City of Grandview has an enterprise fund to account for the operation of its sanitary sewer system.

Expenditures – An expenditure decreases the net financial resources of the City and is the consequence of the acquisition of goods and services.

Fiduciary Funds – A group of funds used to account for the receipt and utilization of financial resources by the government on behalf of a third party or held in trust for a third party.

Fiscal Year – A fiscal year may be any twelve-month budget period. The City of Grandview's fiscal year is October 1st through September 30th of the following year.

Franchise Tax – The City levies a franchise tax on electric, telephone, and natural gas utility companies. The Cable Television companies are also subject to a franchise tax.

FTE (Full-Time Equivalent) – The equivalent of a full-time position for one year, based on 1.0 FTE equaling 2,080 hours.

City of Grandview Fiscal Year 2016 Annual Budget

Glossary of Budget Terms

Fund – A fund is a fiscal entity with revenues and expenditures separated for the purpose of carrying out a specific purpose or activity. Some of the City's major funds are the General, Sanitary Sewer, Capital Improvements Sales Tax, Transportation Sales Tax, and Debt Service Funds.

Fund Balance – The fund balance is the difference between an entity's assets (revenues) and its liabilities (expenditures).

GAAP – Generally Accepted Accounting Principles, as established by the Government Accounting Standards Boards, provides the authoritative description of governmental accounting practices.

GASB – Government Accounting Standards Board, a body of government accounting and finance experts who set standards for government accounting practices.

General Fund – The general fund is the largest fund. This fund accounts for most of the financial resources of the City that would not be identified in another specific fund.

General Obligation Bonds – A general obligation bond (G.O. Bond) finances a variety of public projects such as streets, buildings, and other infrastructure improvements that are backed by the full faith and credit of the City. These types of bonds must be approved by the voters of the City.

Geographic Information System (GIS) – a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically-referenced information.

GFOA – Government Finance Officers Association.

Governmental Funds – A group of funds used to account for the receipt and utilization of financial resources related strictly to specific governmental functions. Financial resources are assigned to a type of governmental fund according to the purpose for which they may be used, such as special revenues, debt service, or general government operations.

Grants – Grants are contributions of gifts or cash or other assets from another governmental unit (typically state and federal) to be used or expended for a specific purpose, activity, or facility.

Hancock Amendment – An amendment to the Missouri Constitution that requires voter approval for any increases in taxes.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – Infrastructure includes all the physical assets of the City (e.g. streets, sewers, public buildings, parks, etc.)

City of Grandview Fiscal Year 2016 Annual Budget

Glossary of Budget Terms

Inflation Adjusted – A modification made to account for increase in the level of inflation. The adjustment permits expenditures to keep pace with the increased costs of providing a pre-determined level of service.

Internal Service Fund – Internal service funds are used to account for the financing of goods or services provided by one department to another on a cost-reimbursement basis. This mechanism allows for better control of cost and service levels.

LAGERS – Missouri Local Government Employees Retirement System. This is a corporation created and governed by the State of Missouri for the purpose of providing retirement, survivors and disability benefits to local government employees throughout the state. The City of Grandview has been a participant in LAGERS since 1971.

Levy – A levy imposes taxes for the support of City activities. The City's property tax levy for 1999-00 is set at \$1.50 per \$100 of assessed valuation.

Liability – Liabilities are debts or other obligations made by transactions in the past that must be liquidated, renewed, or refunded at some future date.

Line Item – A line item is an individual expenditure category listed in the budget (salary, supplies, contractual services, etc.)

Long-term Debt – Long-term debt has a mature date of more than one year.

Modified Accrual Basis of Accounting – While Accrual Basis of Accounting recognizes the recording of the financial effects of transactions of other events that have direct cash consequences for the government in the period in which that transaction or event occurred, modified accrual basis of accounting is the recording of the financial effects of transactions or other events only in the period that it occurs. In other words, revenues, such as property tax, may be received and recorded by the government long before they are expended. Or expenditures, such as prepaid insurance, may be recorded long before they are actually expended.

Ordinance – An ordinance is a law promulgated by the City. Each City department is responsible for enforcing the law in meeting their objectives and goals.

Personal Services – Personal services are costs associated with employee compensation. These costs include salaries, wages, pensions, health insurance, and other benefits. In the General Fund, personal services account for approximately ¾ of total expenses.

Program – A program is a group of closely related activities or services that contribute to the department's common objective. Each program has its own goals and objectives in order to meet the citizens' services needs.

Property Tax – See Ad Valorem Tax.

City of Grandview Fiscal Year 2016 Annual Budget

Glossary of Budget Terms

Proprietary Funds – A group of funds used to account for the receipt and utilization of financial resources related to a business type of function that is performed by the government on behalf of itself or citizens. Financial resources are received by the government in exchange for a specific service that is rendered by the government either internally (Internal Service Fund) or externally (Enterprise Service Fund).

Reserves – An account used to indicate that a portion of a fund balance is set aside for emergencies or unforeseen expenditures.

Revenue Bonds – Bonds that are issued by the City to finance a variety of public or private projects such as streets, buildings and other infrastructure improvements. The bonds are backed by the full faith and credit of the City, but are paid off by the revenues generated from the project. Because of this source of reimbursement, revenue bonds do not have to be approved by a vote of the citizens of the City.

Revenues – Revenues are funds the City receives as income. Revenues include all tax payments, fees for services, receipts from other governments, forfeitures, grants, shared revenues, and interest income.

RFP – Request for proposals.

Special Assessment – An impact fee (made against certain properties) to recover part or all of the cost of a specific improvement or service deemed primarily beneficial to those properties.

Special Revenue Funds – Special revenue funds are used to account for revenues derived from specific external sources, to be used for special types of activities.

Tax Increment Financing (TIF) – TIF is a financial mechanism that uses incremental taxes (plus any contributions given by developers) to fund infrastructure improvements in a particular area called a TIF district. Grandview has five TIF districts intended to stimulate economic development.

User Charges – A user charge is assessed to the person/persons benefiting from services not ordinarily funded by property taxes.