

## **AGENDA**

### **RAYTOWN PARKS & RECREATION BOARD**

**Monday, January 11, 2016  
Park Office, 5912 Lane, Raytown  
7:00 PM**

#### **I. Call to Order**

#### **II. Public Participation**

**Approval of Minutes** – December 14, 2015 Regular Meeting

#### **III. Reports of Officers**

President – George Mitchell

Vice President – Danielle Miles

#### **IV. Reports of Standing & Special Committees**

Personnel – Mike Hanna

Finance – Terry Copeland

Program – Pat Jackson

Buildings & Grounds – Terry Landers

#### **V. Staff Reports**

Director – Kevin Boji

Superintendent of Parks - Ron Fowler

Recreation Report - Dave Turner

#### **VI. New Business**

1. Super Splash
2. Other Business

#### **VII. Adjourn**

The City of Raytown Park Board may enter into a Closed Session at this meeting, if such action is approved by a majority of the board members present who constitute a quorum, to discuss legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys as authorized by Section 610.021(1) RSMo.

#### **VIII. Announcements**

- Next Meeting: Monday, February 8, 2016 7 PM, Park Office

**Raytown Park Board  
Minutes  
December 14, 2015**

**Attendance:**

**Park Board:** Terry Copeland, Pat Jackson, Mike Hanna, George Mitchell, Nancy Nail and Danielle Miles

**Staff:** Kevin Boji, Ron Fowler, Dave Turner and Mary Ann McCormick

A quorum was declared present and the meeting was called to order. The minutes from October 19, 2015 were approved as written.

**Guests:** Alderman Karen Black, Eric Teeman, Janet Emerson, Mark Moore and Steve Mock. Kris Collins-Raytown Eagle.

**Reports of Officers:**

**President** – Storm water sales tax committee has met two times and they have talked about a 65/35 split. The next public hearing is December 22 at 6:30, please attend. The committee hopes to vote on issue in January.

**Vice President** – no report

**Reports of Standing & Special Committees:**

Personnel – no report

Finance – still waiting on numbers from Mark Loughry

Program – no report

Buildings & Grounds – no report

**Staff Reports:**

Director – a written report was distributed. Welcomed Nancy Nail to the Park Board.

Superintendent of Parks – a written report was distributed

Recreation Report – a written report was distributed

**New Business:**

1. Pat Jackson made a motion to approve the FY2015-16 Fees and Charges schedule. Nancy Nail seconded and the motion passed.
2. Mike Hanna made a motion to approve Resolution for Nationwide Pension Plan. Terry Copeland seconded and motion passed.
3. Jeff Bransford, PROS Consulting discussed Parks Master Plan and the findings so far. He went over the ETC Institute Findings Report for a Statistically Valid Citizen Survey. Jeff Bartley from Water's Edge discussed condition of Super Splash and several options to either update Super Splash or build a new facility. Park Board will make a recommendation on the future of Super Splash in early January and evaluate long term pool options and provide further direction to the pool consultant on two alternatives so they can develop more detailed cost estimates. PROS Consulting will compile written reports and begin to frame out the master plan with completed sections. The results are anticipated in January 2016. PROS will also identify five preliminary/potential "big moves" for the Park Board to discuss. PROS Consulting is expected to return in February for a work session to review the Implementation Action Plan and confirm major action plan items for the Department.
4. Mike Hanna made a motion to adjourn. Danielle Miles seconded and the motion passed.

**Raytown Park Board  
Minutes  
December 30, 2015**

**Attendance:**

**Park Board:** Mike Hanna, Nancy Nail, Chris Rathbone, Danielle Miles, Pat Jackson and George Mitchell

**Staff:** Kevin Boji, Ron Fowler, Mary Ann McCormick

**Guests:** Alderman Eric Teeman and Kris Collins-Raytown Eagle

A quorum was declared present and the meeting was called to order.

**New Business:**

1. Mike Hanna made a motion to open Super Splash in 2016 and use a minimal amount of money budgeted for capital expenditures as possible. Nancy Nail seconded and the motion passed.
2. George Mitchell will write a letter to BOA, Mayor, City Administrator and Finance Director regarding a brief meeting with Finance Director for an informal discussion of the department's financial position.
3. Park Board voted on Option B and Option C for Super Splash improvements. Kevin will let Water's Edge know so they can develop more detailed cost estimates.
4. Kevin will need to meet with City Administrator for information on methods of public financing options for major capital projects.
5. Chris Rathbone made a motion to adjourn. Pat Jackson seconded and the motion passed.

**Raytown Parks & Recreation Department**  
**Director's Report**

**January 11, 2016**

**SUPER SPLASH OPENING**

Now that a decision has been reached to open Super Splash in 2016 we can get to work with preparations for the season. The best news is Katie Langley has agreed to return in 2016 as Super Splash manager. We're also excited to report Megan Bradley plans to return as our outstanding Guest Services Coordinator in late June following a month of study in Italy. Staff employment letters, securing staff training sites, pool chemical bids and concession supply planning are underway for this summer. We've also locked in the Super Splash Raytown Road billboard has been locked in for the summer months from Outfront Media.

**PARK MASTER PLAN**

The master plan presentations made at the December 14 Park Board meeting are now available to the public on the parks website. The next steps in the process include PROS Consulting team will compile written reports and begin to frame out the master plan with completed sections and provide the results in January. They will also identify 5 preliminary /potential big moves for the Department to discuss with the officials. As presented December 14 by Water's Edge Aquatic Design, the Park Board recommended Options B & C as long-term Super Splash alternatives so Water's Edge staff can develop more detailed cost estimates. PROS Consulting will return in February for a work session with the Board to review the Implementation and Master Plan Action Plan and confirm the big moves.

**2016 PROJECTS**

Winter park maintenance projects are already underway and repairs are scheduled for drinking fountains, park benches, irrigation systems, trash containers, lighting, flagpoles and more. \$50,000 is available in the FY16 budget for 2016 park capital projects. Projects are prioritized. The highest ranking projects are completed. The first is trail repairs at Colman Park. Sections of the trail are in rough shape. In FY15, the department spent \$17,000 for Kenagy trail repairs and was included in the city's asphalt street repair bid. Park shelter and playground repairs, park equipment maintenance and ball field improvements are completed as funding is available. Staff is committed to working efficiently to ensure every dollar counts and to make Raytown's parks even better.

## **PARK MAINTENANCE REPORT NOVEMBER 2015**

### **Horticulture / Right of Way**

Brian and Garret have been continuing to clean up various flower beds. Collected leaves have been removed and most of the rose bushes have received a preliminary trimming. They are beginning to acquire supplies for the coming growing season in the greenhouse. Growing media has been purchased and flower plugs and seeds will be arriving periodically through late winter.

### **TREE BOARD -**

No Meeting.

### **Park Maintenance -**

The new doors that John has fabricated for the old Kenagy bathrooms have been installed. Alan assisted in this endeavor. Since these have all metal construction we are hopeful that they will give us many durable years of service.

This is a good time of year for mechanical maintenance and Alan has been completing oil changes on selected equipment. He and John are also working on some equipment electrical needs.

As you know we have received our first snow fall and once again staff is assisting the city with the EMS Station and the City Hall needs. One casualty occurred, as we had an electrical short occur on the 1 ton truck, which caused the coating on several wires to burn off. This shouldn't have been a big deal, except one of the hot wires burnt into one of the two truck batteries forcing us to replace it as it would have leaked battery acid.

Staff has poured two concrete pads at Kritser Park. These will be used to mount the new park benches that the Friends of Raytown Park purchased for us. However, we may wait until spring to install the benches to allow the concrete to properly cure. We will continue this process as weather allows as we have 12 to install.

We currently have a portion of the playground on the West-side of Kritser closed. The metal mesh in one of the decks was beginning to fail forcing a repair and thus closure. Playground equipment is very expensive and this one repair will be in excess of \$500!

We will be light on staff the week of January 11<sup>th</sup>. There are several all day continuing education programs and vacations that will affect attendance.

*Best Wishes For A Tremendous 2016!!!*

####

# Raytown Parks & Recreation

Park Board Recreation Report

Submitted by: Dave Turner

January 7, 2016

## Softball

We will plan to start the softball season in 2016 on April 18 with the Coed and men's league here at Colman Park. We will start the 50+ leagues on May 2<sup>nd</sup>. Last year was a great year with Jerry Hinton of the 50+ softball group, and I will continue with that as our plan.

## Raytown Youth Basketball League

Our first games were held on December 5<sup>th</sup> at Little Blue Elementary, Blue Ridge Elementary, and Raytown Middle Schools. We schedule 20 games each Saturday, k-1<sup>st</sup> through 6-7th grade leagues. Our officials are scheduled through Call the Game, and have been very good although they are expensive.

I have scheduled our pictures to take place at the three different locations over the next three Saturdays. This will give me more time to get the pictures back to the participants, which was an issue last year when we had pictures in the last weeks of the league. It should make for a much better experience for players and spectators alike, and give us time to address any problems that there might be with the photo's.

## Program Guide

The next city program guide will be delivered at the end of January, but we will not have a lot of information in that issue. The next opportunity coming out in early April, where we will have the full list of program information for 2016 and all of our Super Splash information and promotions.

## Lifeguards

First lifeguard class is scheduled for March 23-27 and the second class is scheduled April 6-10. The swimming portion of these classes will be hosted at the Longview Community Center's indoor pool, and we will keep the REAP building informed if we need to use their multi-purpose room.

## Youth Baseball

I have contacted the RBA baseball group, as they haven't contacted me since voting in new leadership in September. I'm getting nervous as to what 2016 will bring for the organization.



## Project Scope and Timeline Update

Task/Item	Status	Notes
<b>1. Project Management, Progress Reporting, &amp; Data Review</b>		
Kick-off Meeting & Project Management	Complete/Ongoing	
Data Collection & Review	Complete	
<b>2. Community Profile &amp; Public Engagement Process</b>		
Demographic & Trends Analysis	Complete	
Key Leadership/Focus Group Interviews	Complete	
Public Forum/Workshop	Complete	
Statistically-valid Needs Analysis Survey (ETC)	Complete	
<b>3. Park, Facilities, and Program Analysis</b>		
Parks and Facilities Inventory and Assessment	Complete	
Park Classifications and LOS Standards	Complete	
Recreation Program Assessment	Complete	
Prioritized Facility & Program Priority Rankings	Complete	
<b>4. Super Splash USA Analysis</b>		
Evaluation Analysis (Waters Edge)	In progress	Initial assessment conducted. (Jan 2016)
Concept Planning (Waters Edge)	Pending	(Jan 2016)
Cost Estimates (Waters Edge)	Pending	(Jan 2016)
<b>5. Implementation &amp; Master Plan Development</b>		
Super Splash USA Operational Plan	Pending	(Jan-Feb 2016)
Super Splash USA Financial Plan/Pro Forma	Pending	(Jan-Feb 2016)
Capital Improvement Plan	Pending	(Jan-Feb 2016)
Funding and Revenue Strategies	Pending	(Jan-Feb 2016)
Develop Vision, Mission and Goals/Objectives	Pending	(Jan-Feb 2016)
Strategic Action Plan Development	Pending	(Feb-Apr 2016)
Report Preparation and Briefings	Pending	(Mar-Apr 2016)

# Municipal Debt Financing and Capital Improvement Planning

Sometimes cities have capital projects that require more money than is available at the time. Cities can borrow money from other sources to meet these needs. This process of borrowing is called debt financing.

There are generally three kinds of municipal debt financing. The first is called **general obligation debt**, which is borrowed money backed by the "full faith and credit" of the city's property tax base. In other words, the property taxpayers are obligated to repay that debt. The second is called **revenue debt financing**, which is borrowed money backed by the payments of city service users or a specific revenue source, such as electric, water, or sewer utility payments. And the third is called **special assessment debt**, which is borrowed money that is paid back by the owners of property that benefit from the improvement. General obligation debt will usually have the lowest rate of interest and are typically considered the municipal debt with the least-risk. If cash reserves are not available, debt financing include:

1. Non-guaranteed Debt-Certificates of Participation, TIF, Revenue Bonds
2. Full Faith and Credit Obligation-G.O. Bonds, Certificates of Obligation, Contractual Obligations
3. Private Financing, Sponsorships, Tax Revenue

Cities generally borrow money by selling and issuing bonds or notes. As an alternative to the formal competitive sale of bonds or notes, however, some state laws allow cities to "negotiate" the sale of notes pursuant to a "loan agreement," as discussed below.

## General Corporate Purpose Debt (Voter Approval)

The primary distinction between essential corporate purpose debt and general corporate purpose debt for most cities is that construction projects related to all basic services, such as streets, water, storm and sanitary sewer, solid waste disposal and improvement of parks and airports already in existence, and the acquisition of virtually any type of equipment for city use may be financed without a referendum, while the initial construction and any subsequent improvements to city buildings (city hall, library, fire station, police station) or **recreation facilities, such as swimming pools, may not be financed without direct input from the public at an election**, except under the circumstances noted below. These general corporate purposes include the following:

- 1 Any utility, enterprise or other public improvement which does not meet the definition of essential corporate purpose.
- 2 **Community centers, recreation grounds, recreation buildings, juvenile playgrounds, swimming pools, recreation centers, parks, and golf courses.**
- 3 City halls, jails, police stations, garages, libraries, and hospitals.
- 4 Tree removal or planting other than on the public right of way.
- 5 Greenhouses, conservatories, horticultural centers.
6. Projects undertaken jointly with another government body which, if undertaken by a city alone, would be for a general corporate purpose.
7. Dams at the time of acquisition.
8. Airports at the time of establishment.

### Revenue Debt

If the city wants to issue revenue debt for an improvement it may do so without a vote of the citizens. However, first the city must hold a public hearing and pass an authorizing resolution before such debt can be issued.

Revenue debt can be issued for many municipal projects including, but not limited to - parking facilities, civic centers, **recreation facilities**, port facilities, airports, solid waste facilities, bridges, hospitals, bus systems, stadiums, housing for the elderly or physically handicapped, and utility operations. Obviously, there must be adequate revenue from these enterprises to payoff these loans, because the debt is NOT secured by the property tax base of the city. Revenue debt will typically have an interest rate slightly higher than general obligation debt.

Sometimes a city may want to issue both general obligation and revenue debt for a project. If this is done, you will need to follow the procedures required for both types of debt. Be careful not to combine purposes when issuing revenue debt.

### Special Assessment Debt

Some public works improvements can be financed through charges to the owners of properties that benefit directly from the improvements. Improvements financed in this way are called special assessment improvements. The City will need legal assistance and engineering services in setting up special assessment programs as outlined in the Missouri Code.

### Loan Agreements

The city is authorized to enter into loan agreements to borrow money for any public purpose in accordance with the terms outlined in the *Missouri Code*. These loan agreements are not bonds and may contain provisions similar to the terms found in such agreements between private parties.

To authorize a loan agreement payable from the debt service fund, the city must follow substantially the same authorization procedure required for issuing general obligation bonds for the same purpose. The city may authorize a loan agreement if the borrowed money is repayable from the general fund, and if those repayments will not cause the total of scheduled annual payments of principal, interest, or both principal and interest, with respect to all loan agreements in force on the date of the authorization to exceed ten percent of the last certified general fund budget.

### Leases & Lease Purchase Agreements

Another alternative to sale of bonds or use of loan agreements, particularly to finance the acquisition of equipment, is the lease purchase agreement. Under a lease purchase agreement, a city makes annual lease payments.

Upon completion of the lease term, the city generally takes ownership of the equipment. Lease

purchase agreements may be used for all the same purposes and activities for which bonds or loan agreements are available. The same basic rules apply with respect to holding hearings or elections if property taxes are to be used to make the payments. There is also a "general fund" provision for lease purchase agreements comparable to that for loan agreements. The city should consult legal counsel prior to approving a lease purchase agreement.

### Capital improvement Expenditures

The capital budget extends the policy process over several years. A public improvement budget defines what will be built or bought and how it will be financed. A successful capital improvements program shows up in economic development success and citizen satisfaction. Included in such a budget are all major expenditures of a nonrecurring nature. City funds spent on new buildings, remodeling projects, street or utility construction, major street or utility reconstruction, major equipment purchases, land acquisition, and development of new facilities (e.g., parks, sewage treatment plant, or a new library) are typically classified as capital expenditures.

**Capital budgets are generally prepared or updated each year and cover projects for four to six years into the future.** Such a long-range forecast enables the Board to prepare a coherent plan that identifies capital needs, assigns a priority to each project, includes expenditures into a schedule, calculates the money required, and specifies funding options. Lastly, the city should not overlook the continuing maintenance and operation costs that accompany a public facility when planning capital improvements. These costs also need to be projected into future operating budgets.

### General Obligation Bonds/Notes/Loans

General obligation bonds can be used to finance capital improvement projects for municipal water utilities, wastewater treatment plants, and sanitary sewer systems and other projects. The Board of Alderman can issue essential corporate purpose bonds which would be backed by the city's legal authority to impose a debt service levy on all taxable property in order to repay the debt.

#### The Advantages of G.O. Bonds/Notes/Loans

1. *Lower Interest Rates.* A general obligation bond will generally have a lower interest rate than a revenue bond. While the difference will vary from city to city, depending upon the city's financial history and current trends in the bond market, a general obligation bond will have an interest rate of 0.25% to 0.50% less than a revenue bond.
2. *Flexible Payment Options.* When general obligation bonds are used to finance a project, the Board of Alderman retains the option of repaying the debt with either property taxes or user fees or a combination of both sources of revenue. Whereas the city cannot use property taxes from a debt service levy to repay revenue bonds. Depending upon the circumstances and the legal requirements, it may also be permissible for the city to use special assessments, local option sales tax receipts, and general fund tax revenues to finance general obligation debt payments for water and sanitary sewer projects. The city cannot use property taxes from a debt service levy to repay revenue bonds.

3. *Fewer Requirements.* Since general obligation bonds are backed by the "full faith and credit" of the city, or the City's ability to use a property tax debt service levy, the requirements for such things as a reserve account, improvement fund, and sinking fund are less restrictive than revenue bonds.

#### Disadvantages of the G.O. Bonds/Notes/Loans

1. *Constitutional Debt Limit.* State Code limits the amount of the city's outstanding general obligation debt must not exceed a certain percentage of the actual or 100% assessed valuation of property in the city. This limitation applies to all general obligation debt, regardless of the sources of revenues that are used to repay the debt. Therefore, a general obligation bond that is repaid with park revenues will still count against the city's percentage of general obligation debt limit.
2. *Enterprise Funds.* It has been argued that the city's general obligation debt capacity should be reserved for those improvements such as streets, city halls, libraries, police stations, fire stations that cannot be financed with user fees. It can also be argued that parks and recreation systems need to be operated as "stand alone independent operations" with no reliance on property taxes and general obligation bonds. Therefore, it can be argued that most, if not all debt financing should be covered by revenue bonds or special assessment bonds.

#### Revenue Bonds/Notes/Loans

If a city wants to issue revenue bonds for an improvement, it may do so without a vote of the citizens. However, the city must hold a bond public hearing and pass an authorizing resolution before such bonds can be issued.

Revenue bonds can be issued for many municipal projects including, but not limited to: parking facilities, civic centers, **recreation facilities**, port facilities, airports, water systems, sewer systems, municipal electric improvements, municipal gas improvements, solid waste facilities, bridges, hospitals, bus systems, stadiums, housing for the elderly or physically handicapped and utility operations. Obviously, there must be adequate revenue from these enterprises to pay off these bonds, because the debt is NOT secured by the property tax base of the city.

#### Advantages of Revenue Bonds/Notes/Loans

1. *No Legal Limits.* Unlike general obligation bonds that have the percentage debt limit, there is no legal limit on the outstanding balance of revenue bonds. However, revenues from the particular enterprise fund must be adequate to repay the bonds.
2. *Debt Payments. Based on User Fees.* The payment of revenue bonds is basically funded from user fees or money paid by the people or businesses that actually benefit from the improvements. If the home owner or business owner is not connected to the city's water or sewer system, then they do not "contribute" to the city's account from which the debt is repaid. If the cost to finance a water or sewer improvement is financed in whole or part from a debt service levy paid by property tax collections, then there may be

property owners who are required to repay a debt for a service that they do not utilize.

3. *The Question of Fairness.* An example of the situation described above could be a business property owner who owns a warehouse or rental storage units who pays debt service property taxes to fund a water or sewer improvement, but does not have water or sewer service. The owner of a car wash, who pays a water and sewer bill that is based upon lower rates because a debt service property tax levy is used to repay a major utility improvement, then gets a "break". It could be argued that the warehouse owner is "subsidizing" the car wash owner in this example. The use of revenue bond to finance capital utility projects helps to ensure that the people, who benefit from an improvement, actually pay the bill for the debt attributed to the project.

#### Disadvantages of Revenue Bonds/Notes/Loans

1. *Slightly Higher Interest Rates.* Since revenue bonds are not backed by the "full faith and credit" of the city's property tax base, the interest rates are slightly higher than rates for general obligation bonds. While the difference in interest rates between the two types of financing has narrowed, there is still a "spread", because revenue from user fees is not quite as "rock solid" as property tax collections from a historical perspective.
2. *Additional Requirements.* The issuance of revenue bonds will typically require the establishment of special funds, such as a reserve account, an improvement fund, and sinking fund. The establishment of these special funds or accounts will require some additional work for city personnel. It will necessitate that the city adequately fund the enterprise to cover all the costs of operation, including the repayment of the revenue bonds. The City may be required to provide a coverage of 25% over the actual amount of the annual debt payment in order to assure potential investors that revenues will be adequate to repay the bonds or notes, plus interest. This requirement is typically called a "debt coverage ratio."
3. *User Fee Increases.* The repayment of revenue bonds for parks construction projects often times requires an increase in user fees. If the city has been reluctant to raise user rates in the past, the "required increase" in user fees can often times be significant and burdensome. The impact of user fee increases can be immediate, controversial, and politically unpopular.
4. *Collection Problems.* Since the city is responsible for the collection of the user fees required to repay revenue bonds, receipts can be influenced by such problems as bankruptcies, slow collections, customer resistance, decreased facility use, business closings and citizen complaints.

#### **Conclusion**

There is no "right or wrong answer" when making a choice between general obligation bonds and revenue bonds to finance parks and recreation construction projects. City officials need to take into consideration many factors when selecting municipal debt financing alternatives.

These factors can include:

- The current amount of outstanding general obligation debt.
- Outstanding revenue bonds, notes, and loans.
- City's current general obligation debt capacity.
- Future capital project financing needs and the debt capacity projections.
- Current and future user fees for parks and recreation services.
- Property tax debt service levy and the projected levy.
- Citizen comments and suggestions.
- Upcoming parks and recreation projects.

After taking these factors into consideration, the Board of Alderman can select the option that best meets the city's needs.



# Budget Report Account Summary

For Fiscal: 2015-2016 Period Ending: 01/31/2016

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 201 - PARKS &amp; RECREATION</b>							
<b>Revenue</b>							
<a href="#">201-00-00-001-41206</a>	TIF - EATS	-75,000.00	-75,000.00	0.00	-6,324.98	68,675.02	8.43 %
<a href="#">201-00-00-100-41205</a>	Parks Capital Sales Tax	360,000.00	360,000.00	0.00	66,417.03	-293,582.97	81.55 %
<a href="#">201-00-00-100-46102</a>	Investment Income	0.00	0.00	0.00	-34.43	-34.43	0.00 %
<a href="#">201-91-00-100-47310</a>	Concession Sales	0.00	0.00	0.00	177.09	177.09	0.00 %
<a href="#">201-92-00-100-41101</a>	Real Estate Tax	430,000.00	430,000.00	0.00	202,783.08	-227,216.92	52.84 %
<a href="#">201-92-00-100-41102</a>	Personal Property Tax	108,000.00	108,000.00	0.00	27,367.60	-80,632.40	74.66 %
<a href="#">201-92-00-100-41104</a>	Delinquent Real Estate Taxes	12,000.00	12,000.00	0.00	1,210.90	-10,789.10	89.91 %
<a href="#">201-92-00-100-41105</a>	Penalties	8,000.00	8,000.00	0.00	891.20	-7,108.80	88.86 %
<a href="#">201-92-00-100-41107</a>	Railroad & Utilities Tax	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<a href="#">201-92-00-100-41108</a>	Replacement Tax	22,500.00	22,500.00	0.00	0.00	-22,500.00	100.00 %
<a href="#">201-92-00-100-41110</a>	Circuit Breaker Refund	-3,000.00	-3,000.00	0.00	-12.24	2,987.76	0.41 %
<a href="#">201-92-00-100-41111</a>	Delinquent Tax Revenue	8,000.00	8,000.00	0.00	1,996.82	-6,003.18	75.04 %
<a href="#">201-92-00-100-46101</a>	Interest Earnings	0.00	0.00	0.00	67.57	67.57	0.00 %
<a href="#">201-92-00-100-47116</a>	Vending Machine-Kenagy	0.00	0.00	0.00	42.00	42.00	0.00 %
<a href="#">201-92-00-100-47220</a>	Donations	500.00	500.00	0.00	0.00	-500.00	100.00 %
<a href="#">201-92-00-100-47530</a>	Rice Tremonti	6,900.00	6,900.00	0.00	1,158.72	-5,741.28	83.21 %
<a href="#">201-93-00-100-47101</a>	Ballfield Lights Fees	0.00	0.00	0.00	68.00	68.00	0.00 %
<a href="#">201-93-00-100-47204</a>	Team Sports League	0.00	0.00	0.00	3,370.00	3,370.00	0.00 %
<a href="#">201-94-00-100-47501</a>	Venue Ticket Sales	750.00	750.00	0.00	0.00	-750.00	100.00 %
<a href="#">201-94-00-100-47510</a>	Trees for Raytown	200.00	200.00	0.00	0.00	-200.00	100.00 %
<a href="#">201-94-00-902-47101</a>	Ballfield Lights Fees	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
<a href="#">201-94-00-902-47105</a>	Shelter House Rental Fees	13,000.00	13,000.00	0.00	0.00	-13,000.00	100.00 %
<a href="#">201-94-00-902-47110</a>	Sports Field Rental Fees	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
<a href="#">201-94-00-902-47116</a>	Vending Machine-Kenagy	750.00	750.00	0.00	0.00	-750.00	100.00 %
<a href="#">201-94-00-902-47204</a>	Team Sports League	68,000.00	68,000.00	0.00	0.00	-68,000.00	100.00 %
<a href="#">201-94-00-903-47301</a>	Season Passes	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<a href="#">201-94-00-903-47305</a>	Daily Admissions	130,000.00	130,000.00	0.00	0.00	-130,000.00	100.00 %
<a href="#">201-94-00-903-47310</a>	Concession Sales	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
<a href="#">201-94-00-903-47315</a>	Birthday Parties	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
<a href="#">201-94-00-903-47320</a>	Commodity Sales	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
<a href="#">201-94-00-903-47325</a>	Swim Lessons	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
<a href="#">201-94-00-904-47401</a>	Participant Fees	12,000.00	12,000.00	0.00	0.00	-12,000.00	100.00 %
<a href="#">201-94-00-904-47405</a>	Concession Sales	3,800.00	3,800.00	0.00	0.00	-3,800.00	100.00 %
<a href="#">201-94-00-904-47415</a>	ABA Memberships	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
<a href="#">201-94-00-904-47425</a>	Other Income	200.00	200.00	0.00	0.00	-200.00	100.00 %
<a href="#">201-95-00-100-47401</a>	Participant Fees	0.00	0.00	0.00	1,451.69	1,451.69	0.00 %
<a href="#">201-95-00-100-47405</a>	Concession Sales	0.00	0.00	0.00	30.00	30.00	0.00 %
<a href="#">201-95-00-100-47415</a>	ABA Memberships	0.00	0.00	0.00	182.00	182.00	0.00 %
	<b>Revenue Total:</b>	<b>1,224,600.00</b>	<b>1,224,600.00</b>	<b>0.00</b>	<b>300,842.05</b>	<b>-923,757.95</b>	<b>75.43 %</b>
<b>Expense</b>							
<a href="#">201-91-00-100-51103</a>	Commissioned Officers	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">201-91-00-100-51106</a>	PART TIME EMPLOYEES	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
<a href="#">201-91-00-100-52250</a>	Professional Services	20,600.00	20,600.00	0.00	0.00	20,600.00	100.00 %
<a href="#">201-91-00-100-52500</a>	Printing & Promotions	50.00	50.00	0.00	0.00	50.00	100.00 %
<a href="#">201-91-00-100-52750</a>	Building Maintenance	5,700.00	5,700.00	0.00	273.00	5,427.00	95.21 %
<a href="#">201-91-00-100-53250</a>	Capital Expenditures	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
<a href="#">201-91-00-100-53500</a>	Equipment Expense	4,400.00	4,400.00	0.00	0.00	4,400.00	100.00 %
<a href="#">201-91-00-100-53750</a>	General Supplies	51,750.00	51,750.00	0.00	0.00	51,750.00	100.00 %
<a href="#">201-91-00-100-54000</a>	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
<a href="#">201-91-00-100-54750</a>	Utilities	39,000.00	39,000.00	0.00	734.99	38,265.01	98.12 %

Budget Report

For Fiscal: 2015-2016 Period Ending: 01/31/2016

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">201-91-00-100-55250</a>	Uniforms	4,700.00	4,700.00	0.00	0.00	4,700.00	100.00 %
<a href="#">201-91-00-100-55500</a>	Professional Development	1,900.00	1,900.00	0.00	0.00	1,900.00	100.00 %
<a href="#">201-91-00-100-59000</a>	EMPLOYEE BENEFITS	22,965.00	22,965.00	0.00	0.00	22,965.00	100.00 %
<a href="#">201-92-00-100-51102</a>	Civilian Employees	125,821.00	125,821.00	0.00	24,175.12	101,645.88	80.79 %
<a href="#">201-92-00-100-51111</a>	Civilian Employees Overtime	1,000.00	1,000.00	0.00	146.01	853.99	85.40 %
<a href="#">201-92-00-100-52250</a>	Professional Services	79,900.00	79,900.00	0.00	11,511.63	68,388.37	85.59 %
<a href="#">201-92-00-100-52500</a>	Printing & Promotions	525.00	525.00	0.00	0.00	525.00	100.00 %
<a href="#">201-92-00-100-53500</a>	Equipment Expense	4,900.00	4,900.00	0.00	312.18	4,587.82	93.63 %
<a href="#">201-92-00-100-53750</a>	General Supplies	2,075.00	2,075.00	0.00	0.00	2,075.00	100.00 %
<a href="#">201-92-00-100-54750</a>	Utilities	9,580.00	9,580.00	0.00	812.32	8,767.68	91.52 %
<a href="#">201-92-00-100-55500</a>	Professional Development	3,175.00	3,175.00	0.00	165.00	3,010.00	94.80 %
<a href="#">201-92-00-100-59000</a>	Employee Benefits	54,022.00	54,022.00	1,691.41	8,230.69	45,791.31	84.76 %
<a href="#">201-93-00-100-51102</a>	Civilian Employees	44,189.00	44,189.00	0.00	8,464.51	35,724.49	80.84 %
<a href="#">201-93-00-100-51106</a>	Part Time Employees	7,656.00	7,656.00	0.00	0.00	7,656.00	100.00 %
<a href="#">201-93-00-100-52500</a>	Printing & Promotions	100.00	100.00	0.00	0.00	100.00	100.00 %
<a href="#">201-93-00-100-53250</a>	Capital Expenditures	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">201-93-00-100-54500</a>	Recreational Programming	78,850.00	78,850.00	0.00	4,124.64	74,725.36	94.77 %
<a href="#">201-93-00-100-54750</a>	Utilities	4,500.00	4,500.00	0.00	598.07	3,901.93	86.71 %
<a href="#">201-93-00-100-55500</a>	Professional Development	250.00	250.00	0.00	0.00	250.00	100.00 %
<a href="#">201-93-00-100-59000</a>	Employee Benefits	17,008.00	17,008.00	614.80	2,669.27	14,338.73	84.31 %
<a href="#">201-94-00-100-51102</a>	Civilian Employees	245,439.00	245,439.00	0.00	29,049.43	216,389.57	88.16 %
<a href="#">201-94-00-100-51106</a>	Part Time Employees	6,635.00	6,635.00	0.00	804.32	5,830.68	87.88 %
<a href="#">201-94-00-100-51111</a>	Civilian Employees Overtime	500.00	500.00	0.00	253.86	246.14	49.23 %
<a href="#">201-94-00-100-52250</a>	Professional Services	46,300.00	46,300.00	0.00	0.00	46,300.00	100.00 %
<a href="#">201-94-00-100-52500</a>	Printing & Promotions	600.00	600.00	0.00	0.00	600.00	100.00 %
<a href="#">201-94-00-100-52750</a>	Building Maintenance	43,375.00	43,375.00	0.00	1,997.51	41,377.49	95.39 %
<a href="#">201-94-00-100-53250</a>	Capital Expenditures	50,000.00	50,000.00	0.00	13,051.46	36,948.54	73.90 %
<a href="#">201-94-00-100-53500</a>	Equipment Expense	18,850.00	18,850.00	0.00	84.49	18,765.51	99.55 %
<a href="#">201-94-00-100-53750</a>	General Supplies	2,800.00	2,800.00	0.00	179.16	2,620.84	93.60 %
<a href="#">201-94-00-100-54000</a>	Office Supplies	1,200.00	1,200.00	0.00	75.00	1,125.00	93.75 %
<a href="#">201-94-00-100-54750</a>	Utilities	55,400.00	55,400.00	0.00	2,418.46	52,981.54	95.63 %
<a href="#">201-94-00-100-55000</a>	Vehicle Expense	21,320.00	21,320.00	0.00	0.00	21,320.00	100.00 %
<a href="#">201-94-00-100-55250</a>	Uniforms	2,900.00	2,900.00	0.00	78.00	2,822.00	97.31 %
<a href="#">201-94-00-100-55500</a>	Professional Development	4,200.00	4,200.00	0.00	495.00	3,705.00	88.21 %
<a href="#">201-94-00-100-59000</a>	Employee Benefits	109,482.00	109,482.00	2,967.39	13,004.31	96,477.69	88.12 %
<a href="#">201-94-00-904-51102</a>	Civilian Employees	0.00	0.00	0.00	12,534.60	-12,534.60	0.00 %
<a href="#">201-94-00-904-59000</a>	Employee Benefits	0.00	0.00	0.00	1,990.35	-1,990.35	0.00 %
<a href="#">201-95-00-100-52250</a>	Professional Services	9,100.00	9,100.00	0.00	1,158.80	7,941.20	87.27 %
<a href="#">201-95-00-100-52500</a>	Printing & Promotions	5,550.00	5,550.00	0.00	161.00	5,389.00	97.10 %
<a href="#">201-95-00-100-52750</a>	Building Maintenance	1,700.00	1,700.00	0.00	0.00	1,700.00	100.00 %
<a href="#">201-95-00-100-53500</a>	Equipment Expense	600.00	600.00	0.00	55.42	544.58	90.76 %
<a href="#">201-95-00-100-53750</a>	General Supplies	4,400.00	4,400.00	0.00	66.92	4,333.08	98.48 %
<a href="#">201-95-00-100-54000</a>	Office Supplies	250.00	250.00	0.00	0.00	250.00	100.00 %
<a href="#">201-95-00-100-54750</a>	Utilities	3,000.00	3,000.00	0.00	251.74	2,748.26	91.61 %
<a href="#">201-95-00-100-55000</a>	Vehicle Expense	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<b>Expense Total:</b>		<b>1,514,967.00</b>	<b>1,514,967.00</b>	<b>5,273.60</b>	<b>139,927.26</b>	<b>1,375,039.74</b>	<b>90.76 %</b>
<b>Fund: 201 - PARKS &amp; RECREATION Surplus (Deficit):</b>		<b>-290,367.00</b>	<b>-290,367.00</b>	<b>-5,273.60</b>	<b>160,914.79</b>	<b>451,281.79</b>	<b>155.42 %</b>
<b>Report Surplus (Deficit):</b>		<b>-290,367.00</b>	<b>-290,367.00</b>	<b>-5,273.60</b>	<b>160,914.79</b>	<b>451,281.79</b>	<b>155.42 %</b>

## Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 201 - PARKS &amp; RECREATION</b>						
Revenue	1,224,600.00	1,224,600.00	0.00	300,842.05	-923,757.95	75.43 %
Expense	1,514,967.00	1,514,967.00	5,273.60	139,927.26	1,375,039.74	90.76 %
<b>Fund: 201 - PARKS &amp; RECREATION Surplus (Deficit):</b>	<b>-290,367.00</b>	<b>-290,367.00</b>	<b>-5,273.60</b>	<b>160,914.79</b>	<b>451,281.79</b>	<b>155.42 %</b>
<b>Report Surplus (Deficit):</b>	<b>-290,367.00</b>	<b>-290,367.00</b>	<b>-5,273.60</b>	<b>160,914.79</b>	<b>451,281.79</b>	<b>155.42 %</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
201 - PARKS & RECREATION	-290,367.00	-290,367.00	-5,273.60	160,914.79	451,281.79
<b>Report Surplus (Deficit):</b>	<b>-290,367.00</b>	<b>-290,367.00</b>	<b>-5,273.60</b>	<b>160,914.79</b>	<b>451,281.79</b>