

CITY OF RAYTOWN



FISCAL YEAR 2016-2017 ANNUAL BUDGET

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MEMORANDUM

Date: 10/12/2016

To: Board of Aldermen

From: Mark Loughry, Interim City Administrator

Re: 2016-2017 Budget Presentation

I am pleased to present the 2016-17 operating budget for Board consideration. The budget process begins almost as soon as the fiscal year starts and wraps up with the final budget approval. Throughout the process every city department is involved as well as the Board of Aldermen. In general I believe the process this year went as smoothly as any I have been involved with. While I am happy with the end result I would encourage all involved to continue to strive and identify areas that hold the potential for future savings.

In the General Fund I have requested that each Department provide a budget with expenditures as close to flat as possible when compared to last year. I believe the Departments have done their best to accomplish that directive. Staff has implemented further cuts as directed by the Board of Aldermen. There is included in the budget enough to allow for up to a 2% increase in wages for employees as well. I am happy to say that even with the increased cost of doing business the budgeted expenditures are only up \$61,000 compared to the previous year. The only area of significant increase was in the EMS Department directly related to the wage adjustment provided earlier this year. The city wide fund includes a transfer to the newly created Storm Water Fund in the amount of \$190,000.00. Previously storm water projects were mainly handled as unbudgeted emergency purchases. Budgeted expenditures in the General Fund exceed budgeted revenues by approximately \$1,200,000.00 or roughly 9%. Historically the City only spend approximately 90% of budgeted funds so I believe the General Fund budget meets our requirement to present a balanced budget given available cash carry-over and one time expenditures.

In the Public Safety Sales Tax fund expenditures increased \$212,000.00 and exceed budgeted revenue by \$374,000.00. The expenditures over revenue in this fund are not uncommon from year to year as there are several one-time equipment purchases.

Capital Sales Tax expenditures exceed revenue by \$220,000.00 but remain less than the total available funds leaving a healthy unreserved fund balance. All expenditures in this fund are one time purchases as no ongoing operating costs are allocated here.

The Transportation Sales Tax Fund will show budgeted expenditures below revenues however we do not typically budget for projects until they are bid and approved by the Board of

Aldermen. With the list of large projects left to be completed and currently underway this fund is completely allocated for several years to come.

The Sanitary Sewer fund is currently budgeted for revenues and expenditures to balance as required by our revenue bond documents. However, in order to generate the required revenues it will require a 15% sewer rate increase across the board. This increase has been discussed since our notification last year by Little Blue Valley Sewer District that the City's treatment cost would be increasing approximately \$600,000.00. Additionally treatment costs from KCMO continue to increase at or near double digits annually. There is an additional increase projected by both entities this year which has been calculated into the proposed sewer rate increase. Our long term goal for this fund is to establish a sustainable annual repair program that allows for rehabilitation of existing infrastructure without taking on additional debt.

The Storm Water Fund is a new fund this year that will be utilized to track storm water revenue received from the Storm Water/Park Special Sales Tax. All expenditures related to storm water will be tracked in this fund. If expenditures exceed the revenue generated by the special sales tax additional funds will have to be transferred from the General Fund. As presented this fund will receive a transfer of \$190,000.00 from the General Fund but only as projects are completed.

The Park Fund as presented has a reduction of \$407,000.00 in expenditures compared to the previous year but is still budgeted for expenditures in excess of revenues of \$133,000.00. There are adequate reserves in the Fund to cover the additional spending and there are onetime expenditures in the fund that account for the overage. The reduction in expenditures comes in the way of the closure of Super Splash. Without the closure I am not certain there would be adequate revenue and reserves to continue to operate the Parks Department without additional funds being transferred from the General Fund or reducing other park services.

The remaining funds are primarily fiduciary in nature with little discretionary spending.

THE BUDGET CYCLE

An annual budget prepared under the modified accrual basis of accounting (except that the encumbrances are treated as expenditures for budget purposes) is adopted in October prior to the beginning of each fiscal year for all budgeted Governmental Fund Types.

Pursuant to State Law, the City Administrator must submit a balanced recommended budget to the Board of Aldermen no later than October 1st every year. The budget must include a complete financial plan for all City funds and activities subject to appropriation, including proposed tax rates, an estimate of all income and revenue and all proposed expenditures for current operations, debt service, and capital expenses.

The City Administrator submits the recommended budget to the Board of Aldermen in accordance with City policies and ordinances and State law. The budget document must include: a budget message outlining the fiscal policy of the government; detailed budgets estimate of revenues and expenditures by fund; and Appropriation and Tax Levy Ordinances.

The City performs the following procedures for establishing the budget:

May-June

Budget Package Preparation

Each year, the budget staff gathers all of the necessary information for the Departments to begin their budget request. This information includes an analysis of the previous years spending, a detail of each budgeted employee and their associated costs, the formatted budget sheets for each line item, a Departmental Overview with current goals, objectives, performance measures, and all necessary fiscal information.

July

Department Budget Request

Once the budget packages are assembled and delivered, the Departments then begin the task of quantifying their budget needs for the upcoming fiscal year. Departments should start by reviewing their goals and objectives and updating them where needed. The Departments then begin to assemble the information necessary to make their budget request and have the entire package submitted back to the budget staff.

August

Department Budget Request Review

Once the budget requests are submitted, the budget staff begins to review the requests and compile a preliminary budget based on requests.

August

Administrative Budget Review

Once the budget staff has made recommendations to the City Administrator, the departments are given one more opportunity to discuss their request and the budget staff's recommendation. Once these hearings have occurred, the budget staff will complete the recommended budget per the revisions of the City Administrator.

September

Board of Aldermen Review and Administrative Adjustments

Once the Administrator has made recommendations and initial adjustments, the Documents will be distributed to the Board of Aldermen for review and comment. The Board of Aldermen will hold Budget Hearings, and request Department Heads to review their specific budget in detail at their discretion. Once this review has occurred, the Administration will make any last revisions they deem before the documents are submitted for final adoption.

October

Aldermen Review, Public Comment, and Adoption

The Board must approve the budget no later than October 31.

SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The general-purpose financial statements of the City are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the City's significant accounting policies.

Reporting Entity

As required by GAAP, the City's general-purpose financial statements include the transactions of all funds and account groups of the City and its component units.

Basis of Presentation

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity.

The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, equities, revenues and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the general-purpose financial statements.

The following fund types and account groups are used by the City:

Governmental Fund Types

Governmental Funds are those funds through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position.

The following are the City's governmental fund types:

The General Fund is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Special Revenue Funds are operating funds used to account for certain property taxes, grant funds and other special revenues legally restricted for specific purpose.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal, interest and other related costs of the City's general long-term debt.

Capital Project Funds are used to account for financial resources designated to construct general fixed assets that, by their nature, may require more than one budgetary cycle for completion.

Proprietary Fund Types

Proprietary Funds are those in which the measurement focus is upon determination of net income. The City's proprietary funds include an Enterprise Fund and Internal Service Funds.

Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered through user charges, or where the periodic determination of net income is deemed appropriate.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations or other governmental units and/or other funds.

Expendable Trust and Agency Funds - Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Nonexpendable and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

Account Groups

Account Groups are used to establish accounting control and accountability for the City's general assets and the unmatured principal of its general long-term debt.

General Fixed Assets Account Group is used to account for the City's fixed assets, except infrastructure assets which are not capitalized, other than those accounted for in the Proprietary Funds or Nonexpendable Trust Fund.

General Long-term Debt Account Group is used to account for the unmatured general long-term debt except for that debt accounted for in the Proprietary Funds.

Basis of Accounting

Basis of accounting refers to when revenues, expenses, transfers and the related assets and liabilities are recognized in the accounts and reported in the general-purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental, Expendable Trust and Agency Funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (e.g., when they become both measurable and available). Measurable means the amount of

the transaction that can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application.

Significant revenues, which are considered susceptible to accrual, include property, sales and other related taxes, interest and certain State and Federal grants and entitlements. Certain revenues, which are measurable and susceptible to accrual, but not yet available, are reported as deferred revenue and recognized as revenue when collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are not measurable until actually received.

Under the modified accrual basis of accounting, expenditures are recognized in the accounting period in which the related fund liability is incurred except for interest on long-term debt, which is recognized when due, and prepaid expenses, which are not recorded. Encumbrances are not recognized as expenditures; however, open encumbrances are reported as reservations of fund balance since the commitments will be honored in subsequent years.

The accrual basis of accounting is utilized by the Enterprise Fund, the Nonexpendable Trust Fund and the Pension Trust Fund. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Unencumbered appropriations lapse at the end of the fiscal year. Appropriations in the Governmental Fund Types are charged as encumbrances when commitments are made. Fund balances are reserved for outstanding encumbrances, which serve as authorization for expenditures in the subsequent year.

Under state law, control of budget appropriations is exercised at the fund level.

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 ensure 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.

FISCAL POLICIES (Con't)

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 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.

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 monthly, 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.

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).

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.

LISTING OF FUNDS AND THEIR PURPOSE

General Fund

101 Used to account for all financial resources applicable to the general operations of City government, which are not accounted for in other funds. All general operation revenues, which are not restricted or designated as to use by outside sources, are recorded in the General Fund.

Special Revenue Funds

201 Park Used to account for all activities in the Parks Department.

204 Transportation Sales Tax is used to account for the voter-approved sales tax for the maintenance and construction of City streets, and the design and coordination of citywide public projects.

205 Capital Sales Tax is used to account for the voter-approved sales tax for the maintenance and construction of capital projects.

207 Public Safety Sales Tax is used to account for the voter-approved sales tax for the public safety.

209 Risk Management is used to account for all insurance related expenses not directly attributable to any one department or fund.

210 Tax Increment Finance is used to account for all TIF projects.

401 Storm Water is used to account for all activities allocated to storm water.

Capital Project Funds

402 Capital Improvement Projects (CIP) is used to account for the revenues and expenditures paid for large Capital Projects. All of the projects tracked in this fund are large projects that can span multiple years. While this Fund is considered during the budget process the actual expenditures will be considered and approved at the time of proposal and bid letting. In this document the expenditures are for reporting of past expenditures and reference for future expenditures only.

Enterprise Funds

501 Sanitary Sewer is used to account for the revenues and expenses resulting from operation of the sanitary sewer system.

NON-BUDGETED FUNDS

Only appropriated funds will be deliberated in this document. The City maintains several other funds that are not required to be appropriated annually. These funds are disclosed here. More information about these funds can be found in the City's Annual Financial Statements.

Trust and Agency Funds

701 Civilian Pension

Used to account for the revenues and expenditures of the Civilian Pension Fund.

702 Police Pension

Used to account for the revenues and expenditures of the Police Pension Fund.

705 350 Highway TDD

Used to administer and track revenue and expenses for the 350 Highway TDD.

Notice of Public Hearing
 City of Raytown Property/Real Estate Tax Levy
 Date of Hearing; September 27, 2016
 Time: Approximately 6:00 PM
 Location: Raytown City Hall Council Chambers

	<u>Final 2015</u>	<u>Final 2016</u>	<u>Change</u>
Real Estate	\$240,134,027	\$239,023,007	(\$1,111,020)
Personal Property	\$61,422,694	\$61,606,366	\$183,672
State Assessed Railroad and Utility (Real Estate)	\$8,206,995	\$8,179,946	(\$27,049)
State Assessed Railroad and Utility (Personal Property)	\$1,249,368	\$1,288,582	\$39,214
Total Valuation	<u>\$311,013,084</u>	<u>\$310,097,901</u>	<u>(\$915,183)</u>
Real Estate New Construction	<u>\$690,142</u>	<u>\$325,591</u>	<u>(\$364,551)</u>
<u>For General City Operations</u>			
Budgeted Revenues from Levy Sources	<u>\$1,098,498</u>	<u>\$1,093,900</u>	<u>(\$4,598)</u>
Levy Tax Rate per \$100 Assessed Valuation	<u>\$0.3532</u>	<u>\$0.3530</u>	<u>(\$0.0002)</u>
<u>For Parks Department Operations</u>			
Budgeted Revenues from Levy Sources	<u>\$548,316</u>	<u>\$553,586</u>	<u>\$5,270</u>
Levy Tax Rate per \$100 Assessed Valuation	<u>\$0.1763</u>	<u>\$0.1763</u>	<u>\$0.0000</u>
<u>Total for the City of Raytown - All Sources</u>			
Budgeted Revenues from all Levy Sources	<u>\$1,646,814</u>	<u>\$1,647,486</u>	<u>\$672</u>
Levy Tax Rate per \$100 Assessed Valuation	<u>\$0.5295</u>	<u>\$0.5293</u>	<u>(\$0.0002)</u>

Police All Funds	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$498,374	\$293,890	\$271,089	\$499,181	\$294,024	\$592,494	\$305,613	\$284,977	\$336,300
Public Safety Sales Tax	\$0	\$508,516	\$720,745	\$1,107,085	\$1,064,462	\$998,598	\$944,339	\$1,409,400	\$1,609,100
General Fund	\$5,814,551	\$5,952,013	\$5,770,922	\$6,006,947	\$5,826,214	\$5,963,806	\$6,232,824	\$6,605,429	\$6,599,689
Total	\$6,312,924	\$6,754,418	\$6,762,756	\$7,613,212	\$7,184,700	\$7,554,898	\$7,482,777	\$8,299,806	\$8,545,089
Difference from Previous Year		6.99%	0.12%	12.58%	-5.63%	5.15%	-0.95%	10.92%	2.96%
Difference from 2009			7.13%	20.60%	13.81%	19.67%	18.53%	31.47%	35.36%
Public Works All Funds	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$268,885	\$378,922	\$336,177	\$222,720	\$142,850	\$363,937	\$546,762	\$760,998	\$604,500
Transportation Sales Tax	\$1,334,243	\$986,652	\$1,083,877	\$1,006,132	\$951,768	\$1,136,931	\$552,516	\$645,250	\$645,250
General Fund	\$2,642,931	\$2,595,957	\$2,522,197	\$1,617,269	\$2,747,158	\$2,799,667	\$2,661,785	\$2,952,943	\$2,943,464
Total	\$4,246,059	\$3,961,530	\$3,942,251	\$2,846,121	\$3,841,776	\$4,300,535	\$3,761,062	\$4,359,191	\$4,193,214
Difference from Previous Year		-6.70%	-0.49%	-27.80%	34.98%	11.94%	-12.54%	15.90%	-3.81%
Difference from 2009			-7.16%	-32.97%	-9.52%	1.28%	-11.42%	2.66%	-1.24%
DPA All Funds	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$0	\$20,877	\$0	\$0	\$0	\$23,835	\$0	\$16,800	\$105,000
General Fund	\$569,239	\$690,723	\$646,265	\$622,686	\$616,756	\$684,612	\$716,926	\$876,229	\$851,668
Total	\$569,239	\$711,600	\$646,265	\$622,686	\$616,756	\$708,447	\$716,926	\$893,029	\$956,668
Difference from Previous Year		25.01%	-9.18%	-3.65%	-0.95%	14.87%	1.20%	24.56%	7.13%
Difference from 2009			13.53%	9.39%	8.35%	24.46%	25.94%	56.88%	68.06%
Finance	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$182	\$97,119	\$116,704	\$159	\$216,268	\$3,138	\$87	\$3,200	\$5,300
General Fund	\$617,093	\$668,286	\$673,523	\$586,820	\$739,885	\$690,610	\$728,774	\$750,314	\$753,912
Total	\$617,276	\$765,404	\$790,227	\$586,979	\$956,153	\$693,748	\$728,861	\$753,514	\$759,212
Difference from Previous Year		24.00%	3.24%	-25.72%	62.89%	-27.44%	5.06%	3.38%	0.76%
Difference from 2009			28.02%	-4.91%	54.90%	12.39%	18.08%	22.07%	22.99%
EMS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$93,960	\$93,677	\$0	\$0	\$14,944	\$169,021	\$24,403	\$188,365	\$128,858
Public Safety Sales Tax	\$0	\$64,402	\$66,221	\$61,112	\$53,077	\$71,046	\$91,744	\$87,663	\$100,926

General Fund	\$1,569,124	\$1,190,037	\$1,160,439	\$1,057,144	\$1,040,141	\$1,035,137	\$1,065,247	\$1,041,756	\$1,140,186
Total	\$1,663,084	\$1,348,115	\$1,226,660	\$1,118,256	\$1,108,162	\$1,275,205	\$1,181,394	\$1,317,784	\$1,369,970
Difference from Previous Year		-18.94%	-9.01%	-8.84%	-0.90%	15.07%	-7.36%	11.54%	3.96%
Difference from 2009			-26.24%	-32.76%	-33.37%	-23.32%	-28.96%	-20.76%	-17.62%
Administration	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$53,473	\$45,968	\$38,937	\$36,368	\$0	\$6,300	\$3,098	\$51,000	\$35,000
General Fund	\$901,450	\$1,030,871	\$1,051,708	\$1,085,440	\$972,922	\$905,330	\$884,035	\$823,271	\$807,776
Total	\$954,923	\$1,076,839	\$1,090,645	\$1,121,808	\$972,922	\$911,630	\$887,134	\$874,271	\$842,776
Difference from Previous Year		12.77%	1.28%	2.86%	-13.27%	-6.30%	-2.69%	-1.45%	-3.60%
Difference from 2009			14.21%	17.48%	1.88%	-4.53%	-7.10%	-8.45%	-11.74%
Court	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$441,562	\$423,588	\$255,718	\$278,930	\$277,420	\$284,216	\$319,349	\$359,347	\$355,561
Total	\$441,562	\$423,588	\$255,718	\$278,930	\$277,420	\$284,216	\$319,349	\$359,347	\$355,561
Difference from Previous Year		-4.07%	-39.63%	9.08%	-0.54%	2.45%	12.36%	12.52%	-1.05%
Difference from 2009			-42.09%	-36.83%	-37.17%	-35.63%	-27.68%	-18.62%	-19.48%
LAW	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Capital Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$101,519	\$107,269	\$29,380	\$41,513	\$81,719	\$113,258	\$113,258
Total	\$0	\$0	\$101,519	\$107,269	\$29,380	\$41,513	\$81,719	\$113,258	\$113,258
Difference from Previous Year				5.66%	-72.61%	41.30%	96.85%	38.59%	0.00%
Difference from 2011				5.66%	-71.06%	-59.11%	-19.50%	11.56%	11.56%
City Wide	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
General Fund	\$100,563	\$113,016	\$1,296,553	\$138,839	\$742,482	\$143,020	\$260,231	\$443,300	\$444,120
Total	\$100,563	\$113,016	\$1,296,553	\$138,839	\$742,482	\$143,020	\$260,231	\$443,300	\$444,120
Difference from Previous Year		12.38%	1047.23%	-89.29%	434.78%	-80.74%	81.95%	70.35%	0.18%
Difference from 2009			1189.29%	38.06%	638.32%	42.22%	158.77%	340.82%	341.63%
Governing Body	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
General Fund	\$97,642	\$93,301	\$98,518	\$114,311	\$73,567	\$95,021	\$87,795	\$95,260	\$112,194
Total	\$97,642	\$93,301	\$98,518	\$114,311	\$73,567	\$95,021	\$87,795	\$95,260	\$112,194
Difference from Previous Year		-4.45%	5.59%	16.03%	-35.64%	29.16%	-7.60%	8.50%	17.78%
Difference from 2009			0.90%	17.07%	-24.66%	-2.68%	-10.08%	-2.44%	14.90%

All Funds Consolidated	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
General Fund	\$12,754,156	\$12,757,790	\$13,577,361	\$11,615,653	\$13,065,925	\$12,642,933	\$13,038,684	\$14,061,107	\$14,121,828
Capital Sales Tax Fund	\$914,874	\$930,452	\$762,907	\$758,428	\$668,086	\$1,158,726	\$879,963	\$1,305,340	\$1,214,958
Public Safety Sales Tax Fund	\$0	\$572,917	\$786,966	\$1,168,197	\$1,117,539	\$1,069,644	\$1,036,084	\$1,497,063	\$1,710,026
Transportation Sales Tax	\$1,334,243	\$986,652	\$1,083,877	\$1,006,132	\$951,768	\$1,136,931	\$552,516	\$645,250	\$645,250
Sewer Fund	\$5,247,062	\$5,098,732	\$5,715,419	\$5,357,323	\$5,446,382	\$8,220,597	\$5,267,930	\$6,342,879	\$7,285,981
Total All Funds	\$20,250,335	\$20,346,544	\$21,926,531	\$19,905,732	\$21,249,701	\$24,228,831	\$20,775,176	\$23,851,639	\$24,978,043
Difference from Previous Year		0.48%	7.77%	-9.22%	6.75%	14.02%	-14.25%	14.81%	4.72%
Difference from 2009			8.28%	-1.70%	4.94%	19.65%	2.59%	17.78%	23.35%

General Fund

General Fund

Revenues

FUND 101

Revenue & Cash Summary

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
101 - General						
Cash Balance as of NOV 1	\$6,135,038	\$6,234,810	\$6,771,933	\$6,815,176	\$6,686,995	\$5,686,492
Revenues						
TIF - EATS	(\$575,008)	(\$597,736)	(\$611,156)	(\$575,000)	(\$612,000)	(\$612,000)
Real Estate Tax	\$835,509	\$828,663	\$821,448	\$848,000	\$840,000	\$840,000
Personal Property Tax	\$193,309	\$192,666	\$186,230	\$216,900	\$205,000	\$216,900
Delinquent Real Estate Taxes	\$33,755	\$28,336	\$27,941	\$32,000	\$32,000	\$32,000
Penalties	\$22,354	\$20,732	\$19,834	\$21,000	\$21,000	\$21,000
Excess Proceeds	\$0	\$0	\$403			
Railroad & Utilities Tax	\$31,524	\$37,263	\$39,995	\$33,000	\$39,500	\$40,000
Replacement Tax	\$42,336	\$46,228	\$43,454	\$46,000	\$46,000	\$46,000
Duplicate tax receipts	\$18,603	\$22,920	\$25,870	\$23,000	\$24,000	\$25,000
Circuit Breaker Refund	(\$4,168)	(\$6,205)	(\$5,053)	(\$6,500)	(\$4,000)	(\$6,000)
Delinquent Property Tax Revenue	\$18,638	\$20,117	\$18,312	\$17,000	\$17,000	\$18,000
Sales Tax	\$3,114,773	\$3,051,367	\$3,280,137	\$3,300,000	\$3,330,000	\$3,330,000
Cigarette Tax	\$75,911	\$76,744	\$64,201	\$76,000	\$65,000	\$65,000
Franchise Tax - Cable	\$185,025	\$249,217	\$349,805	\$265,000	\$265,000	\$270,000
Franchise Tax - Gas Service	\$847,229	\$900,074	\$885,853	\$900,000	\$890,000	\$900,000
Franchise Tax - Electric	\$493,072	\$504,580	\$512,512	\$450,000	\$650,000	\$675,000
Franchise - KCPL Grtr-Aquila	\$1,322,319	\$1,367,211	\$1,402,440	\$1,400,000	\$1,400,000	\$1,400,000
Franchise Tax - Telecomm.	\$1,183,382	\$1,058,001	\$796,502	\$1,100,000	\$800,000	\$800,000
Franchise Tax - Fiber	\$0	\$0	\$39,537	\$0	\$36,000	\$36,000
Filing Fees	\$225	\$15	\$495	\$300	\$300	\$300
Liquor Permits/Licenses	\$14,521	\$17,621	\$14,288	\$13,700	\$18,000	\$18,000
Occupational Licenses	\$253,218	\$212,046	\$205,643	\$215,000	\$165,000	\$170,000
Occupational License Penalty	\$6,893	\$2,661	\$734	\$500	\$600	\$600
Animal Licenses	\$9,410	\$7,045	\$7,450	\$7,500	\$5,500	\$5,500
Gasoline Sales Tax	\$745,066	\$761,858	\$788,183	\$770,000	\$785,000	\$785,000
Motor Vehicle Sales Tax	\$193,160	\$229,271	\$241,424	\$200,000	\$215,000	\$215,000
Motor Vehicle Fee Increases	\$123,751	\$124,894	\$127,405	\$130,000	\$121,000	\$125,000
Intangible Tax(FIT)	\$127	\$1,741	\$504	\$1,000	\$1,000	\$1,000
Raytown Fire District - 911	\$21,131	\$0	\$0	\$0	\$0	\$0
Raytown Fire District Fuel	\$24,904	\$25,588	\$16,629	\$22,000	\$22,000	\$24,000
Grants	\$0	\$16,991	\$0	\$0	\$0	\$0
JC Collection Commission 1%	\$137,241	\$156,569	\$135,281	\$145,000	\$145,000	\$148,000
Fines & Forfeitures	\$1,117,978	\$1,054,461	\$878,470	\$782,000	\$782,000	\$782,000
Crime Victims Comp	\$2,182	\$1,738	\$1,417	\$2,000	\$2,000	\$2,000
Police Training	\$11,808	\$9,397	\$7,666	\$8,000	\$7,500	\$7,500
Court Training	\$5,881	\$4,687	\$3,810	\$4,000	\$3,500	\$3,500
POST Training	\$6,216	\$4,787	\$4,034	\$3,500	\$3,500	\$3,500
DWI Recoupment Fees	\$4,247	\$4,004	\$3,300	\$3,500	\$3,500	\$3,500
Prisoner Detainee Fees	\$0	\$374	\$6,219	\$0	\$6,000	\$5,000
Interest Earnings	\$788	\$1,256	\$776	\$800	\$8,000	\$8,000
Investment Income	\$15,282	\$15,163	\$20,267	\$14,500	\$14,500	\$14,500
Miscellaneous Revenue	\$24,004	\$44,604	\$33,854	\$25,000	\$25,000	\$25,000
Debit Card Rebate Revenue	\$0	\$0	\$0	\$1,400	\$25,000	\$25,000
Workers Comp Reimbursement	\$112,945	\$1,467	\$17,417	\$50,000	\$25,000	\$50,000
TDD Administration Fee	\$478	\$752	\$730	\$600	\$600	\$600

Property & Liability Reimbursement	\$64,660	\$49,477	\$0	\$0	\$0	\$0
Court Ordered Restitution	\$817	\$612	\$1,176	\$0	\$2,400	\$2,400
Recycling Income	\$340	\$0	\$0	\$0	\$0	\$0
Auction Proceeds	\$344	\$742	\$236	\$0	\$0	\$0
Bus Passes	\$50	\$48	\$34	\$80	\$80	\$80
Vending Machine	\$0	\$202	\$948	\$200	\$1,300	\$0
Operating Transfer IN from sewer	\$1,089,000	\$1,132,560	\$1,132,560	\$1,177,862	\$1,177,862	\$1,186,107
Insurance Dividend	\$0	\$0	\$63,571	\$60,000	\$60,000	\$60,000
Police Reports	\$8,454	\$8,029	\$8,363	\$8,000	\$8,000	\$8,000
Emergency Mgmt. Perf. Grant	\$120,776	\$110,528	\$79,311	\$0	\$30,697	\$31,000
Project Lifesaver Revenues	\$60	\$360	\$120	\$200	\$120	\$200
Miscellaneous Grants	\$3,024	\$0	\$0	\$0	\$2,500	\$2,000
Hazardous Moving Grant	\$6,188	\$6,117	\$567	\$13,000	\$400	\$400
Returned Items	\$5,581	\$75	\$0	\$1,500	\$500	\$500
Right of Way Permits	\$27,247	\$85,947	\$33,930	\$20,000	\$17,500	\$20,000
Ambulance Fee	\$881,542	\$1,019,029	\$1,063,084	\$935,000	\$965,000	\$970,000
EMS Class Dues	\$34,457	\$37,912	\$25,030	\$27,000	\$28,000	\$28,000
Building Permits	\$58,089	\$156,393	\$57,916	\$55,000	\$67,000	\$65,000
Misc. Permits / Licenses	\$15,065	\$28,830	\$34,090	\$20,000	\$23,000	\$23,000
Rezoning & Variance Fees	\$2,876	\$2,825	(\$250)	\$3,000	\$0	\$0
B & Z Book Fee	\$359	\$2,503	\$4,321	\$0	\$4,500	\$4,500
Master's (Electrical/Plumber)	\$9,200	\$8,700	\$11,300	\$9,500	\$7,800	\$7,800
Weed Mowing	\$12,797	\$17,943	\$25,774	\$18,000	\$19,000	\$22,000
Impound Fees	\$12,175	\$11,772	\$17,949	\$10,000	\$14,000	\$13,000
Transfer Out	\$0	\$0	(\$64,641)	\$0		
GAAP Adjustments	\$139,113	\$0	\$3,001	\$0		
Total Revenues	\$13,162,233	\$13,179,770	\$12,912,649	\$12,905,042	\$12,858,659	\$12,963,387
Total Available Funds	\$19,297,272	\$19,414,581	\$19,684,582	\$19,720,218	\$19,545,654	\$18,649,879
Total Expenditures	\$13,062,461	\$12,642,648	\$12,997,587	\$14,061,107	\$13,859,162	\$14,121,828
History brought over from sewer						
Fund Balance Reserve (17% of Operating Expenses)				\$2,390,388		\$2,400,711
Economic Development Reserve				\$400,000		\$400,000
Insurance Reserve, Vacation Payout Reserve				\$350,000		\$350,000
Capital Project Reserve				\$550,000		\$550,000
Unreserved Fund Balance	\$6,234,810	\$6,771,933	\$6,686,995	\$1,968,723	\$5,686,492	\$827,341

General Fund

Consolidated Expenditures

FUND 101

Department/Division Spending Summary

Expenditures	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Projected	Budget
Governing Body	\$73,567	\$95,021	\$87,795	\$95,260	\$90,260	\$112,194
Administration	\$972,922	\$905,330	\$884,035	\$823,271	\$747,690	\$807,776
Development & Public Affairs	\$616,756	\$684,612	\$716,926	\$876,229	\$857,926	\$851,668
Courts	\$277,420	\$284,216	\$319,349	\$359,347	\$332,446	\$355,561
EMS	\$1,040,141	\$1,035,137	\$1,065,247	\$1,041,756	\$1,041,723	\$1,140,186
Finance Department	\$739,885	\$690,610	\$728,774	\$750,314	\$800,396	\$753,912
Police	\$5,826,214	\$5,963,806	\$6,232,824	\$6,605,429	\$6,455,963	\$6,599,689
Public Works	\$2,747,158	\$2,799,667	\$2,661,785	\$2,952,943	\$2,995,996	\$2,943,464
Law	\$29,380	\$41,513	\$81,719	\$113,258	\$109,840	\$113,258
City Wide	\$742,482	\$143,020	\$260,231	\$443,300	\$426,920	\$444,120
GAAP Adjustment	-\$3,464	-\$285	-\$41,097			
Total	\$13,062,461	\$12,642,648	\$12,997,587	\$14,061,107	\$13,859,162	\$14,121,828

General Fund Personnel Summary

Personnel	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Budget
Full-time Civilian	88	87	86	85	84
Full-time Commissioned	48	48	46	46	46

All Funds Personnel Summary

Full-time Civilian	94	93	92	93	92
Full-time Commissioned	58	58	56	56	56

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 flat based on current sales tax collections trends. Changes made at the State level continue to impact Court fines, but the actual impact is not yet known.

Overall budgeted expenditures are up approximately .4% or \$61,000 over the 2015-16 budget. Included in this budget are various personnel services expenditure increases including a proposed change to LAGER's and employer healthcare premiums of approximately 3%. The primary increases are accounted for in a 15% increase in wages for EMS staff, a \$194,000 transfer to the Storm Water Fund for repair projects.

As presented, expenditures exceed revenue by approximately \$1,160,000; however total resources exceed expenditures by \$4,500,000, sufficient to cover the difference. Typically actual expenditures are approximately 90% of budgeted expenditures which would match projected revenues; however, this is something that must be watched closely. Expenses in 2014-15 exceeded actual revenue slightly which is a trend, if continued, is not sustainable. Expenses this year have been reduced to the point of very little discretionary spending so any further reductions must come in the way of reduced services and staffing. You will note above that staffing levels have been reduced each of the past four years and will be reduced again this year. If actual expenses exceed revenues in 2015-16 significant changes will need to be made going forward.

General Fund

City Wide Summary

FUND 101.00.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Civilian Employees - 51102	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services - 52250	\$165,678	\$140,496	\$215,139	\$378,600	\$369,920	\$197,120
Printing & Promotions - 52500	\$0	\$0	\$1,756	\$30,500	\$30,500	\$30,500
Equipment Expense - 53500	\$0	\$0	\$112	\$12,700	\$5,000	\$5,000
Utilities - 54750	\$0	\$0	\$0	\$0	\$0	\$0
Professional Development - 55500	\$220	\$0	\$6,044	\$11,500	\$11,500	\$11,500
Operating Transfers - 55750	\$549,125	\$0	\$64,641	\$0	\$0	\$190,000
Employee Benefits - 59000	\$27,459	\$2,524	-\$27,462	\$10,000	\$10,000	\$10,000
Total	\$742,482	\$143,020	\$260,231	\$443,300	\$426,920	\$444,120

Department/Division Personnel Summary

	2012-2013	2013-2014
Personnel	Actual	Budget
Full-time Positions		

Department/Division Profile

The City Wide Department is utilized to budget for expenditures that impact all city General Fund Departments. For the 2015-2016 liability insurance has been distributed out to the appropriate Departments. New in 2016-17 the City will be transferring funds for storm water projects out to the Storm Water fund so that those improvements can be tracked appropriately.

General Fund

Governing Body - 11

Code 101.11.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Elected Officials - 51101	\$60,439	\$60,000	\$62,950	\$60,000	\$60,000	\$60,000
Quality of Life - 51500	\$2,746	\$17,424	\$4,705	\$13,300	\$8,300	\$18,911
Outside Agency Request - 51750	\$0	\$0	\$0	\$0	\$0	\$10,000
Professional Services - 52250	\$2,965	\$2,329	\$2,756	\$6,300	\$6,300	\$7,623
Social Programs - 52000	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Promotions - 52500	\$0	\$0	\$0	\$150	\$150	\$150
Professional Development - 55500	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits - 59000	\$7,417	\$15,268	\$17,383	\$15,510	\$15,510	\$15,510
Total	\$73,567	\$95,021	\$87,795	\$95,260	\$90,260	\$112,194

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Projected	Budget
Elected Officials	11	11	11	11	11	11

Department/Division Profile

The Governing Body budget includes the wages and vehicle expenses for the Mayor and Governing body. Additionally, community outreach programs and quality of life programs are budgeted in this area.

General Fund

ADMINISTRATION - 22

Code 101.22.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Elected Officials - 51101	\$0.00	\$0.00	\$0	\$0	\$0	\$0
Civilian Employees - 51102	\$528,999	\$529,634	\$516,985	\$472,975	\$430,998	\$462,973
Civilian Employees Overtime - 51111	\$104	\$353	\$219	\$0	\$300	\$500
Professional Services - 52250	\$169,684	\$93,709	\$78,608	\$96,915	\$77,465	\$97,511
Printing & Promotions - 52500	\$2,721	\$5,135	\$8,443	\$6,050	\$5,750	\$5,750
Capital Expenditures - 53250	\$7,598	\$17,057	\$23,817	\$0	\$8,000	\$8,000
Equipment Expense - 53500	\$2,599	\$4,713	\$4,011	\$4,600	\$3,500	\$4,000
General Supplies - 53750	\$0	\$0	\$0	\$4,400	\$1,500	\$2,500
Office Supplies - 54000	\$5,352	\$4,935	\$8,231	\$9,250	\$7,500	\$8,250
Utilities - 54750	\$1,797	\$1,655	\$2,649	\$4,660	\$3,280	\$3,280
Uniforms - 55250		\$0	\$0	\$0	\$0	\$0
Professional Development - 55500	\$34,358.00	\$22,696.30	\$28,184	\$28,260	\$14,435	\$21,110
Employee Benefits - 59000	\$219,711	\$225,443	\$212,890	\$196,162	\$194,962	\$193,902
Total	\$972,922	\$905,330	\$884,035	\$823,271	\$747,690	\$807,776

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Budget
Full-time Positions	7	7	6	6	6

Department/Division Profile

The Administration Department is comprised of Customer Service, Human Resources, Information Technology, Economic Development, City Clerk and the City Administrator. The Administration Department provides a general management and administration of City operations as well as support for the Mayor and Board of Aldermen. Administration insists on excellent customer service, both externally and internally, and serves as liaison between departments and the Board of Aldermen.

Administration is the hub of City Hall. Administration staff gives guidance and leadership to all departments while overseeing day-to-day operations of the City. Staff supports the Mayor and Board of Aldermen in research, preparation and distribution of documents, including, but not limited to, information for the Board of Aldermen Agenda meetings. Staff receives requests for service from residents, assigns requests to appropriate departments then follows through to its resolution. Administration staff is always available to lend assistance as needed to the Raytown citizens and/or employees.

The Economic Development Division of the Administration Department is generally charged with the recruitment of new firms, retention of existing firms and assisting Raytown businesses in navigating numerous City processes. The intent of the Division is to provide a high level of customer service to new and existing businesses. Such services are designed to remove barriers to success while increasing the impact of the local economy.

General Fund

Police Department

FUND 101

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Elected Officials	\$96,955.00	\$97,008.65	\$97,009	\$96,743	\$96,743	\$100,613
Civilian Employees	\$649,057	\$585,374	\$581,486	\$679,607	\$560,230	\$694,773
Civilian Employees Overtime	\$24,430	\$53,872	\$58,953	\$60,000	\$55,000	\$65,280
Commissioned Officers	\$2,415,797	\$2,335,130	\$2,449,033	\$2,509,474	\$2,500,000	\$2,537,283
Commissioned Officers Overtime	\$140,513	\$224,130	\$315,111	\$170,000	\$285,000	\$285,600
Part Time Employees	\$31,817	\$43,109	\$66,121	\$74,330	\$62,000	\$75,786
Professional Services	\$578,356	\$550,122	\$555,737	\$669,475	\$589,563	\$590,665
Printing & Promotions	\$8,172	\$7,170	\$11,040	\$19,232	\$16,989	\$18,902
Building Maintenance	\$2,422	\$1,216	\$8,666	\$7,500	\$7,300	\$8,500
Capital Expenditures	\$0	\$41,973	\$0	\$0	\$0	\$0
Equipment Expense	\$185,380	\$115,210	\$88,633	\$140,114	\$132,474	\$148,774
General Supplies	\$40,284	\$77,234	\$63,507	\$63,450	\$62,800	\$65,050
Office Supplies	\$17,882	\$15,333	\$16,726	\$5,210	\$12,710	\$16,184
Utilities	\$59,917	\$59,856	\$61,817	\$77,160	\$76,260	\$22,500
Vehicle Expense	\$11,476	\$8,335	\$8,455	\$11,900	\$10,750	\$10,900
Uniforms	\$20,703	\$26,863	\$20,679	\$24,650	\$22,650	\$20,700
Professional Development	\$54,411	\$64,760	\$73,521	\$120,260	\$89,168	\$86,789
Employee Benefits	\$1,488,642	\$1,657,111	\$1,756,332	\$1,876,325	\$1,876,326	\$1,851,391
Total	\$5,826,214	\$5,963,806	\$6,232,824	\$6,605,429	\$6,455,963	\$6,599,689

Department/Division Personnel Summary

	2012-13	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget	Budget
Full-time Civilian	17	17	16	16	16
Full-time Commissioned	48	48	46	46	46

Department/Division Profile

The Police Department is responsible for law enforcement within the City through the enforcement of City ordinances, State and Federal laws. Emergency Preparedness is managed by the Police Department with plans that have been developed in response to natural and manmade disasters. Radio communications for all of the City Departments is coordinated through the Communications Division within the Police Department.

General Fund

Finance Summary

101.42.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Elected Officials - 51101	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Civilian Employees - 51102	\$366,525	\$322,980	\$362,295	\$405,344	\$388,026	\$424,789
Civilian Employees Overtime - 51111	\$5,485	\$3,388	\$3,719	\$2,500	\$3,200	\$2,500
Part Time Employees - 51106	\$3,358	\$8,901	\$19,908	\$0	\$0	\$0
Professional Services - 52250	\$202,431	\$166,280	\$141,615	\$150,150	\$216,650	\$136,014
Printing & Promotions - 52500	\$5,931	\$5,709	\$1,415	\$2,800	\$2,200	\$2,200
Building Maintenance - 52750	\$0	\$0	\$0	\$0	\$0	\$0
County Collections -	\$0	\$26,162	\$23,809	\$0	\$0	\$0
Equipment Expense - 53500	\$30	\$17,358	\$12,360	\$1,000	\$2,400	\$1,000
General Supplies - 53750	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies - 54000	\$12,873	\$15,068	\$12,353	\$11,500	\$11,500	\$11,500
Utilities - 54750	\$71	\$39	\$13	\$500	\$500	\$500
Vehicle Expense - 55000	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms - 55250	\$0	\$0	\$0	\$0	\$0	\$0
Professional Development - 55500	\$4,025	\$2,965	\$6,071	\$6,150	\$5,550	\$5,550
Employee Benefits - 59000	\$137,956	\$120,560	\$144,017	\$169,170	\$169,170	\$168,659
Total	\$739,885	\$690,610	\$728,774	\$750,314	\$800,396	\$753,912

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget	Budget
Full-time Positions	9	8	8	8.5	9
Elected Official	1	1	1	1	1

Department/Division Profile

The Finance Department is a combined office encompassing the budget office, city finances, the sewer billing and county tax collections.

The position previously budgeted as a half-time split between Development and Public Affairs will now be full time in Finance. This person will replace the temporary staffing previously utilized and allow the collections function to be brought back in house.

Professional services is where the city pays for audit services, maintenance agreements on software, county collection expenses and banking charges .

Professional development is utilized for staff training and professional memberships for the nine employees in the general fund.

General Fund

LAW
FUND 101.51.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Part Time Employees	\$28,000	\$28,000	\$28,000	\$28,840	\$28,840	\$28,840
Professional Services	\$0	\$12,563	\$53,107	\$80,000	\$80,000	\$80,000
Professional Development	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Employee Benefits	\$1,380	\$951	\$612	\$3,418	\$0	\$3,418
Total	\$29,380	\$41,513	\$81,719	\$113,258	\$109,840	\$113,258

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Requested

Department/Division Profile

The Law Department includes expense for the City Prosecutor and the contract for the City Attorney.

General Fund

Courts Summary

101.52.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Elected Officials - 51101	\$27,016.00	\$28,191	\$28,191	\$28,891	\$28,191	\$31,010
Civilian Employees - 51102	\$141,797	\$140,347	\$146,947	\$147,718	\$147,718	\$154,405
Civilian Employees Overtime - 51111	\$20,819	\$19,752	\$22,438	\$25,000	\$25,000	\$25,000
Commissioned Officers - 51103	\$0	\$0		\$9,000	\$0	\$5,400
Commissioned Officers Overtime - 5111:	\$0	\$0		\$0	\$0	\$0
Part Time Employees - 51106	\$5,715	\$10,059	\$7,199	\$15,720	\$7,000	\$7,860
Professional Services - 52250	\$4,767	\$4,681	\$23,864	\$26,725	\$26,725	\$28,944
Printing & Promotions - 52500	\$1,298	\$1,939	\$1,804	\$2,500	\$1,500	\$2,500
Collections	\$0	\$100	-\$21	\$0	\$0	\$0
Capital Expenditures - 53250	\$0	\$0		\$0	\$0	\$0
Equipment Expense - 53500	\$4,027	\$667	\$2,427	\$750	\$720	\$720
General Supplies - 53750	\$0	\$0		\$0	\$0	\$0
Office Supplies - 54000	\$3,943	\$4,287	\$4,474	\$5,750	\$4,300	\$5,700
Utilities - 54750	\$523	\$383	\$287	\$700	\$700	\$700
Professional Development - 55500	\$5,449	\$5,606	\$3,956	\$9,625	\$3,625	\$9,000
Employee Benefits - 59000	\$62,066	\$68,205	\$77,783	\$86,968	\$86,968	\$84,322
Total	\$277,420	\$284,216	\$319,349	\$359,347	\$332,446	\$355,561

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Budget
Full-time Positions	4	4	4	4	4
Part Time Positions	1	2	2	2	2

Department/Division Profile

To operate the Raytown Municipal Division of the Jackson County Circuit Court in accordance with the laws of the State of Missouri and the ordinances of the City of Raytown.

Training - Judge required to have judicial education hours. Clerks have to maintain hours of continuing education for certification.

General Fund

Public Works Summary FUND 101

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Civilian Employees - 51102	\$1,049,453	\$1,040,071	\$1,062,066	\$1,107,506	\$1,107,506	\$1,093,496
Civilian Employees Overtime - 51111	\$37,491	\$49,573	\$34,139	\$54,500	\$33,500	\$35,700
Part Time Employees - 51106	\$16,613	\$19,137	\$18,621	\$19,696	\$19,696	\$32,640
Professional Services - 52250	\$124,018	\$120,355	\$119,965	\$152,200	\$165,425	\$194,525
Printing & Promotions - 52500	\$0	\$0	\$0	\$0	\$0	\$500
Building Maintenance - 52750	\$66,581	\$63,222	\$42,254	\$61,000	\$47,000	\$53,000
Capital Expenditures - 53250	\$25,493	\$23,287	\$22,245	\$25,000	\$200,000	\$0
Equipment Expense - 53500	\$1,795	\$2,198	\$340	\$3,500	\$1,500	\$3,500
General Supplies - 53750	\$46,201	\$20,501	\$23,864	\$29,000	\$29,000	\$29,000
Office Supplies - 54000	\$6,004	\$5,846	\$5,469	\$6,900	\$4,950	\$4,875
Utilities - 54750	\$495,222	\$547,037	\$516,803	\$518,218	\$522,710	\$535,800
Vehicle Expense - 55000	\$410,223	\$426,454	\$295,101	\$444,828	\$335,200	\$400,235
Uniforms - 55250	\$9,745	\$10,395	\$9,097	\$14,689	\$13,489	\$15,213
Professional Development - 55500	\$10,409	\$5,629	\$7,590	\$17,755	\$17,870	\$17,755
Employee Benefits - 59000	\$447,910	\$465,961	\$504,231	\$498,150	\$498,150	\$527,225
Total	\$2,747,158	\$2,799,667	\$2,661,785	\$2,952,943	\$2,995,996	\$2,943,464

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Budget
Full-time Positions	28	27	27	27	26

Department/Division Profile

All civilian employee costs were included in the general fund to streamline accounting practices. Expenses of the sanitary sewer fund will be charged to the sewer fund by utilizing an administrative fee. The employee expenses part of the administrative fee are based upon the percentages of sewer fund activities of each personnel position.

Professional services continues to be a significant portion of our budget. This budget group includes computer software maintenance expenses, WEBGIS expenses, mowing services and many other vendor related expenses that are similar.

The bulk of capital improvements is budgeted in the capital sales tax fund, transportation sales tax fund and public safety sales tax fund.

Vehicle expenses for the entire city are included in public works. The fuel expense also includes a reimbursement from the Fire District for fuel they consume.

Uniforms expenses include expenses for vehicle maintenance and an increase in safety related gear and one-time expenses for rental uniforms.

Due to the City contracting out the street cleaning services the position previously allocated for that service was eliminated from the budget.

General Fund

EMS Summary
101.72.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Civilian Employees - 51102	\$512,824	\$365,174	\$379,244	\$501,555	\$366,462	\$422,359
Civilian Employees Overtime - 51111	\$66,369	\$210,592	\$202,899	\$40,500	\$180,000	\$200,223
Part Time Employees - 51106	\$22,373	\$22,032	\$29,562	\$22,500	\$22,500	\$22,950
Professional Services - 52250	\$114,407	\$111,694	\$127,810	\$120,990	\$120,090	\$125,045
Printing & Promotions - 52500	\$8,831	\$3,397	\$3,003	\$6,090	\$4,500	\$11,370
Building Maintenance - 52750	\$6,060	\$4,224	\$7,873	\$4,900	\$4,900	\$4,655
Capital Expenditures - 53250	\$0	\$0		\$0	\$0	\$0
Equipment Expense - 53500	\$13,324	\$11,087	\$10,458	\$11,500	\$11,500	\$10,973
General Supplies - 53750	\$56,712	\$62,249	\$61,884	\$66,328	\$66,328	\$61,598
Office Supplies - 54000	\$998	\$987	\$1,075	\$1,100	\$1,100	\$1,088
Utilities - 54750	\$10,820	\$12,432	\$13,791	\$15,300	\$15,300	\$15,197
Vehicle Expense - 55000	\$0	\$0		\$0	\$0	\$0
Uniforms - 55250	\$791	\$581	\$2,486	\$2,400	\$2,400	\$2,376
Professional Development - 55500	\$321	\$2,782	\$2,975	\$4,300	\$2,350	\$4,256
Employee Benefits - 59000	\$226,311	\$227,905	\$222,185	\$244,293	\$244,293	\$258,096
Total	\$1,040,141	\$1,035,137	\$1,065,247	\$1,041,756	\$1,041,723	\$1,140,186

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Budget
Full-time Positions	15		14	14	14

Department/Division Profile

Professional Services – This includes an expense, Collection Agency Expense, which is the management fee paid to the company that bills customers for ambulance services provided.

General Supplies – This includes Medical Supplies expense . Most medical supplies are purchased using a governmental cooperative purchasing agreement.

General Fund

Development & Public Affairs Summary

FUND 101

Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Civilian Employees - 51102	\$337,133	\$360,738	\$411,110	\$453,180	\$434,200	\$418,103
Civilian Employees Overtime - 51111	\$4,555	\$5,708	\$8,643	\$16,000	\$12,000	\$16,000
Part Time Employees - 51106		\$0		\$0	\$0	\$0
Professional Services - 52250	\$78,390	\$127,071	\$98,203	\$147,100	\$163,100	\$198,840
Printing & Promotions - 52500	\$11,082	\$26,195	\$2,880	\$3,220	\$2,470	\$2,470
Equipment Expense - 53500	\$4,007	\$6,280	\$4,216	\$7,160	\$8,200	\$6,900
General Supplies - 53750	\$2,983	\$1,526	\$2,047	\$2,750	\$7,150	\$5,950
Office Supplies - 54000	\$7,264	\$6,646	\$5,362	\$14,500	\$9,000	\$12,000
Utilities - 54750	\$4,542	\$3,995	\$5,623	\$10,080	\$7,780	\$8,030
Vehicle Expense - 55000	\$80	\$0	\$300	\$250	\$250	\$200
Uniforms - 55250	\$913	\$1,710	\$1,636	\$2,510	\$2,370	\$2,070
Professional Development - 55500	\$11,724	\$6,435	\$17,120	\$23,713	\$15,640	\$16,270
Employee Benefits - 59000	\$154,083	\$138,309	\$159,787	\$195,767	\$195,767	\$164,835
Total	\$616,756	\$684,612	\$716,926	\$876,229	\$857,926	\$851,668

Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-14 Actual	2014-2015 Actual	2015-2016 Budget	2016-2017 Budget
Full-time Positions	9	9	9	9.5	9
Part-time Positions					

Department/Division Profile

The Development and Public Affairs Department consists of the following six divisions: Administration; Animal Control; Building Services; Business & Liquor Licensing; Code Enforcement; and Planning. The budget for FY2016 maintains the current level of services within each division with the following notable changes.

Restructuring of the Public Information Officer position will allow the half-time position added last year to move to full time in DPA. This will allow the Department to maintain 2 full-time Permit Technicians and create a Planning and Zoning Coordinator position.

Microfilming of construction permits, zoning & development applications, and other information. This information will then be provided on the city's GIS which will allow for easier access to our residents and businesses. This will also result in a space savings within the department.

PARKS

Park Fund

Parks Summary

FUND 201

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Cash Balance as of NOV 1	\$1,007,901	\$765,490	\$654,919	\$447,097	\$664,230	\$661,566
Property Tax	\$585,925	\$583,165	\$575,332	\$605,500	\$605,000	\$605,500
Sales Tax	\$317,421	\$306,649	\$333,622	\$285,000	\$333,000	\$249,750
Fees for Services	\$72,993	\$101,648	\$96,880	\$106,300	\$86,200	\$112,400
Miscellaneous Revenue	\$70,853	\$73,318	\$93,584	\$7,800	\$7,250	\$7,800
Pool	\$186,237	\$234,513	\$277,333	\$220,000	\$259,700	\$0
GAAP Adjustment	-\$600					
Total Revenues	\$1,232,829	\$1,299,293	\$1,376,751	\$1,224,600	\$1,291,150	\$975,450
Total Available Funds	\$2,240,730	\$2,064,783	\$2,031,670	\$1,671,697	\$1,955,380	\$1,637,016
Total Expenditures	\$1,475,240	\$1,409,864	\$1,367,440	\$1,514,968	\$1,293,814	\$1,108,181
Fund Balance Reserve (12.5% of Operating Revenue)				\$153,075		\$121,931
Equipment and Vehicle Replacement Account						
Unreserved Fund Balance	\$765,490	\$654,919	\$664,230	\$3,655	\$661,566	\$406,904

Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2016-2017 Budget
Full-time Positions	10	9	8	9	9
Part-time Positions	2	2			

Department/Division Profile

The Raytown Parks and Recreation Department is responsible for five divisions-Parks, Aquatics, Programs, Administration and BMX. Under general direction from the Raytown Park Board, the Raytown Parks and Recreation Department is primarily responsible to plan, direct, manage, and oversee the operations of the department. Core competencies include park master planning and development, facility maintenance and safety, fiscal management, recreation programs and special events including the Raytown Arts & Music Festival. The department also develops cooperative partnerships with community organizations that improve quality of life in Raytown for the benefit of residents.

Parks and Recreation community benefits include strengthening community image, supporting economic development, promoting health and wellness of citizens, increasing cultural unity, protecting environmental resources, providing recreational experiences and facilitating community problem solving.

The department is responsible for the administration and implementation of the Park Master Plan, capital improvement project planning and meeting citizen needs while providing taxpayer accountability. As demand for park services increase each year, staff are keenly aware of and motivated to keep expenses down while providing quality parks services.

The Parks and Recreation Department is responsible for year-round maintenance for 6 public parks totaling approximately 110 acres , 2 special use areas, and a property listed on the National Register of Historic Places property. The department is staffed with 8 FTE's within five divisions-Administration, Program, Parks Operations Aquatics and BMX The Raytown Parks and Recreation Department provides comprehensive Operations, Aquatics and BMX. The Raytown Parks and Recreation Department provides comprehensive programs, facilities and special events designed to promote healthy lifestyles, attract new residents and improve quality of life. Recreation facilities and amenities are maintained to high quality standards to ensure public safety and provide aesthetically pleasing and attractive public parks.

The Department reports to a nine member Park Board responsible for guiding the direction, operations and growth of the Department. The Park Board acts in an advisory capacity to departmental staff and the Raytown Board of Alderman and members are appointed by the Mayor with the approval of the Board of Alderman on the first day of June each year to serve three-year staggered terms.

Park Fund

Parks Expense Summary

FUND 201.90-99

Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Civilian Employees	\$404,029	\$409,273	\$386,321	\$415,449	\$407,000	\$426,475
Civilian Employees Overtime	\$935	\$5,879	\$5,335	\$1,500	(\$1,500)	\$1,500
Commissioned Officers	\$0	\$2,253	\$2,625	\$4,000	\$0	\$0
County Collection Expenses	\$9,536	\$11,263	\$11,397		\$0	\$0
Part Time Employees	\$396	\$214,040	\$207,948	\$204,291	\$194,000	\$15,300
Professional Services	\$333,114	\$79,182	\$61,788	\$155,900	\$170,400	\$116,974
Printing & Promotions	\$4,545	\$5,790	\$7,132	\$6,825	\$3,700	\$7,425
Building Maintenance	\$32,174	\$34,411	\$43,065	\$50,775	\$34,850	\$55,500
Capital Expenditures	\$403,363	\$195,759	\$209,540	\$151,000	\$64,000	\$91,000
Equipment Expense	\$14,928	\$10,149	\$15,860	\$28,750	\$15,500	\$30,400
General Supplies	\$11,826	\$57,218	\$61,220	\$61,025	\$50,550	\$9,975
Office Supplies	\$1,739	\$2,212	\$1,804	\$2,200	\$190	\$1,450
Recreation Programs	\$19,468	\$23,691	\$40,769	\$78,850	\$50,000	\$52,450
Utilities	\$89,143	\$90,129	\$84,333	\$111,480	\$87,200	\$83,980
Vehicle Expense	\$14,711	\$18,529	\$20,821	\$22,320	\$11,300	\$20,500
Uniforms	\$452	\$6,135	\$6,270	\$7,600	\$5,700	\$2,900
Professional Development	\$3,311	\$8,497	\$7,173	\$9,525	\$3,900	\$7,520
Employee Benefits	\$156,710	\$191,938	\$216,747	\$203,478	\$197,024	\$184,832
Cash Long Short			(\$7)			
GAAP Adjustment	(\$6,068)	\$43,516	(\$22,701)			
Total	\$1,475,240	\$1,409,864	\$1,367,440	\$1,514,968	\$1,293,814	\$1,108,181

TRANSPORTATION SALES TAX

Transportation Sales Tax

Transportation Sales Tax Summary

FUND 204

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimated	2016-2017 Budget
Cash Balance as of NOV 1	\$25,338	\$208,488	\$152,144	\$1,284,619	\$794,453	\$483,753
TIF - EATS	(\$287,504)	(\$350,479)	(\$305,578)	(\$351,000)	(\$308,000)	(\$310,000)
Transportation Sales Tax	\$1,423,341	\$1,427,815	\$1,498,949	\$1,450,000	\$1,500,000	\$1,500,000
Investment Income	\$1,170	\$1,161	\$1,454	\$1,100	\$2,700	\$1,500
Grant Income Street Scope					\$483,750	
GAAP Adjustment	(\$2,088)	\$2,089	\$1			
Total Revenues	\$1,134,919	\$1,080,586	\$1,194,825	\$1,100,100	\$1,678,450	\$1,191,500
Total Available Funds	\$1,160,257	\$1,289,075	\$1,346,969	\$2,384,719	\$2,472,903	\$1,675,253
Total Expenditures	\$951,768	\$1,136,931	\$552,516	\$645,250	\$1,989,150	\$645,250
Fund Balance Reserve (12.5% of Operating Revenues)				\$137,513		\$148,938
Reserve for Capital Projects				\$880,000		\$880,000
Unreserved Fund Balance	\$208,488	\$152,144	\$794,453	\$721,956	\$483,753	\$1,066

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 2027 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

FUND 204

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimated	Budget
Capital Expenditures - 53250	\$817,504	\$512,782	\$373,630	\$450,000	\$1,813,900	\$450,000
General Supplies - 53750	\$110,606	\$185,827	\$130,561	\$125,000	\$120,000	\$135,000
Professional Services - 52250	\$4,349	\$55,861	\$56,840	\$70,000	\$55,000	\$60,000
Administration - 56750	\$0	\$0	\$109	\$250	\$250	\$250
Transfer		\$150,000				
GAAP Adjustment	\$19,309	\$232,461	-\$8,625			
Total	\$951,768	\$1,136,931	\$552,516	\$645,250	\$1,989,150	\$645,250

CAPITAL IMPROVEMENT SALES TAX

Capital Improvement Sales Tax

Capital Improvement Summary

FUND 205

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Cash Balance as of NOV 1	\$599,786	\$734,563	\$582,366	\$541,110	\$691,577	\$645,889
TIF - EATS	(\$215,628)	(\$224,151)	(\$229,184)	(\$225,000)	(\$225,000)	(\$225,000)
Capital Improvement Sales Tax	\$1,167,863	\$1,143,429	\$1,229,978	\$1,200,000	\$1,200,000	\$1,200,000
Investment Income	\$1,727	\$1,705	\$2,519	\$1,700	\$4,000	\$4,000
Gain on sale of Fixed Asset	\$0	\$92,897	\$27,701	\$10,000	\$14,750	\$15,000
Claims Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Auction proceeds	\$8,000	\$34,750	\$0	\$0	\$0	\$0
GAAP Adjustment	(\$9,567)					
Total Revenues	\$952,395	\$1,048,629	\$1,031,015	\$986,700	\$993,750	\$994,000
Total Available Funds	\$1,560,181	\$1,783,192	\$1,613,381	\$1,527,810	\$1,685,327	\$1,639,889
Total Expenditures	\$825,618	\$1,200,826	\$921,804	\$1,305,340	\$1,039,438	\$1,214,958
Fund Balance Reserve (5% of Operating Revenues)				\$49,335		\$49,700
Incode project carry over				75000		
Vehicle Replacement Reserve						\$375,231
Unreserved Fund Balance	\$734,563	\$582,366	\$691,577	\$98,135	\$645,889	\$0

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 2027. 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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Police	\$294,024	\$592,494	\$305,613	\$284,977	\$245,881	\$336,300
EMS	\$14,944	\$169,021	\$24,403	\$188,365	\$177,357	\$128,858
Public Works	\$142,850	\$363,937	\$546,762	\$760,998	\$556,000	\$604,500
Finance	\$216,268	\$3,138	\$87	\$3,200	\$3,200	\$5,300
Development & Public Affairs	\$0	\$23,835	\$0	\$16,800	\$6,000	\$105,000
Admin	\$0	\$6,300	\$3,098	\$51,000	\$51,000	\$35,000
Court	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	\$157,532	\$42,100	\$41,841			
Total	\$825,618	\$1,200,826	\$921,804	\$1,305,340	\$1,039,438	\$1,214,958

Department/Division Profile

PUBLIC SAFETY SALES TAX

Public Safety Sales Tax

Police Department Summary

FUND 207

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$158,776	\$182,636	\$144,729	\$193,142	\$160,000	\$193,122
Civilian Employees Overtime	\$6,354	\$18,669	\$12,735	\$8,500	\$28,610	\$28,560
Commissioned Officers	\$435,871	\$330,778	\$373,471	\$483,760	\$390,000	\$489,959
Commissioned Officers Overtime	\$34,496	\$42,171	\$55,955	\$55,000	\$45,000	\$56,100
Part Time Employees	\$12,902	\$11,070	\$2,689	\$14,437	\$6,000	\$14,790
Professional Services	\$1,724	\$22,910	\$22,035	\$33,030	\$27,930	\$98,190
Printing & Promotions	\$605	\$262	\$581	\$1,625	\$1,375	\$1,905
Capital Expenditures	\$26,375	\$17,225	\$0	\$103,659	\$104,000	\$159,750
Equipment Expense	\$59,009	\$28,326	\$9,365	\$39,165	\$20,849	\$35,863
General Supplies	\$10,322	\$7,441	\$9,258	\$14,300	\$10,875	\$13,900
Office Supplies	\$213	\$817	\$0	\$500	\$350	\$500
Utilities	\$0	\$0	\$0	\$0	\$0	\$58,700
Uniforms	\$9,121	\$9,176	\$7,787	\$8,000	\$1,500	\$6,800
Professional Development	\$34,987	\$34,026	\$31,427	\$58,874	\$36,122	\$70,496
Employee Benefits	\$273,707	\$287,933	\$279,375	\$395,408	\$395,408	\$380,466
GAAP Adjustment		\$5,159	(\$5,065)			
Total	\$1,064,462	\$998,598	\$944,339	\$1,409,400	\$1,228,019	\$1,609,100

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget	Budget
Full-time Civilian	5	5	5	5	5
Full-time Commissioned	10	10	10	10	10

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.

Public Safety Sales Tax

PSST Summary

FUND 207

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Cash Balance as of NOV 1	\$454,957	\$608,301	\$764,882	\$784,639	\$1,065,020	\$1,083,354
TIF - EATS	(\$287,504)	(\$298,868)	(\$305,578)	(\$299,000)	(\$306,000)	(\$306,000)
Public Safety Sales Tax	\$1,558,658	\$1,523,706	\$1,639,890	\$1,520,000	\$1,640,000	\$1,640,000
Investment Income	\$1,401	\$1,387	\$1,911	\$1,300	\$2,000	\$2,200
Workers Comp Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	(\$2,089)					
Total Revenues	\$1,270,466	\$1,226,225	\$1,336,222	\$1,222,300	\$1,336,000	\$1,336,200
Total Available Funds	\$1,725,423	\$1,834,526	\$2,101,104	\$2,006,939	\$2,401,020	\$2,419,554
Total Expenditures	\$1,117,122	\$1,069,644	\$1,036,084	\$1,497,063	\$1,317,666	\$1,710,026
Fund Balance Reserve (15% of Operating Expenses)				\$224,559		\$256,504
Reserve						
Unreserved Fund Balance	\$608,301	\$764,882	\$1,065,020	\$285,317	\$1,083,354	\$453,024

Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget
Full-time Civilian Positions	6	6	6	6	6
Full Time Commissioned	10	10	10	10	10

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

207.72.00.100.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$28,683	\$27,004	\$32,480	\$46,516	\$32,000	\$36,777
Civilian Employees Overtime	\$3,426	\$18,272	\$20,442	\$2,500	\$19,000	\$22,066
Uniforms	\$2,793	\$672	\$4,000	\$4,000	\$4,000	\$4,000
Professional Development	\$9,064	\$7,696	\$11,529	\$11,000	\$11,000	\$11,000
Employee Benefits	\$9,111	\$17,403	\$23,293	\$23,648	\$23,648	\$27,083
Total	\$53,077	\$71,046	\$91,744	\$87,663	\$89,648	\$100,926

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget	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.

Risk Management

Risk Management Fund Summary

FUND 209

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Cash Balance as of NOV 1	\$384,249	\$338,914	\$294,980	\$347,230	\$297,476	\$285,476
Revenues						
Investment Income	\$276	\$271	\$0	\$250	\$0	\$0
Claims Reimbursements	\$11,966	\$137	\$28,361	\$10,000	\$10,000	\$10,000
Insurance Reimbursements	\$3,452	\$10,486	\$54,988	\$2,000	\$55,500	\$90,000
Loss Control Compliance	\$60,831	\$25,959	\$22,876	\$40,000	\$22,000	\$15,000
Transfers In from Sewer						
GAAP Adjustment	(\$1)					
Total Revenues	\$76,524	\$36,853	\$106,226	\$52,250	\$87,500	\$115,000
Total Available Funds	\$460,773	\$375,767	\$401,206	\$399,480	\$384,976	\$400,476
Total Expenditures	\$121,859	\$80,787	\$103,730	\$60,000	\$99,500	\$220,000
Unreserved Fund Balance	\$338,914	\$294,980	\$297,476	\$339,480	\$285,476	\$180,476

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	2012-2013	2013-14	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Estimate	Budget
Administrative Expenses	\$0	\$150	\$0	\$0	\$0	\$0
Professional Services	\$89,387	\$76,617	\$103,516	\$45,000	\$98,000	\$205,000
Capital Expenditures	\$25,555	\$0	\$0	\$0	\$0	\$0
Professional Development	\$6,916	\$4,234	\$1,103	\$15,000	\$1,500	\$15,000
Equipment Expense	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out						
GAAP Adjustment	\$1	(\$214)	(\$889)			
Total	\$121,859	\$80,787	\$103,730	\$60,000	\$99,500	\$220,000

TIF FUND

TIF Fund

Tax Increment Financing FUND 210

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Cash Balance as of NOV 1	\$6,917,144	\$6,989,445	\$6,911,155	\$6,711,315	\$7,078,791	\$7,139,202
Revenues						
CID Revenue (350)	\$508,625	\$438,584	\$535,489	\$440,000	\$530,000	\$530,000
TDD Revenue (350)	\$99,848	\$74,409	\$77,211	\$75,000	\$78,000	\$78,000
350 Highway Raytown Fire EAT's	\$88,889	\$68,905	\$76,025	\$69,000	\$70,000	\$70,000
350 Highway Jackson County EAT's	\$216,372	\$166,502	\$282,941	\$208,000	\$280,000	\$280,000
350 Highway Zoo EAT's	\$27,163	\$36,895	\$38,012	\$28,000	\$38,000	\$38,000
350 Highway TIF EAT's	\$698,728	\$747,171	\$763,945	\$710,000	\$750,000	\$750,000
350 Highway TIF City Pledge	\$749,805	\$747,171	\$763,945	\$710,000	\$750,000	\$750,000
350 Highway TIF Pilot	\$373,423	\$374,629	\$374,376	\$410,000	\$380,000	\$380,000
Project Tax PILOTS (350)	\$20	\$0		\$0	\$0	\$0
Pilot / EATS payment (USA 800)	\$51,704	\$51,762	\$51,732	\$52,000	\$52,000	\$52,000
Interest Earnings	\$168,820	\$178,905	\$214,030	\$210,000	\$210,000	\$210,000
GAAP Adjustment	\$20,801	(\$39)	\$1			
Total Revenues	\$3,004,198	\$2,884,892	\$3,177,708	\$2,912,000	\$3,138,000	\$3,138,000
Total Available Funds	\$9,921,342	\$9,874,337	\$10,088,862	\$9,623,315	\$10,216,791	\$10,277,202
Total Expenditures	\$2,931,897	\$2,963,182	\$3,010,071	\$3,172,589	\$3,077,589	\$3,130,950
Raytown Live Debt Reserve (Restricted)				\$3,900,000		\$3,900,000
Raytown Live Capital Project Reserve				\$697,909		\$697,909
IDA Reserve				\$1,126		\$1,126
Unreserved Fund Balance	\$6,989,445	\$6,911,155	\$7,078,791	\$1,851,691	\$7,139,202	\$2,547,216

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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Administrative Expenses	\$250	\$0	\$17,117	\$10,000	\$10,000	\$10,000
Professional Services	\$15,045	\$18,619	\$29,323	\$15,939	\$30,939	\$31,800
Debt Service	\$2,817,900	\$2,867,275	\$2,911,900	\$3,066,650	\$2,956,650	\$3,006,150
Development Costs	\$0		\$0	\$0	\$0	\$0
Incentive Programs	\$51,704	\$77,289	\$51,732	\$80,000	\$80,000	\$83,000
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	\$47,248					
Total	\$2,931,897	\$2,963,182	\$3,010,071	\$3,172,589	\$3,077,589	\$3,130,950

STORM WATER FUND

Storm Water Fund		Summary	
		401	
Summary			
		2015-2016 Estimate	2016-2017 Budget
Revenue			
Cash Balance as of NOV 1			
Revenues			
TIF - EATS			(\$19,250)
Parks/Storm Water Capital Sales Tax			\$102,500
Administration charges			
Miscellaneous			
Interest Earnings			
Transfer in From General Fund			\$190,000
Returned Items			
GAAP Adjustments			
Total Revenues			\$273,250
Total Available Funds			\$273,250
Total Expenditures			\$242,000
Fund Balance Reserve (12.5% of Operating Expenses)			\$30,250
Debt Service Funds (Restricted)			
Unreserved Fund Balance		\$0	\$1,000

Department/Division Profile

The Storm Water Fund is a new fund established to track storm water related projects and the revenue from the Park/Storm water sales tax being allocated to storm water. Any project expenditures budgeted in excess of the storm water sales tax will be covered via a transfer from the General Fund.

SEWER FUND

Sewer Fund

Summary
501

Summary

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Cash Balance as of NOV 1	\$7,444,732	\$8,234,524	\$5,725,127	\$5,419,448	\$5,675,455	\$4,699,924
Revenues						
SRF Interest Subsidy	\$191,517	\$181,798	\$171,833	\$180,000	\$175,000	\$175,000
State SRF 2007 Proceeds	\$314,514	-\$4,000	\$0	\$0	\$0	\$0
SRF Interest Subsidy	\$55,282	\$61,987	\$131,432	\$62,000	\$125,000	\$125,000
Credit Card Processing Fee	\$0	\$0	\$1,665	\$0	\$4,000	\$4,000
Bond Premium Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$7	\$372	\$0	\$0	\$0
Administration charges	\$43,008	\$27,483	\$26,532	\$35,000	\$25,000	\$30,000
Sewer Use Charge	\$5,252,345	\$5,312,282	\$5,311,599	\$5,650,000	\$5,650,000	\$6,520,000
Sewer Late Pay Penalties	\$143,011	\$153,107	\$153,605	\$153,000	\$156,000	\$165,000
Circuit Breaker	(\$7,135)	(\$10,702)	(\$9,422)	(\$11,000)	(\$9,000)	(\$12,000)
Interest Earnings	\$14,215	\$13,791	\$18,877	\$14,000	\$14,000	\$15,000
Returned Items	\$3,859	\$6,781	\$6,556	\$5,000	\$5,500	\$5,500
Depreciation offset				\$425,000		\$425,000
GAAP Adjustments	\$24,643		(\$946)			
Total Revenues	\$6,035,259	\$5,742,533	\$5,812,103	\$6,513,000	\$6,145,500	\$7,452,500
Total Available Funds	\$13,479,991	\$13,977,057	\$11,537,231	\$11,932,448	\$11,820,955	\$12,152,424
Total Expenditures	\$5,245,467	\$8,251,930	\$5,861,776	\$6,767,879	\$7,121,031	\$7,452,099
Fund Balance Reserve (17% of Operating Expenses)				\$1,150,539		\$1,266,857
Rebate Funds (Restricted)				\$168,890		\$168,890
Debt Service Funds (Restricted)				\$1,260,000		\$1,260,000
Unreserved Fund Balance	\$8,234,524	\$5,725,127	\$5,675,455	\$2,585,140	\$4,699,924	\$2,004,578

Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2016-2017 Budget
Full-time Positions	12	2	2	2	2

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 transferred 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 a balanced budget. Staff has reduced expenditures through numerous cost savings techniques and continues to investigate further areas of savings, however with increasing treatment costs rates must continue to go up to cover expenses. This budget reflects a 15% across the board rate increase to account for the drastic increase in Little Blue Valley Sewer District billing. Stipulations in the City's sewer revenue bonds require that outside of special capital projects the budget must reflect sufficient revenues to cover expenditures plus provide a reserve. The rate will be evaluated annually to ensure budget sustainability.

There are three outstanding debt issuances that will retire in 2026, 2027 and 2028. Two of those issuances are part of the State Revolving Loan fund which receives some assistance from the state with interest payments because of that they are not good candidates for refinancing. The 2005B issuance was refinanced in 2013 so will not be eligible for any additional refinancing.

Sewer Fund

Combined Expenses All Departments

FUND 501

Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Civilian Employees	\$60,520	\$72,547	\$65,727	\$73,306	\$73,306	\$77,190
Civilian Employees Overtime	\$6,112	\$6,500	\$5,222	\$5,200	\$5,200	\$5,200
Part Time Employees	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$195,388	\$178,697	\$196,416	\$203,700	\$257,754	\$331,700
Capital Expenditures	\$275,123	\$3,116,205	\$21,255	\$185,000	\$165,000	\$165,000
Printing & Promotions	\$8,477	\$598	\$279	\$8,500	\$8,500	\$8,500
Debt Service	\$557,526	\$556,162	\$540,775	\$1,247,548	\$1,247,548	\$1,242,850
Equipment Expense	\$46,624	\$42,893	\$20,389	\$38,000	\$38,000	\$48,000
General Supplies	\$4,003	\$886	\$7,800	\$4,000	\$6,000	\$16,000
Office Supplies	\$69,071	\$59,594	\$76,058	\$70,300	\$70,300	\$70,300
Transfer Out			\$1,132,560	\$1,177,862	\$1,177,862	\$1,186,107
Business Activities	\$4,110,617	\$4,137,979	\$3,120,556	\$3,204,000	\$3,521,098	\$3,741,000
Utilities	\$11,902	\$12,632	\$13,013	\$14,315	\$14,315	\$15,300
Vehicle Expense	\$53,110	\$29,015	\$35,163	\$67,750	\$67,750	\$70,950
Uniforms	\$6,399	\$3,994	\$3,900	\$4,400	\$4,400	\$4,500
Professional Development	\$5,040	\$925	\$3,176	\$9,325	\$9,325	\$9,325
Employee Benefits	\$36,470	\$1,970	\$25,631	\$29,673	\$29,673	\$35,177
Depreciation			\$559,967	\$425,000	\$425,000	\$425,000
Cash Long/Short			\$10			
GAPP Adjustment	(\$200,915)	\$31,333	33878			
Total	\$5,245,467	\$8,251,930	\$5,861,776	\$6,767,879	\$7,121,031	\$7,452,099

Sewer Fund

Finance Expenses Summary

501.42.00.

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Civilian Employees	\$56,742	\$72,547	\$65,727	\$73,306	\$73,306	\$77,190
Civilian Employees Overtime	\$6,108	\$6,500	\$5,222	\$5,200	\$5,200	\$5,200
Part Time Employees	\$0		\$0	\$0	\$0	\$0
Professional Services	\$138,352	\$156,688	\$178,804	\$96,000	\$137,054	\$160,000
Printing & Promotions	\$8,477	\$598	\$279	\$8,500	\$8,500	\$8,500
Capital Expenditures	\$0		\$0	\$0	\$0	\$0
Debt Service	\$557,526	\$556,162	\$540,775	\$1,247,548	\$1,247,548	\$1,242,850
Equipment Expense	\$20,826	\$2,252	\$7,551	\$15,000	\$15,000	\$15,000
Office Supplies	\$66,254	\$58,794	\$75,553	\$67,200	\$67,200	\$67,200
Transfer Out	\$0	\$0	\$1,132,560	\$1,177,862	\$1,177,862	\$1,186,107
Business Activities	\$4,110,617	\$4,137,979	\$3,120,556	\$3,204,000	\$3,521,098	\$3,741,000
Utilities						\$600
Professional Development	\$401	\$198	\$1,800	\$1,800	\$1,800	\$1,800
Cash Long/Short			\$10			
Employee Benefits	\$29,335		\$23,590	\$29,673	\$29,673	\$35,177
Total	\$4,994,638	\$4,991,718	\$5,152,427	\$5,926,089	\$6,284,241	\$6,540,624

Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Actual	Actual	Budget	Budget
Full-time Positions	3.9	2		2	2
Part-time Positions					

Department/Division Profile

The transfer out of funds to the General Fund is to allocate administrative expenses and support staff expenses of employees that provide services to the Sewer Fund but are not primary employees of the Sewer Department. The remaining expenses are primarily for treatment costs or debt obligations.

Sewer Fund

Public Works Expense Summary

FUND 501

Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Estimate	Budget
Civilian Employees	\$3,778	\$0	\$0	\$0	\$0	\$0
Civilian Employees Overtime	\$4	\$0	\$0	\$0	\$0	\$0
Part Time Employees	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$57,036	\$22,009	\$17,613	\$107,700	\$120,700	\$171,700
Capital Expenditures	\$275,123	\$3,116,205	\$21,255	\$185,000	\$165,000	\$165,000
Equipment Expense	\$25,798	\$40,641	\$12,838	\$23,000	\$23,000	\$33,000
General Supplies	\$4,003	\$886	\$7,800	\$4,000	\$6,000	\$16,000
Office Supplies	\$2,817	\$800	\$505	\$3,100	\$3,100	\$3,100
Utilities	\$11,902	\$12,632	\$13,013	\$14,315	\$14,315	\$14,700
Vehicle Expense	\$53,110	\$29,015	\$35,163	\$67,750	\$67,750	\$70,950
Uniforms	\$6,399	\$3,994	\$3,900	\$4,400	\$4,400	\$4,500
Professional Development	\$4,639	\$727	\$1,376	\$7,525	\$7,525	\$7,525
Employee Benefits	\$7,135	\$1,970	\$2,041	\$0	\$0	\$0
Total	\$451,744	\$3,228,879	\$115,504	\$416,790	\$411,790	\$486,475

Department/Division Personnel Summary

	2012-2013	2013-2014	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget
Full-time Positions	10	0	0	0
Part-time Positions				

Department/Division Profile