



**FISCAL YEAR 2014-2015
ANNUAL BUDGET
For
Raytown, Missouri**



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FISCAL POLICIES

Purpose:

Raytown has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and facilities desired and needed by the public.

Our purpose in establishing a formal set of fiscal policies is to ensure that the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

Our fiscal policy has specific objectives designed to ensure our continued fiscal well-being.

These objectives are:

- A.) To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- B.) To enhance the City's policy making ability by providing accurate information on program and operating costs.
- C.) To assist in sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
- D.) To provide sound principles to guide the important decisions of the City, which have significant fiscal impact.
- E.) To set forth operational principles, which minimize the cost and financial risk of the City consistent with the services, desired by the public.
- F.) To employ revenue policies, which prevent undue or unbalanced reliance on any one source which distribute the cost of services fairly, and which provide adequate funds to operate desired programs.

G.) To provide and maintain essential public facilities, utilities, infrastructure and capital (physical) plant.

H.) To protect and enhance the City's credit rating.

I.) To insure the legal use of all City funds through efficient systems of financial security and internal controls.

I. Revenue Policy

1. A diversified and stable revenue system will be maintained to shelter the City from short run fluctuations in any one revenue source.
2. Each existing and potential revenue source will be re-examined annually to insure that they are kept current.
3. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream operational services.
4. All revenue forecast shall be conservative.
5. All City funds shall be (a) safely invested, (b) with a sufficient level of liquidity to meet cash flow needs, and (c) invested at the maximum yield possible consistent with our debt policy. One hundred percent (100%) of all idle cash will be continuously invested.
6. The General Fund and Sewer Fund will develop and maintain a seventeen percent (17%) cash flow reserve where practicable. The Public Safety Sales Tax Fund will maintain fifteen percent (15%) operating expense cash reserve as identified during the election process. The Capital Sales Tax Fund will maintain at least five percent (5%) of operating revenues as cash reserve as there are no ongoing operating expenses in this fund. All other operating funds shall maintain a reserve of twelve and one half percent (12.5%) of operating expenses where practicable.

II. Operating Budget Policy

1. The City shall maintain a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as

FISCAL POLICIES (Con't)

under spending or fund balance, shall only be used for one-time expenses that does not add to the fixed operating cost.

2. Regular reports comparing actual to budgeted expenditures are available to each department from the Financial Management System to keep them abreast of the City's expenditures.

3. Before the City undertakes any agreements that create fixed cost, the cost implications, both operating and capital, of such agreements will be fully determined for the current and future years.

4. Estimates of all non-salary benefits, such as social security, pension, and insurance, and their impact on future budgets shall be annually assessed.

5. Cost analysis of salary increases will include the effect of such increases on the City share of related fringe benefits.

6. All salaries will be annualized and all salary increases will be annualized for budget purposes regardless of when the increase is given.

7. The City will annually submit documentation to obtain the Distinguished Budget Presentation Award from the GFOA.

III. Capital Improvements

1. The City will determine and use the most effective and efficient method for financing all new capital projects.

2. The City will develop and maintain a five (5) year Capital Improvements Plan (CIP).

IV. Accounting Policy

1. The City will maintain high standards of accounting by following Generally Accepted Accounting Principles, (GAAP) in accordance with the standards developed by the Government Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).

2. An independent annual audit will be performed by a public accounting firm who will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement.

3. Full disclosure will be provided in the financial statements and bond representations.

4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment.

5. The accounting system will provide monthly information about cash positions and investment performances.

6. The City will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

V. Debt Policy

1. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.

2. Long-term borrowing will be confined to capital improvements too large for current operating and one-time revenues.

BUDGET/ MANAGEMENT POLICIES

Purpose

Our purpose in establishing a formal set of budget policies is to ensure that the public's trust is upheld. These policies will serve as a blueprint to achieve fiscal stability required to accomplish the City's policy goals and objectives.

Relationship to Overall City Goals and Objectives

The City will develop a mission statement, strategic plan, and conforming goals for the successful development and maintenance of our financial management policy. The finances of the City should be the vehicle by which the goals and objectives are obtained, not driven. This philosophy will help ensure that the City remains financially viable well into the future.

In addition, the City as an institution has multiple partners including citizens, taxpayers, businesses, employees, and other governments. As a major institutional, economic and service force in the region, it is important that the City strengthen its relationships with its partners by adopting clear and comprehensive financial policies.

Objectives

- To guide in policy decisions which have a significant fiscal impact.
- To set forth operating principles which minimize the cost of government and reduces financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on financial conditions.
- To protect and enhance the City's credit rating and prevent any default on any debt.
- To ensure the legal use of financial resources through an effective system of internal controls.

- To promote cooperation with other governments and the private sector in the financing and delivery of services.

Budget Policy

This policy complies with the Local Budget Law of Missouri as outlined in Chapter 50 RSMo, and for the preparation, recommendation, consideration, adoption, execution, and audit of Raytown's annual budget.

SCOPE:

This policy applies to all departments, Agencies or Divisions within Raytown.

Guideline:

Annually, the Board of Alderman has the authority and the responsibility to adopt the City Administrator's recommended budget approving the use of public funds for the operation of all City activities. Raytown's fiscal year runs from November first through October thirty-first.

Preparation:

The City Administrator shall present a recommended budget for the Board of Alderman's consideration no later than October 1st each year.

Balanced Budget:

The City Administrator shall present a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.

Budget Transfers and Amendments:

The Department Head is authorized to transfer up to their purchasing authority from any one line item under their control to any other line item under their control within any fiscal year. The Finance Director is authorized to transfer an additional amount equal to the amount outlined in the purchasing policy requiring Finance approval from any one line item to any other line item that a Department Head has already exceeded if the Finance Director deems it

appropriate. The City Administrator is authorized to transfer an amount up to his/her purchasing authority from any one line item to any other line item that the Finance Director has already exceeded if the City Administrator deems it appropriate. Any transfers exceeding the City Administrators purchasing authority or any transfer from wages or employee benefits must have prior authorization of the Board of Alderman. For purposes of this policy, a line item is a Fund, a Department, and an Object Code.

Fund Balance:

The recommended budget was developed with the idea of creating a cash flow reserve as a designation within fund balance to begin to rebuild necessary cash flows for operations within all major funds.

Capital Improvement Budget and Five-Year Plan:

The City Administrator will work with the Board of Alderman to create an initial five-year Capital Improvement Plan (CIP) to determine what the true capital needs of the City are today and into the future. The CIP shall be adequate to maintain capital assets at a level sufficient to protect infrastructure and minimize future maintenance and replacement costs. The CIP, once adopted, will be reviewed and updated annually prior to the adoption of the annual budget. The CIP plan will identify ongoing operating requirements associated with each capital project. If a capital request is approved during the budget process, the operating funds and associated expenditures will reside in the CIP Fund under the appropriate project code. Capital project budgets will include all expenses associated with the completion of the project.

Position Control:

The recommended budget shall include a total number of recommended permanent full-time equivalent (FTE) positions by classification.

FUND	2012-13 ENDING FUND BALANCE	ESTIMATED FUND BALANCE ENDING 2013- 14	2014-15 PROPOSED BUDGET	2014-15 ESTIMATED INCOME (REVENUE PLUS TRANSFERS)	FUND BALANCE INCREASE (DECREASE)	Reserves on Fund Balance	ESTIMATED UNRESERVED FUND BALANCE ENDING 2014-15
GENERAL	\$ 6,234,810	\$ 6,305,469	\$ 13,589,391	\$ 12,938,770	\$ (650,621)	\$ 3,566,111	\$ 2,088,737
SPECIAL REVENUE							
Public Safety Sales Tax	1,121,469	1,101,172	1,481,099	1,175,800	(305,299)	222,165	573,708
Capital Sales Tax	1,116,041	933,804	1,489,340	884,100	(605,240)	44,205	284,359
Transportation Sales Tax	280,623	375,273	975,250	1,005,900	30,650	125,738	280,185
Tax Increment Finance	6,957,686	6,691,017	3,087,439	2,819,000	(268,439)	4,599,035	1,823,543
Risk Management	307,563	364,389	50,000	52,140	2,140	-	366,529
Park	776,807	579,058	1,512,358	1,281,400	(230,958)	256,696	91,404
	<u>776,807</u>	<u>579,058</u>	<u>8,595,486</u>	<u>1,281,400</u>	<u>(230,958)</u>	<u>256,696</u>	<u>91,404</u>
CAPITAL PROJECT							
Capital Impr. Projects (CIP)	754,052	892,277	1,079,375	644,685	(434,690)	134,922	322,665
ENTERPISE							
Sanitary Sewer	<u>8,234,524</u>	<u>7,452,577</u>	<u>6,113,189</u>	<u>5,953,300</u>	<u>(159,889)</u>	<u>2,468,132</u>	<u>4,824,556</u>
INTERDEPARTMENTAL							
Vehicle Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BUDGETED FUNDS	<u>\$ 16,000,193</u>	<u>\$ 15,229,381</u>	<u>\$ 29,377,441</u>	<u>\$ 20,818,155</u>	<u>\$ (1,476,158)</u>	<u>\$ 6,425,861</u>	<u>\$ 7,327,362</u>

Notes:

2013 Ending Fund Balance is the Undesignated, Unreserved Fund Balance reported in the Annual Financial Statements and Accompanying Independent Auditor's Report as of October 31, 2013

2014 Estimated Fund Balance is the 2013 Ending Fund Balance, less the amount of fund balance used in the current budget.

Estimated Fund Balance ending 2014 is based on projections provided by the Departments.

Changes in Fund Balance +/- 10%

The **Park Fund** continues to spend down fund balance on various capital improvement projects.

Capital Sales Tax fund balance is being spent down on planned improvements and purchases that the City has been building up funds for over numerous years.

The **Public Safety Sales Tax** fund balance is down in large part to the ongoing radio improvement project. This was a planned project.

The **CIP Fund** does not have a designated revenue source and as such is always spending fund balance as projects arise.

The Risk Management Fund consists of reimbursements received for under utilization of premiums. Cash balances in this fund must be spent on programs designed to reduce the City's risk exposure, or to pay small claims against the city.

General Fund

Revenues
FUND 101

Revenue & Cash Summary

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
101 - General						
Cash Balance as of NOV 1	\$6,376,072	\$6,107,295	\$6,135,038	\$6,234,810	\$6,234,810	\$6,305,469
Revenues						
TIF - EATS	-\$531,253	-\$568,411	-\$575,008	-\$568,000	-\$568,000	-\$568,000
Real Estate Tax	\$831,226	\$826,930	\$835,509	\$863,000	\$845,000	\$875,000
Personal Property Tax	\$189,455	\$190,280	\$193,309	\$210,000	\$195,000	\$200,000
Delinquent Real Estate Taxes	\$36,554	\$35,876	\$33,755	\$32,000	\$32,000	\$32,000
Penalties	\$22,976	\$21,418	\$22,354	\$21,000	\$23,000	\$21,000
Railroad & Utilities Tax	\$25,346	\$28,964	\$31,524	\$25,000	\$37,500	\$25,000
Replacement Tax	\$46,972	\$44,965	\$42,336	\$46,000	\$48,000	\$46,000
Duplicate tax receipts	\$7,286	\$6,783	\$18,603	\$20,000	\$15,525	\$20,000
Circuit Breaker Refund	-\$7,679	-\$5,675	-\$4,168	-\$6,500	-\$6,500	-\$6,500
Delinquent Property Tax Revenue	\$26,491	\$16,742	\$18,638	\$17,000	\$17,000	\$17,000
Sales Tax	\$2,785,593	\$2,913,550	\$3,114,773	\$2,914,000	\$2,914,000	\$2,972,280
Cigarette Tax	\$72,876	\$75,938	\$75,911	\$75,000	\$70,000	\$75,000
TIF Application Fees	\$0	\$0	\$0	\$0	\$0	\$0
Schnucks Penalty	\$0	\$0	\$0	\$0	\$0	\$0
Community TV	\$259,591	\$202,940	\$185,025	\$203,000	\$203,000	\$203,000
Gas Service	\$1,056,441	\$747,415	\$847,229	\$900,000	\$900,000	\$900,000
Great Plains Franchise	\$470,280	\$481,185	\$493,072	\$500,000	\$500,000	\$500,000
KCPL Grtr-Aquila	\$1,386,135	\$1,401,548	\$1,322,319	\$1,400,000	\$1,400,000	\$1,400,000
Telecommunications Franchise	\$1,546,383	\$1,206,546	\$1,183,382	\$1,220,000	\$1,220,000	\$1,220,000
Filing Fees	\$661	\$372	\$225	\$300	\$300	\$300
Liquor Permits/Licenses	\$14,477	\$13,160	\$14,521	\$13,700	\$13,700	\$13,700
Occupational Licenses	\$210,595	\$201,180	\$253,218	\$234,000	\$234,000	\$234,000
Occupational License Penalty	\$6,967	\$4,657	\$6,893	\$4,500	\$4,500	\$4,500
Animal Licenses	\$11,360	\$9,340	\$9,410	\$10,000	\$10,000	\$10,000
Gasoline Sales Tax	\$840,775	\$756,500	\$745,066	\$770,000	\$770,000	\$770,000
Motor Vehicle Sales Tax	\$180,822	\$182,718	\$193,160	\$182,000	\$182,000	\$183,000
Motor Vehicle Fee Increases	\$132,336	\$127,300	\$123,751	\$130,000	\$130,000	\$130,000
Intangible Tax(FIT)	\$846	\$5,827	\$127	\$1,000	\$1,000	\$1,000
Raytown Fire District - 911	\$50,715	\$50,715	\$21,131	\$0	\$0	\$0
Raytown Fire District Fuel	\$0	\$0	\$24,904	\$28,000	\$28,000	\$28,000
Grants	\$0	\$1,293	\$0	\$0	\$9,000	\$0
JC Collection Commission 1%	\$146,177	\$141,542	\$137,241	\$145,000	\$145,000	\$145,000
Ambulance Fee	\$0	\$0	\$9,446	\$0	\$0	\$0
Map Fees	\$13	\$11	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$890,149	\$1,168,416	\$1,117,978	\$1,170,000	\$1,140,000	\$1,170,000
Crime Victims Comp	\$2,000	\$2,436	\$2,182	\$2,400	\$2,400	\$2,400
Police Training	\$10,826	\$13,184	\$11,808	\$13,000	\$13,000	\$13,000
Court Training	\$5,378	\$6,558	\$5,881	\$6,500	\$6,500	\$6,500
POST Training	\$4,855	\$5,402	\$6,216	\$5,400	\$5,400	\$5,400
DWI Recoupment Fees	\$3,376	\$3,750	\$4,247	\$3,750	\$3,750	\$3,750
Interest Earnings	\$387	\$864	\$788	\$800	\$800	\$800
Investment Income	\$21,448	\$11,281	\$15,282	\$11,300	\$11,300	\$11,300
Miscellaneous Revenue	\$15,342	\$65,688	\$24,004	\$15,000	\$15,000	\$15,000
Debit Card Rebate Revenue	\$1,227	\$0	\$0	\$1,400	\$1,400	\$1,400
Workers Comp Reimbursement	\$69,574	\$51,304	\$112,945	\$50,000	\$50,000	\$50,000
TDD Administration Fee	\$712	\$643	\$478	\$600	\$600	\$600
Property & Liability Reimbursement	\$0	\$0	\$64,660	\$0	\$0	\$0
Court Ordered Restitution	\$325	\$2,084	\$817	\$0	\$0	\$0
Recycling Income	\$0	\$0	\$340	\$0	\$0	\$0
Open Records Request Reimb.	\$0	\$0	\$0	\$0	\$0	\$0
Auction proceeds	\$99	\$658	\$344	\$0	\$0	\$0

Bus Passes	\$102	\$83	\$50	\$80	\$80	\$80
Operating Transfer IN from sewer	\$249,775	\$249,775	\$1,089,000	\$1,132,560	\$1,132,560	\$1,132,560
Misc. Permits / Licenses	\$0	\$0	\$155	\$0	\$0	\$0
Hazardous Moving Grant	\$0	\$0	\$5,550	\$0	\$0	\$0
Police Reports	\$6,562	\$5,883	\$8,454	\$6,000	\$6,000	\$6,000
Emergency Mgmt. Perf. Grant	\$56,527	\$7,982	\$120,776	\$0	\$64,000	\$0
Bullet proof Vest Grant	\$6,694	\$0	\$0	\$0	\$0	\$0
Jackson County Drug Task Force	\$10,104	\$0	\$0	\$0	\$0	\$0
Traffic Safety Task Force	\$755	\$493	\$0	\$0	\$0	\$0
Project Lifesaver Revenues	\$480	\$210	\$60	\$200	\$270	\$200
Miscellaneous Grants	\$0	\$41,132	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$0	\$0	\$0
Secure Our Schools Revenue	\$150,353	\$0	\$0	\$0	\$0	\$0
Hazardous Moving Grant	\$15,234	\$13,963	\$638	\$13,000	\$13,000	\$13,000
Youth Safety Enforcement	\$1,104	\$1,777	\$1,475	\$0	\$0	\$0
CLICK IT OR TICKET	\$658	\$424	\$549	\$0	\$0	\$0
Blueprint for Safer Highways	\$996	\$797	\$0	\$0	\$0	\$0
Returned Items	\$23,406	\$1,208	\$5,581	\$1,500	\$37,000	\$1,500
Administration charges	\$52	\$0	\$0	\$0	\$0	\$0
Right of Way Permits	\$19,526	\$21,495	\$27,247	\$18,000	\$63,000	\$18,000
Degradation Fee	\$1,385	\$0	\$0	\$0	\$0	\$0
Brush Removal	\$0	\$0	\$0	\$0	\$0	\$0
Recycling Income	\$712	\$0	\$0	\$0	\$0	\$0
Ambulance Fee	\$868,266	\$852,744	\$872,096	\$925,000	\$750,000	\$925,000
EMS Class Dues	\$17,718	\$24,851	\$34,457	\$25,000	\$25,000	\$25,000
WALMART GRANT	\$0	\$0	\$1,000	\$0	\$0	\$0
Building Permits	\$72,341	\$57,285	\$58,089	\$45,000	\$93,500	\$45,000
Misc. Permits / Licenses	\$6,258	\$9,578	\$14,910	\$9,500	\$9,500	\$9,500
Rezoning & Variance Fees	\$3,997	\$2,903	\$2,876	\$3,000	\$3,000	\$3,000
B & Z book fee	\$0	\$0	\$359	\$0	\$0	\$0
Master's (Electrical/Plumber)	\$8,850	\$10,400	\$9,200	\$9,500	\$9,500	\$9,500
Weed Mowing	\$24,194	\$9,726	\$12,797	\$10,000	\$10,000	\$10,000
Impound Fees	\$13,673	\$8,705	\$12,175	\$9,000	\$9,000	\$9,000
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustments	\$26,239	\$19,219	\$139,113	\$0	\$0	\$0
Total Revenues	\$12,432,075	\$11,794,509	\$13,162,233	\$12,877,490	\$12,848,585	\$12,938,770
Total Available Funds	\$18,808,147	\$17,901,803	\$19,297,271	\$19,112,300	\$19,083,395	\$19,244,239
Total Expenditures	\$13,527,044	\$11,766,766	\$13,062,460	\$13,330,067	\$12,777,926	\$13,589,391
History brought over from sewer	\$826,192					
Fund Balance Reserve (17% of Operating Expenses)				\$2,000,350		\$2,266,111
Economic Development Reserve				\$600,000		\$600,000
P-25 Radios PW & Comm Dev				\$300,000		\$0
Insurance Reserve, Vacation Payout Reserve				\$900,000		\$700,000
Unreserved Fund Balance	\$6,107,295	\$6,135,038	\$6,234,810	\$1,981,884	\$6,305,469	\$2,088,737

General Fund

Consolidated Expenditures

FUND 101

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Governing Body	\$98,518.48	\$114,310.79	\$73,567	\$94,060	\$94,560	\$92,180
Administration	\$1,051,708	\$1,085,440	\$972,922	\$837,960	\$664,692	\$860,135
Development & Public Affairs	\$646,265	\$622,686	\$783,136	\$783,136	\$798,136	\$801,247
Courts	\$255,718	\$278,930	\$337,162	\$337,162	\$255,916	\$350,530
EMS	\$1,160,439	\$1,057,144	\$1,040,141	\$1,061,441	\$1,061,441	\$1,033,075
Finance Department	\$673,523	\$586,820	\$739,885	\$715,311	\$715,311	\$733,290
Police	\$5,770,922	\$6,006,947	\$5,826,214	\$6,230,672	\$6,018,353	\$6,358,565
Public Works	\$2,522,197	\$1,617,269	\$2,888,298	\$2,888,298	\$2,787,490	\$2,978,179
Law	\$101,519	\$107,269	\$153,027	\$153,027	\$153,027	\$113,027
City Wide	\$1,296,553	\$138,839	\$229,000	\$229,000	\$229,000	\$269,165
GAAP Adjustment	\$48,201	\$265,424	\$19,109			
Total	\$13,527,044	\$11,766,766	\$13,062,460	\$13,330,067	\$12,777,926	\$13,589,391

General Fund Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Civilian		92	88	88	88	87
Full-time Commissioned		48	48	48	48	46
Part-time Civilian		28.6	28.6	29.1	29.1	29.1
Reserve			0.5	0.5	0.5	0.5

Department/Division Profile

The General Fund is the primary operating account for the City of Raytown. This fund is primarily supported through various sales, property and franchise taxes. Revenue in the General Fund is projected to be down slightly based on the current trend of the sales tax and franchise fee collections. Court fines are projected to have a slight increase based on the recent adoption of stricter fines by the municipal judge.

Overall budgeted expenditures are up approximately 2% or \$263,0024 over the 2013-14 budget. Included in this budget are various personnel services expenditure increases including wages and salary - 4% and employer healthcare premiums - 10%.

As presented expenditures exceed revenue by approximately \$654,320 however total resources exceed expenditures by \$5,666,149, sufficient to cover the difference. The expenses that exceed revenue can be accounted for by one time expenditures and are therefore allowed and not in violation of City Policy to present a balanced budget. However future expenditures of cash reserves must be monitored closely so as not to reduce reserves below comfortable thresholds.

Park Fund

Parks Summary

FUND 201

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$1,255,341	\$1,110,484	\$1,007,901	\$776,807	\$776,807	\$579,058
Property Tax	\$584,059	\$579,031	\$585,925	\$611,500	\$611,500	\$612,500
Sales Tax	\$266,453	\$292,877	\$317,421	\$294,000	\$294,000	\$294,000
Fees for Services	\$88,012	\$86,720	\$72,993	\$67,800	\$67,800	\$114,600
Miscellaneous Revenue	\$15,109	\$21,607	\$70,853	\$114,801	\$114,801	\$10,300
Pool	\$366,766	\$338,093	\$186,237	\$251,000	\$251,000	\$250,000
GAAP Adjustment	\$2	\$100				
Total Revenues	\$1,320,402	\$1,318,428	\$1,233,429	\$1,339,101	\$1,339,101	\$1,281,400
Total Available Funds	\$2,575,743	\$2,428,913	\$2,241,330	\$2,115,908	\$2,115,908	\$1,860,458
Total Expenditures	\$1,465,258	\$1,421,012	\$1,464,523	\$1,595,188	\$1,536,850	\$1,512,358
Fund Balance Reserve (12.5% of Operating Revenue)				\$167,388		\$160,175
Equipment and Vehicle Replacement Account				\$96,521		\$96,521
Unreserved Fund Balance	\$1,110,484	\$1,007,901	\$776,807	\$256,812	\$579,058	\$91,404

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Positions	10	10	10	9	9	9
Part-time Positions	2	2	2	2	2	2

Department/Division Profile

The Raytown Parks and Recreation Department provides a comprehensive program of facilities, activities and special events designed to promote healthy lifestyles, attract new residents and improve their quality of life. Recreation facilities and amenities in Raytown are maintained to high quality standards to ensure public safety and provide aesthetically pleasing attractive public parks. The Department is responsible for year-round maintenance and improvements for eleven public parks totaling approximately 160 acres and includes 9 Full Time Employees within four divisions-Administration, Program, Parks Operations, and BMX.

Park Fund

Parks Expense Summary

FUND 201

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Civilian Employees	\$668,369	\$493,187	\$404,029	\$411,522	\$400,000	\$428,259
Civilian Employees Overtime	\$1,692	\$2,626	\$935	\$600	\$600	\$600
Commissioned Officers	\$0	\$1,930	\$0	\$4,000	\$3,800	\$4,000
Commissioned Officers Overtime	\$0	\$1,504	\$0	\$0	\$0	\$0
Part Time Employees	\$130	\$0	\$396	\$13,500	\$13,000	\$204,040
Professional Services	\$40,868	\$284,613	\$333,114	\$391,100	\$385,000	\$99,600
Printing & Promotions	\$19,098	\$15,396	\$4,545	\$8,275	\$7,000	\$8,275
Building Maintenance	\$13,798	\$10,841	\$32,174	\$55,405	\$51,000	\$53,705
Capital Expenditures	\$236,163	\$129,554	\$403,363	\$323,800	\$310,000	\$185,000
Equipment Expense	\$18,643	\$74,044	\$14,928	\$18,750	\$17,000	\$28,130
General Supplies	\$68,620	\$42,640	\$11,826	\$18,000	\$17,000	\$60,825
Office Supplies	\$2,424	\$576	\$1,739	\$2,350	\$2,100	\$2,350
Recreational Programming	\$48,949	\$37,365	\$19,468	\$31,850	\$28,000	\$78,850
Utilities	\$97,623	\$103,682	\$89,143	\$116,670	\$110,000	\$105,620
Vehicle Expense	\$17,901	\$18,147	\$14,711	\$26,890	\$22,000	\$44,035
Uniforms	\$6,722	\$7,048	\$452	\$2,885	\$2,885	\$7,585
Professional Development	\$10,410	\$7,389	\$3,311	\$7,465	\$7,465	\$10,240
Employee Benefits	\$213,845	\$190,200	\$156,710	\$162,126	\$160,000	\$191,245
GAAP Adjustment	\$2	\$269	(\$26,321)			
Total	\$1,465,258	\$1,421,012	\$1,464,523	\$1,595,188	\$1,536,850	\$1,512,358

2013-14 ACCOMPLISHMENTS

Completed renovation of four Colman Park tennis courts at a cost of \$210,369 leveraging local funds with \$30,000 USTA grant and \$74,501 LWCF grant.	Hosted free Movie in the Park, Annual Free Kid's Day, Fishing Derby and hosted third year of the Raytown Arts and Music Festival.
Super Splash ADA deck-side chairlift and pool steps installed to meet current ADA requirements.	Replaced manual message sign with a Daktronics LED message sign at Kenagy Park.
Replaced Super Splash Catalina Cove pool recirculating pumps and motors at a cost of \$9,000.	Installed donated replacement Colman Park ball field scoreboard.
Rice-Tremonti Board completed \$3000 in capital improvements	Replace one F-150 pickup truck used for trash removal in city parks.
BMX Board completes \$5,000 in capital improvements including asphaltting three course turns and concession stand improvements.	Replaced two high rate sand filters at Super Splash at a cost of \$72,800.
	Approved 10 year Operating Agreement with Raytown Baseball Association.

MAJOR GOALS AND OBJECTIVES FOR 2014-15

Super Splash-Under this scenario, Super Splash will open in 2015. \$50,000 is budgeted for an aquatic needs analysis to audit conditions of existing pool facilities, identify deferred maintenance needs, alternative revenue sources and provides conceptual plans and cost estimates to enhance revenues at the park.

Asphalt Maintenance-critical maintenance and overlays of park walking trails and parking areas.

Renovate Park Maintenance Building-update and renovate building to improve energy efficiency, repair roof leaks and replace fencing.

Park Shelters-improvement to park shelters with improved energy efficiency, lighting and ADA access.

Park Security-strategic analysis of plans to improve and increase park safety with dusk to dawn lighting, Neighborhood Watch programs, video surveillance cameras, illuminating dark areas, offering tipster reward programs.

Research new community-wide activities and programs in partnership with community groups, stakeholders and civic organizations.

The City also envisions acquiring an open space north of Raytown Road and contributing to the development of this space for future public uses such as playgrounds, concerts, art fairs, farmer's market, and so forth. Timing and opportunity; project costs; availability of local funds and state/federal grants and other factors will drive this goal.

Transportation Sales Tax

Transportation Sales Tax Summary FUND 204

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$76,122	(\$16,420)	\$25,338	\$280,623	\$280,623	\$375,273
TIF - EATS	(\$265,626)	(\$284,206)	(\$287,504)	(\$285,000)	(\$285,000)	(\$285,000)
Transportation Sales Tax	\$1,255,326	\$1,331,199	\$1,423,341	\$1,290,000	\$1,291,000	\$1,290,000
Investment Income	\$1,635	\$897	\$1,170	\$900	\$900	\$900
GAAP Adjustment			(\$2,088)			
Total Revenues	\$991,335	\$1,047,890	\$1,134,919	\$1,005,900	\$1,006,900	\$1,005,900
Total Available Funds	\$1,067,457	\$1,031,470	\$1,160,257	\$1,286,523	\$1,287,523	\$1,381,173
Total Expenditures	\$1,083,877	\$1,006,132	\$879,634	\$994,200	\$912,250	\$975,250
Fund Balance Reserve (12.5% of Operating Revenues)				\$125,738		\$125,738
Unreserved Fund Balance	(\$16,420)	\$25,338	\$280,623	\$166,586	\$375,273	\$280,185

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Positions						
Part-time Positions						

Department/Division Profile

The Transportation Sales Tax Fund was implemented via a special election in 2006 with a 10 year sunset. The tax was extended in an April 2014 election for another 10 years and the tax will sunset in 2024 unless it is extended again. The revenue generated by this .500% special sales tax is designated specifically for street maintenance and improvements. All expenditures from this fund are subject to review by the Sales Tax Oversight Committee.

Transportation Sales Tax Fund

Expenses Summary

FUND 204

Department/Division Spending Summary

<u>Expenditures</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Capital Expenditures	\$936,703	\$871,450	\$755,121	\$793,950	\$669,000	\$775,000
General Supplies	\$67,057	\$67,873	\$63,160	\$125,000	\$168,000	\$125,000
Professional Services	\$79,908	\$66,650	\$90,022	\$75,000	\$75,000	\$75,000
Administration	\$209	\$159	\$0	\$250	\$250	\$250
GAAP Adjustment			-\$28,670			
Total	\$1,083,877	\$1,006,132	\$879,634	\$994,200	\$912,250	\$975,250

Capital Improvement Sales Tax

Capital Improvement Summary FUND 205

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$663,238	\$815,083	\$599,786	\$1,116,041	\$1,116,041	\$933,804
TIF - EATS	(\$199,220)	(\$213,154)	(\$215,628)	(\$210,000)	(\$210,000)	(\$210,000)
Capital Improvement Sales Tax	\$1,044,345	\$1,094,986	\$1,167,863	\$1,085,000	\$1,085,000	\$1,085,000
Investment Income	\$1,805	\$990	\$1,727	\$100	\$100	\$100
Gain on sale of Fixed Asset	\$0	\$16,900	\$0	\$0	\$0	\$0
Claims Reimbursements	\$0	\$10,651	\$0	\$0	\$0	\$0
Auction proceeds	\$67,821	\$9,700	\$8,000	\$9,000	\$9,000	\$9,000
GAAP Adjustment			(\$1,567)			
Total Revenues	\$914,752	\$920,073	\$960,395	\$884,100	\$884,100	\$884,100
Total Available Funds	\$1,577,990	\$1,735,156	\$1,560,181	\$2,000,141	\$2,000,141	\$1,817,904
Total Expenditures	\$762,907	\$1,135,370	\$444,140	\$1,428,729	\$1,066,337	\$1,489,340
Fund Balance Reserve (5% of Operating Revenues)						\$44,205
HVAC City Hall Downstairs Reserve						
Unreserved Fund Balance	\$815,083	\$599,786	\$1,116,041	\$571,412	\$933,804	\$284,359

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Positions						
Part-time Positions						

Department/Division Profile

The Capital Sales Tax Fund was created via a special election by the Raytown Voters in November of 2006 with a 10 year sunset. The tax was extended in an April 2014 election for another 10 years to expire in 2024. The revenue generated by the special .375% sales tax is dedicated to capital expenditures for city departments. All expenditures from this fund are subject to review by the Sales Tax Oversight Committee.

Capital Sales Tax

All Departments Expenses

FUND 205

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
Police	\$271,089	\$499,181	\$294,024	\$290,376	\$333,094
EMS	\$0	\$0	\$147,900	\$166,355	\$28,000
Public Works	\$336,177	\$222,720	\$163,508	\$863,698	\$1,065,996
Finance	\$116,704	\$159	\$216,268	\$150	\$5,000
Development & Public Affairs	\$0	\$0	\$0	\$78,450	\$17,050
Admin	\$38,937	\$36,368	(\$437)	\$24,900	\$35,200
Court	\$0	\$0	\$0	\$4,800	\$5,000
GAAP Adjustment		\$376,942	(\$377,123)		
Total	\$762,907	\$1,135,370	\$444,140	\$1,428,729	\$1,489,340

Department/Division Profile

Public Safety Sales Tax

PSST Summary

FUND 207

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$607,207	\$951,176	\$454,957	\$1,121,469	\$1,121,469	\$1,101,172
TIF - EATS	(\$265,626)	(\$284,206)	(\$287,504)	(\$290,000)	(\$290,000)	(\$290,000)
Public Safety Sales Tax	\$1,393,514	\$1,468,536	\$1,558,658	\$1,465,000	\$1,465,000	\$1,465,000
Interest Earnings	(\$147)	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,836	\$922	\$1,401	\$800	\$1,000	\$800
Workers Comp Reimbursement	\$1,359	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment		(\$67)	(\$2,089)			
Total Revenues	\$1,130,935	\$1,185,186	\$1,270,466	\$1,175,800	\$1,176,000	\$1,175,800
Total Available Funds	\$1,738,142	\$2,136,362	\$1,725,423	\$2,297,269	\$2,297,469	\$2,276,972
Total Expenditures	\$786,966	\$1,168,197	\$1,117,539	\$1,300,610	\$1,196,297	\$1,481,099
Fund Balance Reserve (15% of Operating Expenses)				\$195,091		\$222,165
911 Radio Console Reserve		\$513,208	-\$513,585			
Unreserved Fund Balance	\$951,176	\$454,957	\$1,121,469	\$801,568	\$1,101,172	\$573,708

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Civilian Positions	5	6	6	6	6	6
Full Time Commissioned	8	10	10	10	10	10
Part Time		0.5	0.63	0.63	0.63	0.63

Department/Division Profile

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

Public Safety Sales Tax Fund

EMS Summary

FUND 207

Department/Division Spending Summary

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$39,154	\$39,524	\$28,683	\$39,547	\$39,547	\$45,704
Civilian Employees Overtime	\$3,968	\$1,234	\$3,426	\$2,500	\$2,500	\$2,500
Uniforms	\$2,474	\$962	\$2,793	\$4,000	\$4,000	\$4,000
Professional Development	\$8,423	\$7,513	\$9,064	\$11,000	\$11,000	\$11,000
Employee Benefits	\$12,202	\$11,879	\$9,111	\$13,493	\$13,493	\$22,706
Total	\$66,221	\$61,112	\$53,077	\$70,540	\$70,540	\$85,909

Department/Division Personnel Summary

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Personnel	Actual	Actual	Actual	Budget	Projected	Budget
Full-time Positions		1	1	1	1	1

Department/Division Profile

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

Public Safety Sales Tax

Police Department Summary

FUND 207

Department/Division Spending Summary

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$116,045	\$147,831	\$158,776	\$167,589	\$167,589	\$224,561
Civilian Employees Overtime	\$371	\$3,406	\$6,354	\$7,750	\$7,750	\$7,750
Commissioned Officers	\$334,101	\$391,860	\$435,871	\$446,815	\$446,815	\$527,239
Commissioned Officers Overtime	\$35,193	\$35,788	\$34,496	\$56,000	\$56,000	\$56,000
Part Time Employees	\$0	\$9,475	\$12,902	\$16,018	\$16,018	\$16,658
Professional Services	\$883	\$1,302	\$1,724	\$27,498	\$27,498	\$34,830
Printing & Promotions			\$605	\$825	\$825	\$1,375
Capital Expenditures	\$5,618	\$102,042	\$26,375	\$17,750	\$17,750	\$0
Equipment Expense	\$5,872	\$147,339	\$59,009	\$33,272	\$33,272	\$35,265
General Supplies	\$5,760	\$7,022	\$10,322	\$11,050	\$11,050	\$14,700
Office Supplies			\$213	\$500	\$500	\$500
Utilities	\$0	\$20	\$0	\$0	\$0	\$0
Uniforms	\$5,266	\$5,306	\$9,121	\$9,000	\$9,000	\$8,185
Professional Development	\$24,501	\$17,329	\$34,987	\$57,985	\$57,985	\$62,525
Employee Benefits	\$187,134	\$238,366	\$273,707	\$378,019	\$273,707	\$405,601
Total	\$720,745	\$1,107,085	\$1,064,462	\$1,230,070	\$1,125,758	\$1,395,189

Department/Division Personnel Summary

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Personnel	Actual	Actual	Actual	Budget	Projected	Budget
Full-time Civilian	5	5	5	5	5	5
Full-time Commissioned	8	10	10	10	10	10
Part-time	0	0.5	0.63	0.63	0.63	0.63

Department/Division Profile

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

Risk Management Fund

Summary

FUND 209

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Revenue	Actual	Actual	Actual	Budget	Projected	Budget
Cash Balance as of NOV 1	\$342,738	\$358,932	\$352,896	\$307,563	\$384,249	\$364,389
Revenues						
Interest Earnings	(\$58.64)	\$0.00	\$0	\$0	\$0	\$0
Investment Income	\$149.78	\$162.36	\$276	\$140	\$140	\$140
Loss on Sale of Fixed Asset	\$0.00	\$0.00	\$0	\$0	\$0	\$0
Claims Reimbursements	\$5,246.14	\$9,272.30	\$11,966	\$10,000	\$10,000	\$10,000
Insurance Reimbursements	\$2,626.91	(\$3,997.43)	\$3,452	\$2,000	\$2,000	\$2,000
MARCIT Set Aside Program Rev.	\$18,084.99	\$0.00	\$0	\$0	\$0	\$0
Loss Control Compliance	\$41,115.38	\$56,212.05	\$60,831	\$40,000	\$40,000	\$40,000
Transfers In from Sewer						
GAAP Adjustment	\$73					
Total Revenues	\$67,237	\$61,649	\$76,525	\$52,140	\$52,140	\$52,140
Total Available Funds	\$409,975	\$420,581	\$429,421	\$359,703	\$436,389	\$416,529
Total Expenditures	\$51,043	\$36,332	\$121,858	\$75,000	\$72,000	\$50,000
Unreserved Fund Balance	\$358,932	\$384,249	\$307,563	\$284,703	\$364,389	\$366,529

Department/Division Profile

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

Risk Management Fund

Consolidated Expenditures

FUND 209

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-14 Budget	2013-2014 Projected	2014-2015 Budget
Administrative Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$25,766	\$36,332	\$89,387	\$35,000	\$32,000	\$35,000
Capital Expenditures	\$19,032	\$0	\$25,555	\$25,000	\$25,000	\$0
Professional Development	\$1,430	\$0	\$6,916	\$15,000	\$15,000	\$15,000
Equipment Expense	\$4,814	\$0	\$0	\$0	\$0	\$0
Transfer Out						
GAAP Adjustment						
Total	\$51,043	\$36,332	\$121,858	\$75,000	\$72,000	\$50,000

TIF Fund

Tax Increment Financing

FUND 210

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenue						
Cash Balance as of NOV 1	\$6,066,478	\$6,677,336	\$6,917,144	\$6,957,686	\$6,814,831	\$6,691,017
Revenues						
CID Revenue (350)	\$390,806	\$667,107	\$508,625	\$410,000	\$410,000	\$410,000
TDD Revenue (350)	\$71,227	\$34,959	\$99,848	\$80,000	\$35,000	\$35,000
350 Highway Raytown Fire EAT's	\$49,814	\$51,939	\$88,889	\$65,000	\$52,000	\$52,000
350 Highway Jackson County EAT's	\$163,575	\$206,109	\$216,372	\$208,000	\$208,000	\$208,000
350 Highway Zoo EAT's	\$0	\$22,438	\$27,163	\$0	\$22,400	\$22,400
350 Highway TIF EAT's	\$664,069	\$710,514	\$698,728	\$705,000	\$710,000	\$710,000
350 Highway TIF City Pledge	\$664,069	\$710,514	\$749,805	\$705,000	\$710,000	\$710,000
350 Highway TIF Pilot	\$422,775	\$418,047	\$373,423	\$375,000	\$410,000	\$410,000
Project Tax PILOTS (350)	\$0	\$0	\$20	\$0	\$0	\$0
Pilot / EATS payment (USA 800)	\$51,814	\$0	\$51,704	\$52,000	\$51,600	\$51,600
Pilot / EATS payment (Hy-Vee)	\$8,152	\$0	\$0	\$0	\$0	\$0
Operating Transfer IN	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$233,741	\$209,629	\$168,820	\$200,000	\$210,000	\$210,000
GAAP Adjustment	(\$35,734)	\$1,126				
Total Revenues	\$2,684,308	\$3,032,381	\$2,983,397	\$2,800,000	\$2,819,000	\$2,819,000
Total Available Funds	\$8,750,786	\$9,709,718	\$9,900,541	\$9,757,686	\$9,633,831	\$9,510,017
Total Expenditures	\$2,073,450	\$2,792,573	\$2,942,855	\$2,942,855	\$2,942,814	\$3,087,439
Raytown Live Debt Reserve (Restricted)				\$3,857,325		\$3,900,000
Raytown Live Capital Project Reserve				\$697,909		\$697,909
IDA Reserve						\$1,126
Unreserved Fund Balance	\$6,677,336	\$6,917,144	\$6,957,686	\$2,259,597	\$6,691,017	\$1,823,543

Department/Division Profile

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

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

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

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

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

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

TIF Fund

Consolidated Expenditures Summary

FUND 210

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Administrative Expenses	\$6,966	\$0	\$250	\$8,000	\$8,000	\$8,000
Professional Services	\$13,763	\$7,875	\$15,045	\$15,980	\$15,939	\$15,939
Debt Service	\$2,011,525	\$2,733,025	\$2,817,900	\$2,867,275	\$2,867,275	\$3,011,900
Development Costs	\$0	\$0	\$0	\$0	\$0	\$0
Incentive Programs	\$59,966	\$51,674	\$51,704	\$51,600	\$51,600	\$51,600
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	(\$11,804)					
Total	\$2,073,450	\$2,792,573	\$2,884,649	\$2,942,855	\$2,942,814	\$3,087,439

Neighborhood Stabilization Program

NSP Summary

FUND 211

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$0	\$5,950	\$4,762	\$113,823	\$4,762	\$4,762
Program Revenues		\$101,048	\$101,048	\$400,000	\$400,000	\$400,000
CDBG NSP3 Grant	\$7,408	\$1,113,062	\$297,429	\$0	\$0	\$0
GAAP Adjustment						
Total Revenues	\$7,408	\$1,214,110	\$398,477	\$400,000	\$400,000	\$400,000
Total Available Funds	\$7,408	\$1,220,060	\$403,239	\$513,823	\$404,762	\$404,762
Total Expenditures	\$1,458	\$1,215,298	\$289,416	\$289,416	\$400,000	\$400,000
Unreserved Fund Balance	\$5,950	\$4,762	\$113,823	\$224,407	\$4,762	\$4,762

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Positions						
Part-time Positions						

Department/Division Profile

The NSP Fund is a special fund designed to track expenditures and revenues that are part of the multi-city Neighborhood Stabilization Program. The revenue in this fund is restricted to use only for the NSP program.

Capital Improvement Program

CIP Summary

FUND 402

Revenue	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Cash Balance as of NOV 1	\$209,464	\$793,243	\$526,874	\$754,052	\$526,874	\$892,277
CURS Allocation	\$32,600	\$0	\$0	\$0	\$0	
Investment Income	\$118	\$169	\$214	\$140	\$160	\$140
Miscellaneous Revenue	\$0	\$0	\$205	\$0	\$200	\$0
Operating Transfer IN	\$1,525,000	\$0	\$0	\$150,000	\$3,550,000	\$150,000
Ditzler CID Loan Repayment	\$0	\$51,385	\$80,017	\$60,000	\$60,000	\$60,000
Redesign 350/Raytown Rd. (From TIF)	\$0	\$0	\$0	\$0	\$0	\$0
CDBG NSP3 Grant	\$0	\$0	\$65,872	\$0	\$159,400	\$159,400
NSP3 Phase II	\$0	\$0	\$231,557	\$0	\$275,145	\$275,145
ARRA Woodson Road Overlay Grant	-\$882	\$0	\$0	\$0	\$0	\$0
ARRA Blue Ridge Sidewalks	\$247,166	\$0	\$228,295	\$0	\$0	\$0
GAAP Adjustment	-\$32,290	\$16,735				
Total Revenues	\$1,771,712	\$68,289	\$606,160	\$210,140	\$4,044,905	\$644,685
Total Available Funds	\$1,981,176	\$861,531	\$1,133,034	\$964,192	\$4,571,779	\$1,536,962
Total Expenditures	\$1,187,933	\$334,657	\$378,983	\$1,083,375	\$3,679,502	\$1,079,375
Fund Balance Reserve (12.5% of Operating Expenses)				\$135,422		\$134,922
Unreserved Fund Balance	\$793,243	\$526,874	\$754,052	-\$254,605	\$892,277	\$322,665

Department/Division Personnel Summary

Personnel	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Full-time Positions						
Part-time Positions						

Department/Division Profile

The Capital Improvement Fund is designed to track major capital projects that have funding from multiple sources or may span several years. It is not unusual for this fund to show a negative cash balance as many of the projects being completed have matching funds reimbursed at the end of the project or receive a transfer from another fund. No project may be started without guaranteed funding for full project coverage.

The operating transfer in will come from the Transportation Sales Tax for the Blue Ridge Blvd. Bike Lanes.

The Ditzler CID was a loan made by the City of \$850,000 to reimburse the developer after eligible improvements were made in the district. The city is reimbursing itself for the principal plus 6.5% interest via a one cent sales tax in the district. Revenues received from the Ditzler CID are being deposited in the Capital Improvement Project Fund.

Capital Improvement Fund

Public Works Summary

FUND 402

Department/Division Spending Summary

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$0	\$0	\$0	\$0	\$0	\$0
Administration	\$90,209	\$10,688	\$2,747	\$0	\$0	\$0
Professional Services	\$514	\$0	\$9,135	\$4,000	\$0	\$0
Capital Expenditures	\$1,097,218	\$323,969	\$367,100	\$1,079,375	\$3,679,502	\$1,079,375
Employee Benefits	(\$8)	\$0	\$0	\$0	\$0	\$0
Total	\$1,187,933	\$334,657	\$378,983	\$1,083,375	\$3,679,502	\$1,079,375

Department/Division Profile

Sewer Fund

Summary

FUND 501

Summary

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenue						
Cash Balance as of NOV 1	\$6,772,744	\$6,924,812	\$7,444,732	\$6,596,957	\$7,444,732	\$7,452,577
Revenues						
SRF Interest Subsidy	\$210,125	\$201,057	\$191,517	\$200,000	\$200,000	\$200,000
State SRF 2007 Proceeds	\$0	\$0	\$314,514			
SRF Interest Subsidy	\$63,338	\$63,801	\$55,282	\$63,000	\$63,000	\$63,000
Bond Premium Revenue	\$0					
Miscellaneous Revenue	\$0	\$96	\$0			
Administration charges	\$16,725	\$40,506	\$43,008	\$35,000	\$35,000	\$35,000
Sewer Use Charge	\$5,414,651	\$5,422,331	\$5,252,345	\$5,450,000	\$5,450,000	\$5,504,500
Sewer Late Pay Penalties	\$154,370	\$144,471	\$143,011	\$150,000	\$150,000	\$150,000
Circuit Breaker	(\$14,730)	(\$8,988)	(\$7,135)	(\$12,000)	(\$12,000)	(\$12,000)
Interest Earnings	\$10,384	\$10,205	\$14,215	\$10,000	\$10,000	\$10,000
Returned Items	\$3,215	\$3,757	\$3,859	\$2,800	\$2,800	\$2,800
Administration charges	\$2,500	\$0	\$0	\$0	\$0	\$0
GAAP Adjustments	\$6,909		\$24,643			
Total Revenues	\$5,867,487	\$5,877,236	\$6,035,259	\$5,898,800	\$5,898,800	\$5,953,300
Total Available Funds	\$12,640,231	\$12,802,047	\$13,479,991	\$12,495,757	\$13,343,532	\$13,405,877
Total Expenditures	\$5,715,419	\$5,357,316	\$5,245,467	\$5,909,247	\$5,890,955	\$6,113,189
Amount moved to Sewer Debt Fund						
Fund Balance Reserve (17% of Operating Expenses)				\$1,004,572		\$1,039,242
Rebate Funds (Restricted)				\$168,890		\$168,890
Debt Service Funds (Restricted)		\$604,162		\$1,260,000		\$1,260,000
Unreserved Fund Balance	\$6,924,812	\$7,444,732	\$8,234,524	\$4,153,048	\$7,452,577	\$4,824,556

Department/Division Personnel Summary

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Personnel						
Full-time Positions	12	12	12	2	2	2
Part-time Positions	1	1	1	0	0	0

Department/Division Profile

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

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

The current budget reflects expenditures slightly in excess of revenues. Staff has reduced expenditures through numerous cost savings techniques and continues to investigate further areas of savings. Staff is pleased to once again hold rates steady for 2014 through the reduction in expenditures and sound fiscal policies. The rate will be evaluated annually to ensure budget sustainability.

The Series 2005B Sewer Revenue Bonds were refinanced in 2013 allowing for a savings of approximately \$140,000 in interest.

Sewer Fund

Combined Expenses All Departments

FUND 501

Department/Division Spending Summary

Expenditures	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Civilian Employees	\$672,204	\$588,836	\$60,520	\$68,365	\$68,365	\$71,220
Civilian Employees Overtime	\$10,421	\$13,484	\$6,112	\$3,000	\$3,000	\$3,000
Part Time Employees	\$9,236	\$2,470	\$0	\$0		
Professional Services	\$229,907	\$88,626	\$195,388	\$187,952	\$186,340	\$188,540
Capital Expenditures	\$45,072	\$34,105	\$275,123	\$150,000	\$150,000	\$180,000
Printing & Promotions	\$12,799	\$14,601	\$8,477	\$15,500	\$15,500	\$15,500
Debt Service	\$649,211	\$659,188	\$557,526	\$1,071,221	\$1,071,221	\$1,240,516
Equipment Expense	\$24,158	\$33,669	\$46,624	\$43,000	\$39,000	\$43,000
General Supplies	\$1,514	\$2,061	\$4,003	\$4,000	\$3,700	\$4,000
Office Supplies	\$97,445	\$76,968	\$69,071	\$79,461	\$79,420	\$79,700
Business Activities	\$3,620,221	\$3,467,608	\$4,110,617	\$4,161,201	\$4,161,201	\$4,161,201
Utilities	\$11,699	\$13,791	\$11,902	\$14,315	\$13,000	\$14,315
Vehicle Expense	\$93,584	\$50,097	\$53,110	\$70,000	\$60,000	\$70,250
Uniforms	\$4,493	\$6,758	\$6,399	\$3,900	\$3,900	\$3,900
Professional Development	\$4,170	\$1,947	\$5,040	\$6,925	\$5,900	\$6,925
Employee Benefits	\$229,286	\$303,110	\$36,470	\$30,407	\$30,407	\$31,122
GAPP Adjustment		(\$7)	(\$200,915)			
Total	\$5,715,419	\$5,357,316	\$5,245,467	\$5,909,247	\$5,890,955	\$6,113,189