



**City of
Raymore, Missouri**

**Adopted Annual Budget
For Fiscal Year
Beginning November 1, 2013**



This page left blank intentionally.



City of Raymore

2013-2014

Elected Officials and Department Heads

Mayor and City Council

Peter Kerckhoff, Mayor

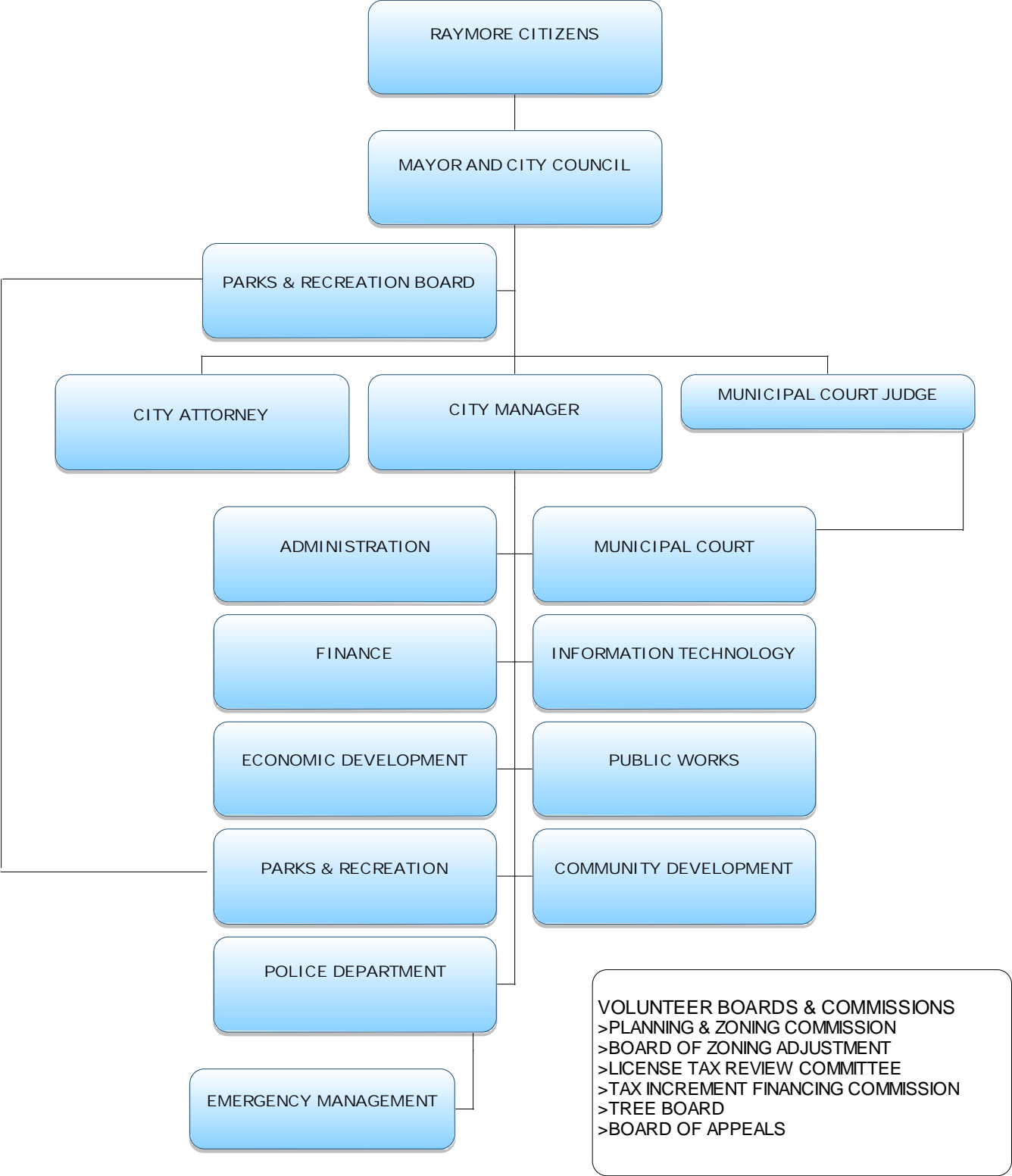
Jeffrey Stevens	Ward I
Kevin Kellogg	Ward I
Ryan Wescoat (Mayor Pro Tem)	Ward II
Derek Morehead	Ward II
Robert Piepho	Ward III
Jason Boehner	Ward III
Sonja Abdelgawad	Ward IV
Charlene Hubach	Ward IV

City Manager and Management Team

Eric Berlin, City Manager

Jim Feuerborn	Assistant City Manager
Jeanie Woerner	City Clerk
Jan Zimmerman	Chief of Police
Cynthia Watson	Finance Director
Jim Cadoret	Community Development Director
John Kennedy	Park & Recreation Director
Gene Thompson	Economic Development Director
Mike Krass	Public Works Director/City Engineer

CITY OF RAYMORE





City of Raymore

Budget 2013-14

Table of Contents

Elected Officials and Department Heads	i
City-wide Organizational Chart	ii
Table of Contents.....	iii
GFOA Distinguished Budget Presentation Award.....	ix
1 Budget Message	
City Manager's Budget Summary & Comments	1
Combined Operating Expenditures by Fund	11
Combined Operating Expenditures by Service	12
2 General Fund	
Budget Summary	13
Revenue Descriptions & Trends	
Real Estate Property Tax	14
Personal Property Tax	15
Penalties	16
Motor Vehicle License Tax	17
Land-Line Telecom Franchise Tax	18
KCP&L Franchise Tax	19
Osage Valley Elec Franchise.....	20
Mo Gas Energy Franchise Tax.....	21
Internet Cable / Video Franchise Tax.....	22
Wireless Telecom Franchise Tax	23
City Sales Tax	24
Gasoline Tax	25
State Sales Tax Vehicle.....	26
Miscellaneous Permits.....	27
Residential Building Permits & Plan Reviews	28
Commercial Building Permits & Plan Reviews	29
Engineering Inspection & Plan Reviews.....	30
Land Disturbance Permits	31
ROW Fees	32
Zoning Fees	33
Street Lights	34
Plan Review Fees	35
Code Enforcement Reimbursement.....	36
Warning System Fees	37
Farmers Market	38
Filing Fees	39

Occupational License Tax Fees.....	40
Liquor License.....	41
Dog & Cat Licenses	42
Municipal Court Fines.....	43
DWI-Drug Offense Reimbursement	44
Inmate Prisoner Detainee Security Fund.....	45
Police Training	46
Animal Shelter Donations	47
Animal Control Fine Revenue.....	48
Dispatch Fees	49
Police Grants	50
Emergency Mgmt Grant.....	51
Copies.....	52
Refunds & Reimbursements.....	53
Interest Revenue.....	54
Miscellaneous Revenue.....	55
Cell Tower Revenue	56
Transfer in from Restricted Revenue Fund	57
Transfer in from Transportation Fund.....	58
Transfer in From Stormwater Sales Tax Fund	59
Transfer in From Enterprise Fund	60
Transfer in From Capital Projects	61
Departmental Organizational Charts, Narratives & Budgets	
Administration.....	63
Information Technology.....	71
Economic Development	79
Community Development	85
Engineering	93
Streets	99
Stormwater	105
Building & Grounds	111
Municipal Court	117
Finance	123
Police.....	129
Emergency Management.....	137
Transfers to Other Funds.....	143

3 Parks & Recreation

Budget Summary	145
Revenue Descriptions & Trends	
Real Estate Property Tax.....	146
Personal Property Tax	147
Interest Revenue.....	148
Miscellaneous Revenue.....	149
Donations	150
Park Rental Fees.....	151
Transfers from General Fund	152
Transfers from Park Sales Tax Fund.....	153
Recreation Programs	154

Special Event Contributions	155
Advertising Revenue	156
Concession Revenues	157
Departmental Organizational Charts, Narratives & Budgets	
Parks Department	159
Recreation Department.....	165
4 Enterprise Fund	
Budget Summary	171
Revenue Descriptions & Trends	
Water Sales.....	172
Sewer Use Charge	173
Water Meter Supply Fee.....	174
Utility Penalties	175
Solid Waste Fees	176
Solid Waste Container Fees	177
Contractual	178
Interest Revenue	179
Miscellaneous.....	180
SRF Interest Credit.....	181
Departmental Organizational Charts, Narratives & Budgets	
Water	183
Sewer.....	189
Solid Waste	195
Transfers to Other Funds	197
Enterprise Debt Service	201
5 Debt Service	
General Obligation Bonds	
General Obligation Bond Narrative	204
Budget Summary	206
Legal Debt Limits	207
General Obligation Bond Schedules	208
Revenue Bonds	
Revenue Bond Narrative	216
Budget Summary	217
Revenue Bond Schedules	218
Special Obligation Bonds	
Special Obligation Bond Narrative	219
Budget Summary	220
Special Obligation Bond Schedules	221
Leasehold Revenue Bonds	
Leasehold Revenue Bond Narrative	222
Budget Summary	223
Leasehold Revenue Bond Schedules.....	224
6 Internal Service Fund	
VERP Fund	

Budget Summary	231
Restricted Revenue Fund	
Budget Summary	235
Revenue Descriptions & Trends	
Municipal Court Cash Bond Interest	236
Police Training	237
911 Distribution.....	238
Transfer from General Fund.....	239
7 Capital Funds	
City Manager's Budget Summary & Comments	241
Capital Budget	
Capital Project Summary by Type	254
Capital Project Summary by Funding Source	255
Capital Budget by Project Type	256
Impact of Capital Expenditures on Operating & Existing Services	257
Capital Improvement Program by Project – 5 Year Summary.....	260
Capital Funds Individual Budgets	
Building & Equipment Replacement (BERP Fund (05)	261
Park Fee in Lieu Fund (27).....	263
Transportation Fund (36).....	267
Excise Tax Fund (37)	275
Capital Improvements Sales Tax Fund (45).....	279
Stormwater Sales Tax Fund (46).....	287
Park Sales Tax Fund (47).....	291
Water Connection Fee Fund (52)	295
Sewer Connection Fund (53).....	299
Enterprise Capital Maintenance Fund (54).....	303
8 Appendix	
Discussion of Budget Process & Policies	309
Budget/CIP Process Schedule	313
Fiscal/Financial Policies	
Accounting & Auditing Overview	314
Reserve Policy Resolution.....	314
Investment Policy	314
Debt Policy	320
Capitalization Policy	323
Purchasing Policy	327
Fund Type Descriptions	336
Fund Structures.....	337
Combine 4-Year – Statement of Rev. Exp & Change in Fund Balance.....	338
Combined Statement of Rev. Exp & Change in Fund Balance.....	339
Capital Funds - Combined Statement of Rev. Exp & Change in FB	340
Summary Schedules	
Major Funds-Combined Revenues by Fund.....	341
Major Funds-Combined Expenditures by Fund	343
General Fund Revenue Comparison.....	345
General Fund Expense Comparison	346
Park Fund Revenue Comparison.....	347

Park Fund Expenditure Comparison	348
Enterprise Revenue Comparison	349
Enterprise Expenditure Comparison	350
Property Tax Levy Distribution.....	351
Sales Tax Breakdown.....	352
Property Tax Levy – Raymore	353
History of Property Valuation and City Tax Levy	354
Property Tax Assessed Valuations by Classification	355
Combined Expenditures by Function	356
Personnel Expenditures by Type.....	357
Position Control Roster by Department & Fund	358
Adopted Salary Ranges by Level	364
Demographics & Statistics	366
Adopted Budget Ordinance	378
2012 Municipal Ward Boundaries.....	381
9 Glossary	
Specific Terms	385
10 CIP-Capital Improvement Program	
Capital Improvement Program Detail & Specifics Booklet	



This page left blank intentionally.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Raymore
Missouri**

For the Fiscal Year Beginning

November 1, 2012

Tim Fiasstive

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Raymore, Missouri for its annual budget for the fiscal year beginning November 1, 2012.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



This page left blank intentionally.



City of Raymore

100 Municipal Circle
Raymore, Missouri 64083
(816) 331-0488 • Fax (816) 331-8724

November 1, 2013

The Honorable Peter Kerckhoff and
Members of the Raymore City Council

Dear Mayor Kerckhoff and Members of Council:

The Adopted Operating Budget for Fiscal Year 2014 is hereby transmitted.

Summaries of revenues and expenditures are included for all applicable City funds, and expenditure information is provided for each department or significant division. Financial information provided includes prior year actual amounts, FY 2013 budgeted amounts and projected amounts, and FY 2014 projected revenues and proposed expenditures. Budget detail was prepared by program for each department and division, which allows cost information to be represented and analyzed by service area. Department/Division goals are also provided by program area in an effort to link expenditures to desired results.

Staff has worked diligently to draft a proposed budget that meets the goals of the Council and citizens and provides government services in an efficient and effective manner. The budget is in compliance with the City Charter requirement that total proposed expenditures not exceed estimated revenues plus any unencumbered cash reserves estimated to be on hand at the beginning of the ensuing fiscal year.

The budget was prepared using a modified zero-based budget approach. This approach requires each Department to prepare a budget request as if it was being done for the first time. While taking historical context into account, requests were reviewed in detail to ensure that requests did not just include incremental additions to prior year's budget numbers. Detail sheets were developed for each appropriate line item to allow for this review and to better serve as a management tool during the implementation of the budget. Budget development was also approached from a "maintenance" and "expansion" request perspective. The maintenance request represents the cost to provide service at the same level as the prior year. Expansion requests represent an increase in service level or provision of a new service or program.

Presentation: In 2008, the City joined the International City/County Management Association (ICMA) Performance Measurement program. This involves the use of a uniform set of performance measurements for areas the program has been developed for. (Not all of the City's service areas are included in the ICMA program. In those

*"The City of Raymore is dedicated to being a
quality community in which to live, work and play."*

departments where that is so, staff-derived performance measures are included.) The 2010 City Organizational Study recommended that performance measures included in the budget be “core measures” to avoid informational overload, and this recommendation is followed in the FY 2014 Budget.

Immediately following this message is a summary that shows how operating funds are spent by service, regardless of the fund from which they are budgeted.

Fund Balance Reserve: City policy is that each of the City’s operating funds carry a restriction of 20% of the proposed fund expenditure for application to the next year’s fund balance. This puts the City in good financial shape to deal with any foreseeable emergency.

OPERATING FUNDS AND DEBT SERVICE FUND HIGHLIGHTS: The primary non-capital funds for the City are the General Fund, Park Fund, Enterprise Fund and Debt Service Fund. Some highlights of these follow.

GENERAL FUND

A. **Beginning Balance:** A surplus of \$260,133 was projected at the end of FY 2012 when the FY 2013 Proposed Budget was submitted last year. The FY 2012 General Fund ended up having a surplus of \$238,243.

FY 2013 revenues are projected to come in \$283,190 higher (+3.4%) than the FY 2013 budget number. Most revenues are in line with budget expectations. Two items of note:

- *Sales tax* collections in FY 2013 are projected by staff to be \$21,290 below the budgeted amount. Sales taxes are comprised of City Sales Tax, Gasoline Tax and State Vehicle Sales Tax. While higher revenues than budgeted are expected for the Gasoline Tax, the City Sales Tax is projected to be \$39,186 less than budgeted (- 2.0%), and the State Vehicle Sales Tax is also expected to be slightly below the budgeted amount.
- The *Fees and Permits* revenue line item is projected to come in substantially higher than budgeted (by \$180,980, +232%) due to greater building activity than had been projected.

Expenditures for FY 2013 are projected to be \$345,966 (-4.2%) below budget.

The combination of the FY 2012 surplus, projected FY 2013 revenues and FY 2012 expenditures result in a projected unreserved fund balance at the end of FY 2013, in the amount of \$2,105,641, that is \$676,459 more than budgeted.

- B. FY 2014 Revenues:** Staff projects total FY 2014 revenues to come in \$471,500 (5.7%) higher than the FY 2013 budget amount and \$188,310 (2.2%) higher than FY 2013 projected receipts.

Some highlights of projected revenues in the General Fund are as follows:

- Property Tax: Property tax receipts in FY 2014 are projected to be \$35,264 (+2.9%) higher than budgeted in FY 2013 (but \$5,790 less than we project to receive in FY 2013).

It should be noted that Cass County re-assesses property every two years, and this is a reassessment year, in which the City's total valuation will change not only due to growth but also due to changes in the values of existing properties.

- Franchise Taxes: Franchise tax receipts for FY 2014 are projected to come in \$89,443 (+3.8%) above the FY 2013 budgeted amount. The addition of 50 new residences in FY 2014 is assumed in this projection.
- Sales Tax: The FY 2014 projection is \$253,101 (+9.7%) higher than the FY 2013 Adopted Budget amount, and \$274,391 (+10.6%) higher than the FY 2013 Projected amount. The budget assumes \$250,000 in additional sales tax revenue from the opening of Sam's Club and \$15,931 from the opening of the Golden Corral restaurant in the Raymore Galleria. This annual additional revenue is a boon to the City.

The economic trend in the city is not entirely rosy. Based on current trends, staff projects a decline in sales tax revenue from the FY 2013 Budget amount for all other businesses in the City of \$19,540 (- 1.0%). This projection comes, in part, from an assumption that Sam's Club and Golden Corral will siphon off some amount of business from existing businesses in the city.

One sales tax revenue that is in flux and uncertain involves revenue from out-of-state sales of cars, boats and trailers. In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$56,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, the budget estimates the additional revenue that will be realized at half the amount estimated by DOR, or \$28,000.

- Fee and Permits: After years of annual decline, this line item rebounded sharply in FY 2012, and in FY 2013 is again projected to come in well ahead of budget, at \$258,917 versus a budgeted \$77,937. Substantially more residential building activity has occurred in FY 2013 than was anticipated, and on the commercial side a building permit for Sam's Club was pulled in FY

2013 that was budgeted in FY 2012. We continue to project conservatively, assuming 50 new residential homes in the coming year and limited commercial construction.

- Municipal Court: Revenue from fines levied by the Municipal Court continue an upward trend that began in FY 2011. FY 2013 receipts are projected to come in significantly above the budgeted level (+\$36,116 or 9.5%). FY 2014 municipal court revenues are budgeted at the FY 2013 projected level.
 - Transfer from Transportation Fund: Some proceeds from the half-cent Transportation Sales Tax are transferred each year to the General Fund and are used for transportation-related expenditures. A transfer of \$320,000 is budgeted in FY 2014.
 - Transfer from Enterprise Fund: Transfers are made from the Enterprise Fund to compensate the General Fund for administrative work serving Enterprise Fund functions. For FY 2014 it is budgeted to transfer \$687,527. A complete explanation of the methodology used to compute the amount for this transfer is presented in the “Transfers from Enterprise Fund to Other Funds” chapter in the Enterprise Fund budget.
 - Capital Project Administration/Inspection Transfer: The City makes a transfer from the Capital Budget to compensate the General fund for staff time administering and inspecting capital projects. In FY 2014, the budget contains a transfer of \$41,600. The transfer constitutes six percent of the overall cost of included projects, which is the percentage we charge to developers to inspect future City infrastructure they construct to serve their developments. These are all projects that City staff will inspect and administer. Capital projects that do not meet this criterion are not included.
 - Transfer from Storm Water Sales Tax Fund: The City has a Parks/Storm Water sales tax in the amount of one-half cent. Forty percent of the receipts from this tax is allocated to Parks & Recreation; forty percent is allocated to the Storm Water Sales Tax Fund; and twenty percent is allocated to each of these in amounts determined by the City Council each year. An amount, \$195,429, is transferred from the Storm Water Sales Tax Fund to the General Fund to offset operating costs for storm water management.
- C. Compensation and Benefits:** For FY 2014, an increase of 2.0% is budgeted to base employee wages/salaries. This is based upon two recent determinations: 1) The State Auditor has established 1.7% as the inflationary factor for the state for the coming year. 2) The United States Department of Labor’s Bureau of Labor Statistics indicates that the Consumer Price Index (CPI) increase for the last twelve-month period (June 2012 – June 2013) is 2.2%. The City employee salary ranges will increase by 1.66%, allowing for some degree of employee movement through the salary range, depending on employee performance.

Health insurance benefits costs are expected to increase by 7.7%.

D. Departmental Notes: Departmental items of particular note are as follows:

Staffing: Only one staffing change is budgeted, a minor change in the Municipal Court department to add five hours per week (.125 FTE) to the hours of the Municipal Court Clerk to assist with the greater Municipal Court activity that is displayed by the additional revenue being generated by that department. The additional cost of this measure in FY 2014 is \$4,907.

Administration: The budget for this department is budgeted to decrease from the FY 2013 Budget amount of \$988,555 to \$979,181, a decrease of \$9,374. The FY 2013 Budget included funding in the amount of \$25,000 for a City Charter election due to a citizen petition; that expense is not anticipated in FY 2014. The budget includes several contributions to the Restricted Revenue Fund to create a sinking fund for items that are planned for the future and will be expensive; these include a future compensation/classification study (\$10,000) and a future citizen survey (\$7,000).

Information Technology Services: A significant increase (+18%) in expenditures is budgeted in this department. This is due largely to the inclusion of two expansion items, conversion to online e-mail hosting (\$16,597) and the obtaining of GPS devices for the City fleet (\$19,600). Another added cost is for the beginning of a replacement program for mobile data terminals in our police cars, at an annual expense of \$19,000.

Community Development: This budget includes a contribution (\$10,000) to the Restricted Revenue Fund to create a sinking fund for a future growth management plan.

Streets: One expansion item is funded in this budget, for a KCPL audit of our street light system, at a cost of \$10,000. This is the first step in the possible purchase of the street light system by the City. Based upon the experiences of other cities, the annual savings from purchasing KCPL's street lights could be substantial. KCPL requires this audit as the first step in consideration of a transaction to sell its lights to a municipality.

This budget also includes a significant expenditure (\$66,007) for the purchase of a replacement dump truck. The amount put aside to date in the VERP Fund for this purchase was insufficient, necessitating this significant expenditure.

Municipal Court: This budget includes increasing the part-time Court Clerk's hours from twenty per week to twenty-five per week, an increase of .125 FTE, in order to allow for better administration of the court, which has seen an increase in activity. The cost of this measure is \$4,907.

Police: This year’s Police Department budget is largely a maintenance budget. Several minor expansion items in the budget include a photocopier for the police communications center (\$9,408); new up-to-date fire extinguishers for patrol vehicles (\$5,000); and an outside vendor for the pick-up and disposal of dead animals (\$5,000).

Emergency Management: Some members of the police department do not have the full complement of personal protective equipment for use in an emergency. The overall cost to fully outfit all sworn members of the Police Department is included in this budget at a cost of \$5,500.

E. Transfers from General Fund to Park Fund: The City has traditionally transferred a small amount from the General Fund to this fund to support Parks & Recreation programs and reimburse it for in-kind services provided to the Raymore Festival in the Park. In FY 2013 that amount was \$50,000, 4.7% of the Park Fund budget. Many cities contribute substantially more from their General Fund to Parks & Recreation than has been Raymore’s practice. It is allocated in this budget to double the baseline General Fund transfer to the Park Fund to \$100,000. The City’s park maintenance responsibilities have increased in recent years and will continue to do so as Hawk Ridge Park is developed, a disc golf course is added, and landscaping is added throughout the City.

F. *Change to City Manager’s Proposed Budget Made By The City Council:* *The City Manager transmitted the proposed budget and CIP to the City Council on August 14, 2013, and the Council conducted work session at which items in the proposed budget were discussed on August 17, September 12 and September 30. First reading on approval of the budget was conducted on October 14, 2013, and second reading was conducted October 28, 2014. During the course of budget deliberations the Council made the following change to Proposed Budget:*

- *A transfer of \$1,000,000 will be made from the General Fund undesignated/unreserved fund balance to the Restricted Revenue Fund for the purpose of reserving funds for the planning and construction of a future indoor/outdoor recreational center.*

G. Expansion Items Included: A summary of expansion items included in the FY 2014 budget is as follows:

Information Technology	Convert to Online E-mail Hosting	\$ 16,597
Information Technology	Display Monitor – Police Conf. Room	\$ 1,000
Information Technology	Video Server/System Controller	\$ 11,500
Information Technology	Through Glass Intercom System	\$ 10,100
Information Technology	GPS for Vehicles in City Fleet	\$ 19,600
Information Technology	Building Projects Online Component	\$ 1,800
Information Technology	Teleprompter	\$ 1,200
Information Technology	Dual Wireless Microphone System	\$ 1,500

Streets	KCPL Street Light Audit	\$ 10,000
Municipal Court	Increase P/T Clerk Hours	\$ 4,907
Finance	Endorsement Machine	\$ 2,762
Finance	Folder-Insertor	\$ 9,356
Police	Copier	\$ 9,408
Police	Upgraded Fire Extinguishers	\$ 5,000
Police	Animal Disposal – Outside Vendor	\$ 5,000
Emergency Management	PD Personal Protective Equipment	\$ 5,500
Transfer to Park Fund	Increase in General Support	\$ 50,000
Total		\$165,230

H. FY 2014 Ending Fund Balance – Operations: After all the foregoing, and after reserving an amount equivalent to 20% of operating expenditures (\$1,775,371), as is the City’s policy, a net unrestricted fund balance of \$942,148 results at the end of FY 2014. This amount is available for additional use should the Council wish. However, if it is used it should be for non-recurring uses, such as one-time capital expenditures, rather than recurring uses such as additional personnel.

PARK FUND

The Park Board has submitted a balanced operating budget, which, as every year, I forward to the Council unchanged.

A. Revenues: Main sources of funding for the Park Fund are as follows:

- **Park Levy:** The park levy for the next year is \$0.1251 per one hundred dollars assessed valuation. Of every dollar of property tax paid by Raymore residents and businesses that comes to the City, 9.57 cents goes for funding of the City’s Parks & Recreation program.
- **Program Revenue:** Revenues derived from resident participation in programs offered by the Recreation Department account for about one-third of all revenue into the Park Fund. In FY 2014, a substantial increase, from \$45,000 to \$60,000 (+33%), is projected in Concessions revenue.
- **Park Sales Tax Fund Transfer:** In addition to the Park Levy, proceeds from part of the City’s 2.5-cent sales tax go the Parks Sales Tax Fund. An amount necessary to balance the Parks & Recreation budget is then transferred to the Park Fund. The department is not able to fund its operations entirely from the property tax levy. In FY 2014 it is budgeted to transfer \$350,570 from the Park Sales Tax Fund to the Park Fund, versus \$307,359 in FY 2013.
- **Transfer from General Fund – General Assistance:** As noted above in the discussion of Transfers from the General Fund, it is budgeted in FY 2014 to increase the City’s baseline General Fund transfer to the Park Fund from \$50,000 to \$100,000.

- B. Expenditures:** During the course of FY 2013, the Park Board and City Council approved budget amendments for the Recreation Division that increased personnel costs in this fund. The Recreation Coordinator position was upgraded to Recreation Superintendent, and an additional part-time office assistant was added to the personnel roster. There are also some significant increases for maintenance and repairs in the Parks budget and for commodities in both the Parks and Recreation budgets in FY 2014.

ENTERPRISE FUND (Water, Sewer and Solid Waste)

A. Revenues:

- The Enterprise Fund is funded mainly by water and sewer sales and fees charged for solid waste collection. FY 2014 revenues are projected to come in at virtually the same level as FY 2013.
- FY 2014 water and sewer use charges reflect an increase to the City's water rate and a decrease to the City's sewer rate for the fiscal year, which was approved by the Council in May, 2013.

B. Expenditures:

- Water:
 - The City's ongoing conversion of its meters from touch-wand to radio-read continues. There are approximately 2,100 meters left (out of a total of 6,875) to be converted city-wide. Approximately 300 will be converted in FY 2014, at a budgeted amount of \$76,734. Full conversion is expected to be accomplished in 2020.
 - The cost of purchase of water from Kansas City Water Services (KCWS) is included in this budget. The rate the City pays KCWS for water is scheduled to rise by 10%.
- Sewer:
 - The cost of treatment of sewer by the Little Blue Valley Sewer District is included in this budget. The City's rate will increase by 3% next year, resulting in an increase from a projected \$788,860 in FY 2013 to \$813,548 in FY 2014.
 - The cost of treatment of sewer by the Middle Big Creek Sewer Subdistrict is included in this budget. The City's rate will increase from \$31.50 per connection per month in FY 2013 to \$32.50 per connection per month in FY 2014, at an additional annual cost of \$19,740.

- Solid Waste:

Revenues and expenditures for solid waste service are shown in the Enterprise Fund. Revenues are passed on in full to the City's solid waste contractor. In 2012 the City extended its agreement with the contractor. Per that agreement, the charge to residents for trash, recycling and yard waste in FY 2014 will be \$12.31 per month.

- Transfers Out:

1. The Enterprise Fund makes an annual payment to the General Fund for services provided by General Fund operations for the benefit of the Utility. The payment is made according to a formula for the calculation of the cost of services provided, as outlined in the "Transfers from Enterprise Fund to Other Funds" chapter in the Enterprise Fund. \$687,527.
2. The Enterprise Capital Maintenance Fund was established in FY 2010. The Fund receives a transfer from the Enterprise Fund in the amount of 1% of the total value of water and sewer infrastructure of the City to reserve funds to pay for major capital projects that are related to serving existing ratepayers (as opposed to projects related to growth, which are funded from the Water Connection Fee Fund or the Sewer Connection Fee Fund). In FY 2014 that amount is \$687,709.

B. Expansion Items: No expansion items were requested by the Director of Public Works in the Enterprise Fund.

DEBT SERVICE FUND

The Debt Service Fund accounts for debt service on all debt issuances the City has made for capital improvements that are still outstanding.

In FY 2013 two bond refundings took place that resulted in interest savings over the period of the new issuances in excess of \$2.2 million.

In 2015 the City will have to make a decision regarding the debt service levy. Options include reducing the debt service levy, defeasing existing bonds and maintaining the debt service levy at its current level, or performing a no-tax-increase general obligation bond issue. Using an assumption of 1% growth in assessed valuation and keeping the debt service levy at its current \$0.7170, it is calculated that the city could accomplish a no-tax-increase bond issue in 2015 in the amount of \$8.75 million.

INTERNAL SERVICES FUNDS

- A. The Vehicle and Equipment Replacement Fund (VERP) is a sinking fund for the replacement of existing equipment. A number of vehicles are being purchased from this fund in FY 2014.
- B. The Restricted Revenue Fund (04) was created in the FY 2010 Budget. It is used to account for and restrict funds that the City receives or that the Council allocates for a specific operating or capital purpose, but which might not be spent in that budget year. The funds are deposited directly into the fund using a dedicated revenue account for each source, and expended from that account.

It was budgeted in FY 2013 to spend the entirety of the funds collected from the Cass County 911 tax, which has been discontinued, on replacement of equipment as part of the Police Department renovation that occurred in FY 2013. The renovation came in under budget, leaving a balance of \$93,840 to start FY 2014. It is budgeted to fund the communication expenses related to 911 out of this fund until all funds have been exhausted. Those expenses will then need to be covered by the General Fund starting in FY 2016.

- C. *During the course of budget deliberations the Council decided to transfer \$1,000,000 of General Fund undesignated/unreserved fund balance to the Restricted Revenue Fund for the purpose of reserving funds for the planning and construction of a future indoor/outdoor recreational center.*

CAPITAL BUDGET

The FY 2014 Capital Budget and 2014 – 2018 Capital Improvements Program (CIP) are included in a separate document. The first year of the five-year CIP is incorporated into the annual budget as the Capital Budget. A separate transmittal letter is submitted summarizing the FY 2014 Capital Budget and five-year CIP.

ACKNOWLEDGEMENTS

My sincere thanks go to the department heads and division managers who worked hard to prepare this budget. Assistant City Manager Jim Feuerborn serves as the budget preparation director. Finance Director Cynthia Watson has a major role in producing this document, and Accountant Elisa Williams provides much of the legwork involved. I am deeply grateful to all for their time and work on this year's document.

Respectfully Submitted,



Eric Berlin, City Manager

Combined Operating Expenditures by Fund

General Fund:

Administration	979,181
Information Technology	407,545
Economic Development	225,984
Community Development	575,783
Engineering	451,117
Streets	1,120,745
Stormwater	220,147
Building & Grounds	305,680
Municipal Court	162,295
Finance	516,943
Police	3,592,947
Emergency Management	118,487
Transfer Out	1,100,000

Total General Fund	9,776,854
---------------------------	------------------

Parks and Recreation Fund:

Parks	607,246
Recreation	521,796

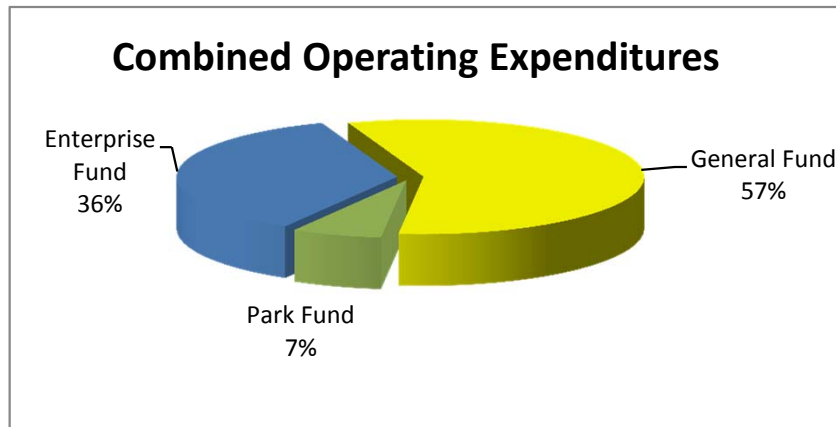
Total Parks and Recreation Fund	1,129,042
--	------------------

Enterprise Fund

Water	2,581,931
Sewer	2,082,970
Debt Service	-
Transfer Out	1,469,496

Total Enterprise Fund	6,134,397
------------------------------	------------------

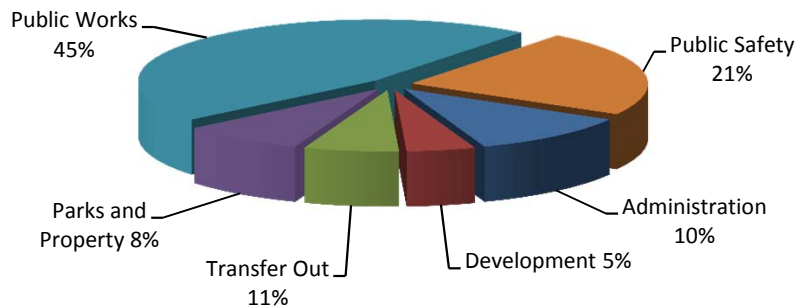
Total Combined Operating Expenditures	\$	17,040,293
--	-----------	-------------------



Combined Operating Expenditures by Service

Administration	
Administration	979,181
Information Technology	407,545
Finance	516,943
Total Administration	1,903,669
Development	
Economic Development	225,984
Community Development	575,783
Total Development	801,767
Transfer Out	
Transfer Out	1,100,000
Total Transfer Out	1,100,000
Parks and Property	
Parks and Recreation	1,129,042
Building & Grounds	305,680
Total Parks and Property	1,434,722
Public Works	
Engineering	451,117
Streets	1,120,745
Stormwater	220,147
Water ,Sewer & Solid Waste	6,134,397
Total Public Works	7,926,406
Public Safety	
Police	3,592,947
Emergency Management	118,487
Municipal Court	162,295
Total Public Safety	3,873,729
 Total Combined Operating Expenditures	 \$ 17,040,293

Combined Operating Expenditures



General Fund (01)

	2010-2011 Actual	2011-12 Actual	2012-13 Council Adopted	2012-13 Projected	2013-14 Department Requested	2013-14 C.M. Proposed	2013-14 Council Adopted
Fund Balance							
Beginning of Year	4,617,770	4,881,933	5,142,066	5,120,176	3,697,518	3,697,518	3,697,518
Revenue							
Property Taxes	1,265,464	1,283,418	1,217,369	1,258,423	1,252,633	1,252,633	1,252,633
Franchise Taxes	2,634,537	2,251,800	2,338,270	2,390,534	2,427,713	2,427,713	2,427,713
Sales Taxes	2,387,731	2,646,625	2,609,205	2,587,915	2,862,306	2,862,306	2,862,306
Fees & Permits	137,621	222,189	77,937	258,917	101,870	101,870	101,870
Licenses	127,767	134,705	132,935	133,000	132,960	132,960	132,960
Municipal Court	349,739	373,691	378,951	415,067	418,400	418,400	418,400
Miscellaneous	406,467	380,760	347,136	341,135	336,416	336,416	336,416
Other Sources & (Uses)							
Transfer from Restricted Revenue Fund		94,666	-	-	-		
Transfer from Transportation Fund	330,000	320,000	320,000	320,000	320,000	320,000	320,000
Transfer from Enterprise Fund	693,769	630,310	658,676	658,676	687,527	687,527	687,527
Transfer from Capital Funds	191,721	57,090	22,440	22,440	41,600	41,600	41,600
Transfer from Stormwater S.T.	182,239	189,262	202,437	202,437	195,429	195,429	195,429
One-Time revenues	-	-	-	-	-	-	-
Total Revenue	8,707,055	8,584,516	8,305,354	8,588,544	8,776,854	8,776,854	8,776,854
	90,018						
Total Fund Bal & Revenues	13,324,825	13,466,449	13,447,420	13,708,719	12,474,372	12,474,372	12,474,372
Expenditures							
Administration	942,504	817,082	988,555	851,043	1,031,726	979,181	979,181
Information Technology	276,356	302,621	345,608	348,151	446,223	407,545	407,545
Economic Development	196,997	198,612	220,756	206,954	225,984	225,984	225,984
Community Development	543,199	564,426	556,270	553,340	575,783	575,783	575,783
Engineering	415,007	419,044	444,536	425,432	451,117	451,117	451,117
Streets	919,677	924,668	1,006,448	949,908	1,120,745	1,120,745	1,120,745
Stormwater	178,694	193,169	217,991	211,488	220,147	220,147	220,147
Building & Grounds	313,406	328,098	341,494	280,696	305,680	305,680	305,680
Municipal Court	145,334	141,377	155,477	146,312	162,295	162,295	162,295
Finance	482,229	480,431	494,424	485,436	516,943	516,943	516,943
Police	2,984,233	3,291,051	3,371,629	3,338,165	3,592,947	3,592,947	3,592,947
Emergency Management	102,107	109,972	112,166	112,463	118,487	118,487	118,487
Transfer Out to Park Fund	49,167	40,000	50,000	50,000	100,000	100,000	100,000
	7,548,910	7,810,551	8,305,354	7,959,388	8,868,077	8,776,854	8,776,854
Project Carryover							
Capital Projects Budgeted (CIP)							
Other	316						
Transfer Out to BERP Fund			1,000,000	1,000,000			
Transfer Out to Transportation Fund	569,000	335,722	903,113	903,113			
Transfer Out to Park Sales Tax Fund	115,000		148,700	148,700			
Transfer Out to Capital Improvement Fund		200,000					
Transfer Out to Ent. Cap. Maint. Fund	100,000						
Transfer Out to Restricted Revenue Fund	109,666						1,000,000
	893,982	535,722	2,051,813	2,051,813	-	-	1,000,000
Total Expenditures	8,442,892	8,346,273	10,357,167	10,011,201	8,868,077	8,776,854	9,776,854
<i>Net Revenue over/under</i>	<i>264,163</i>	<i>238,243</i>	<i>(2,051,813)</i>	<i>(1,422,657)</i>	<i>(91,223)</i>	<i>(0)</i>	<i>(1,000,000)</i>
Fund Balance (Gross)	4,881,933	5,120,176	3,090,253	3,697,518	3,606,295	3,697,518	2,697,518
<i>Less: Restricted Balances</i>							
<i>Less: Reserve Balance 20% of Exp</i>	<i>(1,509,782)</i>	<i>(1,562,110)</i>	<i>(1,661,071)</i>	<i>(1,591,878)</i>	<i>(1,773,615)</i>	<i>(1,755,371)</i>	<i>(1,755,371)</i>
Avail Fund Balance-End of Year	3,372,151	3,558,066	1,429,182	2,105,641	1,832,680	1,942,148	942,148

Real Estate Property Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4010-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X</p>
---	---

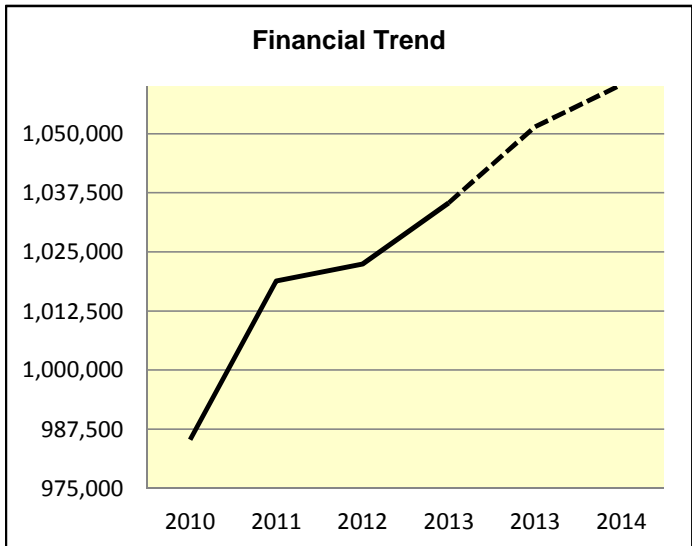
Revenue Description

Real Property Tax- Assessed property values are determined by taking the market value, as determined by the county assessor, and multiplying by the assessment ratio. Assessment ratios are commercial at 32%, residential at 19%, and agricultural at 12%. Tax is paid on each \$100 of assessed value.

Property tax rates are set by local governments within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, established by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY14 City General Operating levy is 0.4647; the Debt Service levy is 0.7170 and the Parks levy is 0.1251 with real estate assessed valuation at \$227,830,346 compared to \$230,279,967 last year. The collection rate is estimated at 98%.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	619,136	8.22%
2005 Actual	634,921	2.55%
2006 Actual	728,824	14.79%
2007 Actual	799,314	9.67%
2008 Actual	892,692	11.68%
2009 Actual	959,962	7.54%
2010 Actual	985,240	2.63%
2011 Actual	1,018,838	3.41%
2012 Actual	1,022,402	0.35%
2013 Budget	1,035,339	1.62%
2013 Projected	1,051,500	1.56%
2014 Estimated	1,060,333	0.84%



Personal Property Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4020-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X</p>
---	---

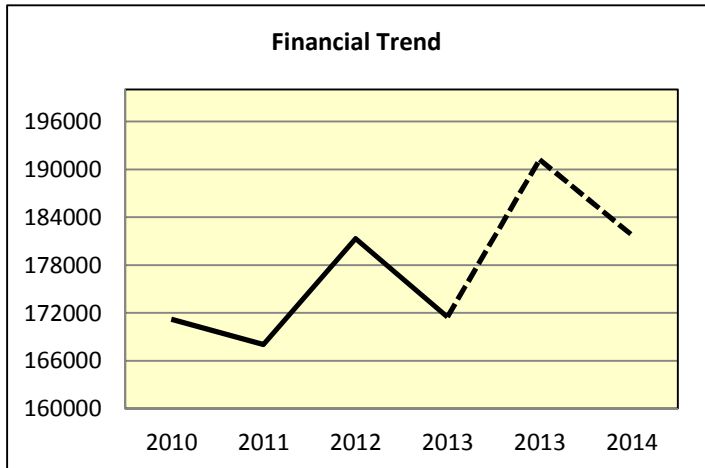
Revenue Description

Personal Property Tax - assessed valuation is equal to 33% of market value set by the State Tax Commission. Tax is paid on each \$100 of assessed value.

Property tax rates are set by local governments within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, as determined using a formula from the State Tax Commission and applied by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY14 City General Operating levy is 0.4647; the Debt Service levy is 0.7170 and the Parks levy is 0.1251 with personal property assessed valuation at \$41,561,528 compared to \$38,041,208 last year. The collection rate is estimated at 98%.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	135,445	0.29%
2005 Actual	129,276	-4.55%
2006 Actual	145,235	12.34%
2007 Actual	163,915	12.86%
2008 Actual	170,534	4.04%
2009 Actual	180,031	5.57%
2010 Actual	171,219	-4.89%
2011 Actual	168,032	-1.86%
2012 Actual	181,300	7.90%
2013 Budget	171,480	2.05%
2013 Projected	191,220	11.51%
2014 Estimated	181,750	-4.95%



Penalties

General Ledger Codes: 01-00-4030-0000	<u>Legal Authority:</u> Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X
--	--

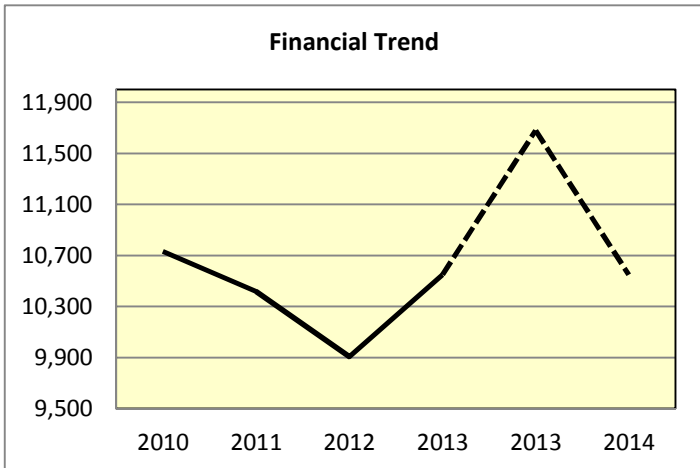
Revenue Description

Penalties- are accrued beginning January 1 following the December 31 due date for yearly property tax billings. The delinquent property tax accrues interest at the rate of 2% per month compounded.

Property tax rates are set by local governments within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, applied by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY14 revenue is estimated based on historical data trends.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	7,367	-10.14%
2005 Actual	7,152	-2.92%
2006 Actual	8,023	12.18%
2007 Actual	10,605	32.17%
2008 Actual	9,301	-12.29%
2009 Actual	11,627	25.00%
2010 Actual	10,732	-7.70%
2011 Actual	10,418	-2.93%
2012 Actual	9,906	-4.91%
2013 Budget	10,550	1.27%
2013 Projected	11,680	10.71%
2014 Estimated	10,550	-9.67%



Motor Vehicle License Tax

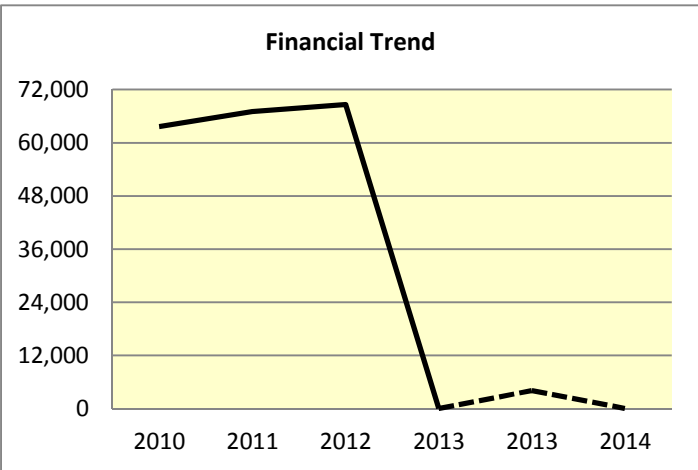
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4045-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 137 RSMo. State Statute: Section 301.340 RSMo. Missouri State Constitution: Article X</p>
---	--

Revenue Description

Motor Vehicle License Tax -Upon voter approval a municipality is authorized to impose a motor vehicle license tax. Section 301.310 RSMo. establishes the basis for the license tax as either a flat rate or based on horsepower. Through FY 2012, the City of Raymore assessed a flat \$5.00 per vehicle and billing and collection was done in conjunction with property tax through the County.

On January 23, 2012 the City Council repealed this tax, effective in FY 2013. Revenues for FY13 were therefor budgeted at zero. The amount projected represents collections of delinquent taxes associated with this tax.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	34,872	-33.76%
2005 Actual	47,632	36.59%
2006 Actual	51,470	8.06%
2007 Actual	55,280	7.40%
2008 Actual	57,232	3.53%
2009 Actual	61,115	6.79%
2010 Actual	63,628	4.11%
2011 Actual	67,050	5.38%
2012 Actual	68,642	2.37%
2013 Budget	0	-100.00%
2013 Projected	4,024	NA
2014 Estimated	0	-100.00%



Land-Line Telecom Franchise Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4060-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XII Municipal Code: Section 640.010 Municipal Code: Section 640.030 State Statute: 67.2675-2714 Missouri State Constitution: Article X</p>
---	---

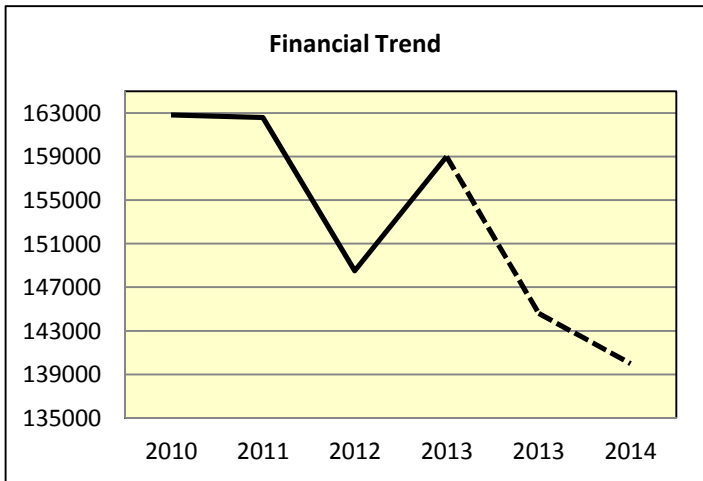
Revenue Description

Each company or corporation engaged in the business of supplying public, non-municipal telephone services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the city limits.

Land-line and wireless telecommunications are split into separate accounts for budget reporting purposes.

Staff is conservatively projecting FY13 revenue based on current receipts and analysis of the last three years. Staff projects FY14 revenue based upon FY13 receipts. The revenue in this line item is expected to decline over the years as customers discontinue land line service and move entirely to cellular.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	127,925	0.48%
2005 Actual	131,704	2.95%
2006 Actual	138,273	4.99%
2007 Actual	153,125	10.74%
2008 Actual	151,561	-1.02%
2009 Actual	386,080	154.74%
2010 Actual	162,820	-57.83%
2011 Actual	162,589	-0.14%
2012 Actual	148,509	-8.66%
2013 Budget	159,000	7.06%
2013 Projected	144,590	-9.06%
2014 Estimated	140,000	-3.17%



KCP&L Franchise Tax

General Ledger Codes:

01-00-4065-0000

Legal Authority:

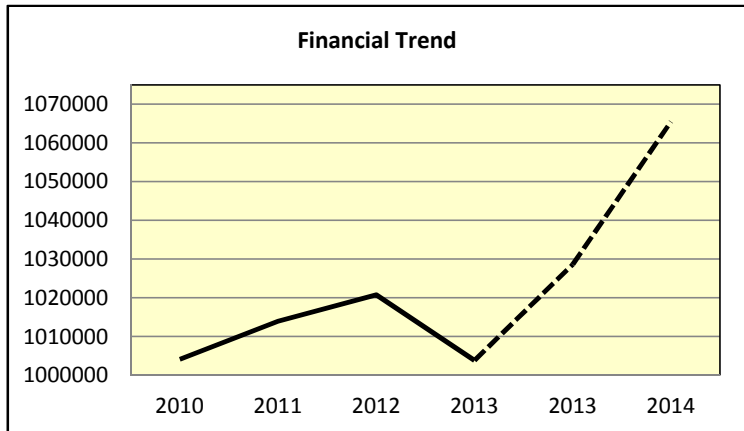
**Municipal Charter: Article XII
Municipal Code: Section 640.010
State Statute: 393.297
Missouri State Constitution: Article X**

Revenue Description

KCP&L Electric - Each company or corporation engaged in the business of supplying public, non-municipal electric services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the city limits. This revenue source is dependent on weather conditions resulting in variances that are sometimes material.

Staff is estimating FY14 revenue based on the addition of 50 new residences and one large commercial business .

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	411,310	-1.44%
2005 Actual	526,697	28.05%
2006 Actual	616,016	16.96%
2007 Actual	721,463	17.12%
2008 Actual	790,955	9.63%
2009 Actual	835,871	5.68%
2010 Actual	1,004,062	20.12%
2011 Actual	1,013,947	0.98%
2012 Actual	1,020,805	0.68%
2013 Budget	1,003,840	-1.66%
2013 Projected	1,028,637	2.47%
2014 Estimated	1,065,463	3.58%



Osage Valley Elec Franchise

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4070-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XII Municipal Code: Section 640.010 State Statute: 393.297 Missouri State Constitution: Article X</p>
---	--

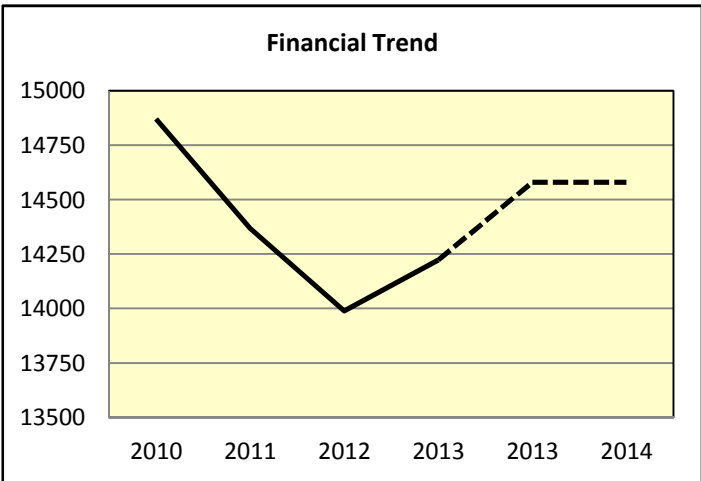
Revenue Description

Osage Valley Electric - Each company or corporation engaged in the business of supplying public, non-municipal electric services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the city limits. This revenue source is dependent on weather conditions resulting in variances that are sometimes material.

Osage Valley Electric serves the southern portions of the city limits bordering the county areas. Any land annexed further south will be served by this utility.

Because Osage Valley Electric revenues will only increase due to rate increases, annexation of additional property, and actual building taking place on same, proposed FY14 revenue is estimated to be the same as the FY13 projected year end.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	9,954	0.55%
2005 Actual	19,005	90.93%
2006 Actual	11,346	-40.30%
2007 Actual	12,379	9.11%
2008 Actual	13,117	5.96%
2009 Actual	15,154	15.53%
2010 Actual	14,871	-1.87%
2011 Actual	14,368	-3.38%
2012 Actual	13,989	-2.64%
2013 Budget	14,223	1.67%
2013 Projected	14,579	2.50%
2014 Estimated	14,579	0.00%



Mo Gas Energy Franchise Tax

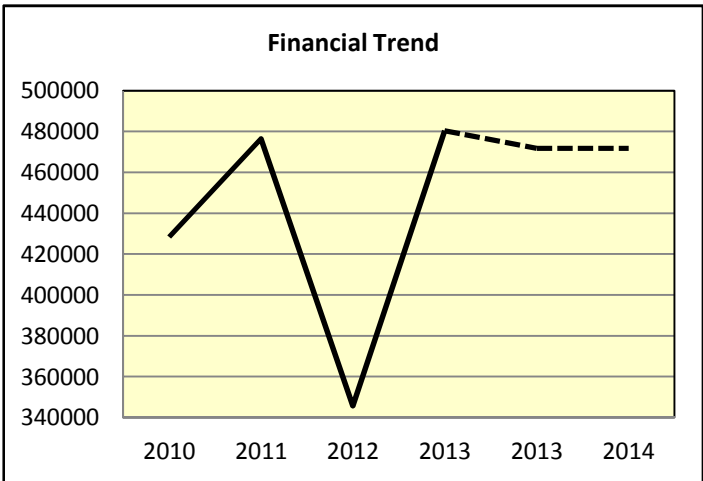
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4075-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XII Municipal Code: Section 640.010 State Statute: 393.297 Missouri State Constitution: Article X</p>
---	--

Revenue Description

Missouri Gas Energy - Each company or corporation engaged in the business of supplying public, non-municipal natural gas services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the city limits. This revenue source is dependent on weather conditions resulting in variances that are sometimes material.

Due to the mild winter temperatures during 2013, staff is projecting the FY13 revenue to come in below budget. Staff is estimating FY14 revenue using the FY13 projected amount.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	337,476	34.30%
2005 Actual	349,831	3.66%
2006 Actual	410,329	17.29%
2007 Actual	433,504	5.65%
2008 Actual	494,357	14.04%
2009 Actual	491,509	-0.58%
2010 Actual	428,413	-12.84%
2011 Actual	476,527	11.23%
2012 Actual	345,571	-27.48%
2013 Budget	480,392	39.01%
2013 Projected	471,723	-1.80%
2014 Estimated	471,723	0.00%



Internet Cable / Video Franchise Tax

General Ledger Codes:

01-00-4080-0000

Legal Authority:

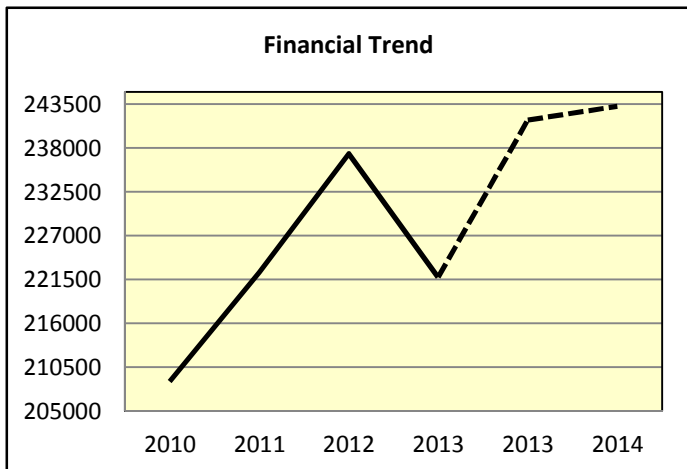
**Municipal Charter: Article XII
Municipal Code: Section 640.010
State Statute: 67.2689
Missouri State Constitution: Article X**

Revenue Description

Internet Cable / Video - Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of five percent (5%) of the gross receipts collected from the sale of this public utility services within the city limits.

The increase in revenue over previous history, starting with FY10, is a combination of growth and the addition of AT&T U-Verse franchise. FY14 revenues are estimated using current rates and an additional 50 homes.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	113,882	17.30%
2005 Actual	127,532	11.99%
2006 Actual	128,789	0.99%
2007 Actual	144,524	12.22%
2008 Actual	170,174	17.75%
2009 Actual	155,615	-8.56%
2010 Actual	208,702	34.11%
2011 Actual	222,379	6.55%
2012 Actual	237,278	6.70%
2013 Budget	221,776	-6.53%
2013 Projected	241,476	8.88%
2014 Estimated	243,226	0.72%



Wireless Telecom Franchise Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4090-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XII Municipal Code: Section 640.010 Municipal Code: Section 640.030 State Statute: 67.2675-2714 Missouri State Constitution: Article X</p>
---	---

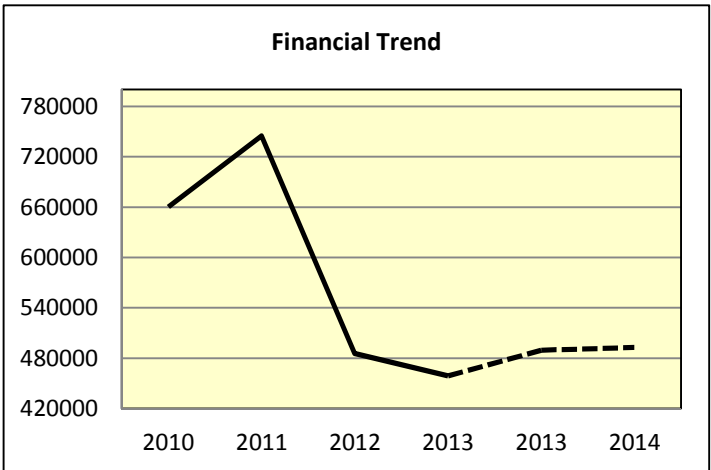
Revenue Description

Miscellaneous - This revenue source reports franchise receipts from cellular telecommunications companies. Companies pay an annual franchise tax of seven percent (7%) of gross receipts collected.

In the recent past the spikes in revenue seen below can be attributed to various one-time settlements with the different wireless carriers. FY11 marked the end of those settlements. FY13 projected is based on actual receipts to date.

FY14 estimated revenues are based on the FY13 average monthly wireless telecom franchise tax receipts.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	23,101	53.71%
2005 Actual	41,071	77.79%
2006 Actual	16,070	-60.87%
2007 Actual	24,999	55.56%
2008 Actual	966,056	3764.38%
2009 Actual	375,644	-61.12%
2010 Actual	660,187	75.75%
2011 Actual	744,726	12.81%
2012 Actual	485,648	-34.79%
2013 Budget	459,039	-5.48%
2013 Projected	489,529	6.64%
2014 Estimated	492,722	0.65%



City Sales Tax

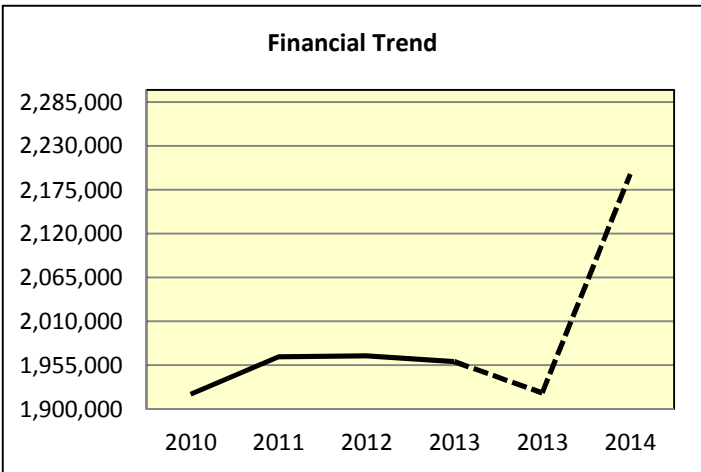
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4100-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Sections 145.010 State Statute: 94.500-94.550 RSMo Missouri State Constitution: Article X</p>
---	---

Revenue Description

City Sales Tax – All cities except those located in St. Louis County are authorized to collect a general revenue sales tax. City voters approved a general sales tax of one percent on receipts from the sale at retail of tangible personal property or taxable services. The FY 2014 estimate is based on current receipts, historical trending, and the addition of Sam’s Club beginning November 1, 2013 and Golden Corral beginning January 1, 2014.

In 2012 the Missouri Supreme Court invalidated out-of-sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$56,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, staff has estimated the additional revenue that will be realized at half the amount estimated by DOR, or \$28,000.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	1,395,971	-0.77%
2005 Actual	1,527,877	9.45%
2006 Actual	1,478,803	-3.21%
2007 Actual	1,683,321	13.83%
2008 Actual	1,879,529	11.66%
2009 Actual	1,894,740	0.81%
2010 Actual	1,918,665	1.26%
2011 Actual	1,965,337	2.43%
2012 Actual	1,966,631	0.07%
2013 Budget	1,959,277	-0.37%
2013 Projected	1,920,091	-2.00%
2014 Estimated	2,194,482	14.29%



Gasoline Tax

General Ledger Codes:

01-00-4135-0000

Legal Authority:

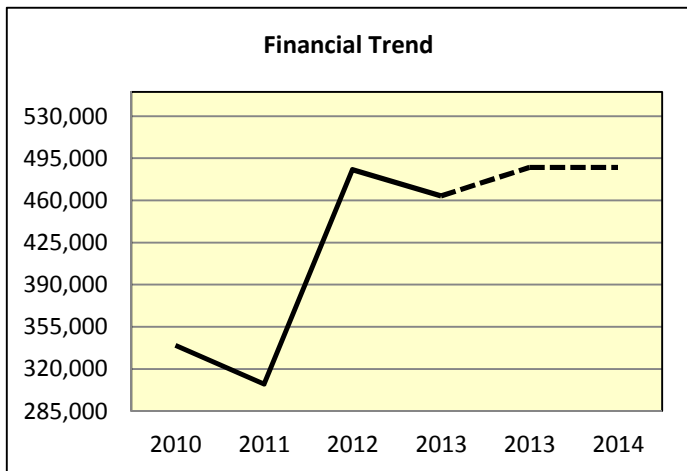
Missouri State Constitution: Article IV; Section 30b

Revenue Description

Gasoline Tax - All municipalities over 100 population share in 15 percent of the state highway fund, which includes revenues from the motor fuel tax. The state vehicle fuel tax (gasoline tax) is the local share of the state tax on motor vehicle fuel sold. Distribution is based on the population of the city as of the 2010 census count

Starting January 2012 the City recognized a significant increase in revenues received due to the adjustment associated with the 2010 census count. The FY13 projected revenues as well as the FY14 estimated revenues are based on historical data adjusted to the 2010 census contribution.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	295,052	-6.15%
2005 Actual	353,573	19.83%
2006 Actual	315,717	-10.71%
2007 Actual	326,659	3.47%
2008 Actual	313,796	-3.94%
2009 Actual	309,039	-1.52%
2010 Actual	339,644	9.90%
2011 Actual	307,494	-9.47%
2012 Actual	485,613	57.93%
2013 Budget	463,810	-4.49%
2013 Projected	487,344	5.07%
2014 Estimated	487,344	0.00%



State Vehicle Sales Tax

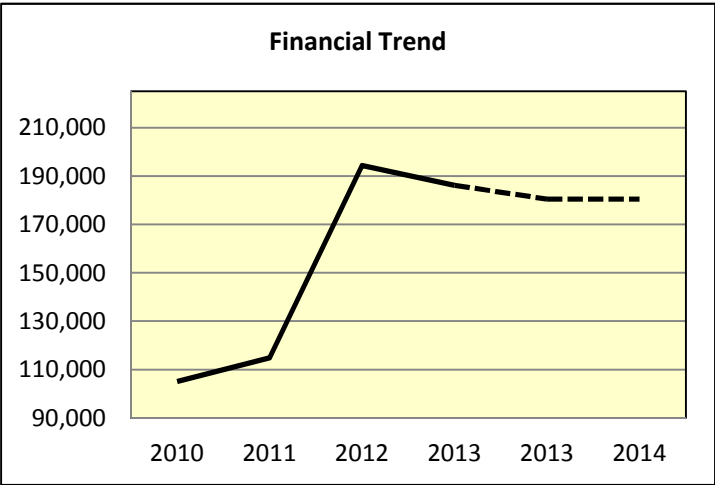
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4140-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Missouri State Constitution: Article IV; Section 30b</p>
---	--

Revenue Description

State Vehicle Sales Tax - All municipalities over 100 population share in 15 percent of the state highway fund that includes revenues from motor fuel tax, license and registration fees and one-half of the regular state sales tax on automobiles. The vehicle sales tax is based and allocated to the city in which the vehicle is titled.

Starting January 2012 the City recognized a significant increase in revenues received due to the adjustment associated with the 2010 census count. The FY13 projected revenues as well as the FY14 estimated revenues are based on historical data adjusted to the 2010 census contribution.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	153,847	11.82%
2005 Actual	140,151	-8.90%
2006 Actual	149,155	6.43%
2007 Actual	147,738	-0.95%
2008 Actual	119,404	-19.18%
2009 Actual	104,228	-12.71%
2010 Actual	105,101	0.84%
2011 Actual	114,900	9.32%
2012 Actual	194,382	69.18%
2013 Budget	186,116	-4.25%
2013 Projected	180,480	-3.03%
2014 Estimated	180,480	0.00%



Miscellaneous Permits

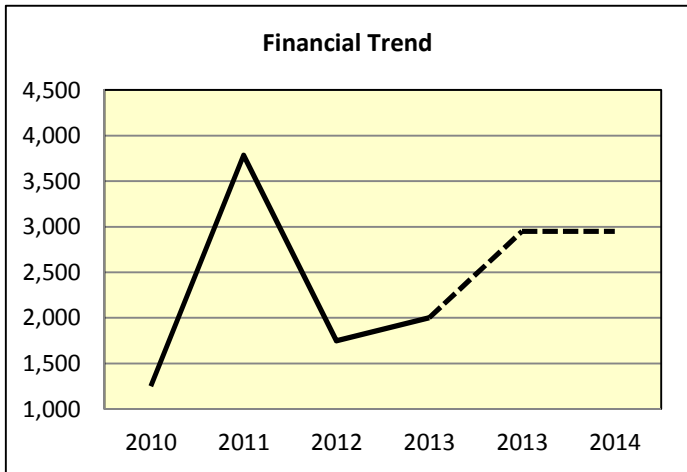
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4155-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Section 12.3 Municipal Code: Section 500.080 State Statute: Chapter 89</p>
---	---

Revenue Description

Miscellaneous Permits - Firework permits, solicitor permits and sign permits are recorded in this revenue account. Projections for future revenues are based on most recent historical activity.

FY13 projected revenues and FY14 estimated revenues are based on the expected fireworks and solicitor permits.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	17,385	876.12%
2005 Actual	7,065	-59.36%
2006 Actual	2,020	-71.41%
2007 Actual	1,250	-38.12%
2008 Actual	1,750	40.00%
2009 Actual	2,250	28.57%
2010 Actual	1,250	-44.44%
2011 Actual	3,785	202.80%
2012 Actual	1,750	-53.76%
2013 Budget	2,000	14.29%
2013 Projected	2,950	47.50%
2014 Estimated	2,950	0.00%



Residential Building Permits & Plan Reviews

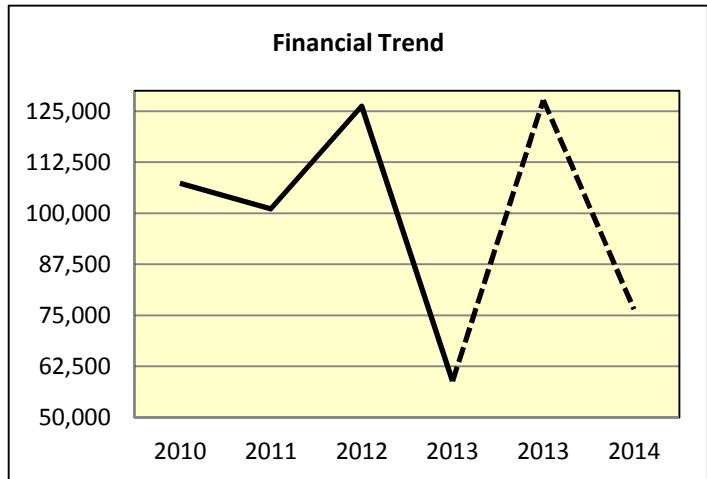
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4160-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89</p>
---	---

Revenue Description

Building Permits - A building permit must be obtained from the City before work is initiated on any construction job. Building valuation is calculated based on the Building Valuation Data from the April issue of Building Standards Magazine. Presently the fee is four dollars (\$4.00) per one thousand dollars (\$1,000) of building valuation. The residential building valuation to which the \$4.00 fee is applied is calculated on living area multiplied by the per square foot cost to build the individual structure.

Staff projects FY13 revenues based on current receipts through mid-May as well as projected revenues from upcoming residential development. Revenues for FY14 are estimated based on 50 projected residential starts for the fiscal year with an average permit fee for these homes of \$1530.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	381,026	39.78%
2005 Actual	604,458	58.64%
2006 Actual	515,255	-14.76%
2007 Actual	272,337	-47.15%
2008 Actual	166,756	-38.77%
2009 Actual	75,397	-54.79%
2010 Actual	107,322	42.34%
2011 Actual	101,075	-5.82%
2012 Actual	126,249	24.91%
2013 Budget	58,800	-53.43%
2013 Projected	127,686	117.15%
2014 Estimated	76,500	-40.09%



Commercial Building Permits & Plan Reviews

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4161-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89</p>
---	---

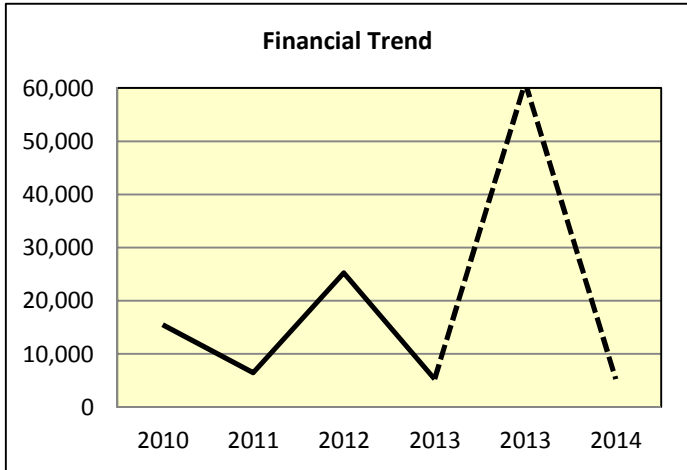
Revenue Description

Building Permits - A building permit must be obtained from the City before work is initiated on any building construction job. Building valuation is calculated based on the Building Valuation Data from the April issue of Building Standards Magazine. Presently the fee is four dollars (\$4.00) per one thousand dollars (\$1,000) of building valuation. Building valuation for all building types, other than residential, is calculated on the gross floor area multiplied by the per square foot cost to build the structure.

The FY13 projected amount includes \$44,581 unbudgeted revenue associated with the Sam's Club.

FY14 revenues are estimated based on 15 remodels @ \$350 each.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	35,013	N/A
2008 Actual	95,263	172.08%
2009 Actual	15,028	-84.22%
2010 Actual	15,472	2.95%
2011 Actual	6,468	-58.20%
2012 Actual	25,227	290.05%
2013 Budget	5,250	-79.19%
2013 Projected	61,042	1062.70%
2014 Estimated	5,250	-91.40%



Engineering Inspection & Plan Reviews

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4165-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89</p>
---	---

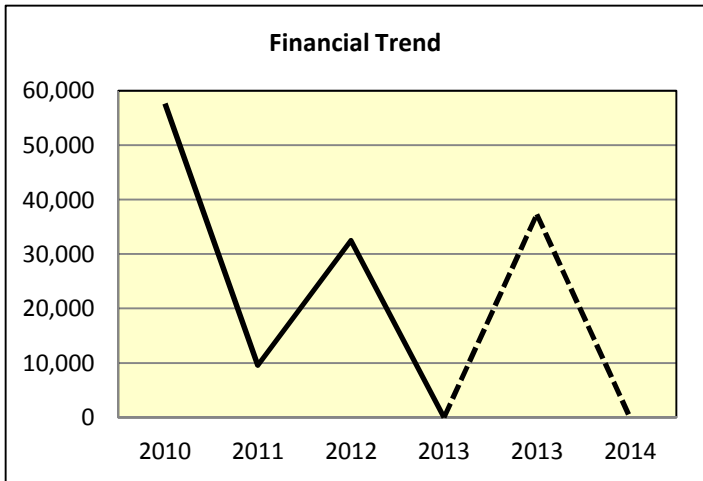
Revenue Description

Inspection Fees - These fees are collected for City-provided inspection of all infrastructure installed on private development projects. The fee is 5% for inspection services and an additional 1% for administrative costs in plan review.

FY13 revenue projection includes fees received from the Edgewater residential development in the Creekmoor subdivision.

No additional subdivisions are expected in the coming year, thus resulting in revenue estimate of zero.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	482,877	236.92%
2005 Actual	428,903	-11.18%
2006 Actual	214,684	-49.95%
2007 Actual	59,056	-72.49%
2008 Actual	95,280	61.34%
2009 Actual	295,035	209.65%
2010 Actual	57,650	-80.46%
2011 Actual	9,558	-83.42%
2012 Actual	32,512	240.16%
2013 Budget	0	-100.00%
2013 Projected	37,291	N/A
2014 Estimated	0	-100.00%



Land Disturbance Permits

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4170-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89</p>
---	---

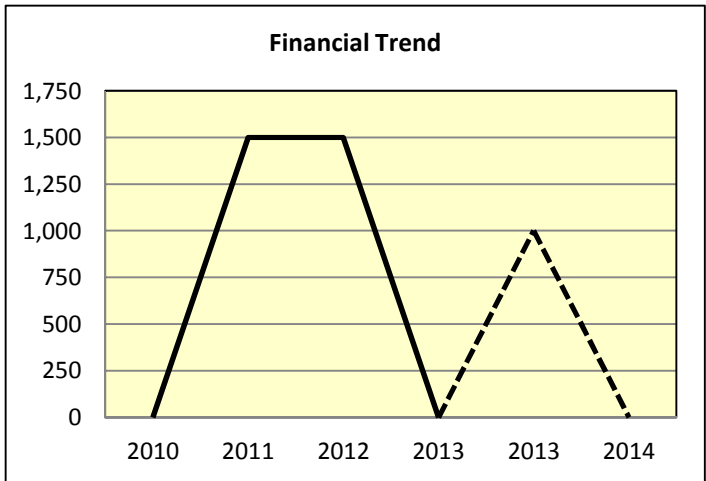
Revenue Description

Grading Permit - The revenues recorded in this account are fees charged to cover Engineering's inspection of initial grading for new projects.

FY13 projected revenue includes fees received from the Edgewater residential development in the Creekmoor subdivision.

Staff is conservatively budgeting no revenue in FY14 based on the surplus of available lots in multiple subdivisions.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	8,024	78.31%
2005 Actual	15,500	93.17%
2006 Actual	4,500	-70.97%
2007 Actual	4,000	-11.11%
2008 Actual	1,500	-62.50%
2009 Actual	1,500	0.00%
2010 Actual	0	-100.00%
2011 Actual	1,500	N/A
2012 Actual	1,500	0.00%
2013 Budget	0	-100.00%
2013 Projected	1,000	N/A
2014 Estimated	0	-100.00%



Right of Way Fees

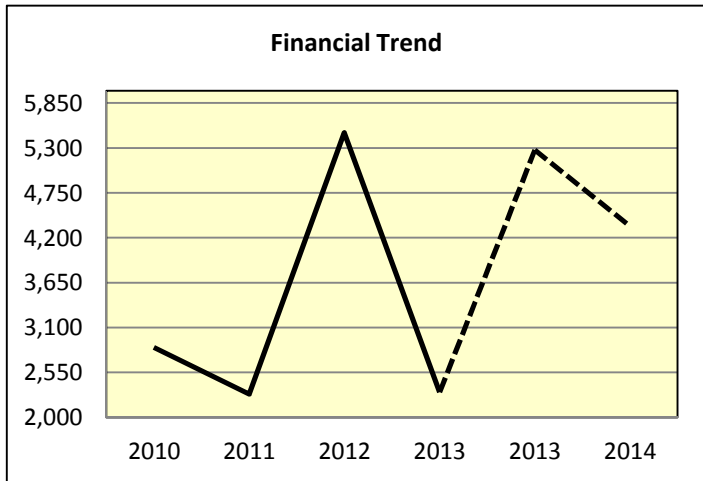
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4175-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89</p>
---	---

Revenue Description

Right of Way Fees are collected as part of the Land Disturbance Ordinance. This ordinance helps the City keep track of what entity is working within our right-of-way. The permit fee covers the administrative costs and degradation fees associated with any disturbed infrastructure. The Right-of-Way fee is recommended by the City Engineer, approved by the City Council, and listed in the Schedule of Fees maintained in the City Clerk's office.

FY14 revenue is based on a three year historical trend.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	17,356	1.41%
2005 Actual	13,134	-24.33%
2006 Actual	7,842	-40.29%
2007 Actual	2,941	-62.50%
2008 Actual	2,385	-18.91%
2009 Actual	910	-61.84%
2010 Actual	2,859	214.14%
2011 Actual	2,285	-20.07%
2012 Actual	5,485	140.04%
2013 Budget	2,308	-57.92%
2013 Projected	5,275	128.55%
2014 Estimated	4,340	-17.73%



Zoning Fees

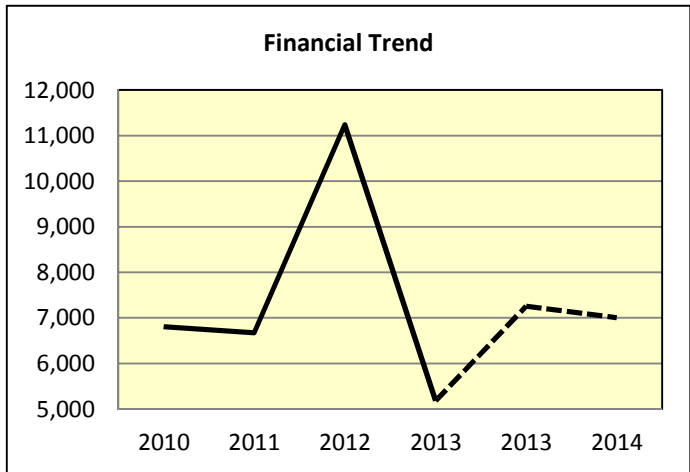
General Ledger Codes: 01-00-4180-0000	<u>Legal Authority:</u> Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89
--	--

Revenue Description

Zoning Fees - Filing fees are charged for rezoning, variance requests and subdivision and conditional use permit requests. The fees offset advertising and administrative expenses.

Revenue estimates for FY13 and FY14 are based on best information available to date for the number and type of requests being estimated for the fiscal period.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	91,529	96.75%
2005 Actual	50,561	-44.76%
2006 Actual	30,025	-40.62%
2007 Actual	14,690	-51.07%
2008 Actual	6,870	-53.23%
2009 Actual	4,990	-27.37%
2010 Actual	6,805	36.37%
2011 Actual	6,675	-1.91%
2012 Actual	11,240	68.39%
2013 Budget	5,174	-53.97%
2013 Projected	7,255	40.22%
2014 Estimated	7,000	-3.51%



Street Lights

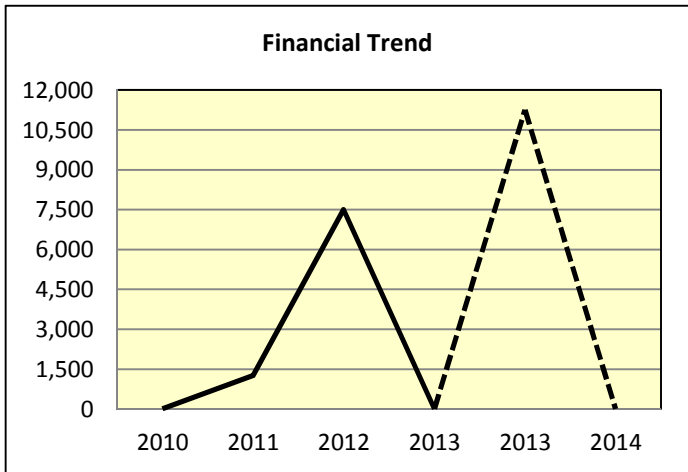
General Ledger Codes: 01-00-4181-0000	<u>Legal Authority:</u> Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89
--	--

Revenue Description

Street Lights - Based on engineering estimates, five (5) years of estimated operating costs for street lighting in new developments is charged and recorded in this revenue account. After five years, the cost of street lighting in a development is assumed by the City.

FY13 projected revenue reflects development fees received from the Edgewater residential development in the Creekmoor subdivision. Staff anticipates no new developments, therefore no revenue from the source in FY14.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	115,149	54.05%
2005 Actual	68,445	-40.56%
2006 Actual	52,390	-23.46%
2007 Actual	12,710	-75.74%
2008 Actual	8,075	-36.47%
2009 Actual	0	-100.00%
2010 Actual	0	N/A
2011 Actual	1,250	N/A
2012 Actual	7,502	499.97%
2013 Budget	0	-100.00%
2013 Projected	11,254	N/A
2014 Estimated	0	-100.00%



Plan Review Fees

General Ledger Codes:

01-00-4182-0000

Legal Authority:

Municipal Code: Section 500.080

Municipal Code: Section 500-150

Municipal Code: 515.170

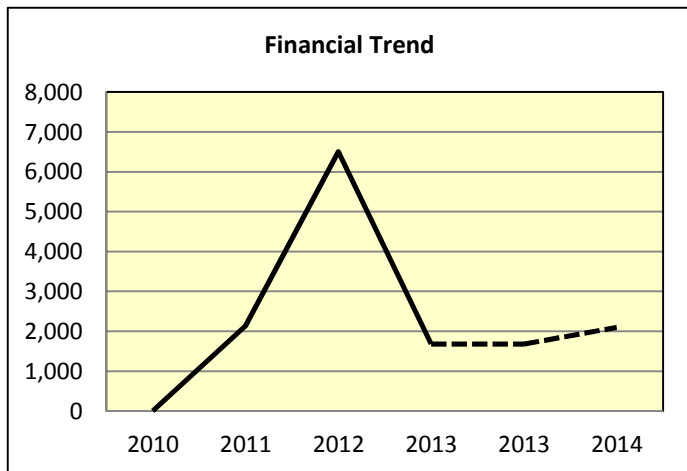
State Statute: Chapter 89

Revenue Description

Building Plan Review Fees - Plan review fees are set at a one-time forty-two dollar (\$42.00) fee for each new residential, duplex, or four-plex building plan submitted. For all other buildings the fee is forty-two dollar (\$42.00) for the first one hundred thousand dollars (\$100,000) of building valuation plus two dollars (\$.200) per each additional one thousand dollars (\$1,000) of building valuation thereafter. Valuation is set by International Building Code specifications.

Revenues are based in part on historical trends and in part on estimated number of reviews projected for the fiscal year. FY13 revenue is based on receipts as of April plus ten additional homes. FY14 revenues are estimated using 50 new homes.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	93,784	250.74%
2005 Actual	73,369	-21.77%
2006 Actual	42,877	-41.56%
2007 Actual	11,811	-72.45%
2008 Actual	17,256	46.10%
2009 Actual	401	-97.68%
2010 Actual	0	-100.00%
2011 Actual	2,140	N/A
2012 Actual	6,502	203.86%
2013 Budget	1,680	-74.16%
2013 Projected	1,680	0.00%
2014 Estimated	2,100	25.00%



Code Enforcement Reimbursement

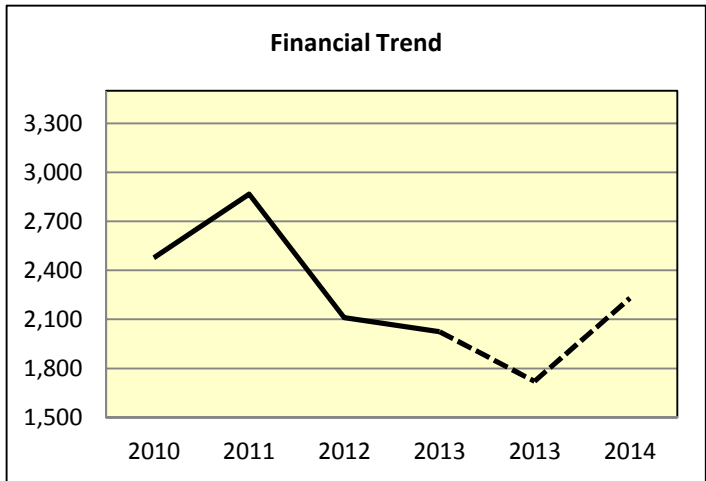
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4184-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p>Municipal Code: Section 200 Municipal Code: Section 400 Municipal Code: Section 500 State Statute: Chapter 89</p>
---	---

Revenue Description

Code Enforcement Reimbursement - The City is at times required to contract out code enforcement services for nuisance violations. The citizen is billed for actual reimbursement cost plus an administrative fee.

FY10 was the first year of recognition of this revenue stream by the City. Projected revenue is based on historical data. FY14 revenue is estimated based on a three year average.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	2,200	N/A
2010 Actual	2,477	12.59%
2011 Actual	2,866	15.70%
2012 Actual	2,110	-26.38%
2013 Budget	2,025	-4.03%
2013 Projected	1,720	-15.06%
2014 Estimated	2,230	29.65%



Warning System Fees

General Ledger Codes: 01-00-4185-0000	<u>Legal Authority:</u> Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89 Missouri Constitution: Article VI; Section 19-22
--	---

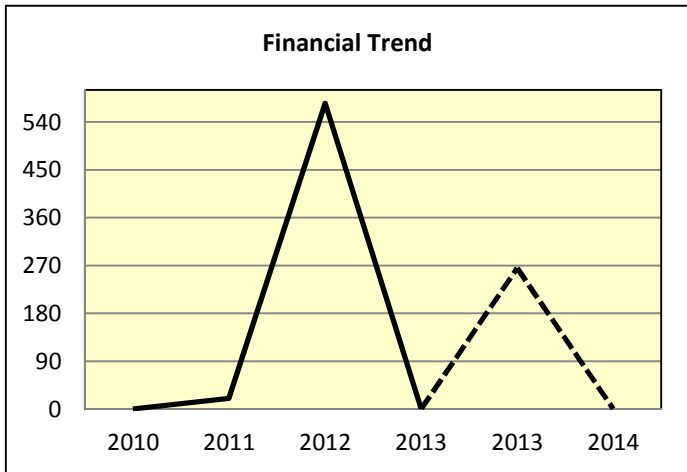
Revenue Description

Warning System Fees - Fees are derived from subdivision developments that require additional weather warning systems installed (tornado siren). \$9.00 per acre is charged.

FY13 projected revenue reflects actual receipts.

FY14 revenues are estimated at zero due to the fact that no new subdivisions are expected to be built in the coming year.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	4,011	365.67%
2005 Actual	3,003	-25.15%
2006 Actual	1,624	-45.91%
2007 Actual	1,066	-34.37%
2008 Actual	443	-58.44%
2009 Actual	0	-100.00%
2010 Actual	0	N/A
2011 Actual	20	N/A
2012 Actual	575	2764.97%
2013 Budget	0	-100.00%
2013 Projected	265	N/A
2014 Estimated	0	-100.00%



Farmers Market

General Ledger Codes:

01-00-4186-0000

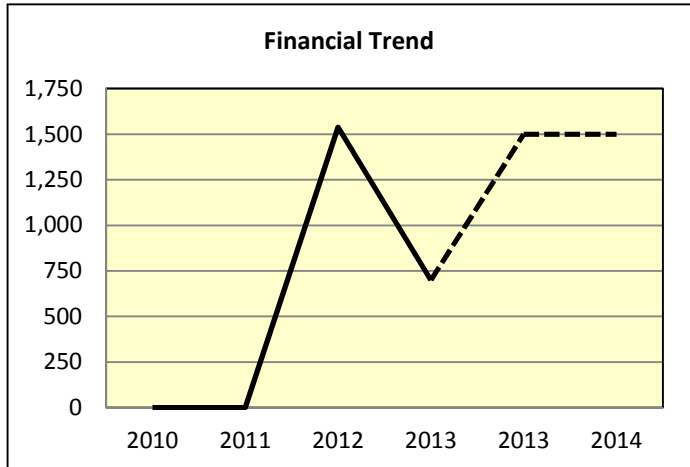
Legal Authority:

Revenue Description

Farmers Market - The City started a Farmers Market in 2012. Fees associated with rental of booth spaces are accounted for here.

The FY13 are based on the revenues received through the end of FY12. The FY14 revenues are estimated based on the FY13 projected revenues.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	0	N/A
2010 Actual	0	N/A
2011 Actual	0	N/A
2012 Actual	1,538	N/A
2013 Budget	700	-54.49%
2013 Projected	1,500	114.29%
2014 Estimated	1,500	0.00%



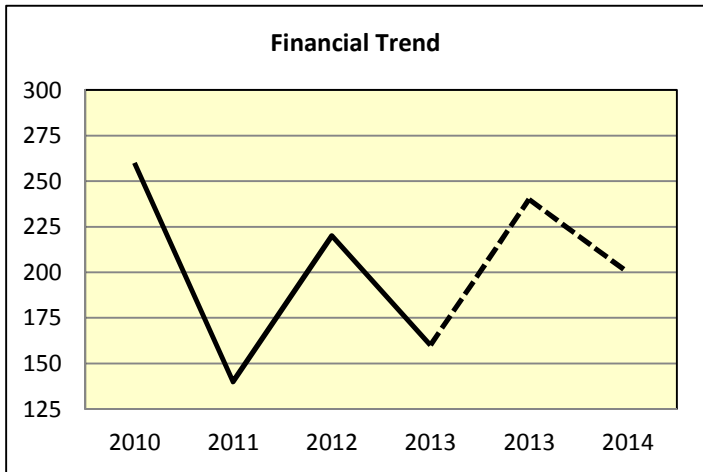
Filing Fees

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4190-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code Section 105.040 State Statute: Section 115.001-122.650 RSMo.</p>
---	---

Revenue Description

Filing Fees - The City of Raymore charges \$20 per person for candidate filings for positions on the City Council.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	160	33.33%
2005 Actual	160	0.00%
2006 Actual	120	-25.00%
2007 Actual	200	66.67%
2008 Actual	120	-40.00%
2009 Actual	160	33.33%
2010 Actual	260	62.50%
2011 Actual	140	-46.15%
2012 Actual	220	57.14%
2013 Budget	160	-27.27%
2013 Projected	240	50.00%
2014 Estimated	200	-16.67%



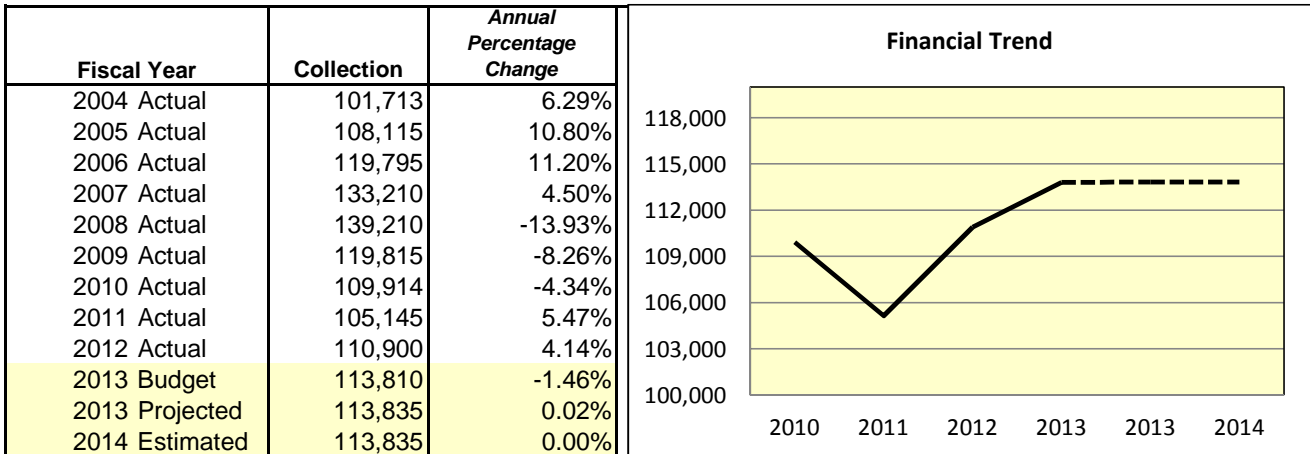
Occupational License Tax Fees

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4200-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Chapters 600-650 State Statute: Section 94.110 & 94.270 RSMo.</p>
---	---

Revenue Description

Occupational License Tax Fees - This is a fee instituted for the privilege of doing business within the City and is due and payable by the business, trade, occupation or avocation at the time of commencing operations with an annual renewal on or before the first day of January of each year. The City of Raymore fee is based on a flat rate of \$100 per business. The Hancock Amendment requires that an increase in business license fees must be put before a vote of the people. This revenue has dropped in recent years due to the decrease in contractors licensed to build new homes.

Staff estimates FY 2014 revenue based on the FY 2013 projected amount.



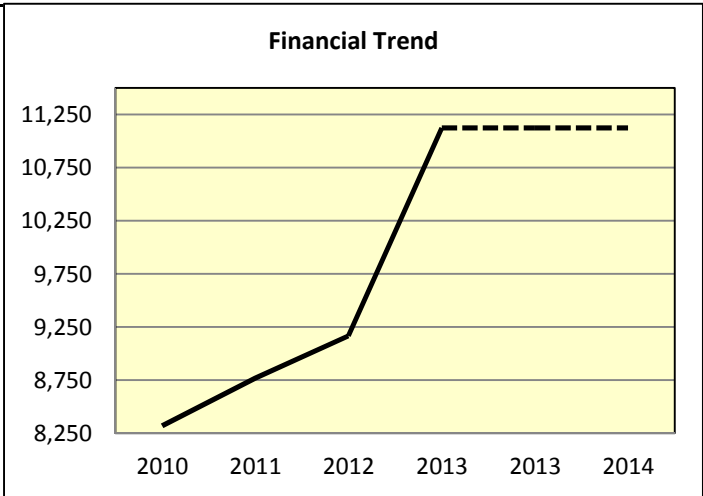
Liquor Licenses

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4210-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 600 Municipal Code: Section 605.010 State Statute: Section 94.270 RSMo. State Statute: Chapters 311 & 312 RSMo.</p>
---	---

Revenue Description

Liquor License - The City charges one and one-half times the rate charged by the state to licensed liquor providers as allowed by Section 311.220 RSMo. This revenue is fairly constant due to the consistency of the restaurant and retail liquor trade in the community.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	4,963	22.32%
2005 Actual	6,070	-14.13%
2006 Actual	5,213	22.66%
2007 Actual	6,394	24.05%
2008 Actual	7,931	3.39%
2009 Actual	8,200	1.45%
2010 Actual	8,319	5.39%
2011 Actual	8,768	4.53%
2012 Actual	9,165	20.16%
2013 Budget	11,125	1.02%
2013 Projected	11,125	0.00%
2014 Estimated	11,125	0.00%



Dog and Cat Licenses

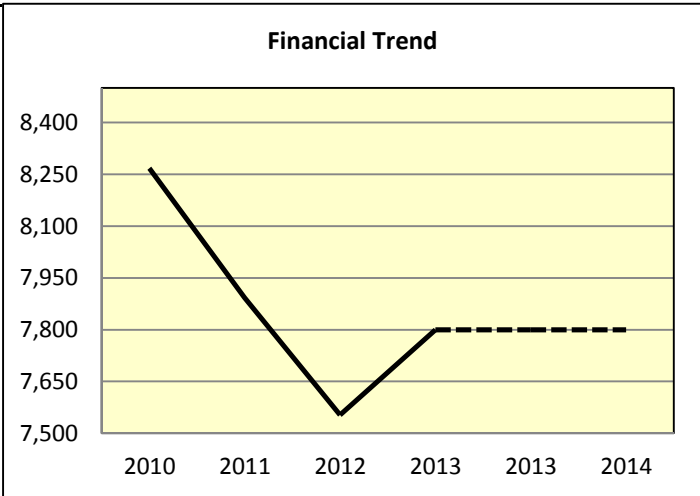
General Ledger Codes: <p style="text-align: center;">01-00-4220-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 205 State Statute: Section 94.270 RSMo.</p>
--	--

Revenue Description

Dog License - All dogs or cats over the age of six months within the city limits must be licensed annually. The license is valid for the calendar year and is renewed each January 1st thereafter at the rate of \$5 for neutered and \$20 for un-neutered animals. Fees are increased to \$7.50 and \$30 if paid after January 31st.

1,277 dogs and cats were licensed in the City in 2012.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	5,773	4.12%
2005 Actual	6,011	-1.10%
2006 Actual	5,945	4.50%
2007 Actual	6,212	2.21%
2008 Actual	6,349	38.64%
2009 Actual	8,803	-6.07%
2010 Actual	8,268	-4.54%
2011 Actual	7,893	-4.30%
2012 Actual	7,553	5.62%
2013 Budget	7,800	-2.23%
2013 Projected	7,800	0.00%
2014 Estimated	7,800	0.00%



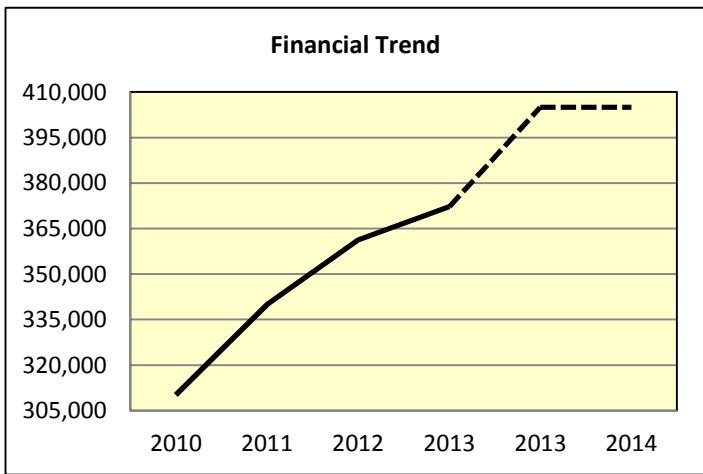
Municipal Court Fines

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4250-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Chapter 130 State Statute: Chapter 479</p>
---	---

Revenue Description

Municipal Court Fines - Municipalities derive revenue from the fines and forfeitures collected in municipal court. The FY13 projected revenues are based on past three years historical trending. FY14 is projected using the most recent years projections.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	201,934	1.57%
2005 Actual	188,421	-6.69%
2006 Actual	272,493	44.62%
2007 Actual	298,652	9.60%
2008 Actual	294,474	-1.40%
2009 Actual	367,406	24.77%
2010 Actual	310,140	-15.59%
2011 Actual	339,924	9.60%
2012 Actual	361,149	6.24%
2013 Budget	372,211	3.06%
2013 Projected	405,000	8.81%
2014 Estimated	405,000	0.00%



DWI-Drug Offense Reimbursement

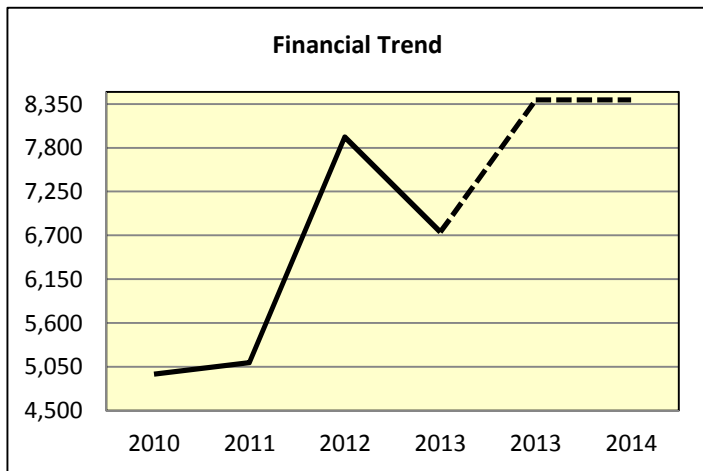
General Ledger Codes: <p style="text-align: center;">01-00-4252-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 130.290 State Statute: Chapters 479 & 483 & 590</p>
---	---

Revenue Description

DWI-Drug Offense Reimbursement - . In addition to fines, municipalities may impose a court fee of \$12-\$15 (488.013 RSMo.) and levy a fee to recoup the additional costs related to traffic violations involving alcohol and drugs.

The inconsistent natural of when this type of offense may occur it makes it difficult to project. FY14 revenue is based on FY13 projected revenue.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	6,063	N/A
2010 Actual	4,955	-18.27%
2011 Actual	5,101	2.94%
2012 Actual	7,936	55.58%
2013 Budget	6,740	-15.07%
2013 Projected	8,400	24.63%
2014 Estimated	8,400	0.00%



Inmate Prisoner Detainee Security Fund

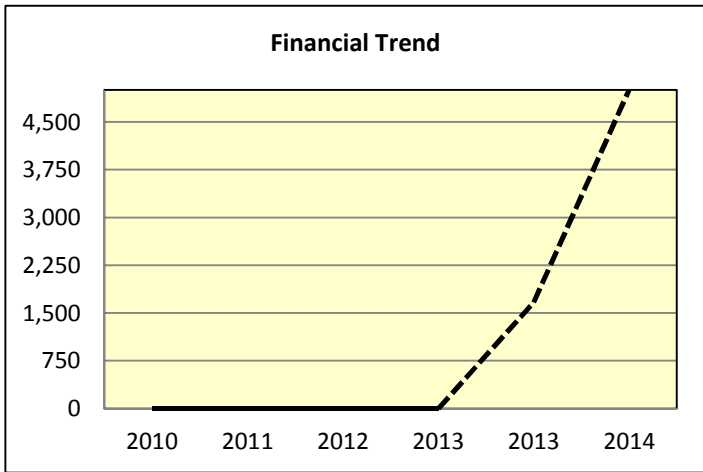
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4253-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 130.290 State Statute: Chapters 488</p>
---	--

Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the Municipal Judge there are assessed as costs in all cases an Inmate Prisoner Detainee Security Fund of \$2.00. This assists in providing additional funds for reimbursement of costs associated with inmate incarceration.

This revenue source was enacted by ordinance by the City Council on May 13, 2013.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	0	N/A
2010 Actual	0	N/A
2011 Actual	0	N/A
2012 Actual	0	N/A
2013 Budget	0	N/A
2013 Projected	1,667	N/A
2014 Estimated	5,000	200.00%



Police Training

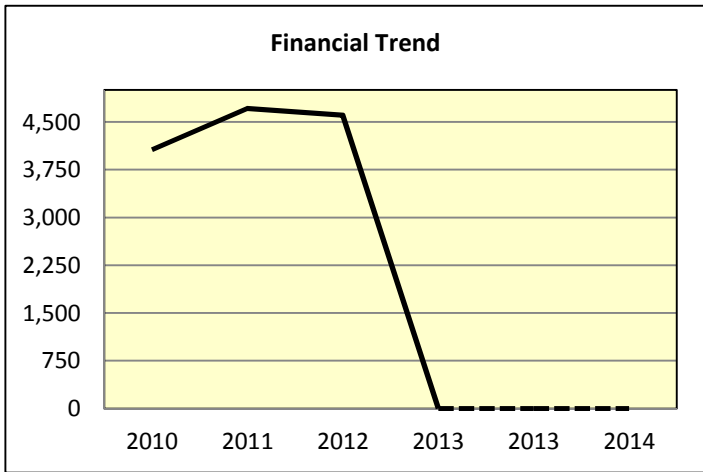
General Ledger Codes: 01-00-4255-0000	<u>Legal Authority:</u> Municipal Code: Section 130.290 State Statute: Chapters 479 & 483 & 590
--	--

Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the Municipal Judge there are assessed as costs in all cases a Police Training fee of \$2.00. This assists in providing additional funds for training of police officers.

This revenue source has been reallocated to the Restricted Revenue Fund (04).

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	4,834	57.87%
2005 Actual	2,921	-39.57%
2006 Actual	4,379	49.92%
2007 Actual	4,408	0.66%
2008 Actual	4,022	-8.76%
2009 Actual	5,338	32.72%
2010 Actual	4,065	-23.84%
2011 Actual	4,713	15.94%
2012 Actual	4,606	-2.28%
2013 Budget	0	-100.00%
2013 Projected	0	N/A
2014 Estimated	0	N/A



Animal Shelter Donations

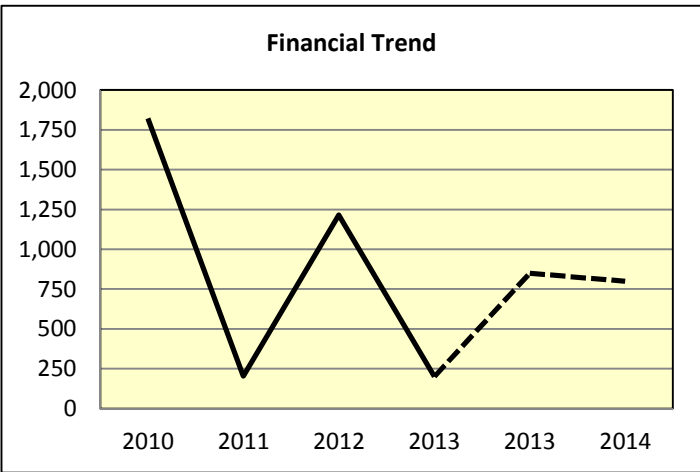
General Ledger Codes: <p style="text-align: center;">01-00-4270-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 205 State Statute: 89</p>
---	---

Revenue Description

Animal Shelter Donations - This account is used to account for donations received by citizens and local business to support the City's animal shelter. The inconsistent nature of revenue sources makes it very difficult to project and budget.

The FY13 & FY14 revenues are based solely on the annual "Jog With Your Dog" Event.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	5	N/A
2005 Actual	20	300.00%
2006 Actual	180	800.00%
2007 Actual	0	-100.00%
2008 Actual	52	N/A
2009 Actual	1,556	2892.79%
2010 Actual	1,822	17.04%
2011 Actual	205	-88.75%
2012 Actual	1,215	492.83%
2013 Budget	200	-83.54%
2013 Projected	850	325.00%
2014 Estimated	800	-5.88%



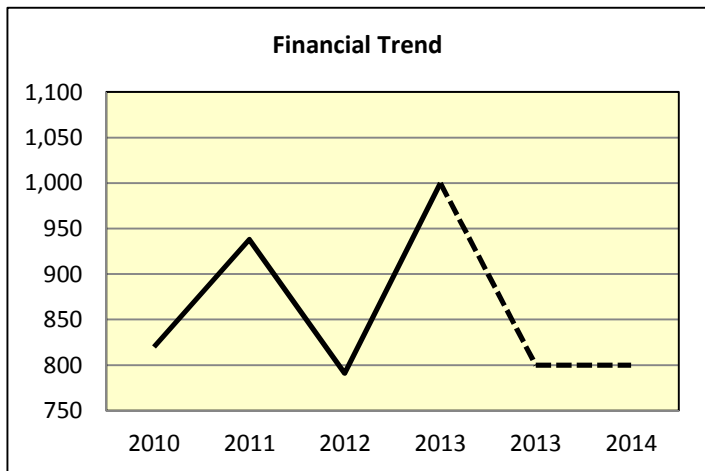
Animal Control Fine Revenue

General Ledger Codes: <p style="text-align: center;">01-00-4275-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Chapter 205 State Statute: Chapter 82</p>
---	---

Revenue Description

Animal Control Fine - This account collects fines imposed by the Municipal Court for violations of the City's animal control regulations.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	935	35.51%
2005 Actual	705	-24.60%
2006 Actual	658	-6.67%
2007 Actual	1,055	60.33%
2008 Actual	2,100	99.05%
2009 Actual	1,110	-47.14%
2010 Actual	820	-26.13%
2011 Actual	938	14.39%
2012 Actual	791	-15.67%
2013 Budget	1,000	26.42%
2013 Projected	800	-20.00%
2014 Estimated	800	0.00%



Dispatch Fees

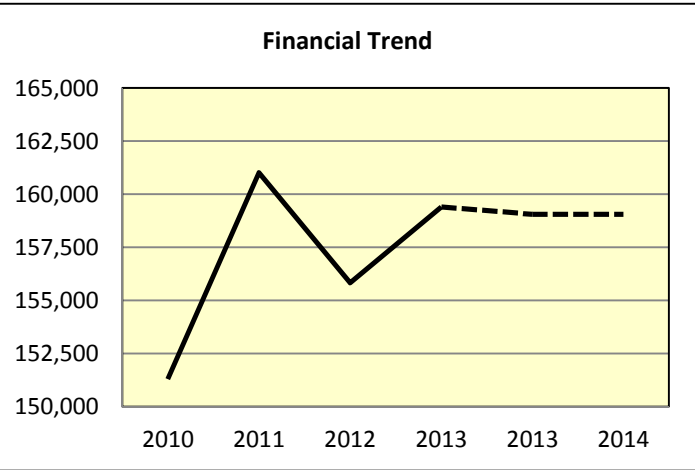
General Ledger Codes: 01-00-4310-0000	Legal Authority: Municipal Code: 200 State Statute: Chapter 82
--	---

Revenue Description

Dispatch Fees - The City of Raymore Police Department provides dispatch service for the City of Peculiar and South Metro Fire Protection District. The City of Peculiar is assessed a fee based on 5% of that City's assessed property values each year. South Metro Fire Protection District is assessed a fee based on the levy amount imposed by the fire district on all real and personal property within the district boundaries for the purpose of paying for a centralized dispatch center. Currently this levy is \$0.394 per \$100 of assessed valuation in accordance with RSMO. 3210243(1). The amount is collected by the County and distributed to the City. The South Metro Fire Protection District is allowed to submit communication equipment receipts up to 5% of the annual dispatch fee paid by the South Metro Fire Protection District.

The FY14 estimates to be received by both South Metro Fire Protection District and the City of Peculiar are based on no increase in their total assessed valuation and South Metro submitting a reimbursement request up to the maximum allowed amount.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	110,436	19.49%
2005 Actual	120,534	9.14%
2006 Actual	130,602	8.35%
2007 Actual	129,461	-0.87%
2008 Actual	145,032	12.03%
2009 Actual	154,671	6.65%
2010 Actual	151,296	-2.18%
2011 Actual	161,006	6.42%
2012 Actual	155,823	-3.22%
2013 Budget	159,396	2.29%
2013 Projected	159,049	-0.22%
2014 Estimated	159,049	0.00%



Police Grants

General Ledger Codes: 01-00-4320-0000	<u>Legal Authority:</u> State Statute: Chapter 82
--	--

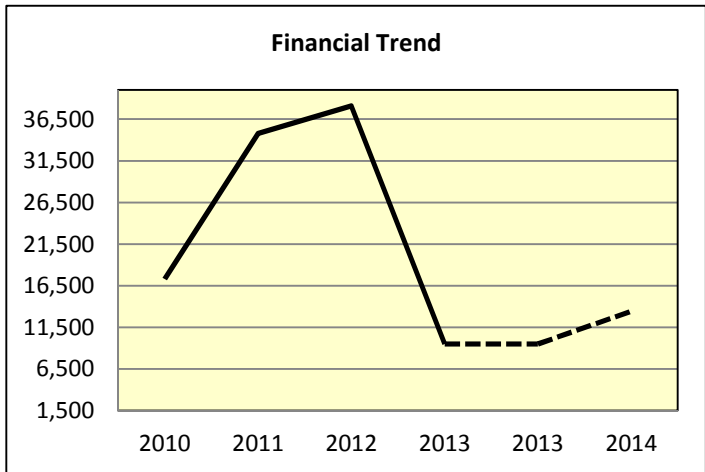
Revenue Description

Police Grants - The Safety Traffic Enforcement Program (S.T.E.P.) Grant provides reimbursement of overtime wages for hazardous moving violation enforcement and DWI checkpoints through the Missouri Division of Highway Safety. The city receives reimbursement for one-half the cost of body armor ballistic vests. Funding is approved through the U.S. Department of Justice-Bulletproof Vest Partnership Program.

FY14 revenues are estimated using the following applications and awards:

S.T.E.P. \$ 12,000
 Bullet Proof Vest \$ 3,500

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	1,410	-98.82%
2005 Actual	1,023	-27.48%
2006 Actual	9,299	809.06%
2007 Actual	32,455	249.02%
2008 Actual	7,234	-77.71%
2009 Actual	22,509	211.17%
2010 Actual	17,282	-23.22%
2011 Actual	34,798	101.35%
2012 Actual	38,097	9.48%
2013 Budget	9,500	-75.06%
2013 Projected	9,500	0.00%
2014 Estimated	13,400	41.05%



Emergency Mgmt Grant

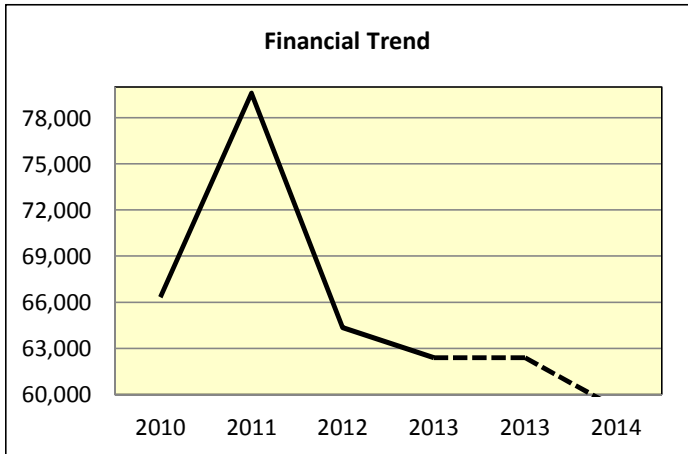
<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4325-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82</p>
---	---

Revenue Description

Emergency Management Grant - Grants received for the current fiscal year (FY13) include \$62,389 from the Federal Government for emergency management related expenditures, primarily salary and benefit costs. Additional funds are distributed to each entity at the end of each grant year if leftover funds are available.

The State Emergency Management Agency (SEMA) advised the City to expect a small decline in the City's allocation in FY 2014.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	33,880	338.91%
2005 Actual	28,516	-15.83%
2006 Actual	13,735	-51.83%
2007 Actual	20,570	49.76%
2008 Actual	47,532	131.08%
2009 Actual	69,192	45.57%
2010 Actual	66,321	-4.15%
2011 Actual	79,612	20.04%
2012 Actual	64,354	-19.16%
2013 Budget	62,389	-3.05%
2013 Projected	62,389	0.00%
2014 Estimated	59,111	-5.25%



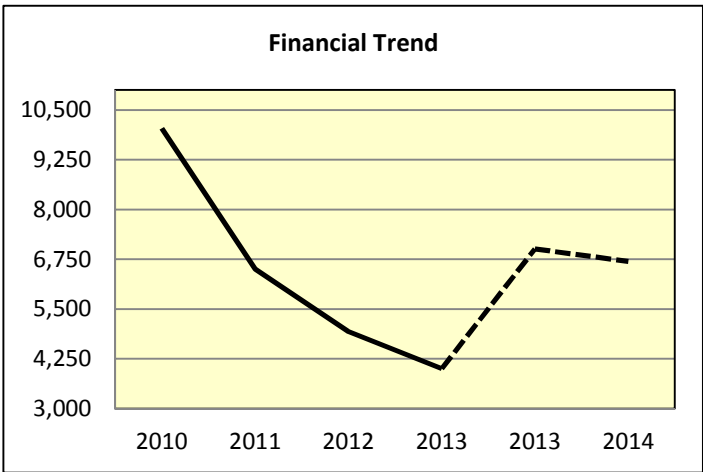
Copies

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4330-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82 "Sunshine Law" on public information</p>
---	---

Revenue Description

Copies - Photocopies are provided to the citizens by request. Color map reproduction cost ranges from \$5.00 - \$25.00 depending on the size of the map. Standard black and white copies are \$.10 per copy. This revenue is unpredictable in nature. FY14 revenue is estimated based on the five year average historical trend.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	5,315	44.09%
2005 Actual	3,289	-38.12%
2006 Actual	4,485	36.34%
2007 Actual	6,111	36.27%
2008 Actual	11,362	85.93%
2009 Actual	4,998	-56.01%
2010 Actual	10,041	100.88%
2011 Actual	6,503	-35.23%
2012 Actual	4,933	-24.14%
2013 Budget	4,000	-18.91%
2013 Projected	7,006	75.14%
2014 Estimated	6,696	-4.42%



Refunds & Reimbursements

General Ledger Codes: 01-00-4340-0000	Legal Authority: State Statute: Chapter 82
--	---

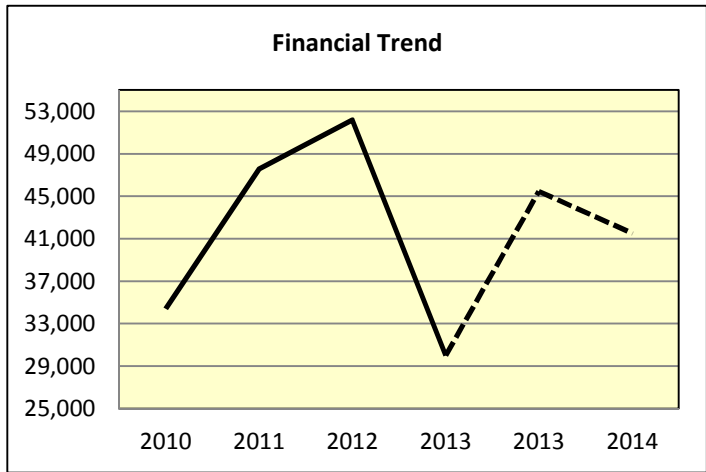
Revenue Description

Refunds & Reimbursements - Reimbursements/refunds to the City are recorded in this account. In the current fiscal year, the majority of the reimbursements are from insurance claims. Historical revenues are not a reliable predictor of this account. Revenues are estimated conservatively and based on the five year historical trend.

Listed below are highlights of a few of the larger revenues received, projected and estimated:

	2011	2012	2013	2014
Insurance refunds	24,736	26,849	29,243	27,500
Election refunds	4,796	10,353	7,500	7,500
Property tax liens (mowing)	2,251	6,421	6,500	6,500
Rebates	1,520	2,194	2,219	
Property tax lien (building)	11,207			

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	149,280	41.69%
2005 Actual	82,105	-45.00%
2006 Actual	34,431	-58.07%
2007 Actual	78,262	127.30%
2008 Actual	23,279	-70.25%
2009 Actual	110,270	373.68%
2010 Actual	34,393	-68.81%
2011 Actual	47,562	38.29%
2012 Actual	52,168	9.69%
2013 Budget	30,000	-42.49%
2013 Projected	45,462	51.54%
2014 Estimated	41,500	-8.71%



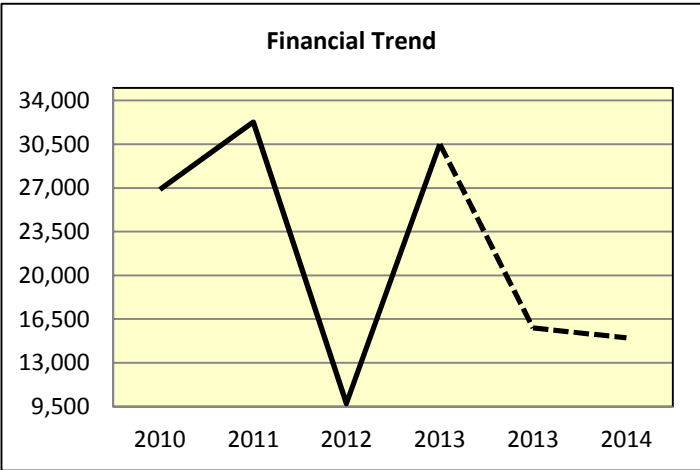
Interest Revenue

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4350-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82</p>
---	---

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY14 revenues are estimated based on the assumption of no change in interest rates or carrying balances of the FY13 investments.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	23,394	10.21%
2005 Actual	42,340	80.99%
2006 Actual	154,312	264.46%
2007 Actual	173,794	12.63%
2008 Actual	96,813	-44.29%
2009 Actual	40,023	-58.66%
2010 Actual	26,874	-32.85%
2011 Actual	32,280	20.12%
2012 Actual	9,712	-69.91%
2013 Budget	30,500	214.04%
2013 Projected	15,800	-48.20%
2014 Estimated	15,000	-5.06%



Miscellaneous Revenue

General Ledger Codes:

01-00-4370-0000

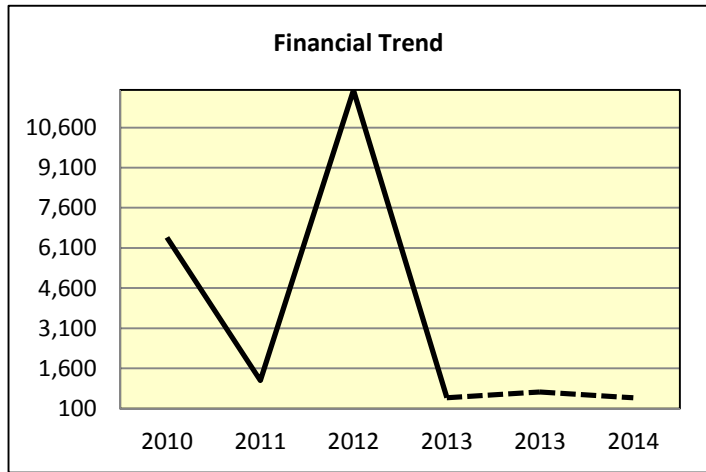
Legal Authority:

State Statute: Chapter 82

Revenue Description

Miscellaneous Revenue - Sale of real and personal property (auction of surplus property) and municipal court restitution are recorded in this account. This revenue source is unpredictable in nature.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	300,347	3168.13%
2005 Actual	25,977	-91.35%
2006 Actual	15,308	-41.07%
2007 Actual	48,943	219.72%
2008 Actual	26,105	-46.66%
2009 Actual	11,749	-54.99%
2010 Actual	6,490	-44.76%
2011 Actual	1,151	-82.26%
2012 Actual	11,991	941.37%
2013 Budget	500	-95.83%
2013 Projected	720	43.91%
2014 Estimated	500	-30.51%



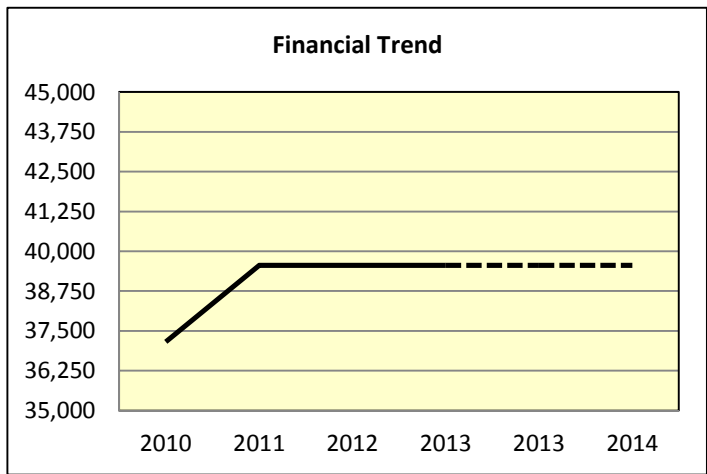
Cell Tower Revenue

<p>General Ledger Codes:</p> <p style="text-align: center;">01-00-4410-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: 28057 & 26066 State Statute: Chapter 82</p>
---	--

Revenue Description

Cell Tower Revenue - The City has lease options with APT of Kansas City and Cricket Communications for the cellular companies to locate communication antennas on City water towers. The current lease is \$21,160 per year for the APT antenna and \$18,400 per year for the Cricket communications antenna.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	16,000	-50.00%
2005 Actual	34,400	115.00%
2006 Actual	54,201	57.56%
2007 Actual	52,800	-2.58%
2008 Actual	34,400	-34.85%
2009 Actual	16,000	-53.49%
2010 Actual	37,152	132.20%
2011 Actual	39,560	6.48%
2012 Actual	39,560	0.00%
2013 Budget	39,560	0.00%
2013 Projected	39,560	0.00%
2014 Estimated	39,560	0.00%



Transfer in From Restricted Revenue Fund

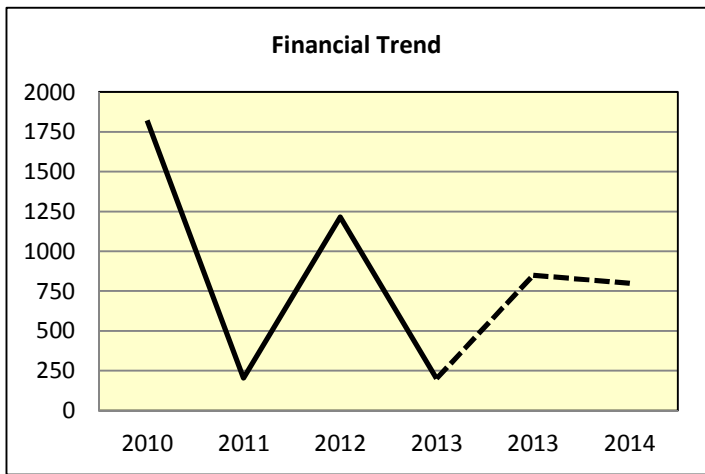
General Ledger Codes: <p style="text-align: center;">01-00-4904-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
--	---

Revenue Description

Transfer From the Restricted Revenue Fund - In Fiscal Year 2012, revenues associated with this funding source were the direct result of the transfers from the Restricted Revenue Fund (04) of monies deposited there in FY 2011 to house unused FY2012 funds that were budgeted to supplement salary increases arising out of the FY2011 employee compensation/classification study.

There are no transfers budgeted in FY14.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	0	N/A
2010 Actual	0	N/A
2011 Actual	0	N/A
2012 Actual	94,666	N/A
2013 Budget	0	-100.00%
2013 Projected	0	N/A
2014 Estimated	0	N/A



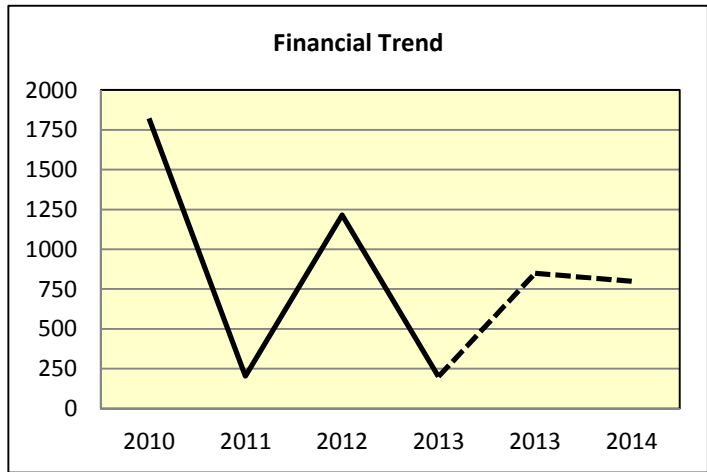
Transfer in From Transportation Fund

General Ledger Codes: <p style="text-align: center;">01-00-4936-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
--	---

Revenue Description

Transfer From the Transportation Fund - These funds represent a fund balance transfer from the Transportation Fund (36) to the City. The funds are used to offset costs incurred by the Street Department in the General Fund.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	475,000	N/A
2007 Actual	350,000	-26.32%
2008 Actual	350,000	0.00%
2009 Actual	350,000	0.00%
2010 Actual	340,000	-2.86%
2011 Actual	330,000	-2.94%
2012 Actual	320,000	-3.03%
2013 Budget	320,000	0.00%
2013 Projected	320,000	0.00%
2014 Estimated	320,000	0.00%



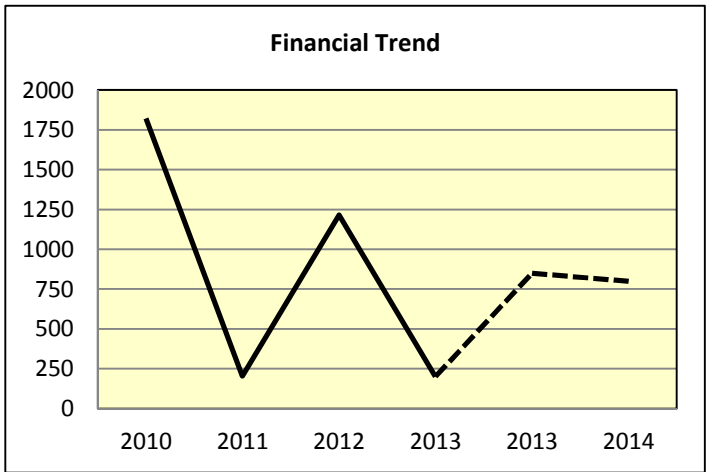
Transfer in From Stormwater Sales Tax Fund

General Ledger Codes: <p style="text-align: center;">01-00-4946-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	---

Revenue Description

Transfer from the Stormwater Sales Tax Fund - These funds represent a transfer from the Stormwater Sales Tax Fund (46) to support the direct costs associated with expenditures related to the personnel costs of the Stormwater Department in the General Fund.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	23,700	N/A
2007 Actual	0	-100.00%
2008 Actual	141,619	N/A
2009 Actual	183,091	29.28%
2010 Actual	175,511	-4.14%
2011 Actual	182,239	3.83%
2012 Actual	189,262	3.85%
2013 Budget	202,437	6.96%
2013 Projected	202,437	0.00%
2014 Estimated	195,429	-3.46%



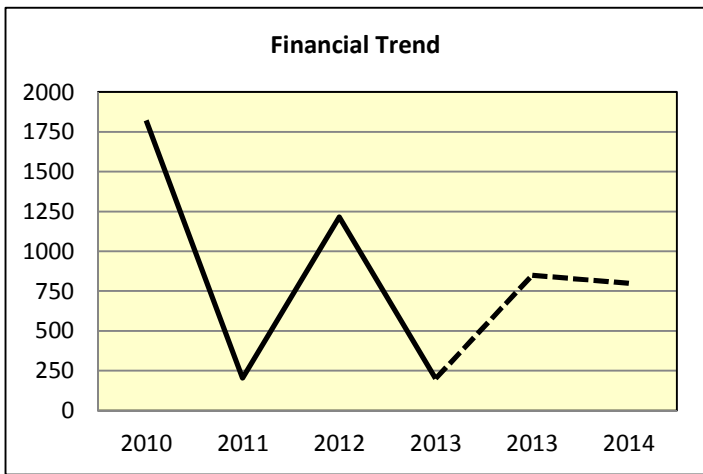
Transfer in From Enterprise Fund

General Ledger Codes: <p style="text-align: center;">01-00-4950-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
--	---

Revenue Description

Transfer from the Enterprise Fund - These funds represent a payment to the General Fund for costs associated with administrative support of the activities of the Enterprise Fund.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	500,000	32.98%
2005 Actual	500,000	0.00%
2006 Actual	557,875	11.58%
2007 Actual	756,370	35.58%
2008 Actual	559,669	-26.01%
2009 Actual	709,380	26.75%
2010 Actual	587,397	-17.20%
2011 Actual	603,760	2.79%
2012 Actual	630,310	4.40%
2013 Budget	658,676	4.50%
2013 Projected	658,676	0.00%
2014 Estimated	687,527	4.38%



Transfer in From Capital Projects

General Ledger Codes: <p style="text-align: center;">01-00-4998-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	---

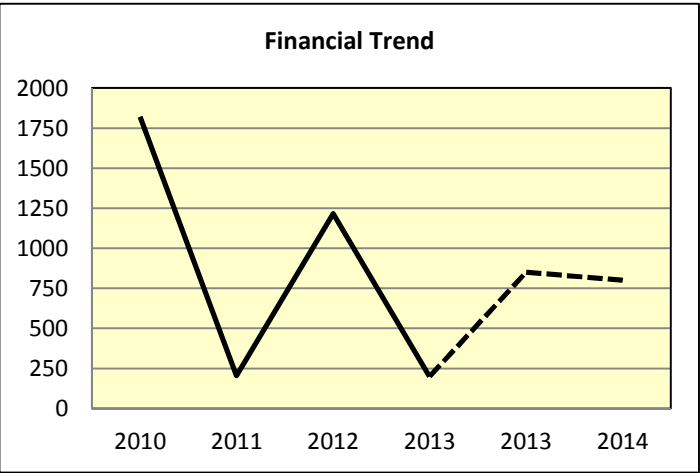
Revenue Description

Capital Project A&I - These funds represent a payment of six percent (6%) against those Capital Funds which have been provided administrative and inspection services by the General Fund. These fees are assessed against projects which are programmed in the CIP.

The FY14 estimated revenue is based on projects listed in the CIP on schedule to be completed during FY14 and shown below:

Annual Sidewalk Program	\$17,000
Gore Rd Water Main & Meter Station	\$24,600

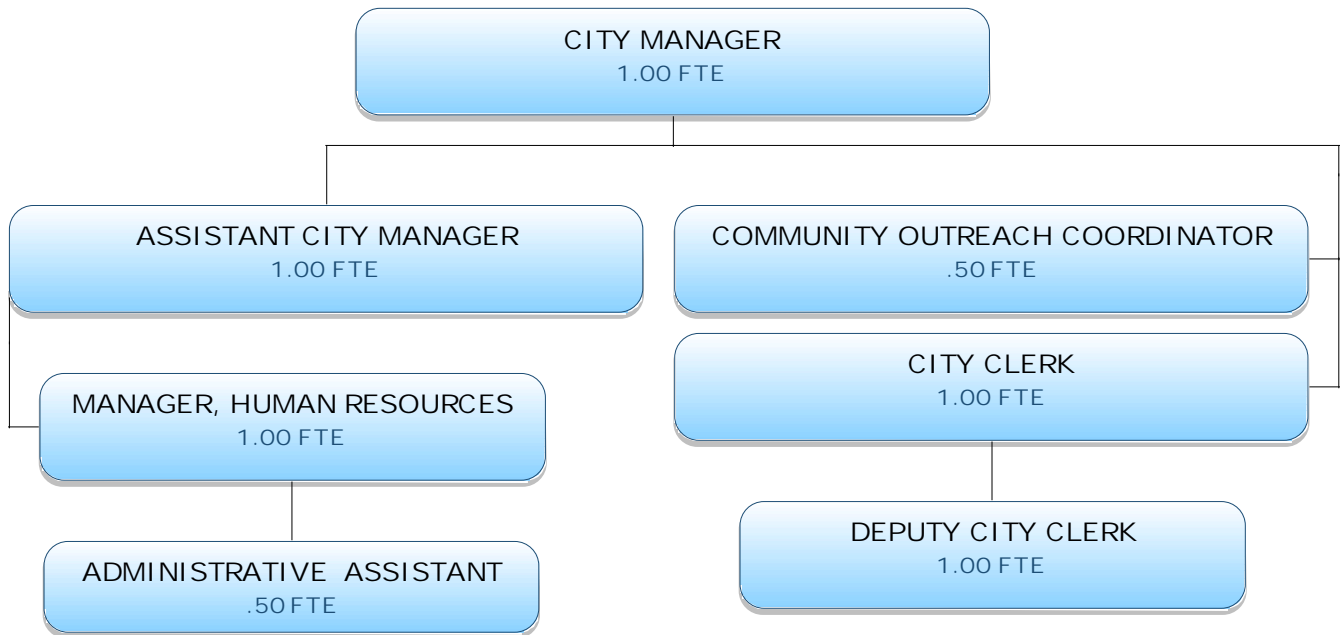
Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	148,496	N/A
2009 Actual	0	-100.00%
2010 Actual	213,957	N/A
2011 Actual	191,721	-10.39%
2012 Actual	43,034	-77.55%
2013 Budget	22,440	-47.86%
2013 Projected	22,440	0.00%
2014 Estimated	41,600	85.38%





This page left blank intentionally.

ADMINISTRATION



ADMINISTRATION

DEPARTMENT ADOPTED 2014 BUDGET

By Category

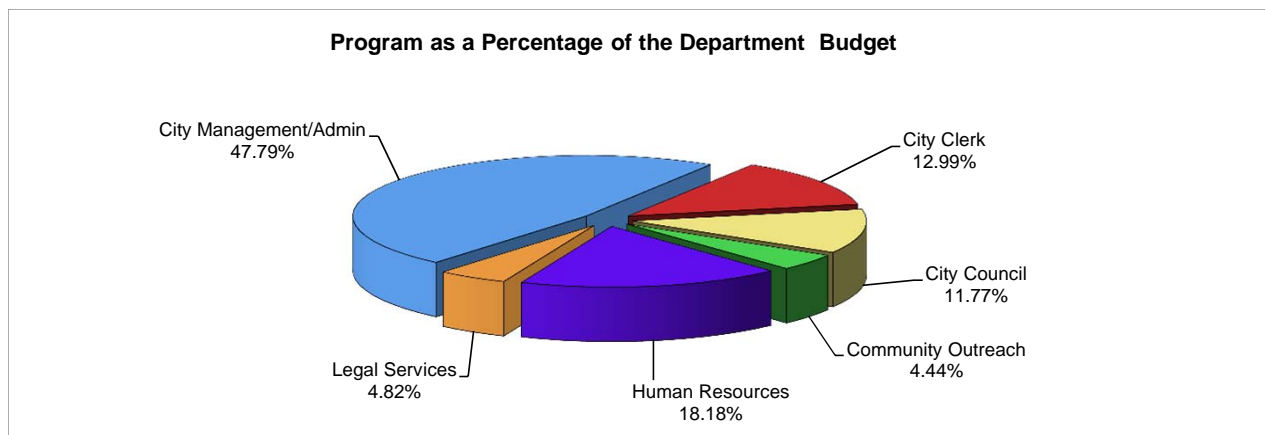
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14		
					Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	525,094	582,267	597,118	577,263	653,492	602,579	602,579
Commodities	14,238	22,156	20,721	17,908	19,221	19,221	19,221
Maintenance and Repairs	219	749	725	450	725	725	725
Utilities	0	0	0	0	0	0	0
Contractual	393,806	203,363	361,016	246,447	332,128	330,496	330,496
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	9,147	8,547	8,975	8,975	26,160	26,160	26,160
Total	942,504	817,082	988,555	851,043	1,031,726	979,181	979,181

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14
			Adopted
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
Community Outreach Coordinator	0.50	0.50	0.50
Total FTE	6.00	6.00	6.00

Proposed By Program

City Management/Admin	467,941
City Clerk	127,238
City Council	115,279
Community Outreach	43,442
Human Resources	178,046
Legal Services	47,235
Total	979,181



ADMINISTRATION DEPARTMENT

DEPARTMENT DESCRIPTION

The Administration Department is responsible for supervising and coordinating the operations of all City Departments within the organization, advising the Mayor and Council on policy issues, implementing the policies and directives of the Council, enforcement of all City Codes, implementing the budget and capital program adopted by the Council, administering the personnel system, providing public information, and managing the official records of the City. Organizationally, the Department includes the following areas: City Administration, City Clerk, City Attorney, Human Resources, Community Outreach, Economic Development, Court Administration, and Information Technology Services (ITS). For budgetary purposes, Court Administration, Economic Development, and ITS are detailed separately.

PROGRAMS & GOALS

City Council

The powers of the City, as provided by state law and the City Charter, are vested in the Mayor and City Council. The Council is composed of 8 members, from four wards, and the Mayor.

City Management/Administration

The City Manager is the chief administrative officer of the City and is responsible for the management of all personnel, the administration of all departments, provision of support and policy recommendations to the Council, development and implementation of the annual budget and capital program, enforcement of laws, and carrying out all Council policies and directives. This program includes the City Manager and Assistant City Manager.

Human Resources

The function of Human Resources is to provide leadership and advice on the impact of regulatory actions on the attraction, motivation, development and retention of the people resources of the City. This includes leading compliance efforts with governmental recordkeeping and practice requirements, administering salary and benefits, employing appropriate employee relations practices, creating and implementing policy, facilitating employee educational events, and ensuring accurate pay practices. The program includes the Human Resources Manager and a .50 Administrative Assistant.

City Clerk

This office manages and retains all City records; assists citizens and the media in research of ordinances, contracts and other public information; coordinates the preparation of information required for City Council meetings; provides a permanent record for all Council meetings; coordinates the election process; ensures the City Code is updated and maintained; issues occupational licenses, fireworks permits, and liquor licenses;

Legal Services

The City Attorney serves as the chief legal advisor to the City and represents the City in all legal proceedings.

Community Outreach

The Community Outreach division consists of one employee, the Community Outreach Coordinator, whose costs are divided 50/50 between the General Fund and the Parks Fund. This division is responsible for all aspects of City media, including the City web site and government television channel. The division is responsible for communicating and publicizing all aspects of the City government to the public, using e-mail news updates, press releases, videos, and other appropriate means. The position also coordinates the City's volunteer matching program.

GOALS

1. Conduct City Council meetings, work sessions and special sessions.
2. Provide oversight of all personnel and City departments.
3. Provide support and policy recommendations to the Council.
4. Develop and implement the annual budget and capital program.
5. Carry out all Council policies and directives. This program includes the City Manager and Assistant City Manager.
6. Provide leadership and advice on the impact of regulatory actions on the attraction, motivation, development and retention of the people resources of the City.
7. Comply with governmental recordkeeping and practice requirements.
8. Administer salary and benefits.
9. Employ appropriate employee relations practices.
10. Manage and retain all City records.
11. Provide a permanent record for all Council meetings

12. Coordinate the municipal election process
13. Ensure the City Code is updated and maintained.
14. Provide appropriate legal advice to the governing body.
15. Communicate and publicize all aspects of the City government to the public, using e-mail news updates, press releases, videos, and other appropriate means.

FY 2013 PERFORMANCE SUMMARY

1. Conducted a City Council goals-setting session in July, 2013.
2. Oversaw the generation of the 2nd Amendment to the Galleria TIF that will provide the funding to bring Sam's Club to Raymore.
3. Successfully negotiated the 2013 employee benefits package that provided for the same coverage as previous years with virtually no increase in cost.
4. Completion of the Original Town Street Light Program and Smart Lights for Smart Cities Street light programs.
5. Completion of two bond refundings resulting in net present value savings to the city of \$1,188,000.
6. Completion of the City Hall lower level modifications.

SIGNIFICANT BUDGETARY ISSUES

1. This budget includes a transfer to the Restricted Revenue Fund to establish a sinking fund for a future Compensation/Classification study. Such a study was last conducted in 2011 and another is not foreseen for several years, but the studies, when conducted, are expensive. \$10,000
2. The City conducts a Citizen Survey every two years, in the odd-numbered year. An amount is budgeted for approximately half of the 2015 survey, with the other half to be funded in the FY 2015 Budget. The amount will be transferred to the Restricted Revenue Fund. \$7,000
3. This budget includes an amount requested of the City to support the International City Management Association conference that will be held in Kansas City in 2016. \$1,700

4. A contingency amount for the General Fund is budgeted in Administration. The target each year is to budget one percent of General Fund budgeted expenditures. The amount budgeted is 1% of General Fund budgeted expenditures. \$86,500

**PERFORMANCE MEASUREMENTS
ADMINISTRATION**

Performance Measurements	2011-12 Actual	2012-13 Projected	2013-14 Estimated
<i>Efficiency Measures</i>			
# of FTE (All Funds) per 1,000 Population (19,209 2012 / 19,318 2013 / 19,550 2014)	5.24	5.23	5.18
General Fund Operating Expenditures per Capita	\$447	\$432	\$449
Legal Fees as Percent of General Fund	0.91%	0.89%	0.85%
% Electronic vs. Hard Copy Versions of City Council Packets	64%/36%	64%/36%	64%/36%
% of Minutes Presented for Approval on the Following City Council Agenda	100.00%	100.00%	100.00%
% Council Packets are Completed by Established Deadline	100.00%	100.00%	100.00%
<i>Output Measures</i>			
Number of External Sunshine Law Requests Responded To	63	65	65
Number of Records Codified	11	10	10
Number of Occupational Licenses/Payments Processed	1125	1025	1025
Number of Ordinances/Resolutions Recorded as Legislation	179	200	200
City Code Updates	3	3	3
Years of Permanent Records Microfilmed/Scanned	1	1	1
<i>Service Quality Measures</i>			
Accuracy of City Council Minutes as Presented for Approval/Errors	29/1	24/1	24/0

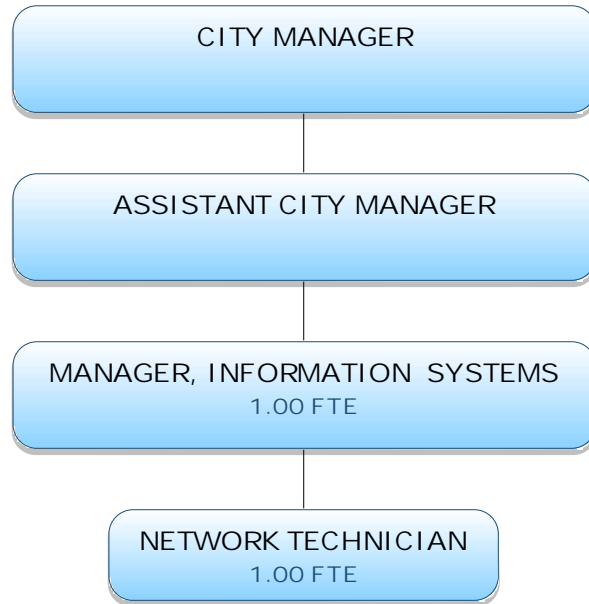
Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Percentage of citizens satisfied with customer service from City employees	77%	78%	79%
Percentage of citizens satisfied with the content of the City newsletter	65%	61%	80%
Percentage of citizens satisfied with availability of information about programs and services	61%	63%	67%
Percentage of citizens satisfied with the City efforts to keep them informed	57%	61%	65%
Percentage of citizens satisfied with the overall image of the City	75%	71%	75%
Percentage of citizens satisfied with the quality of the City web page	57%	59%	65%

ICMA - Performance Measurements - Human Resources	2009-10 Actual	2010-11 Actual	2011-12 Actual
# FTEs jurisdiction-wide--Calc	110	109.6	110.3
Total salary expenditures jurisdiction-wide	\$4,764,739	\$4,828,779	\$5,162,306
Total benefit expenditures jurisdiction-wide	\$1,721,854	\$1,594,530	\$1,648,530
Total overtime expenditures jurisdiction-wide	\$209,122	\$139,409	\$121,237
Employee benefits as % of employee salaries--Excl overtime--Calc	36.14%	33.00%	32.00%
Employee benefits as % of total comp--Incl salary, benefits, overtime--Calc	25.72%	24.00%	24.00%
FTE, regular employee turnover rate--Public safety--Calc	0.22	0.10	0.05
FTE, regular employee turnover rate--All others--Calc	0.08	0.00	0.08
FTE, regular employee turnover rate--Avg all employees--Calc	0.13	0.04	0.07
Grievances per employees subject to grievances--non-civil service--Calc	0.02	0.00	0.00
Sick leave utilization per 1000 sched work hours--Avg for all employees--Calc	30.08	28.92	32.00



This page left blank intentionally.

INFORMATION TECHNOLOGY SERVICES



INFORMATION TECHNOLOGY

DEPARTMENT ADOPTED 2014 BUDGET

By Category

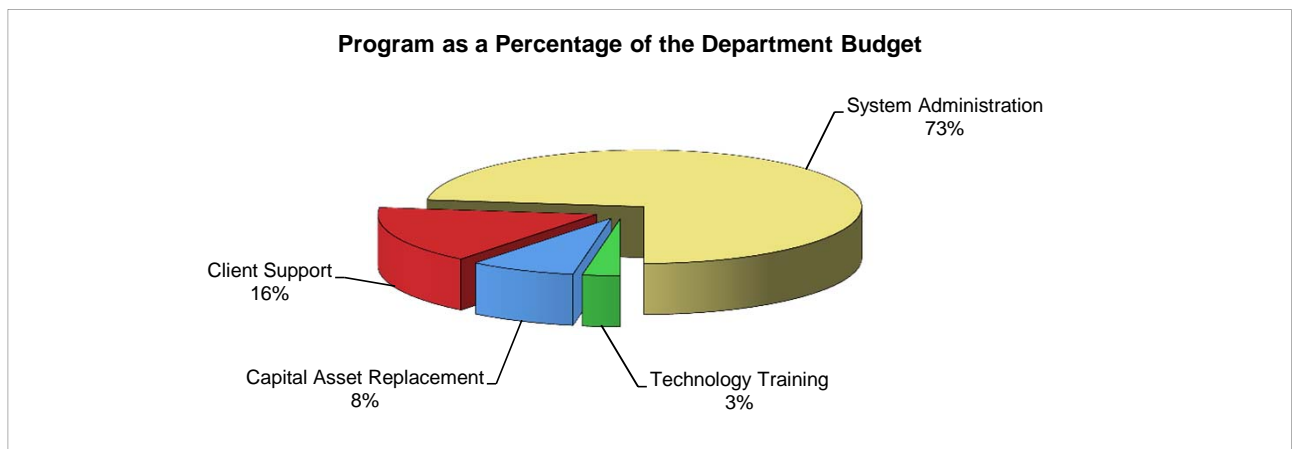
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	136,120	140,880	145,408	147,780	156,443	156,443	156,443
Commodities	48,047	42,237	58,144	58,328	52,585	52,585	52,585
Maintenance and Repairs	86	0	0	0	0	0	0
Utilities	92,103	0	0	0	0	0	0
Contractual	0	103,054	132,056	133,933	160,117	153,617	153,617
Capital Outlay	0	16,450	10,000	8,110	77,078	44,900	44,900
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	276,356	302,621	345,608	348,151	446,223	407,545	407,545

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Manager, Information Systems	1.00	1.00	1.00
Network Technician	1.00	1.00	1.00
Total FTE	2.00	2.00	2.00

Proposed By Program

Capital Asset Replacement	72,136
Client Support	56,363
System Administration	269,391
Technology Training	9,655
Total	407,545



INFORMATION TECHNOLOGY DEPARTMENT

DEPARTMENT DESCRIPTION

The Information Technology (I.T) department has four programs: Systems Administration, Client Support, Capital Asset Replacement, and Training. The following is a description of each functional area within those programs. This program includes the Manager of Information Systems and the Network Technician, for a total of two FTE's.

PROGRAMS

System Administration

Network Administration – The City of Raymore's local area network is built using the core services of the Windows 2003 & 2008 Server Operation System. These servers provide services used by all PC users such as sharing files, access to network printers, and service to access e-mail and Internet connections. Workstation operating systems used is Windows XP Professional, Windows 7, and Mac OS 10.

Applications Administration – The department provides administration and end user support for all applications running on the network platforms. The services I.T. provides include the design, installation, configuration, vendor coordination, support, end user training and support, installation of upgrades, development of interfaces as required, and application troubleshooting. Related administrative duties include tracking of software licensing, ensuring that common versions are installed, and managing any related software contracts for maintenance and support.

Technology Planning/Internal Consulting – The department is responsible for coordination with each department to ensure that their needs are met. I.T. works with departments to assess, define and identify needs. It also researches, develops, and implements solutions to meet those demands.

Phone System Administration – The department has the responsibility of supporting the phone and voice mail systems. These responsibilities include coordination of all phone-related moves, additions and changes as well as monitoring and managing phone-related hardware located at City locations.

Client Support

Network Support –The department supports, configures, and maintains all network devices used by the City of Raymore and the Police Department.

Desktop Support – Centralized and coordinated support is delivered via the I.T. department. Any City staff member who needs assistance with hardware, software or a

phone system issue calls the I.T. department and the call is prioritized and handled in a timely manner.

Capital Asset Replacement

Computer Replacement – Replacement of computers is on a four-year cycle that provides each City employee with equipment that is based on current technology. The I.T. department, along with department supervisors, determines the suitable computer style that best suits the department needs. Monitors and printers are replaced on an as needed basis.

Technology Training

The Information Technology Department implemented an in-house training program for the Microsoft Office software suite in 2006. This training has now become a standard program. The I.T. department also provides training for telephone equipment, telephone software, and various software programs.

GOALS

1. Provide reliable communication and network services to City staff, businesses, and to the citizens of Raymore.
2. Maintain a high level of security and disaster recovery capability.
3. Deliver timely and effective service to customer requirements through communication, teamwork, and a skilled staff.
4. Ensure effective technical and fiscal management of departments resources.
5. Continue user education programs for security training, end user software products and telecom systems. There is focused training in Microsoft Outlook and the Inter-tel phone system.
6. Installation of 20 workstation through the computer replacement program.
7. Implement cloud-based email and application hosting, and provide end-user training.
8. Implement an Online buildings permit system.
9. Upgrade capability to record and schedule playback of meetings, public service announcements, and videos.

FY 2013 PERFORMANCE SUMMARY

1. Replacement of 19 computer workstations.
2. Installation of LCD presentation displays in the main conference rooms.
3. Network, A/V, and telecom installation for the Police Department remodel.
4. Replacement of Council chambers computer monitors.
5. Upgrade of connection for Internet service at City Hall and Public Works.

SIGNIFICANT BUDGETARY ISSUES

1. The computer replacement program now includes replacement of mobile data terminals in police vehicles. In FY 2014 it is budgeted to replace three of these terminals at an approximate cost of \$19,000. The total cost for computer replacement in FY 2014 is \$43,000.
2. The software maintenance cost for FY 2014 is \$110,437.
3. This budget includes the cost of moving the City's e-mail and other computing services online, i.e. to the Cloud. The City is currently using Microsoft 2003 office products, which Microsoft will soon stop supporting. Since an upgrade is necessary, that upgrade should be to Cloud computing, which is the new standard. \$16,597
4. This budget includes the cost of a video server/system controller. As the City attempts to make better use of its video capabilities, a device to alleviate the issue of only being able to schedule one video item at a time on our machine will become problematic. This device would replace a number of different devices now being used to record, schedule and play back City video, and will allow for multiple playback options from a single source. \$11,500
5. This budget includes the purchase of several through-glass intercom units for use at various City Hall lobby windows that are used to provide service to customers in the City Hall lobby area. City Hall contained these when it was opened in 2002, but they did not work properly and they were soon removed, resulting in customers and employees speaking to each other through a hole in the plexiglass. This is not effective from a communications standpoint and it does not provide the safety for employees that was originally intended. \$10,100

6. This budget includes the purchase of GPS devices to be installed in every vehicle in the City's fleet. This will allow for monitoring of the location of these vehicles in real time and also create a record of where the vehicle has traveled. This will have numerous uses for managers in assessing the necessary and proper deployment of vehicles. \$19,800

7. This budget includes the acquisition of a new Incode module that will allow for submitting building projects online. Having this ability was listed as a goal for the City in the 2010 Operations study, and has been a City Council goal since that time. The ability to pay for permits online has been a frequent request of building contractors and will reduce the in-person traffic for permits at City Hall. \$1,800

**PERFORMANCE MEASUREMENTS
INFORMATION TECHNOLOGY**

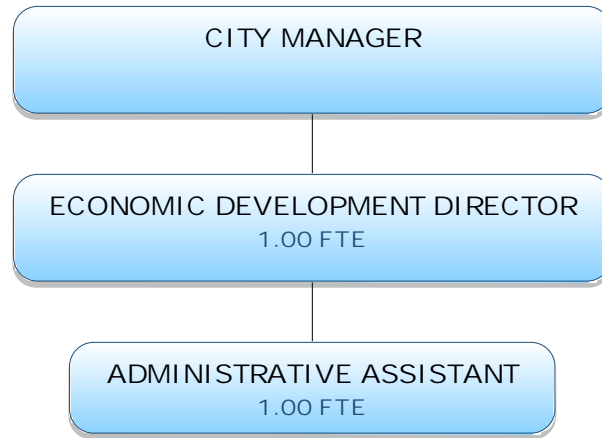
ICMA - Performance Measurements - Information Technology	2009-10 Actual	2010-11 Actual	2011-12 Actual
Repair calls--telephone	29	19	11
Repair calls--network	9	30	7
The ratio of intelligent work stations to total employees	1.31	n/a	n/a
Total repair calls for application services	139	495	348
Total # of desktop repairs	178	257	95

IT Internal Survey	2009-2010 Actual	2011-12 Actual
Interjurisdictional satisfaction survey	Yes	Yes
Number of questionnaires distributed	100	100
Number of responses	65	49
Quality of service--telephone		
Excellent	31.25%	31.90%
Good	56.25%	57.40%
Fair	6.25%	6.40%
Poor	1.56%	0.00%
Don't know	4.69%	4.30%
Quality of service--network services		
Excellent	38.09%	50.00%
Good	47.62%	35.40%
Fair	4.76%	10.40%
Poor	3.17%	0.00%
Don't know	6.36%	4.20%
Quality of service--application services		
Excellent	32.81%	41.70%
Good	48.44%	43.80%
Fair	3.13%	4.20%
Poor	3.13%	2.10%
Don't know	12.49%	8.30%
Quality of service--desktop services		
Excellent	35.48%	47.90%
Good	46.77%	39.60%
Fair	1.61%	2.10%
Poor	3.23%	0.00%
Don't know	12.91%	10.40%



This page left blank intentionally.

ECONOMIC DEVELOPMENT



ECONOMIC DEVELOPMENT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

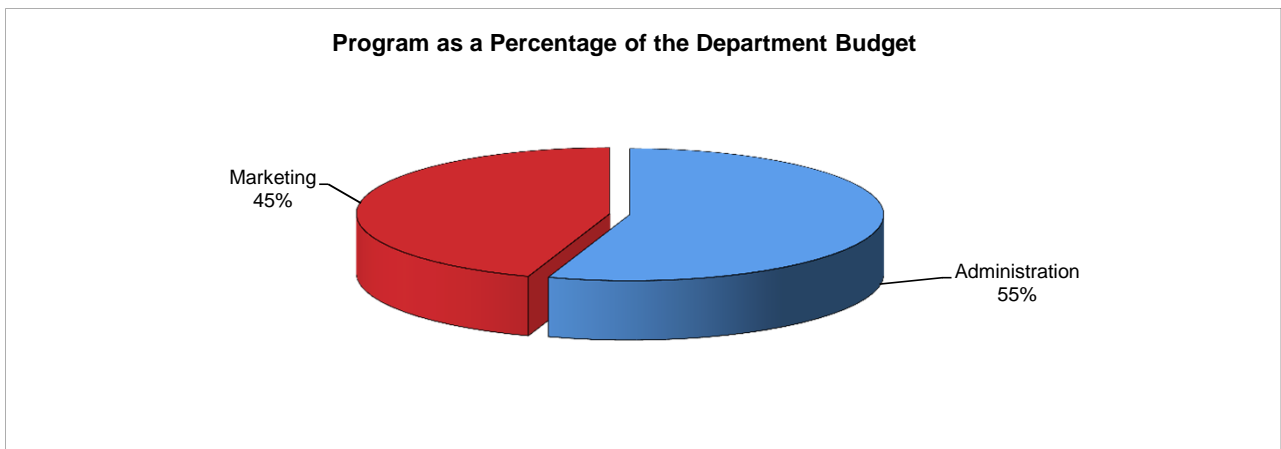
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	164,069	170,694	170,705	171,771	175,094	175,094	175,094
Commodities	433	510	900	550	1,300	1,300	1,300
Maintenance and Repairs	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Contractual	32,495	27,408	49,151	34,633	49,590	49,590	49,590
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	196,997	198,612	220,756	206,954	225,984	225,984	225,984

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Economic Development Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total FTE	2.00	2.00	2.00

Proposed By Program

Administration	124,738
Marketing	101,246
Total	225,984



ECONOMIC DEVELOPMENT DEPARTMENT

DEPARTMENT DESCRIPTION

The primary focus of the Economic Development department is the retention and expansion of existing Raymore businesses and the provision of assistance to new commercial, office, and industrial businesses locating in the City.

The department, consisting of the Director and support staff, provides support to the Mayor, City Council, Economic Development Host Team and the Tax Increment Financing Commission.

The department is charged with creating an environment that will be responsive to the concerns of residents and the development community, and improving the quality of life in the city by maintaining and improving the City's tax base and employment. The department develops and administers plans, programs and economic development projects consistent with economic and community goals.

PROGRAMS

Administration

Respond in an efficient manner to citizen, staff, developer and commercial business representative inquiries on policy, data, incentives, procedures, demographics and more; coordinate City development efforts as they relate to the business community; and address business needs for local or state assistance.

Marketing

Maintain cooperative marketing efforts through the Missouri Department of Economic Development, Kansas City Area Development Corporation, the Cass County Corporation for Economic Development, economic development journals, trade publications, trade shows, impact trips, local, regional and national retailers and developers.

Create and update marketing materials; maintain database of information essential for evaluating the Raymore community for the location of commercial, industrial and residential projects; market the community through advertising, trade shows, impact trips, etc.; conduct ceremonial events for new businesses; and work directly with businesses to fill spots in City shopping centers.

GOALS

1. Work with developers and realtors to fill vacant spaces in City shopping centers.
2. Work with developers and realtors to develop the Raymore Galleria.
3. Review City economic development incentive policies to ensure our policies and practices are competitive with other jurisdictions while adequately protecting taxpayers, and adopt a more full-formed policy to guide use of these incentives.
4. Work with the Good Ranch representatives to develop a business/office park.

FY 2013 PERFORMANCE SUMMARY

1. Worked with Sam's Club and Golden Corral restaurant to bring them to the Raymore Galleria.
2. Conducted 16 groundbreaking & ribbon cutting events for new & expanding businesses in the city of Raymore.
3. Held the 10th annual Mayor's Economic Development Breakfast.
4. Worked with retailers, developers, and commercial realtors to bring national retailers, junior anchors, high tech office development, and restaurants to the Good Ranch Redevelopment Area, Raymore Galleria, and Raymore Market Center.
5. Continued participation with University of Central Missouri Small Business and Technology Development Center. Five existing, new, or start-up businesses were assisted.

SIGNIFICANT BUDGETARY ITEMS

1. This budget includes an annual payment to the Raymore Chamber of Commerce to support that organization in serving the city's business community and the general welfare of its citizens. In FY 2014, that payment is budgeted to increase from \$5,200 per year to \$6,000 per year.

**PERFORMANCE MEASUREMENTS
ECONOMIC DEVELOPMENT**

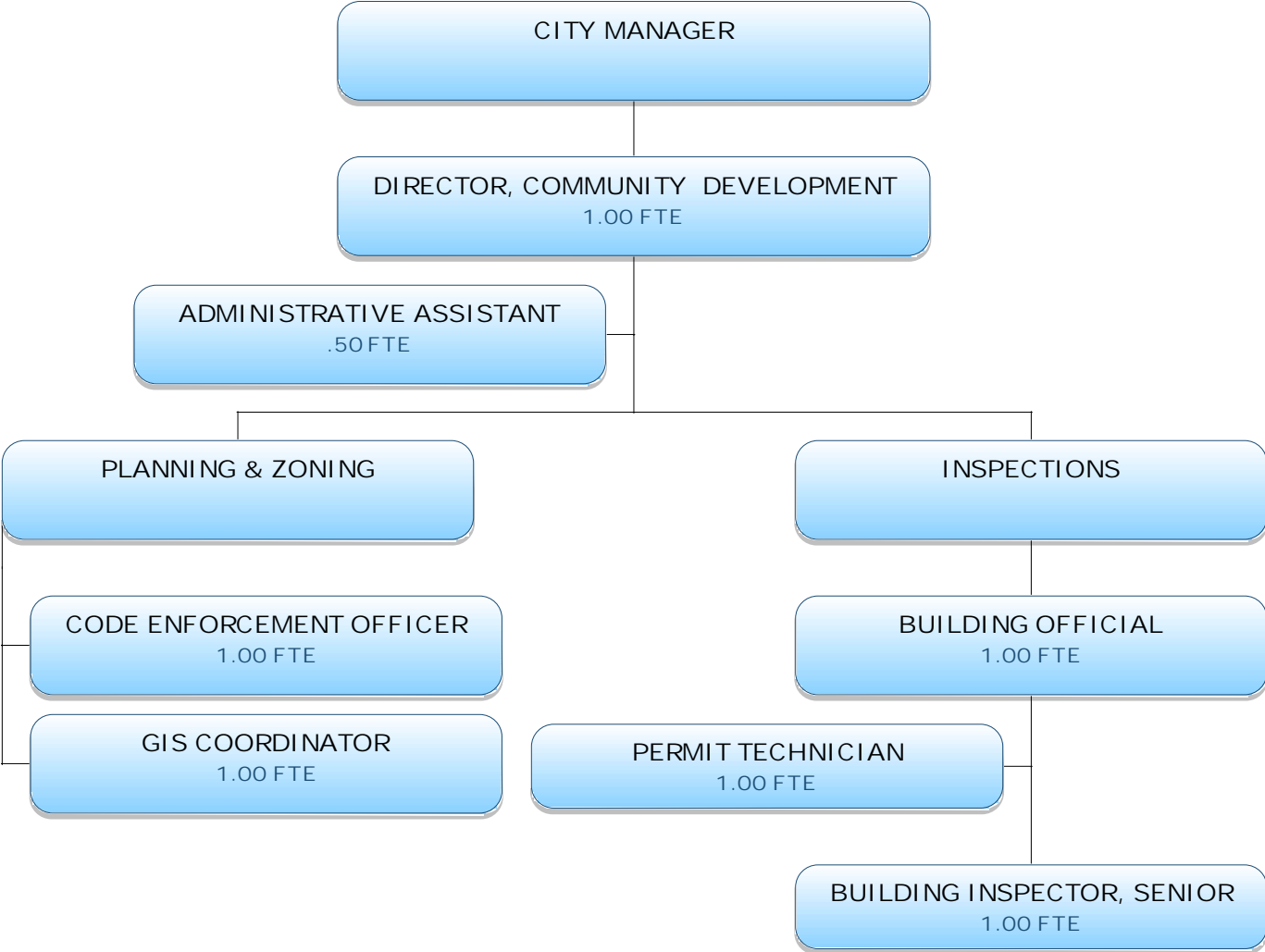
Performance Measurements - Economic Development	2011-12 Actual	2012-13 Projected	2013-14 Estimated
<i>Output Measures</i>			
Number of new businesses opening	7	11	4
Number of new businesses occupying existing space	5	10	2
Number of new businesses building new	2	1	2
Number of existing businesses relocating within the city	3	1	1
Total number of occupational Licenses	1,107	952	1,138
Total number of occupational licenses non-construction	374	389	385
Total number of occupational licenses construction	733	563	754
Total number of businesses in city limits	301	333	310
Total number of non-construction businesses in city limits	264	296	271
Total number of construction businesses in city limits	37	37	38
Total number of small businesses - local	246	277	252
Total number of regional chain businesses	16	18	18
Total number of national chain businesses	39	38	40
Trade Show & Impact Trips Attended	2	3	3
Number of Ribbon Cuttings/Ground Breakings Conducted	17	16	17
<i>Outcome Measures</i>			
Retail Sales Tax Revenues (all funds)	\$4,717,962	\$4,800,229	\$5,486,204
Retail Sales Tax Per Capita	\$244	\$246	\$281
Sales Tax Generated by New Businesses	\$33,342	\$38,211	\$246,391
Commercial Excise Tax	\$38,561	\$273,498	\$0
Total Commercial Assessed Valuation	\$20,537,420	\$20,630,944	\$22,694,038

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Respondents who rated the following development items too slow			
Retail development	66%	69%	66%
Industrial development	61%	60%	60%
Office development	33%	40%	42%
Single family residential development	5%	12%	15%
Multi-family residential development	3%	4%	6%
Support for the use of city incentive to attract and expand retail, manufacturing, science and technology and regional office			
Not supportive	7%	6%	6%
Not sure	17%	13%	12%
Somewhat supportive	32%	32%	34%
Very supportive	44%	48%	49%
% of residents who shop outside of Raymore at least once a week	75%	76%	72%



This page left blank intentionally.

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

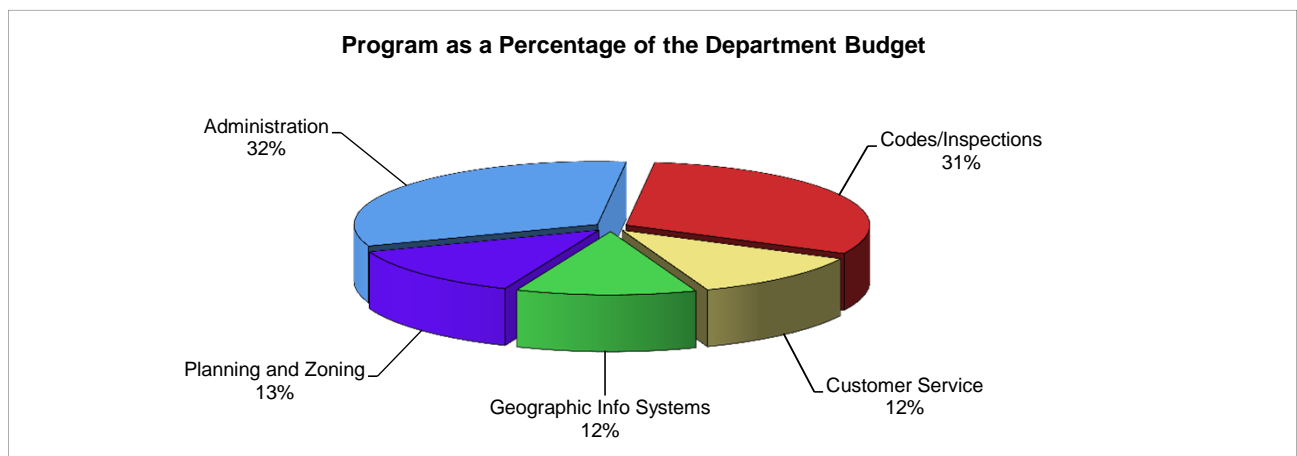
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	486,004	471,966	488,362	476,984	498,501	498,501	498,501
Commodities	18,546	16,763	15,963	14,719	16,163	16,163	16,163
Maintenance and Repairs	1,093	1,634	1,400	1,800	1,600	1,600	1,600
Utilities	60	0	0	0	0	0	0
Contractual	29,760	65,213	33,525	42,817	39,525	39,525	39,525
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	7,736	8,850	17,020	17,020	19,994	19,994	19,994
Total	543,199	564,426	556,270	553,340	575,783	575,783	575,783

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Community Development	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector, Senior	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
Permit Technician	1.00	1.00	1.00
Total FTE	6.50	6.50	6.50

Proposed By Program

Administration	186,789
Codes/Inspections	175,897
Customer Service	68,528
Geographic Info Systems	68,727
Planning and Zoning	75,842
Total	575,783



COMMUNITY DEVELOPMENT DEPARTMENT

DEPARTMENT DESCRIPTION

The Community Development Department is involved in the development and implementation of the Unified Development Code, the Growth Management Plan, overseeing the development and plan review process, and codes compliance. Additional responsibilities include managing the City's GIS program, codes enforcement, and building inspections. The Department serves as primary staff support to the Planning and Zoning Commission, Board of Appeals, and Board of Adjustment. The Community Development Director supervises the day-to-day activities of the department, and reports to the City Manager.

PROGRAMS & GOALS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration. Program goals include:

- Enhance teamwork within the department and cooperation with other departments.
- Ensure all interested entities are apprised of development activities.
- Complete electronic files of all materials in the development project case files.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. It includes providing informational brochures, statistics, and procedural manuals to residents, businesses, and the development community. Program goals include:

- Enhance response/service guidelines for applications, inquires, and complaints.
- Continue to enhance department website by maintaining up-to-date information about on-going projects
- Encourage increase in use of Request Tracker on-line system for filing and tracking status of code enforcement complaints
- Expand the Declaratory Ruling Book for interpretations of the Unified Development Code
- Expand the excerpt sheets from the Unified Development Code as aids in providing quick reference material for residents and applicants.

Geographic Information Systems

The services in this program include those necessary for the development and maintenance of graphical representations related to development activities within the City, and other mapping requirements. This program will provide support primarily for development activities related to planning, zoning, and engineering as well as police, parks, and other City departments as necessary. Program goals include:

- Complete a GIS Master Plan.
- Provide analysis and map products to assist city departments and other governmental entities in making decisions and presenting information spatially.
- Continue to enhance the internal ArcIMS site to provide increased amounts of information about properties in the city to all city employees.
- Provide support for ArcGIS and ArcExplorer.
- Build inventory of community assets using CAD and GPS.

Planning and Zoning

The services in this program include those associated with comprehensive planning, rezoning, conditional use permit and platting processes, site plan review, and variances. This includes the organization of work sessions and recording of minutes for the Planning and Zoning Commission, as well as public notification and providing staff support to the Planning and Zoning Commission, City Council, Board of Appeals and Board of Adjustment. Program goals include:

- Implementation of the Growth Management Plan.
- Annual review of the Unified Development Code and Growth Management Plan for any minor amendments that may be necessary.
- Continue to implement the development review committee (DRC) to coordinate and improve the application review process.
- Conduct annual training sessions for Planning Commission members.

Codes/Inspections

This program identifies, investigates, and responds to complaints concerning violations of the city code, and related policies. This program is responsible for the investigation and enforcement of complaints concerning nuisances, weeds, property maintenance, signs, and the Unified Development Code. Building inspections includes inspection activities necessary to ensure residential, commercial and industrial structures conform to applicable codes and approved plans. Program goals include:

- Identify necessary code revisions to allow for effective code enforcement at the judicial level.
- Continue a proactive approach to contact all builders and developers in the early spring about mowing and maintenance of their properties.

- Continue to monitor the condition of foreclosed properties that have been registered with the City.

GOALS

1. Engage the public in decisions that impact the entire community, such as the Growth Management Plan and community visioning process.
2. Evaluate current zoning and subdivision regulations to ensure that community goals and needs are supported.
3. Commence work on implementation of the 19 Goal Statements included in the newly adopted Growth Management Plan.
4. Continue research and discussion on developing a plan to allow public access to the City's Geographic Information System.

FY 2013 PERFORMANCE SUMMARY

1. Completed one amendment to the Unified Development Code.
2. Continued implementation of Original Town Neighborhood Plan, including assistance with street light and sidewalk installation.
3. Continued to increase mapping and data capabilities of internal ArcIMS site for all employees to access GIS information.
4. Provided in-house review of all building plans for residential and commercial projects.
5. Maintained a development report that is updated monthly to reflect existing housing units, units under construction, and available building lots in the City.
6. Administered a program to register properties that have been foreclosed on and complete weekly inspections to ensure code compliance and ensure structures are secured.
7. Continued implementation of a proactive inspection procedure for property maintenance code violations. Building inspectors completed a drive-by inspection of all properties in the City and commenced enforcement procedures on those properties deemed to have a violation of the property maintenance code.
8. Added written interpretations to the Declaratory Ruling Book for official interpretations of the Unified Development Code.
9. Continued creation of excerpts from the Unified Development Code that provides quick reference material for residents and applicants.

10. Updated the Building Codes Interpretation Manual that includes common plan check corrections and interpretations of various building code provisions.
11. Completed new department brochures on Outdoor Seasonal Sales Events and Mobile Vendors.
12. Assisted the Planning and Zoning Commission with the preparation and adoption of a new Growth Management Plan.
13. Completed work on a Development Guide for the City of Raymore to assist those interested in developing property in Raymore in understanding the development process. The guide is a “How to” manual regarding starting a new business; obtaining a building permit; or navigating the plan review process.
14. Continued a project to create digital files on all building permit records on file with the City.
15. Staff prepared local amendments as part of City Council action to adopt the most recent version of the International Building Codes, National Electric Code, and Uniform Plumbing and Mechanical Codes.

SIGNIFICANT BUDGETARY ISSUES

1. This budget includes funding to implement use of a program to allow for the on-line submittal of a building permit application and for on-line payment for permits. \$1,800
2. This budget includes funding for bi-annual aerial photography of the city. \$3,600
3. This budget includes funding for consultant help to resolve issues of security involved with making the City’s geographic information system data available to the public. \$3,000
4. The City’s Growth Management Plan is updated every 5-10 years. When the update occurs, it is typically expensive. A transfer of \$10,000 per year is made from the General Fund to the Restricted Revenue Fund to save for the cost of a new update in the future. \$10,000

**PERFORMANCE MEASUREMENTS
COMMUNITY DEVELOPMENT**

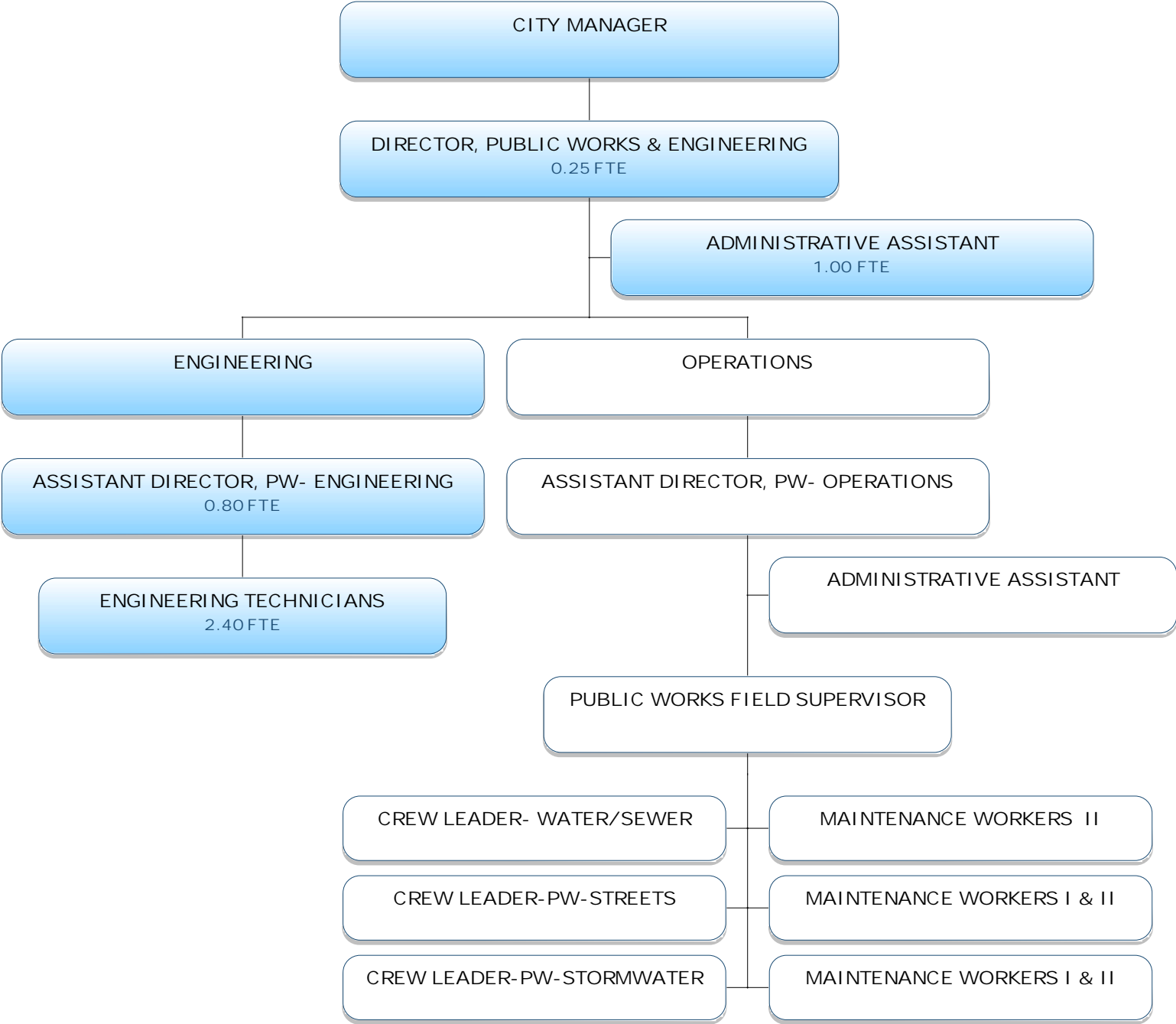
ICMA - Performance Measurements - Com. Dev. & Code Enforcement	2009-10 Actual	2010-11 Actual	2011-12 Actual
Total housing code violation cases--Initiated (complaints & Inspector initiation)	17	28	10
# housing code violation cases resolved through voluntary compliance	14	20	12
# housing code violation cases resolved through forced compliance	2	8	2
Total housing code violation cases carried over	2	0	8
% housing code violation cases resolved through voluntary compliance--Calc	82.35%	71%	66.67%
% housing code violation cases resolved through forced compliance --Calc	11.76%	29%	11.11%
Total zoning code violation cases--Initiated (complaints & Inspector initiation)	3	9	5
# zoning code violation cases resolved through voluntary compliance	3	9	5
# zoning code violation cases resolved through forced compliance	0	0	0
Total zoning code violation cases carried over	0	0	0
% zoning code violation cases resolved through voluntary compliance--Calc	100%	100%	100%
% zoning code violation cases resolved through forced compliance --Calc	0%	n/a	n/a
Total dangerous bldg code violation cases--Initiated (complaints & Inspector initiation)	0	3	1
# dangerous bldg code violation cases resolved through voluntary compliance	0	3	3
# dangerous bldg code violation cases resolved through forced compliance	0	0	0
Total dangerous bldg code violation cases carried over	0	0	2
% dangerous bldg code violation cases resolved through voluntary compliance--Calc	n/a	100%	100%
% of dangerous bldg code violation cases resolved through forced compliance	n/a	n/a	n/a
Total nuisance violation cases--Initiated (complaints & Inspector initiation)	337	331	264
# nuisance violation cases resolved through voluntary compliance	321	269	184
# nuisance violation cases resolved through forced compliance	24	69	84
Total nuisance violation cases carried over	0	0	13
% of nuisance violation cases resolved through voluntary compliance	95.25%	80%	66.43%
% of nuisance violation cases resolved through forced compliance	7.12%	20%	30.32%
Total other violation cases--Initiated (complaints & Inspector initiation)	14	52	69
# other violation cases resolved through voluntary compliance	0	52	67
# other violation cases resolved through forced compliance	0	0	0
Total other violation cases carried over	14	0	6
% of other violation cases resolved through voluntary compliance	0%	100%	89.33%
% of other violation cases resolved through forced compliance	0%	n/a	n/a
Total # of bldg permits issued	675	1,231	1,181
% initial code review, construction permits, completed within 14 calendar days	100%	100%	100%
Total # of inspections	3,042	3,223	3,304

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
% of residents satisfied with enforcement of codes designed to protect public safety	57%	60%	65%
% of residents satisfied with enforcement of sign regulations	54%	59%	58%
% of residents satisfied with enforcement of codes and maintenance of business property	54%	61%	57%
% of residents satisfied with enforcement of the maintenance of residential property	40%	49%	47%
% of residents satisfied with enforcement of mowing and trimming of lawns	45%	52%	49%
% of residents satisfied with clean up of litter and debris on private property	47%	50%	50%
% of residents rating overall code violation--			
Not a problem	26%	34%	33%
Only a small problem	39%	41%	33%
Somewhat of a problem	21%	22%	19%
A major problem	2%	3%	2%
Don't know	12%	0%	13%



This page left blank intentionally.

ENGINEERING



ENGINEERING

DEPARTMENT ADOPTED 2014 BUDGET

By Category

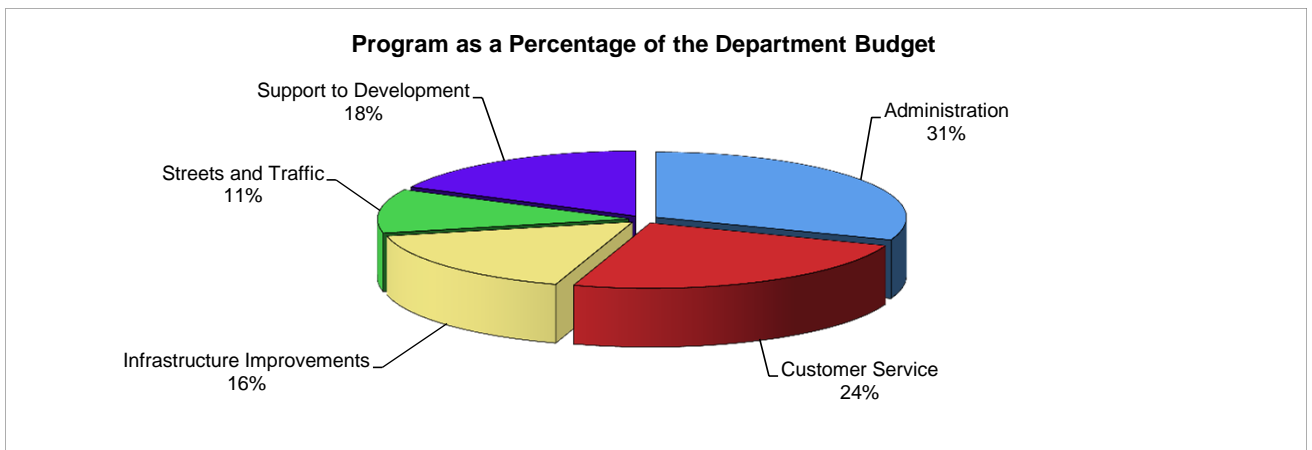
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	351,329	367,381	385,245	378,543	393,655	393,655	393,655
Commodities	19,446	9,684	13,233	10,851	13,233	13,233	13,233
Maintenance and Repairs	7,217	3,058	5,000	3,000	5,000	5,000	5,000
Utilities				0	0	0	0
Contractual	21,967	20,738	30,725	22,705	26,600	26,600	26,600
Capital Outlay				0	0	0	0
Debt Service				0	0	0	0
Transfers/Miscellaneous	15,048	18,183	10,333	10,333	12,629	12,629	12,629
Total	415,007	419,044	444,536	425,432	451,117	451,117	451,117

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works and Engineering	0.25	0.25	0.25
Assistant Director, PW-Engineering	0.80	0.80	0.80
Engineering Technicians	2.40	2.40	2.40
Administrative Assistant	1.00	1.00	1.00
Total FTE	4.45	4.45	4.45

Proposed By Program

Administration	138,243
Customer Service	109,545
Infrastructure Improvements	74,890
Streets and Traffic	48,996
Support to Development	79,443
Total	451,117



ENGINEERING DEPARTMENT

DEPARTMENT DESCRIPTION

The Public Works Department is organized into two functions, Engineering and Operations. Engineering is involved in the management, design, construction, administration, and review of all projects containing infrastructure. This includes the water distribution system, the sewer collection system, the street system, the storm drainage system, and facilities. Engineering is involved in long-term planning of infrastructure for projected growth, constant review of ordinances for updates, plan review of development, coordination of utilities, negotiation of easements, and acting as the City's liaison to all federal agencies, state agencies, and neighboring communities. The Engineering Department consists of the Director of Public Works, the Assistant Director of Public Works – Engineering, three Engineering Technicians, and one Administrative Assistant.

PROGRAMS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. It includes providing information, statistics, and standards manuals to residents, contractors, businesses, and the development community.

Infrastructure Improvements

The services in this program include those necessary for the design, administration, and inspection of all capital improvements and development.

Support to Development

The services in this program include those associated with rezoning, conditional use permit and platting processes, site plan review, and variances. This includes the technical review and analysis to assure the proposed infrastructure complies with our ordinances and also complies with all State and/or Federal regulations.

Streets and Traffic

This program involves determining the need for street improvements based on criteria and maintenance records, assessing and maintaining contracts for signals, and determining the need for access management.

GOALS

1. Explore opportunities with adjacent communities to jointly bid projects for street overlay, striping, etc.
2. Develop and implement long-range street maintenance/repair/replacement plan and funding strategy based on findings of an update to the City's Pavement Management System.
3. Continue expansion of "in-house" design of CIP Projects

FY 2013 PERFORMANCE SUMMARY

1. Maintained the appropriate records for the successful fulfillment of the requirements of the NPDES Phase II permit.
2. Developed cost of construction guidelines to document resource requirements for the design and inspection of capital projects, and used this to develop a work plan for FY 2013.
3. Implemented the recommendations of the Pavement Management Program.
4. Participated in the MARC Transportation Priorities Committee which oversees the distribution of transportation funding.
5. Coordinated design and construction of the annual Street Preservation program, annual Curb Replacement program, FY 2013 Sidewalk Installation program, and other CIP Projects.
6. Completed a new long range curb replacement program.

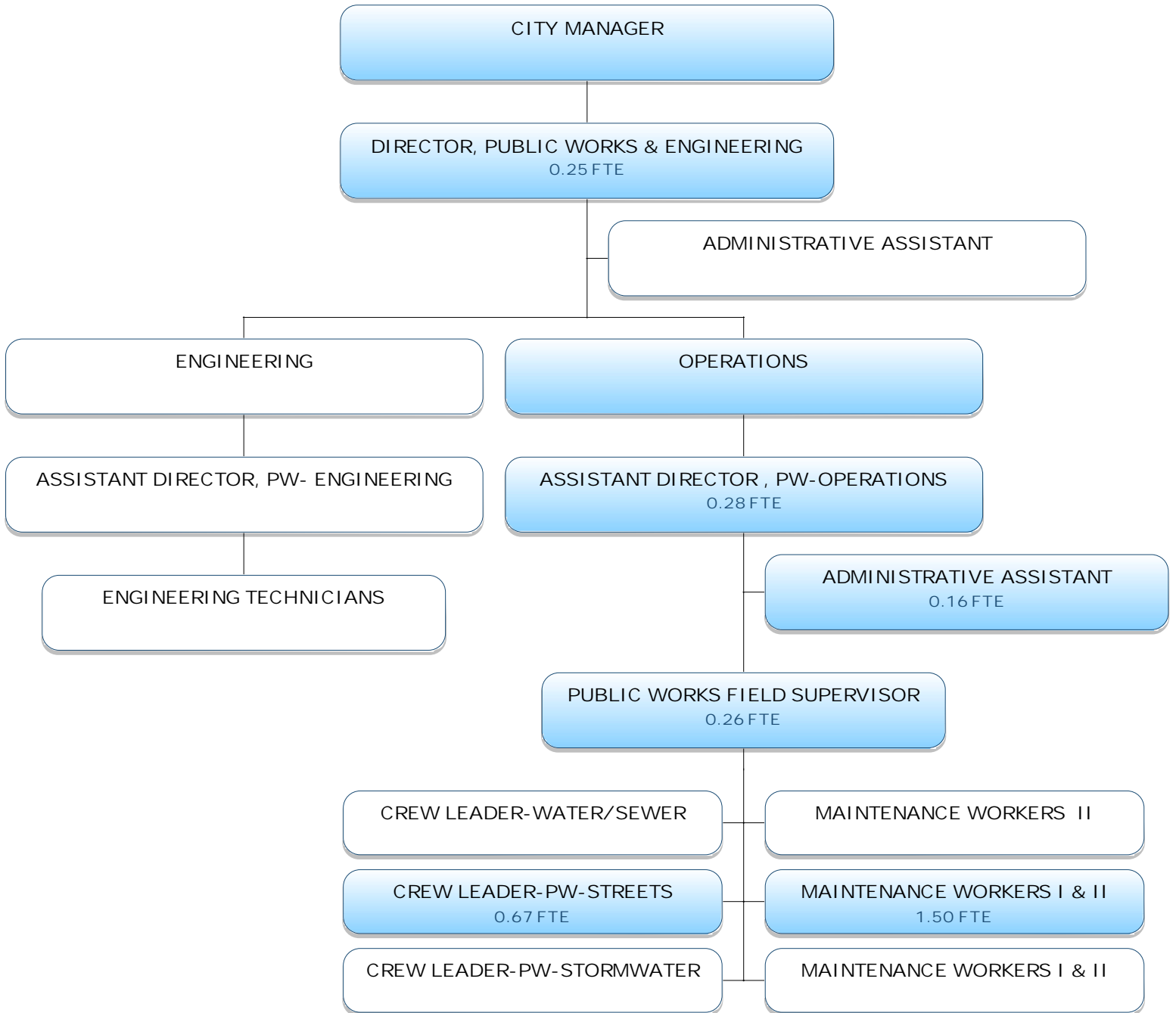
**PERFORMANCE MEASUREMENT
ENGINEERING**

Performance Measurements - Engineering	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Customer Inquiries	167	155	170
Percent of Customer Inquiries Initially Responded to within 24 Hours	100%	100%	100%
Dollars of Public & Private Infrastructure Improvements Inspected	\$3,036,691	\$4,181,000	\$4,181,000
Percent of Projects designed "in house"	83%	88%	88%
Average percentage increase in contract cost due to change orders	8%	5%	6%
Number of Development Plan Sets Reviewed	7	2	2
Percent of Development Plan Sets Reviewed within 14 Days	100%	100%	100%
Number of Plot plans Reviewed	65	50	50
Percent of Plot plans Reviewed within 3 Days	100%	100%	100%
Percentage of lane Miles of Pavement Condition Index Updatec	33%	30%	30%
Number of As-Built Plan Sets Received	5	2	2



This page left blank intentionally.

STREETS



STREETS

DEPARTMENT ADOPTED 2014 BUDGET

By Category

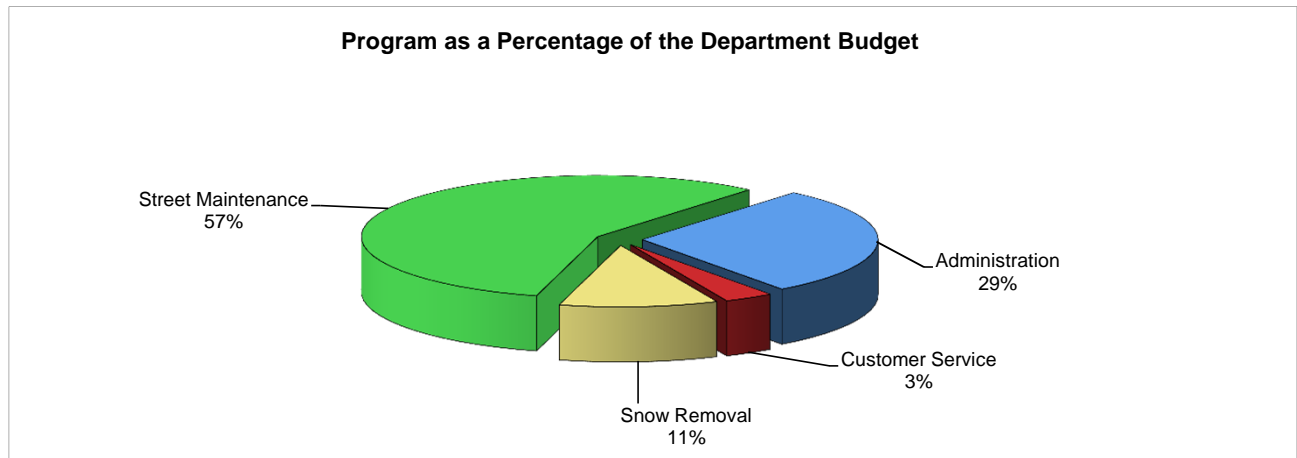
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	264,601	276,406	277,091	248,247	276,274	276,274	276,274
Commodities	118,324	87,907	116,048	111,789	129,490	129,490	129,490
Maintenance and Repairs	47,801	50,509	53,600	51,600	50,100	50,100	50,100
Utilities	2,621	2,582	2,604	2,604	2,604	2,604	2,604
Contractual	410,096	428,464	485,080	463,643	499,992	499,992	499,992
Capital Outlay	13,228	12,043	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	63,006	66,757	72,025	72,025	162,285	162,285	162,285
Total	919,677	924,668	1,006,448	949,908	1,120,745	1,120,745	1,120,745

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW-Operations	0.28	0.28	0.28
Public Works Field Supervisor	0.26	0.26	0.26
Crew Leader	0.67	0.67	0.67
Maintenance Workers I & II	1.50	1.50	1.50
Administrative Assistant	0.16	0.16	0.16
Total FTE	3.12	3.12	3.12

Proposed By Program

Administration	323,079
Customer Service	38,027
Snow Removal	121,457
Street Maintenance	638,182
Total	1,120,745



STREET DEPARTMENT

DEPARTMENT DESCRIPTION

The Operation & Maintenance Division includes four sections: Street, Storm, Water and Sewer. The Assistant Public Works Director of Operations and Maintenance (hereafter referred to as the Assistant Director of Public Works) and the Administrative Assistant handle the administration of these sections. The Assistant Director of Public Works handles human resources, work detail, approval of work schedules, priority of work, and customer service. The Assistant Director of Public Works reports directly to the Public Works Director who approves all major decisions made by the Assistant Director of Public Works.

The Street Department is involved in the maintenance of our street network. This includes right of way maintenance, pot hole patching, street sign maintenance and new installation, crack sealing, asphalt paving, snow removal, pavement maintenance, and sidewalk evaluations and repairs. The Street Department is comprised of the Assistant Director of Public Works, Public Works Supervisor, Maintenance Workers, and the Administrative Assistant, all of whom also work in the Water, Storm and Sanitary divisions.

PROGRAMS & GOALS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration. Program goals include:

- Continue to implement Career Development/Training Plans for division employees.
- Explore intergovernmental relationships to positively affect our infrastructure.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. Providing responses to service requests in a reasonable time frame. Program goals include:

- Assist with the MARC Household Hazardous Waste event.
- Continue and expand the use of the Computerized Maintenance Management System for complaint tracking, work requests, work order generation, inventory control system, maintenance of infrastructure and effective job and activity costing

Street Maintenance

The services in this program include those activities associated with streets, signs, curb, and sidewalks. Program goals include:

- Conduct crack sealing, pothole patching, and other maintenance operations associated with extending the life expectancy of Raymore's streets.
- Regularly inventory, assess, and upgrade the City's current street signs and striping in accordance with MUTCD reflectivity standards.
- Inventory, assess and program sidewalk repairs throughout the City.

Snow Removal

- The services provided in this program include removal of snow from the City's streets.

FY 2013 PERFORMANCE SUMMARY

1. Snow crews mobilized for five snow events.
2. Crews used approximately 200 tons of asphalt and 100 yards of concrete to make street repairs and patch potholes at various locations around the City.

SIGNIFICANT BUDGETARY ISSUES

1. This budget includes the cost of the City's participation in the annual MARC Household Hazardous Waste program. \$20,000
2. This budget includes an expansion item to audit the KCPL street lights in the City with an eye toward purchasing and owning the system. Other cities in the metropolitan area have done so and realized significant annual savings. KCPL requires an audit as the first step in a possible acquisition. \$10,000
3. This budget includes a significant contribution to the VERP Fund to provide the necessary future funding for a replacement for the City's 2002 International Dump Truck. Not enough money has been contributed in previous years to replace the truck at the end of its useful life next year. The additional cost to this budget in 2013 is \$66,007.

**PERFORMANCE MEASUREMENT
STREET**

Performance Measurements - Streets	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Lost Time Accidents	0	0	0
Number of Hours lost per Lost Time Accident	0	0	0
Number of Customer Service Inquires	374	300	300
Customer Service Inquiries Responded to within 24 Hours - request tracker system	100%	100%	100%
Number of Pothole Complaints Received	18	20	20
Percent of Pothole Complaints Responded to within 24 Hours	94%	94%	94%
Employee Hours per Pothole Repair	0.2	0.2	0.2
Lane Miles of Right of Way mowed	110	110	110
Lane Miles of road	345	345	345
Number of snow events	5	9	7
Lane Miles cleared of snow - all snow events	1723	3105	2415

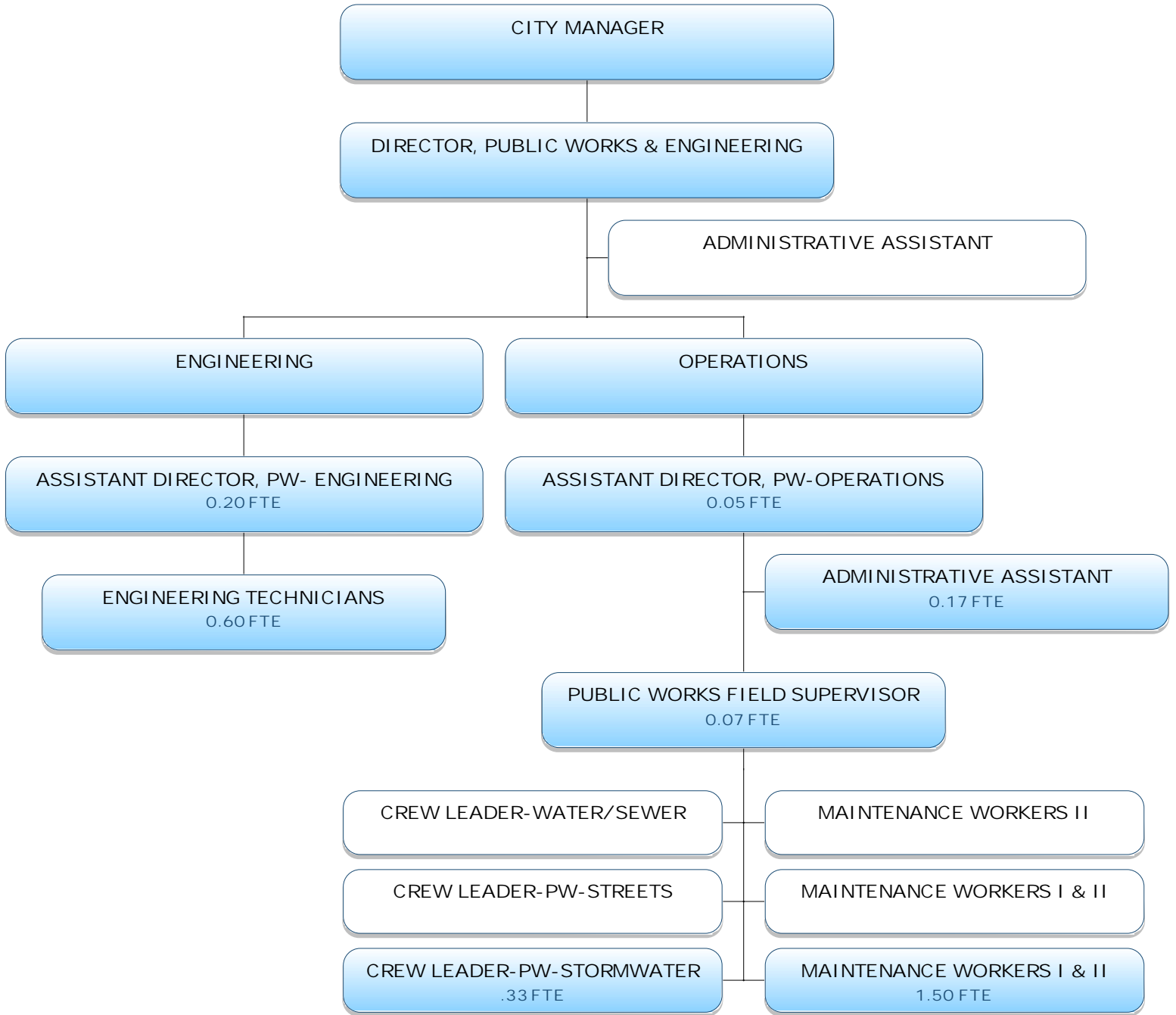
ICMA - Performance Measurements - Streets	2009-10 Actual	2010-11 Actual	2011-12 Actual
Road rehab expenditures per lane mile	\$1,034.59	\$1,208.06	\$1,217.32
Road rehab expenditures per capita	\$18.85	\$31.13	\$19.04
Snow/ice control expenditures per lane mile	\$35.02	\$29.93	\$24.74
Snow/ice control expenditures per capita	\$7.66	\$6.00	\$6.87

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
% of citizens satisfied with snow removal on major City streets	78%	76%	82%
% of citizens satisfied with the maintenance of streets signs & traffic signals	72%	78%	85%
% of citizens satisfied with the cleanliness of streets	78%	78%	81%
% of citizens satisfied with the maintenance of major City streets	62%	79%	83%
% of citizens satisfied with the adequacy of City street lighting	54%	61%	67%
% of citizens satisfied with the landscaping/appearance along city streets	62%	69%	70%
% of citizens satisfied with the condition of city sidewalks	54%	66%	71%
% of citizens satisfied with snow removal on neighborhood streets	62%	56%	60%
% of citizens satisfied with the maintenance of neighborhood streets	57%	65%	70%
% of citizens satisfied with the availability of city sidewalks	41%	60%	69%
General rating of road conditions in Raymore			
Don't know	3%	1%	2%
Many bad spots	18%	19%	13%
Mostly good condition	64%	61%	65%
Good condition	15%	19%	20%



This page left blank intentionally.

STORMWATER



STORMWATER

DEPARTMENT ADOPTED 2014 BUDGET

By Category

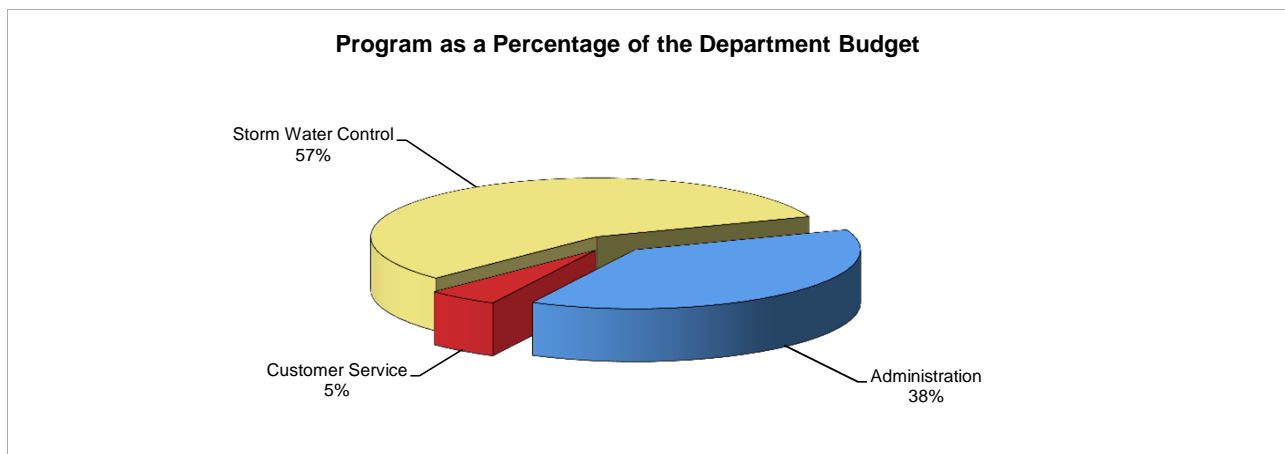
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	156,463	172,377	191,140	189,022	195,521	195,521	195,521
Commodities	3,539	10,695	4,226	3,341	6,126	6,126	6,126
Maintenance and Repairs	7,121	8,110	8,500	8,500	8,500	8,500	8,500
Utilities	0	0	0	0	0	0	0
Contractual	11,571	1,987	14,125	10,625	10,000	10,000	10,000
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	178,694	193,169	217,991	211,488	220,147	220,147	220,147

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Assistant Director, PW - Engineering	0.20	0.20	0.20
Assistant Director, PW - Operations	0.05	0.05	0.05
Administrative Assistant	0.17	0.17	0.17
Public Works Field Supervisor	0.07	0.07	0.07
Crew Leader Public Works	0.33	0.33	0.33
Maintenance Worker I & II	1.50	1.50	1.50
Engineering Technicians	0.60	0.60	0.60
Total FTE	2.92	2.92	2.92

Proposed By Program

Administration	83,666
Customer Service	11,296
Storm Water Control	125,185
Total	220,147



STORM WATER DEPARTMENT

DEPARTMENT DESCRIPTION

The Operation & Maintenance Division of the Public Works Department includes four sections: Streets, Storm Water, Water and Sewer. The Assistant Public Works Director of Operations and Maintenance (hereafter referred to as the Assistant Director of Public Works) and the Administrative Assistant handle the administration of these sections. The Assistant Director of Public Works handles human resources, work detail, approval of work schedules, priority of work, and customer service. The Assistant Director of Public Works reports directly to the Public Works Director who approves all major decisions made by the Assistant Director of Public Works.

The Storm Water Department is involved in the inspection and maintenance of our storm water systems including detention ponds, stream buffers and erosion and sediment controls and all other elements of the storm water conveyance system. The Storm Water division Department is comprised of the Assistant Director of Public Works, Public Works Supervisor, Maintenance Workers, and the Administrative Assistant, all of whom also work in the Water and Sanitary Sewer divisions.

PROGRAMS & GOALS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries and service requests.

Storm Water Control

The services provided by this division include the inspection and maintenance of the stormwater collection system which includes conduits, streams, and ponds, and implementing all tasks outlined in the NPDES Phase II Permit.

FY 2013 PERFORMANCE SUMMARY

Significant areas of accomplishment in the prior year include:

1. The catch basin inlet cleaning program was continued. All major road culverts were inspected and cleaned as necessary and a storm inlet stenciling program was initiated.
2. Staff completed the work associated with the 2010 Storm Water Survey and presented a final report to City Council at a work session.
3. Staff submitted the 2013-2017 NPDES Phase II storm water discharge permit application to the Missouri Department of Natural Resources and developed a new Storm Water Management Plan for the City.
4. The final two phases of the Canter Ridge Drainage Improvements were completed.

**PERFORMANCE MEASUREMENT
STORMWATER**

Performance Measurements - Stormwater	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Lost Time Accidents	0	0	0
Number of Hours lost per Lost Time Accident	0	0	0
Number of Customer Service Inquiries	12	12	12
Customer Service Inquiries Responded to within 24 hours - request tracker system	100%	100%	100%
Number of Catch Basins Inspected	2591	2591	2591
Number of Catch Basins Cleaned *	864	864	864
Number of Street Sweepings per Year	3	3	3
Number of Drainage Complaints	12	12	12
Percent of Drainage Complaints Requiring Action Addressed within 25 Working Days	100%	100%	100%

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
% of citizens satisfied with drainage of rain water off city streets	58%	63%	72%
% of citizens satisfied with drainage of rain water off properties next door	55%	51%	62%
Citizen rating of street sweeping			
Don't know	19%	21%	15%
Poor	9%	8%	7%
Fair	27%	21%	26%
Good	38%	44%	45%
Excellent	7%	7%	8%

* 2010-2011 marked the first year of this program. Time allowed for the majority of the catch basins to be cleaned in the initial year with a future schedule of approximately 1/3 or 864 catch basins to be cleaned annually.



This page left blank intentionally.

BUILDING & GROUNDS



BUILDINGS & GROUNDS

DEPARTMENT ADOPTED 2014 BUDGET

[By Category](#)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	109,634	83,124	124,484	94,182	122,160	122,160	122,160
Commodities	2,539	1,768	4,695	5,114	3,125	3,125	3,125
Maintenance and Repairs	23,292	55,290	33,970	26,250	24,470	24,470	24,470
Utilities	118,559	113,464	121,460	115,760	118,560	118,560	118,560
Contractual	59,382	74,453	56,885	39,390	37,365	37,365	37,365
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	313,406	328,099	341,494	280,696	305,680	305,680	305,680

[Department Position Control Roster](#)

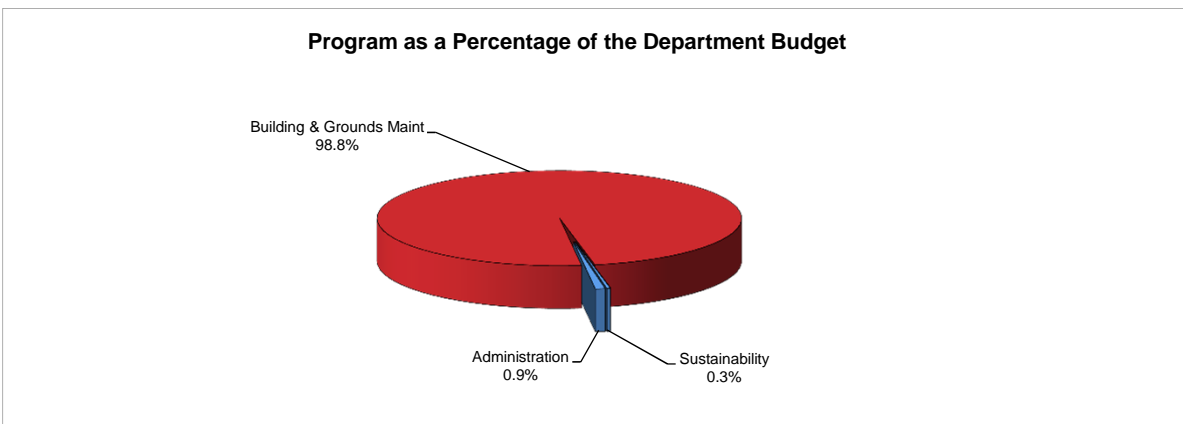
	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Parks & Recreation	0.15	0.15	0.15
Crew Leader, Parks Maintenance	0.25	0.25	0.25
Parks Maintenance Workers I & II	0.50	0.50	0.50
Office Assistant **	0.10	0.20	0.20
Custodian *	1.00	0.00	0.00
Building Technician *	0.00	1.00	1.00
Superintendent, Parks Operations	0.20	0.20	0.20
Total FTE	2.20	2.30	2.30

* FY13 reclassified the position

** FY13 Budget amendment - additional PT staff added

[Proposed By Program](#)

Administration	2,617
Building & Grounds Maint	302,063
Sustainability	1,000
Total	305,680



BUILDING & GROUNDS DEPARTMENT

DEPARTMENT DESCRIPTION

The Building and Grounds Department is responsible for maintaining City buildings and grounds, and is managed by the Director of the Parks and Recreation Department. The Department oversees contracts for professional services for the maintenance and repair to the City's Municipal Complex and mechanical equipment. The department staff care for the facility on a day-to-day basis and consist of a Building Maintenance Technician with assistance from other members of the parks department to complete lawn care, landscaping, maintenance and repairs, and contract management.

PROGRAMS & GOALS

This program area is responsible for the day-to-day maintenance, improvement and care of all existing city facilities and grounds, including City Hall.

Goals for this fiscal year include:

1. Continuation of a routine preventive maintenance plan.
2. Continuation of standard weekly grounds care.
3. Continue to improve the care and maintenance of landscaping beds around the City's facilities.
4. Contract the application of weed control and fertilization of the grounds located at City Hall and Public Works Facility.
5. Continue efforts toward sustainable building operations including the installation of automatic room lighting controls and automatic flush valves in restrooms.

FY 2013 PERFORMANCE SUMMARY

1. A full-time Building Maintenance Technician replaced the cleaning that was performed by contract in FY 2012.
1. Routine preventive maintenance plan was performed.
2. Standard weekly grounds care was performed.
3. Landscaping beds were replanted and weeded regularly, with the highest priority given to the City Hall grounds.

4. Staff reduced the amount of weeds by implementing a herbicide spraying program in-house.

SIGNIFICANT BUDGETARY ISSUES

1. During the course of FY 2013 the City Council approved the addition of a half-time Office Assistant position in Buildings & Grounds/Parks. One-fifth of that employee's time (0.1 FTE) is accounted for in this budget.

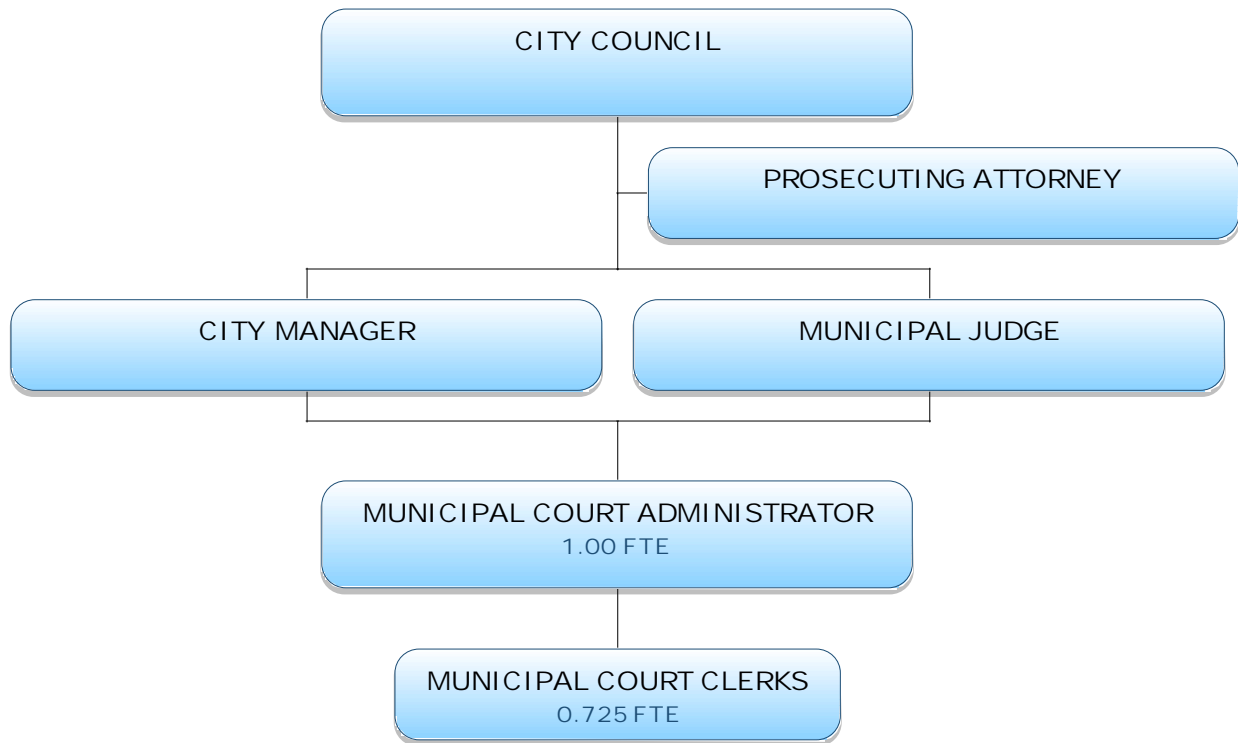
**PERFORMANCE MEASUREMENTS
BUILDINGS AND GROUNDS**

ICMA - Performance Measurements - Buildings and Grounds	2009-10 Actual	2010-11 Actual	2011-12 Actual
Total hrs paid for O&M of facilities--custodial maintenance & repair	3,947	3,818	3,810
Total hrs paid for O&M of facilities--Facilities management FTE's--Calc	2.20	1.84	1.80
Hours paid for custodial maintenance only for admin/office facilities	1,420	1,618	1,618
Total # of facilities management emp on the last day of the reporting	2	2	2
# of facilities operated/maintained--Admin/office facilities	1	1	1
# of facilities operated/maintained--Warehouse/industrial facilities	2	2	2
# of facilities operated/maintained--Animal care facilities	1	1	1
# of facilities operated/maintained--Total--Calc	4	4	4
Sq ft of facilities operated/maintained--Administrative/office facilities	26,000	26,000	26,000
Sq ft of facilities operated/maintained--Warehouse/industrial facilities	18,372	18,732	18,732
Sq ft of facilities operated/maintained--Animal care facilities	1,280	1,280	1,280
Sq ft of facilities operated/maintained--Total--Calc	46,012	46,012	46,012
Total O&M expenditures for all facilities	\$312,554	\$285,979	\$328,099
Total capital expenditures for maintenance of all existing facilities	\$224,820	\$0	\$0
Total operating and capital expenditures--Calc	\$537,374	\$285,979	\$328,099
Expenditure Info--Admin/office fac--Cust in-house--Expenditures	\$32,495	\$37,331	\$36,116
Expenditure Info--Admin/office fac--Cust in-house--Expend per sq ft--Calc	\$1.25	\$1.44	\$1.39
Expenditure Info--Admin/office fac--Cust contract--Expenditures	\$14,685	\$14,461	\$34,632
Expenditure Info--Admin/office fac--Cust contract--Expend per sq ft--Calc	\$0.56	\$0.56	\$1.33



This page left blank intentionally.

MUNICIPAL COURT



MUNICIPAL COURT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

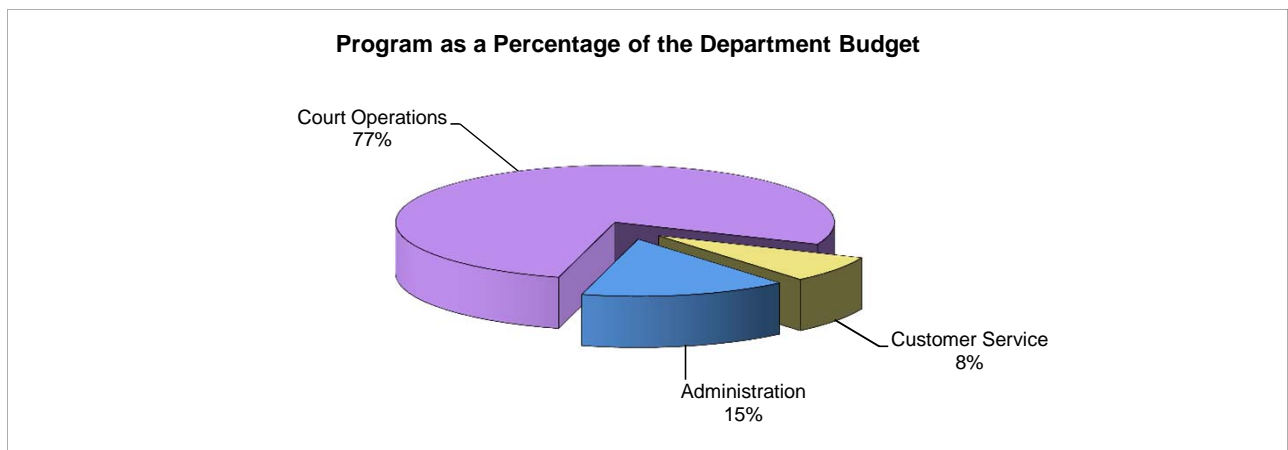
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	117,967	118,148	123,332	120,052	130,984	130,984	130,984
Commodities	2,295	1,338	2,710	2,200	3,437	3,437	3,437
Maintenance and Repairs	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Contractual	25,072	21,891	29,435	24,060	27,874	27,874	27,874
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	145,334	141,377	155,477	146,312	162,295	162,295	162,295

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Municipal Court Administrator	1.00	1.00	1.00
Municipal Court Clerks *	0.60	0.60	0.725
Total FTE	1.60	1.60	1.725

Proposed By Program

Administration	24,723
Court Operations	125,282
Customer Service	12,290
Total	162,295



MUNICIPAL COURT DEPARTMENT

DEPARTMENT DESCRIPTION

The Raymore Municipal Court, as a division of the Cass County Circuit Court, has jurisdiction to hear and rule on all complaints under City Ordinances. The Municipal Court maintains all files and documents necessary to schedule and conduct trials, pleas, pre-trial hearings, sentencing, probation revocation hearings, and post-trial motions related to violations of City ordinances. The mission of the court's staff is the fair and efficient administration of justice, to dispense equal justice to all, to provide courteous and respectful service to the public and to encourage respect for the rule of law. These responsibilities are carried out in three programs, Administration, Court Operations, and Customer Service.

PROGRAMS & GOALS

Administration

Administration provides services necessary to operate the department including probation programs, implementing new legislation, preparing and administering yearly department budget, developing and implementing court policies and procedures, evaluating staffing requirements, supervising court personnel, preparing employee performance appraisal, attending training sessions, ensuring effective communication with Court staff, the Public, Police Department and other City personnel.

Program goals of this area are:

- Continued evaluation, development, and implementation of procedures to improve daily functions of the court.
- Continued utilization and training of InCode Court Software Program and related enhancements to the software.
- Completion of continuing educational units to maintain certification as Judge, Prosecutor, and Court Administrator.
- Implementation of new State Legislation and City Ordinances.
- Continued improvement of communication with City Personnel, Police Department, Circuit Court, and the Public.
- Follow Court Operating Rule 8 for Record Retention and Destruction.
- Continue to work with agencies that provide probation programs.

Court Operations

Court Operations adjudicates all code violations filed by the City Prosecutor, including but not limited to all traffic tickets, domestic violence, common assault, drug possession, general ordinance violations, animal control violations, building/inspection code violations, zoning violations, and any new violations approved by City Council.

Program goals of this area are:

- Continued effective and efficient administration of justice.

- Continued research, review, and utilization of practical alternative sentencing for appropriate defendants.
- Continued intervention through education and self-help materials.
- Accurate, effective and efficient tracking and aging of open cases.
- Accurate assessing, collecting and reporting of all money received and deferred.
- Timely reporting to City, DOR, MSHP, OSCA.
- Timely notification of FTA, Bond Forfeiture Hearings, and Suspensions.
- Assure confidentiality of Closed Records.
- Review status of probations insuring compliance.

Customer Service

Customer Service provides permissible information about court cases to defendants, defense attorneys, other authorized City departments, witnesses, other government agencies and the public. Customer Service also collects fines, filing fees, and bail bonds and provides efficient and effective probation services.

- Continued service to the community with courtesy, efficiency, and professionalism.
- Provide interpreters for those who are language, hearing, or speech impaired.
- Provide court appointed attorneys as necessary.
- Effective and efficient management of staff hours to ensure coverage of office and court hours.
- Maintain list of non-profit organizations willing to accept community service workers.
- Strive to return all phone calls and correspondence within 24 hours.

FY 2013 PERFORMANCE SUMMARY

Significant areas of accomplishment in the prior year include:

1. Received 100% compliance rating from the Dept. of Revenue on the seven day traffic disposition reporting requirement.
2. Accepted attorney entries via e-mail.
3. Set up program to allow online payments.
4. Judge and Court Administrator now travel to Belton Jail to arraign defendants between court dates.
5. Developed form to track prior DWI offenses to comply with RSMo 577.023.16.
6. Developed power point presentation “Your Rights in Court”. Presentation runs prior to court hearings.
7. Developed macros for various status codes saving time in data entry.
8. Developed Payment Plan form for Judge to use on court nights.

SIGNIFICANT BUDGETARY ISSUES

1. This budget includes increasing the part-time Court Clerk’s hours from twenty per week to twenty-five per week, an increase of .125 FTE, in order to allow for better administration of the court, which has seen an increase in activity. \$4,907

**PERFORMANCE MEASUREMENT
COURT**

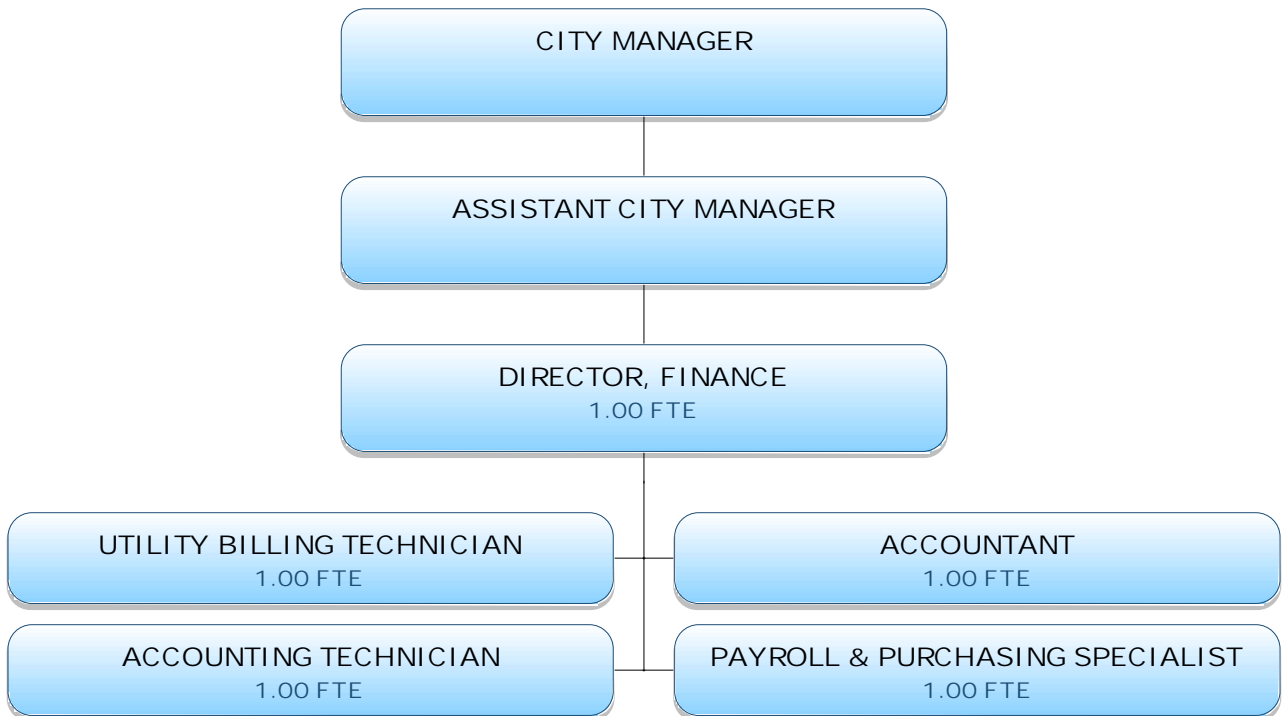
Performance Measurements - Court	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Warrants issued	981	1,380	1,140
Number of Warrants Cleared	864	1,169	971
Number of Citations Filed	3,445	4,500	3,793
Number of Cases Completed	3,586	4,060	3,598
Cases Completed / # Cases Filed	104%	90%	95%
Warrants Cleared / Warrants Issued	88%	84%	85%
\$ Collected / Citations Completed	\$111.16	\$126.00	\$118.69
Municipal Court Budget / Citations Filed	\$44.12	\$34.55	\$40.25
Citations Filed / FTE (1.50)	2,297	3,000	2,529

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Overall satisfaction with the city's municipal court	62%	61%	60%



This page left blank intentionally.

FINANCE



FINANCE

DEPARTMENT ADOPTED 2014 BUDGET

By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	320,109	350,377	359,966	354,767	369,920	369,920	369,920
Commodities	10,805	8,844	10,403	10,037	8,874	8,874	8,874
Maintenance and Repairs	2,680	1,387	3,274	3,252	3,274	3,274	3,274
Utilities	0	0	0	0	0	0	0
Contractual	148,635	119,823	120,781	117,380	122,757	122,757	122,757
Capital Outlay	0	0	0	0	12,118	12,118	12,118
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Total	482,229	480,431	494,424	485,436	516,943	516,943	516,943

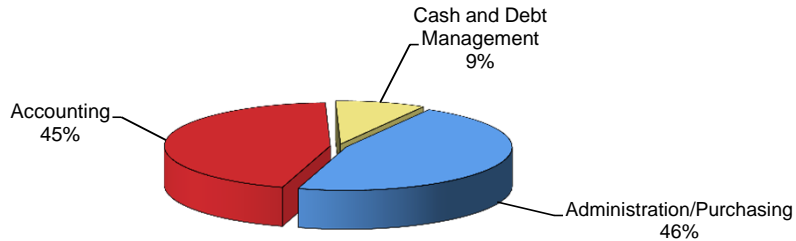
Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Finance	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Payroll & Purchasing Specialist	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Utility Billing Technician	1.00	1.00	1.00
Total FTE	5.00	5.00	5.00

Proposed By Program

Administration/Purchasing	141,410
Accounting	136,974
Cash and Debt Management	26,918
Utility Billing	211,641
Total	516,943

Program as a Percentage of the Department Budget



FINANCE DEPARTMENT

DEPARTMENT DESCRIPTION

The Finance Department provides internal support service, administration and management and external customer service for all areas of the City's finances, cash management, and utility billing. By directing and coordinating financial planning, budgeting, cash and debt management with purchasing, accounting and utility customer services, the Finance staff provides effective and efficient financial reporting and customer billing. The department provides oversight and compliance with federal, state and local statutes, regulations and codes to ensure the City's accountability and prudent use of public funds.

To meet these requirements, the department maintains internal controls and procedures for the safekeeping of assets, investments, effective collection of all City revenues, timely vendor payments, efficient procurement and accurate and timely utility billing services.

The Finance Department is divided in to four specific areas of responsibility: Administration/Purchasing/Payroll; Accounting; Cash and Debt Management and Utility Billing.

PROGRAMS & GOALS

Administration/Purchasing/Payroll

Department management, audit coordination, budget preparation, procurement, establishment of internal controls and procedures, development and administration of fiscal policy; representation of the City to the public in matters with financial considerations; maintenance and preparation of materials associated with the payroll function, including preparation of payroll checks.

Program goals of this area are:

- Effective communication and accurate reporting of the City's financial information to all users with standardized reporting and easy to read, understandable budgets.
- Continuous review, update and revision of purchasing and procurement policies and internal control policies and procedures; stay abreast of the changing business climate and compliance with federal, state and local statutes, regulations and codes.
- Assure prudent use of public funds through effective procurement.
- Detail the City vendor list to allow for more expanded notification to vendors of potential City projects.

- Analyze and refine investment procedures in order to maximize the return on the City's invested funds.

Accounting

Reporting of the City's financial activity in compliance with federal, state and local requirements and in accordance with Generally Accepted Accounting Principles (GAAP) is the primary function of this area.

Program goals of this area are:

- Timely monthly and annual reporting of the City's financial activity with increased emphasis on "fund reconciliation" reporting.
- Refinement of the reporting and accounting of capital funds.
- Refinement of the reporting and accounting of debt service issues.
- Annual barcoding inventory all of the city's fixed assets.

Cash and Debt Management

Fiduciary and custodial duties for the City's cash and debt management policies, procedures and activities are functions of this area.

Program goals of this area are:

- Continuous updating of cash and debt management policies to stay abreast of the changing business climate and assure compliance with federal, state and local statutes, regulations and codes.
- Maximize investment yields and minimize debt financing interest costs through continued analysis of internal and external economic influences and the establishment of benchmarks for investing.
- Maintain and maximize cash collections and collection procedures.

Utility Billing

Providing accurate utility account management to over 6700 service addresses and coordinating utility services between the Public Works Department and customers are the primary functions of this area.

Program goals of this area are:

- Expand the number of radio read technology meters in service.
- Expand the use of statement billing for landlords and builders having multiple accounts.
- Minimize the number of billing errors.

FY 2013 PERFORMANCE SUMMARY

1. Received GFOA Distinguished Budget Presentation Award for the ninth year.
2. Received an unqualified opinion on the FY 2012 audit.
3. Worked with Administration on the development of proposed water and sewer rates for Council's consideration.
4. Staff worked with the various departments to fully implement the city's fixed assets, using a barcode system for better tracking and ease of biannual department inventory.
5. Submitted the FY 2012 Comprehensive Annual Financial Report (CAFR) for review and comment to GFOA.
6. Received the Agency Certification Award from Universal Public Procurement Certification Council (UPPCC) for the third year.
7. The City received an upgraded bond rating of Aa2 from Moody's Investor Services.
8. Staff worked with Administration and the City's Financial Advisor on refinancing two General Obligation Bond Series, realizing a considerable savings for the City.

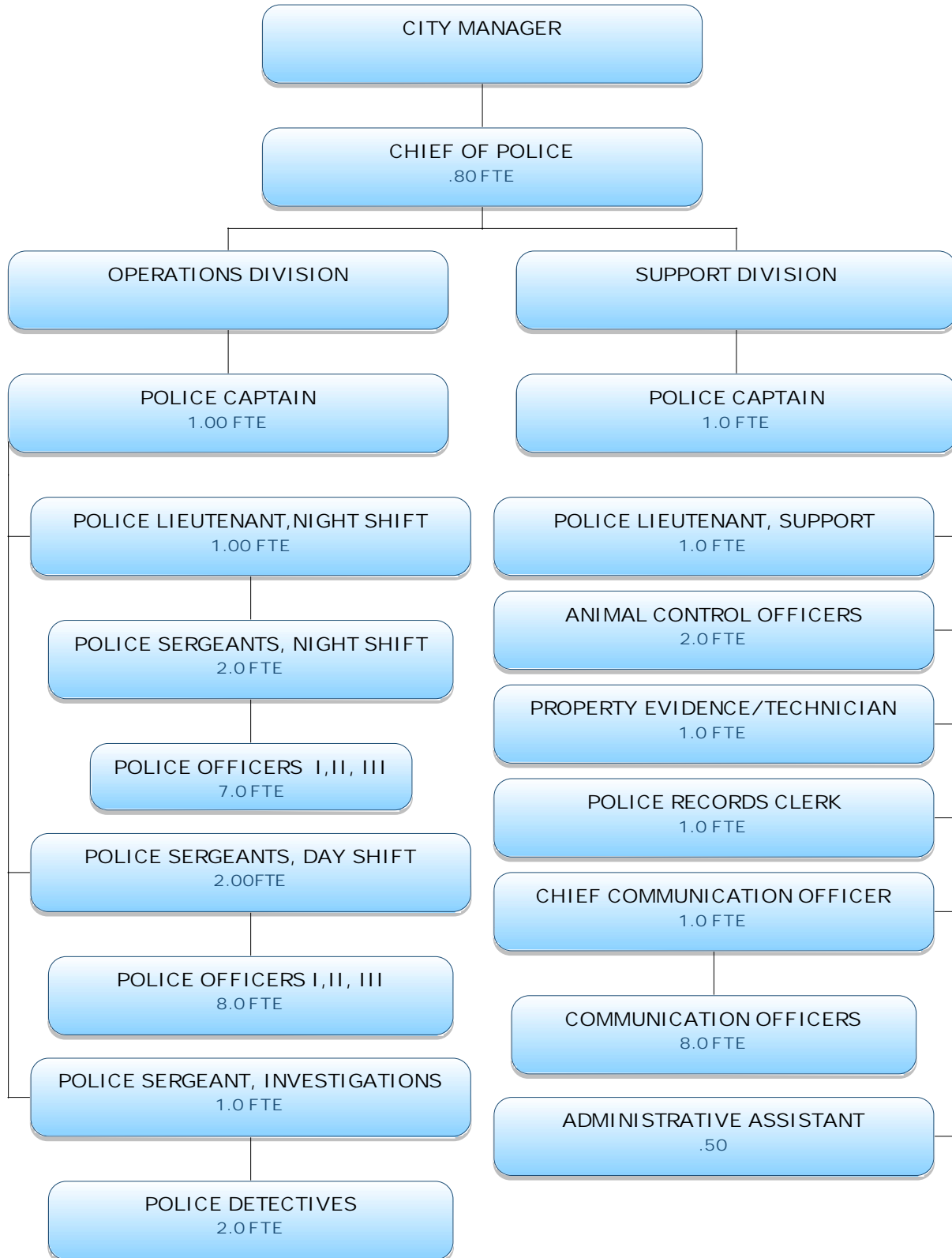
SIGNIFICANT BUDGETARY ISSUES

1. This budget includes replacement of the City's folder/insert machine, which has reached the end of its useful life. \$9,356.
2. This budget includes the purchase of a machine to replace hand-stamping endorsements on the approximately 60,000 checks the City receives a year. \$2,672

**PERFORMANCE MEASUREMENT
FINANCE**

Performance Measurements - Finance	2011-12 Actual	2012-13 Projected	2013-14 Estimated
<i>Output Measures</i>			
Number of utility payments processed	70,739	71,723	72,323
Number of utility bills issued	83,143	84,187	84,847
Number of utility disconnect notification letters mailed	7,905	7,873	7,232
Number of utility shut offs processed	1,131	919	1,103
Number of returned checks processed for utility	101	88	90
Number of returned checks for utility submitted to the county for collection	0	1	1
Number of returned checks processed for other departments	8	4	4
Number of returned checks other departments submitted to the county for collection	0	0	0
Number of accounts payable checks issued	2,851	2,855	2,855
Number of emergency accounts payable checks issued	2	2	2
Number of payroll checks and EFTs issued	3,384	3,486	3,512
Number of payroll checks corrected for errors	2	1	1
Number of RFP/RFQ's prepared and processed	36	30	35
Number of RFP/RFQ addendums issued to correct an error	1	0	0
<i>Efficiency Measures</i>			
Percentage of utility shut offs processed after notification	14.307%	11.668%	15.250%
Percentage of returned utility checks processed as compared to payments processed	0.143%	0.123%	0.124%
Percentage of returned utility checks processed submitted to county for collections	0.000%	1.136%	1.111%
Percentage of returned other checks processed submitted to county for collections	0.000%	0.000%	0.000%
Time required to process payables (from receipt of invoice to payment date)	10 Days	10 Days	10 Days
Cost to process a single check	\$4.25	\$4.25	\$4.17
Percentage of accounts payable check errors	0.070%	0.070%	0.070%
Percentage of payroll check errors	0.059%	0.029%	0.028%
Percentage of RFP/RFQ's prepared with error	2.778%	0.000%	0.000%
<i>Service Quality Measures</i>			
Number of utility customers using bank drafting option	Avg. 540 Monthly	Avg. 549 Monthly	Avg. 550 Monthly
Number of utility customers using credit card draft	Avg. 64 Monthly	Avg. 81 Monthly	Avg. 90 Monthly
Number of utility customers using online billing transactions	Avg. 615 Monthly	Avg. 765 Monthly	Avg. 800 Monthly
<i>Outcome Measures</i>			
Bond Rating – Moody's	A1	Aa2	Aa2

POLICE DEPARTMENT



POLICE

DEPARTMENT ADOPTED 2014 BUDGET

By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	2,590,607	2,825,346	2,978,428	2,961,776	3,155,721	3,155,721	3,155,721
Commodities	143,230	171,442	160,762	152,770	149,013	149,013	149,013
Maintenance and Repairs	25,288	26,031	20,000	24,243	22,000	22,000	22,000
Utilities	0	0	0	0	0	0	0
Contractual	90,547	90,829	100,617	87,554	102,457	102,457	102,457
Capital Outlay	8,841	39,268	0	0	14,408	14,408	14,408
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	125,720	138,135	111,822	111,822	149,348	149,348	149,348
Total	2,984,233	3,291,051	3,371,629	3,338,165	3,592,947	3,592,947	3,592,947

Department Position Control Roster**

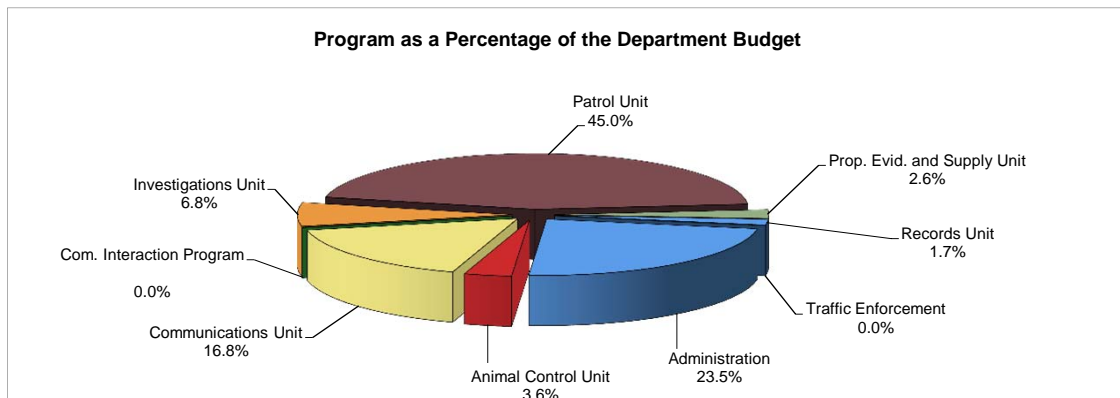
	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Chief of Police *	1.00	1.00	0.80
Police Captain	2.00	2.00	2.00
Police Lieutenant	1.00	1.00	1.00
Police Lieutenant (Support)	1.00	1.00	1.00
Police Patrol Sergeant	4.00	4.00	4.00
Police Detective Sergeant	1.00	1.00	1.00
Police Detective	2.00	2.00	2.00
Police Officer	18.00	18.00	18.00
Chief Communications Officer	1.00	1.00	1.00
Communications Officer	8.00	8.00	8.00
Animal Control Officer **	1.50	2.00	2.00
Administrative Assistant **	0.00	0.50	0.50
Property & Evidence Clerk	1.00	1.00	1.00
Police Records Clerk	1.00	1.00	1.00
Total FTE	42.50	43.50	43.30

* Allocation of 0.20 FTE to Emergency Management

** Addition of .5 FTE each effective FY12-13

Proposed By Program

Administration	845,643
Animal Control Unit	127,892
Communications Unit	602,872
Com. Interaction Program	1,800
Investigations Unit	245,074
Patrol Unit	1,616,452
Prop. Evid. and Supply Unit	92,384
Records Unit	59,330
Traffic Enforcement	1,500
Total	3,592,947



POLICE DEPARTMENT
DEPARTMENT DESCRIPTION

The Raymore Police Department is responsible for providing superior police service to the community 24 hours a day, year-round. This includes but is not limited to answering calls for service, community policing initiatives, crime prevention, enforcement of laws, protecting persons and property within the city limits, investigating crimes and assisting other law enforcement agencies.

The leadership and administrative oversight of the operation of the Police Department is the duty of the management team. This team is comprised of the Chief of Police, who also serves as the Emergency Management Director; the Operations Division Commander; the Support Services Division Commander; the Support Lieutenant; the Night Operations Lieutenant; and the Emergency Management Coordinator. This management and direction includes, but is not limited to: ensuring adequate staffing levels, mandating and securing appropriate training for all department members, strategic planning, budget preparation and control, purchasing, proper maintenance and allocations of resources, and the coordination of all emergency preparedness activities.

The Police Department performs its mission and goals by separating the organization into two (2) divisions, Operations and Support Services, which are further divided into areas of expertise, and staffed by specially trained personnel. Both Division Commanders and the Emergency Management Coordinator report directly to the Chief of Police.

OPERATIONS DIVISION:

A Captain commands the Operations Division which is comprised of the **Patrol and Investigations Units**. Division members are all sworn law enforcement officers, detectives or sergeants and perform their assigned street patrol or investigative duties in either a uniform or plain clothes capacity. The Division Commander, Night Lieutenant and Sergeants of the units manage these activities by planning, assessing, and staffing to most effectively deliver police services to the community. This Division contains the largest number of staff members on the Police Department and is most often the initial point of contact with the community. As such, open, proactive communication within the Division and with outside agencies and elements is critical for the Police Department to be successful.

Goals:

1. Maintain an efficient, properly trained staff to meet community needs.
2. Plan deployment according to identified areas of concern.
3. Respond to citizen concerns/complaints within 24 hours.
4. Provide professional customer service with every contact.
5. Address internal issues swiftly and fairly across the board.
6. Create a Community Outreach Officer position from existing staffing to work with schools, businesses, and neighborhood associations.

Patrol Unit

The Patrol Unit has allocated staffing of four Sergeants and eighteen Patrol Officers. This number does not include a current complement of two officers (former full-time members of the department now employed elsewhere) that are available for call-in. The Patrol Unit provides a variety of services

such as: 24 hour/day uniformed police presence, response to calls for service, completion of offense reports, performance of preliminary criminal investigations, enforcement of traffic laws, investigation of traffic crashes, prevention of criminal behavior through police presence and arrest of offenders for violations of city ordinance, state statutes and federal laws. Service is also provided through the maintenance of community policing and crime prevention programs, including the Citizen's Police Academy, Neighborhood Watch, child fingerprinting and bicycle safety seminars, Raymore Fall Festival Crime Prevention Partnership, prescription drug take-backs, presence at city special events, Crisis Intervention and Chaplain Programs.

Several members of the patrol staff are specially trained to provide a variety of additional police services, including the bicycle patrol and tactical team.

Goals:

1. Enhance citizen satisfaction through community policing activities and focused training in customer service.
2. Provide a safer community for citizens through the use of crime prevention techniques and the apprehension of offenders.
3. Reduce the number of traffic accidents through aggressive enforcement at high crash locations.
4. Attend neighborhood association and community meetings to provide training and/or crime data as requested.
5. Provide appropriate and timely response to all requests for police service.

Investigations Unit

The Investigations Unit is comprised of specially trained and designated investigators who follow up on criminal, special, and juvenile investigations. These personnel also conduct investigations on narcotic, liquor, and vice violations, work with local and federal investigators to assist in criminal investigations within the Kansas City Metro area, and are active members with the Metro Squad. They also provide security checks for area businesses and speak at local seminars in an attempt to help detect and prevent crimes. They assist the Patrol Unit with day-to-day activities by obtaining search warrants and arrest warrants and assisting with crime scene processing. Background investigations and maintaining intelligence information are also the responsibility of assigned personnel.

The Investigations Unit is staffed with one Detective Sergeant and two Detectives. These investigators are responsible for the prevention of crime, investigation of criminal and juvenile cases, detection and arrest of criminal offenders, location of missing persons and runaway juveniles, recovery of lost and stolen property, proper conduct of fugitive extradition proceedings, and investigating conditions relating or contributing to criminal activity.

Goals:

1. Meet or exceed the national clearance rate for Part I and Part II Crimes.
2. Lower the average caseload per detective to provide for more focused, high-quality investigations.
3. Continue specialization through training to more effectively investigate cases.
4. Enhance interaction with the Cass County Prosecutor and Juvenile Office.

SUPPORT SERVICES DIVISION:

This division includes the office of the Support Services Division Commander and is responsible for maintaining all departmental records of police incidents and motor vehicle accidents. This Division processes permits and licenses for solicitation, ensures public safety by providing quality animal control of domestic and non-domestic animals within the city limits, and coordinates police department information and technology needs with the City's Information Technology Services Department. The Support Services Division also provides continuous police communications and dispatch for the Raymore Police Department, South Metro Fire Protection District and the Peculiar Police Department. This responsibility also includes all records management functions and access to local, state, and national computer databases. This Division is also tasked with purchasing and supply for the police department, as well as the orderly maintenance and chain-of-custody control of evidence and property collected, seized, or otherwise obtained by members of this department for the purpose of safekeeping and/or use as evidence in the prosecution of criminal cases. In addition, this Division coordinates all planning and research, policy development, public information, budget and fiscal responsibilities, and grant management.

Goals:

1. Provide professional customer service during every citizen contact.
2. Promote community awareness through education and enforcement.
3. Maintain a humane shelter environment for all animals.
4. Provide a 100% rate of compliance with the State-Mandated spay/neuter program.
5. Continue animal adoption initiatives.
6. Reinitiate microchip events for Raymore pets.
7. Creation of a systematic review process for the timely return, destruction or sale of property and evidence that no longer needs to be held by the Department.
8. Creation of a systematic process for the collection, dissemination and retention of all records, to include offense reports, accidents, arrests, and traffic citations.

Communications Unit

The Raymore Police Department Communications Unit has allocated staffing of one civilian Communications Supervisor, 8 civilian Communications Officers, and several on-call positions. The Unit provides 24 hour-a-day dispatching and communications functions for the Raymore Police Department, Peculiar Police Department, and the South Metro Fire Protection District. The Unit is also one of five public safety answering points (PSAPs) in Cass County, serving as a primary 911 answering point for the communities of Raymore, Lake Winnebago, and Peculiar.

In addition, the members of the Communications Unit are responsible for the operation of local, state, and federal computer database systems, which provide information regarding driving records, vehicle registration, warrants, and homeland security communications. The Unit also provides emergency medical dispatching services as needed.

Goals:

1. Maintain excellent customer service through prompt and professional citizen contacts.
2. Ensure accurate and timely dissemination of data.
3. Maintain 100% compliance with Emergency Medical Dispatch certifications.
4. Maintain 100% compliance with State-Mandated training requirements.
5. Provide smooth transition to new radio, computer, and 911 systems.
6. Work with REJIS for mutually acceptable solutions for information management.
7. Maintain 100% compliance with CJIS requirements and certifications.

FY 2013 PERFORMANCE SUMMARY

1. The department replaced three patrol vehicles during FY 2013.
2. Partnered with the Raymore Fall Festival Committee and conducted a crime prevention event in conjunction with the Fall Festival.
3. Held the 11th Citizen's Police Academy class in the Spring of 2013.
4. Applied for and received grant funding from the Missouri Division of Highway Safety for continued S.T.E.P. traffic enforcement activities.
5. Completed a hiring process for three police officer openings.
6. Completed the hiring process for one half-time Administrative Assistant.
7. Completed all aspects of the Police Department renovation, to include furniture purchases.
8. Upgraded one half-time Animal Control position to full time.
9. Completed conversion to the new county-wide interoperable radio system with all new dispatch equipment.

SIGNIFICANT BUDGETARY ISSUES

1. With the Police Department renovation, the Communication Section (Dispatch) was relocated to the far west end of the ground floor. Although a copy machine is still located in the squad room, it is far removed from the dispatchers. This is problematic because the dispatchers need to remain in their area to monitor radio traffic and the 911 telephones. The lease of a new copier is included in this budget. \$9,408
2. The fire extinguishers currently being utilized by police officers are out-of-date technology. The canisters are filled with chemicals that are not environmentally friendly, expire over time and are not necessarily safe when inhaled. Cold Fire extinguishers have an indefinite shelf life; are refillable; contain non-toxic, biodegradable materials and cool metal upon contact. An added benefit is that they do not require recertification each year as with standard fire extinguishers. An amount to equip all of the marked patrol vehicles with 1.5 gallon canisters and have four additional units for inside the building is included in this budget. \$5,000
3. An amount is added in this budget for the contracted pick-up of dead animals. Depending on the type of animal, pick-up and storage/disposal of animals run over by vehicles is handled by Animal Control or Public Works Operations. Contracted pick-up of this distasteful duty will

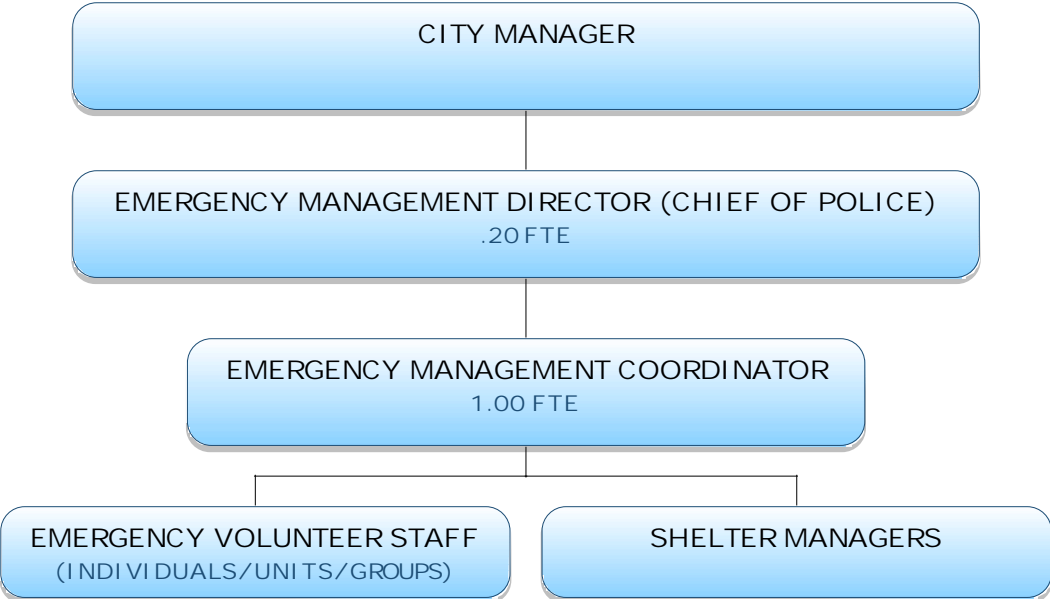
free up these personnel for more important work and ensure the appropriate disposal of these animals. \$5,000

**PERFORMANCE MEASUREMENTS
POLICE**

ICMA - Performance Measurements - Police	2009-10	2010-11	2011-12
	Actual	Actual	Actual
Number of sworn and civilian FTEs per 1,000 population--Calc	1.41	1.41	1.56
Total sick/fam leave hours taken by all police employees--Calc	2,379	2,313	3,625
Total police personnel salary, benefit, and overtime expenditures--Calc	\$2,224,397	\$2,557,114	\$2,825,346
Number of dispatched police calls that are top priority per 1,000 pop--Calc	86.54	46.84	48.14
Total arrests for UCR Part I crimes per 1,000 population--Calc	4.08	4.32	6.09
Total arrests for UCR Part I crimes per sworn FTE--Calc	2.81	3.07	3.90
Juvenile arrests for UCR Part I crimes as percentage of total arrests for UCR Part I crimes--Calc	15.79%	34.94%	16.24%
Total arrests per 1,000 population--Calc	21.88	18.68	21.65
Percentage of UCR Part I crimes assigned to investigators--Calc	32.65%	43.39%	30.31%
Percentage of UCR Part I crimes cleared--Calc	25.95%	28.31%	41.90%
Total UCR Part I crimes cleared per sworn officer--Calc	3.04	3.96	4.76
Expenditures per Part I crime cleared--Calc	\$29,453.00	\$27,491.30	\$23,014.34
Total arrests for UCR Pt II drug offenses per 1,000 population--Calc	2.25	2.65	2.39
Juvenile arrests for Part II drug abuse offenses as a percentage of total arrests for UCR Part II drug offenses--Calc	16.66%	29.41%	10.86%
DUI arrests per 1,000 population--Calc	4.09	3.85	6.14
Traffic fatalities per 1,000 population--Calc	0.00	0.00	0.00

Citizen Survey Measures	2008	2010	2010
	Actual	Actual	Actual
Overall citizen satisfaction with the quality of local police protection	86%	84%	89%
Citizen satisfaction with police response time to emergencies	79%	78%	80%
Citizen satisfaction with city effort to prevent crime	66%	67%	75%
Citizen satisfaction with enforcement of local traffic laws	72%	73%	76%
Citizen satisfaction with the quality of animal control	69%	66%	67%
Citizen satisfaction with the visibility of police in neighborhoods	66%	74%	80%
Citizen satisfaction with the visibility of police within retail areas	59%	61%	68%
% of citizens who feel safe walking alone in the neighborhoods during the day			
Unsafe	0%	1%	1%
Safe	22%	23%	20%
Very safe	78%	76%	79%
% of citizens who feel safe walking alone in the neighborhoods in general			
Unsafe	2%	3%	2%
Safe	33%	29%	28%
Very safe	65%	68%	70%
% of citizens who feel safe walking alone in a business district during the day			
Unsafe	3%	3%	3%
Safe	33%	32%	29%
Very safe	64%	65%	68%
% of citizens who feel safe walking alone in your neighborhood after dark			
Unsafe	17%	17%	19%
Safe	49%	49%	45%
Very safe	34%	34%	36%
% of citizens who feel safe walking alone in a business district after dark			
Unsafe	26%	23%	22%
Safe	53%	55%	55%
Very safe	21%	22%	23%
% of households where someone was the victim of crime in the past twelve months			
No	95%	91%	94%
Yes	4%	7%	5%
Don't know	1%	2%	1%
Of the yes above % who reported crime to the police			
Yes	89%	89%	93%
No	11%	11%	7%
Of those who did contact the police how was the contact rated			
Poor	5%	4%	5%
Fair	10%	9%	10%
Good	38%	34%	34%
Excellent	47%	53%	51%

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	81,470	83,982	86,886	82,193	88,041	88,041	88,041
Commodities	6,121	7,144	6,332	6,339	5,787	5,787	5,787
Maintenance and Repairs	6,478	7,364	10,857	10,649	10,316	10,316	10,316
Utilities	7	0	27	27	27	27	27
Contractual	5,068	8,415	4,890	10,081	4,880	4,880	4,880
Capital Outlay	0	0	0	0	5,500	5,500	5,500
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	2,963	3,067	3,174	3,174	3,936	3,936	3,936
Total	102,107	109,972	112,166	112,463	118,487	118,487	118,487

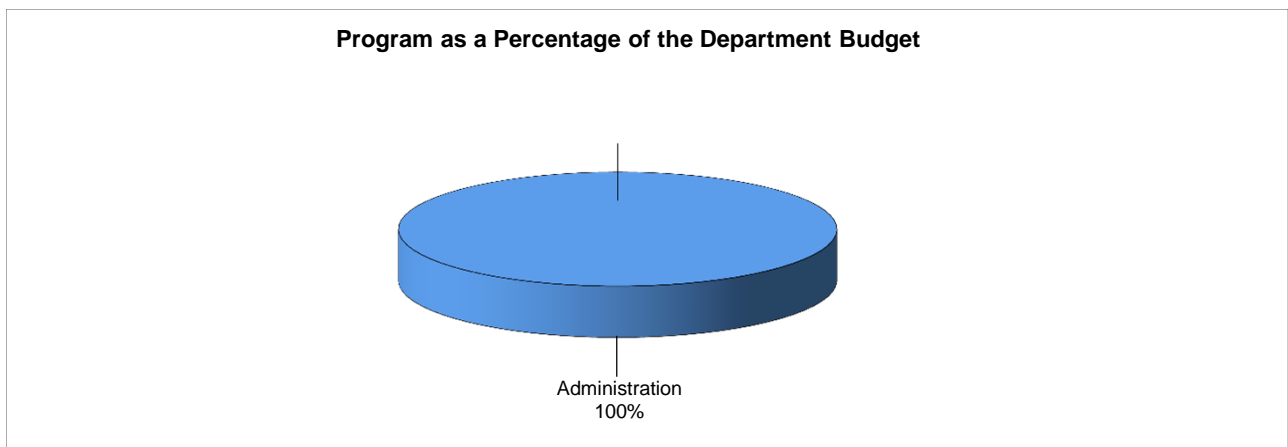
Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Chief of Police *	0.00	0.00	0.20
Emergency Management Coordinator	1.00	1.00	1.00
Total FTE	1.00	1.00	1.20

* Allocation of 0.20 FTE to Emergency Management

Proposed By Program

Administration	118,487
Total	118,487



EMERGENCY MANAGEMENT DEPARTMENT

DEPARTMENT DESCRIPTION

Raymore Emergency Management provides communication, coordination and management during local and regional emergency events that affect the citizens of Raymore. These responsibilities include but are not limited to the coordination of policies, procedures and plans regarding the execution of all major emergency and disaster operations within the City's jurisdictional boundaries and provision of support and assistance to other agencies in the greater metropolitan area. All actions to mitigate, prepare for, respond to and recover from the effects of an emergency, disaster, or catastrophic event are coordinated through this office.

The Chief of Police serves as the Director and has overall authority for the agency. The Coordinator is responsible for the day-to-day administration and operation of the agency. During an emergency or disaster, the agency may call upon various department heads assigned to certain functions or coordinate mutual-aid assistance from other local, state and federal governments to accomplish the critical response and recovery from such events.

GOALS

Department management, procurement of equipment and resources, policy and procedure review and implementation, long and short-range budgeting and planning as well as emergency preparedness are the primary functions of this agency. Coordination of resources and tracking of the availability of these resources in the event a need arises is critical to providing an effective emergency management response. Additional responsibilities include maintaining and operating the emergency operations center and alternate emergency communications operations (Mobile Command and Communications trailer) along with alternate emergency operations and communication centers.

Program goals are:

1. Review, update and implement policies and procedures for emergency preparedness to maintain compliance with state and federal requirements.
2. Monitor local, regional and national homeland security issues or events and localized emergencies for expedient dissemination of information and response to any event.
3. Continue professional development in emergency management, disaster preparedness and recovery, homeland security and other areas pertinent to the City's emergency management program.
4. Continue with the implementation of National Incident Management System (NIMS) and Incident Command System (ICS) training within various departments.
5. Represent the City on the Metropolitan Emergency Managers Committee, Local Emergency Planning Committee and as a member in the Missouri Emergency Preparedness Association.

FY 2013 PERFORMANCE SUMMARY

1. The agency responded and opened the emergency management office during several severe weather events.
2. The agency worked with state and local emergency management agencies in a planned regional exercise.
3. The agency developed and conducted a tabletop training exercise for City staff regarding their roles during a major emergency.
4. The agency participated in several local and regional exercises throughout the metropolitan area, in conjunction with the state and other local agencies.
5. The City continued to utilize funding received from the Urban Area Security Initiative (UASI) for Community Emergency Response Team (CERT) training in 2010.

SIGNIFICANT BUDGETARY ISSUES

1. The City receives federal funding, administered through the State Emergency Management Agency (SEMA), which offsets the cost of this function. In FY 2014, the SEMA funding is budgeted at \$59,111.
2. Some members do not have the full complement of personal protective equipment for use in an emergency. The overall cost to fully outfit all sworn members of the Police Department is included in this budget at a cost of \$5,500.

**PERFORMANCE MEASUREMENT
EMERGENCY MANAGEMENT**

Performance Measurements - Emergency Management	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of people trained in National Incident Management System training (NIMS) - Police-Fire-Communications & Emergency Management	90	95	98
Number of people trained in National Incident Management System training (NIMS) - Public Works-Administration-other departments	10	20	25
Installation of additional outdoor warning sirens	0	0	0
Annual exercises or actual events used for exercise	3	4	4
Events attended for Public Outreach	4	4	4
Percentage of City Covered by outdoor warning sirens	95%	95%	95%



This page left blank intentionally.

TRANSFERS FROM GENERAL FUND TO OTHER FUNDS

CHAPTER DESCRIPTION

This chapter is included to note any transfers from the General Fund that are included in the fiscal year budget.

SIGNIFICANT BUDGETARY ISSUES

1. Transfers to Park Fund:
 - a. Raymore Festival in the Park: An amount to pay for an in-kind contribution to the Raymore Festival in the Park is budgeted at \$5,000.
 - b. General Transfer: The City has traditionally transferred a small amount from the General Fund to this fund to support Parks & Recreation programs and reimburse it for in-kind services provided to the Raymore Festival in the Park. In FY 2014, the general transfer is budgeted to increase from \$45,000 to \$95,000.

For years, staff has noted that the amount raised by the Parks levy is nowhere close to sufficient to fund Parks & Recreation operations. This has necessitated large transfers from the Park Sales Tax Fund to the Parks Fund to balance the operating budget, thus reducing the capital projects that the Park Sales Tax Fund can accomplish. In the FY 2014 Budget the Park Board has recommended that \$350,570 be transferred from the Park Sales Tax Fund to the Park Fund, up from \$307,359 in FY 2013.

As the City's park holdings increase with the development of Hawk Ridge Park, the Farmer's Market area and the budgeted construction of a disc golf course, the costs of maintaining the City's park areas necessarily increases. For FY 2014 it is proposed that General Fund support increase by \$50,000. With this additional transfer, the General Fund's funding of the Park Fund budget will increase from 4.7% to 8.5%.

2. *During the course of budget deliberations the Council decided to transfer \$1,000,000 of General Fund undesignated/unreserved fund balance to the Restricted Revenue Fund for the purpose of reserving funds for the planning and construction of a future indoor/outdoor recreational center.*



This page left blank intentionally.

Parks and Recreation (25)

	2010-11 Actual	2011-12 Actual	2012-13 Council Adopted	2012-13 Projected	2013-14 Department Requested	2013-14 C.M. Proposed	2013-14 Council Adopted
Fund Balance							
Beginning of Year	654,498	499,703	515,121	514,512	497,741	497,741	497,741
Revenue Parks							
Property Taxes	322,319	326,712	324,883	327,732	328,107	328,107	328,107
Miscellaneous Revenues	7,099	2,600	4,274	1,004	6,000	6,000	6,000
Park Revenues	53,597	12,832	12,000	12,000	12,000	12,000	12,000
Transfer from General Fund	49,167	40,000	50,000	50,000	50,000	100,000	100,000
Transfer from Parks Sales Tax Fund	100,000	300,000	307,359	307,359	350,570	350,570	350,570
Revenue Recreation							
Recreation Programs	279,678	314,683	322,365	320,865	322,365	322,365	322,365
Concession Revenues		52,170	45,000	45,000	60,000	60,000	60,000
Total Revenue	811,860	1,048,997	1,065,881	1,063,960	1,129,042	1,179,042	1,179,042
Total Fund Bal & Revenues	1,466,358	1,548,700	1,581,002	1,578,472	1,626,784	1,676,784	1,676,784
Expenditures Parks							
Personnel	381,333	393,437	418,152	418,152	403,198	403,198	403,198
Commodities	33,036	44,550	26,848	26,848	30,933	30,933	30,933
Maintenance & Repairs	46,249	52,352	45,244	45,244	52,800	52,800	52,800
Utilities	42,700	41,683	42,936	42,936	44,926	44,926	44,926
Contractual	41,822	17,217	26,739	26,739	25,550	25,550	25,550
Capital Outlay	-	-	-	-	-	-	-
Transfers/Miscellaneous	32,864	37,928	34,742	34,742	49,839	49,839	49,839
Debt Service	-	-	-	-	-	-	-
Expenditures Recreation							
Personnel	192,859	219,714	260,298	260,298	302,620	302,620	302,620
Commodities	26,759	10,690	18,838	18,838	24,913	24,913	24,913
Maintenance & Repairs	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Contractual	169,033	216,617	192,084	192,084	194,263	194,263	194,263
Capital Outlay	-	-	-	-	-	-	-
Transfers/Miscellaneous	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
	966,655	1,034,188	1,065,881	1,065,881	1,129,042	1,129,042	1,129,042
Project Carryover							
Capital Expenditures			14,850	14,850			
Admin/Inspection							
Construction							
Design							
Land Acquisition							
Other							
			14,850	14,850	-	-	-
Total Expenditures	966,655	1,034,188	1,080,731	1,080,731	1,129,042	1,129,042	1,129,042
Net Revenue over Expenditures	(154,795)	14,809	(14,850)	(16,771)	0	50,000	50,000
Fund Balance (Gross)	499,703	514,512	500,271	497,741	497,742	547,742	547,742
Less: Reserve Balance	193,331	206,838	213,176	213,176	225,808	225,808	225,808
Fund Balance - End of Year	306,372	307,674	287,095	284,565	271,933	321,933	321,933

Real Estate Property Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">25 25-4010-000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X</p>
--	---

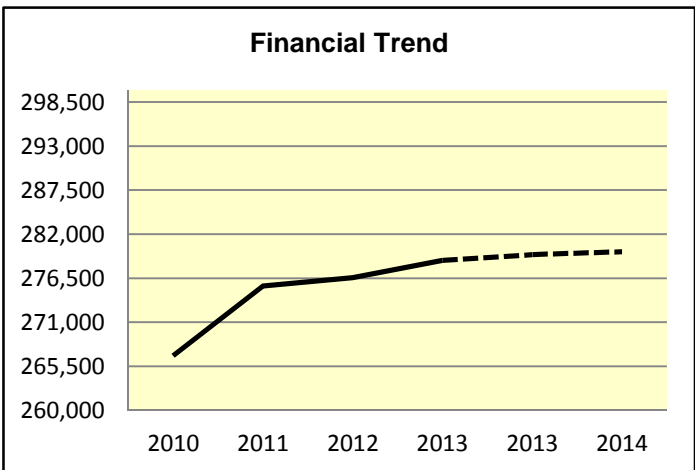
Revenue Description

Real Property Tax- Assessed property values are determined by taking the market value, as determined by the county assessor, and multiplied by the assessment ratio. Assessment ratios are commercial at 32%, residential at 19%, and agricultural at 12%. Tax is paid on each \$100 of assessed value.

Property tax rates are set by local governments within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, established by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY14 City General Operating levy is 0.4647; the Debt Service levy is 0.7170 and the Parks levy is 0.1251 with real estate assessed valuation at \$227,830,346 compared to \$230,279,967 last year. The collection rate is estimated at 98%.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	840	N/A
2006 Actual	196,665	23301.33%
2007 Actual	216,156	9.91%
2008 Actual	241,571	11.76%
2009 Actual	259,994	7.63%
2010 Actual	266,826	2.63%
2011 Actual	275,532	3.26%
2012 Actual	276,572	0.38%
2013 Budget	278,719	0.78%
2013 Projected	279,435	0.26%
2014 Estimated	279,810	0.13%



Personal Property Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">25 25-4020-000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X</p>
--	---

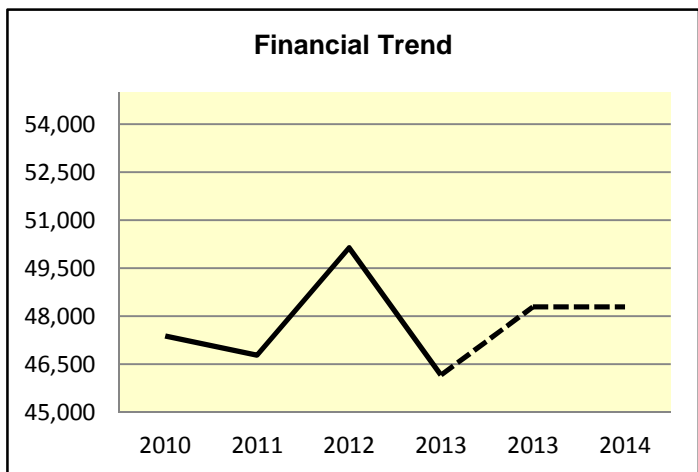
Revenue Description

Personal Property Tax - assessed valuation is equal to 33% of market value set by the State Tax Commission. Tax is paid on each \$100 of assessed value.

Property tax rates are set by local governments within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, established by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY14 City General Operating levy is 0.4647; the Debt Service levy is 0.7170 and the Parks levy is 0.1251 with personal property assessed valuation at \$41,561,528 compared to \$38,041,208 last year. The collection rate is estimated at 98%.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	40,800	N/A
2007 Actual	45,688	11.98%
2008 Actual	47,161	3.23%
2009 Actual	50,031	6.08%
2010 Actual	47,388	-5.28%
2011 Actual	46,787	-1.27%
2012 Actual	50,141	7.17%
2013 Budget	46,163	-7.93%
2013 Projected	48,297	4.62%
2014 Estimated	48,297	0.00%



Interest Revenue

General Ledger Codes:

25 00-4350-0000

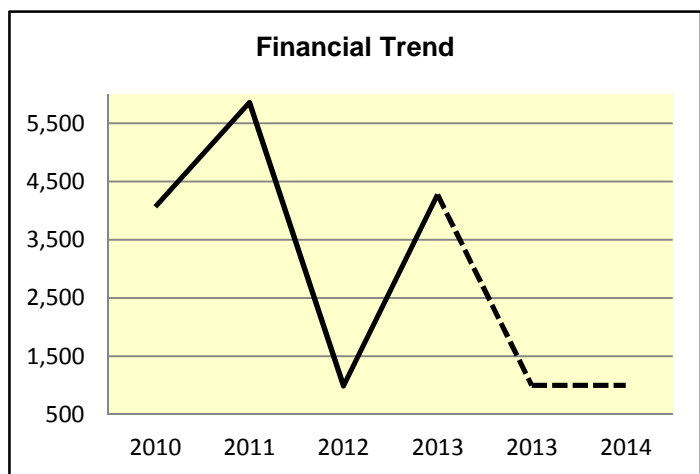
Legal Authority:

State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY14 revenues are estimated based on the assumption of no change in the interest rates or carrying balances of the FY13 investments.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	2,463	-23.46%
2005 Actual	2,701	9.69%
2006 Actual	17,153	534.96%
2007 Actual	25,732	50.02%
2008 Actual	14,616	-43.20%
2009 Actual	9,655	-33.94%
2010 Actual	4,066	-57.89%
2011 Actual	5,856	44.03%
2012 Actual	985	-83.19%
2013 Budget	4,274	334.11%
2013 Projected	1,000	-76.60%
2014 Estimated	1,000	0.00%



Miscellaneous Revenue

General Ledger Codes:

25 25-4370-0000

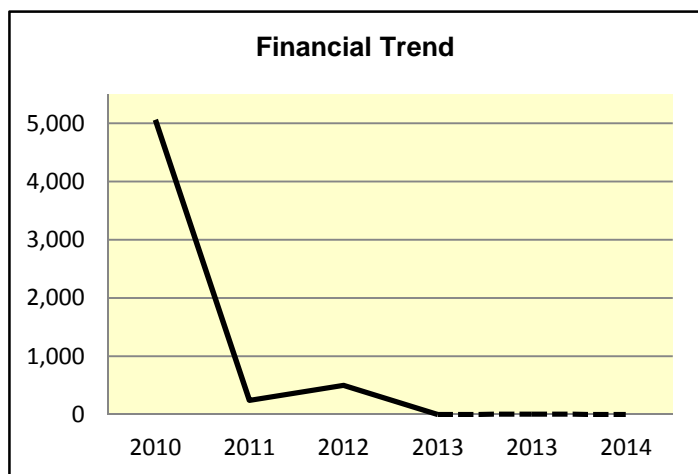
Legal Authority:

State Statute: Chapter 82

Revenue Description

Miscellaneous Revenue -Various miscellaneous revenues not otherwise categorized. The inconsistent nature of this revenue source make it difficult to predict.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	52	114.81%
2005 Actual	1,176	2152.30%
2006 Actual	812	-30.98%
2007 Actual	1,308	61.17%
2008 Actual	430	-67.12%
2009 Actual	1,274	196.37%
2010 Actual	5,055	296.65%
2011 Actual	242	-95.21%
2012 Actual	497	105.28%
2013 Budget	0	-100.00%
2013 Projected	4	N/A
2014 Estimated	0	-100.00%



Donations

General Ledger Codes:

25 25-4480-0000

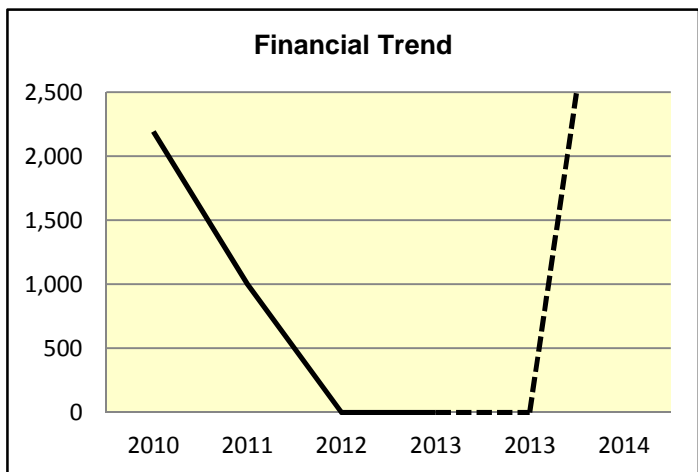
Legal Authority:

State Statute: Chapter 82

Revenue Description

Donations - Donations not attributable to special events or programs.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	6,000	144.90%
2005 Actual	1,000	-83.33%
2006 Actual	20	-98.00%
2007 Actual	2,000	9900.00%
2008 Actual	1,000	-50.00%
2009 Actual	1,250	25.00%
2010 Actual	2,191	75.26%
2011 Actual	1,000	-54.35%
2012 Actual	0	-100.00%
2013 Budget	0	N/A
2013 Projected	0	N/A
2014 Estimated	5,000	N/A



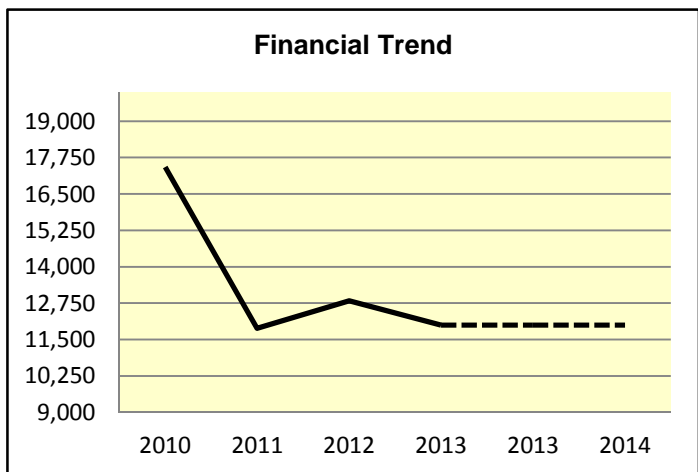
Park Rental Fees

General Ledger Codes: <p style="text-align: center;">25 25-4710-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	--

Revenue Description and Projection Rationale

Park Rental Fees - Rental fees for the use of park facilities by the general public for non-city sponsored activities.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	19,307	61.02%
2005 Actual	6,545	-66.10%
2006 Actual	10,508	60.54%
2007 Actual	12,427	18.27%
2008 Actual	13,019	4.76%
2009 Actual	15,087	15.88%
2010 Actual	17,427	15.51%
2011 Actual	11,888	-31.78%
2012 Actual	12,832	7.94%
2013 Budget	12,000	0.95%
2013 Projected	12,000	0.00%
2014 Estimated	12,000	0.00%



Transfers from General Fund

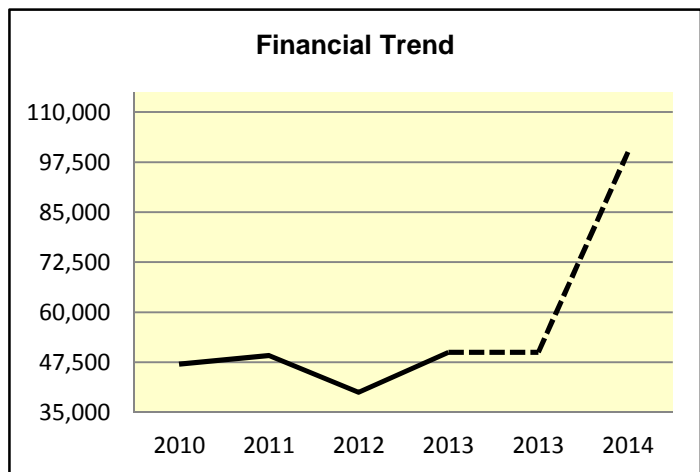
<p>General Ledger Codes:</p> <p style="text-align: center;">25 25-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a</p>
---	---

Revenue Description

Transfers from General Fund - These funds represent a fund balance transfer from the General Fund of the City and are used to support the Parks Department and associated programs which benefit the citizens as a whole.

It is proposed to establish a new baseline transfer from the General Fund of \$100,000 per year.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	186,031	118.86%
2005 Actual	35,050	-81.16%
2006 Actual	40,000	14.12%
2007 Actual	41,400	3.50%
2008 Actual	41,400	0.00%
2009 Actual	40,000	-3.38%
2010 Actual	47,000	17.50%
2011 Actual	49,167	4.61%
2012 Actual	40,000	-18.64%
2013 Budget	50,000	1.69%
2013 Projected	50,000	0.00%
2014 Estimated	100,000	100.00%



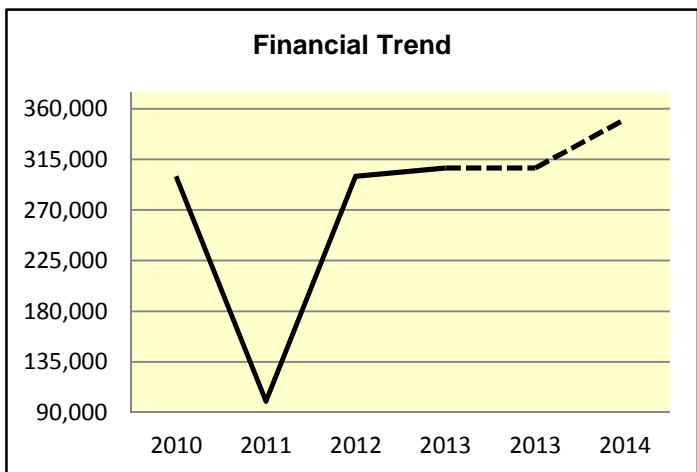
Transfer from Park Sales Tax Fund

<p>General Ledger Codes:</p> <p style="text-align: center;">25 25-4947-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a</p>
---	---

Revenue Description

Transfer from Park Sales Tax Fund - These funds are from a fund balance transfer from the Park Sales Tax Fund to support the Parks and Recreation Department operations.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	250,000	N/A
2006 Actual	250,000	0.00%
2007 Actual	125,000	-50.00%
2008 Actual	425,000	240.00%
2009 Actual	300,000	-29.41%
2010 Actual	300,000	0.00%
2011 Actual	100,000	-66.67%
2012 Actual	300,000	200.00%
2013 Budget	307,359	207.36%
2013 Projected	307,359	0.00%
2014 Estimated	350,570	14.06%



Recreation Programs

General Ledger Codes:

25 26-4715-0000

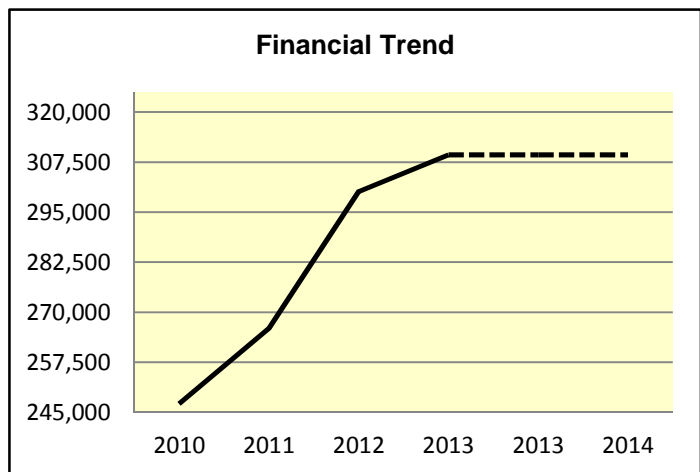
Legal Authority:

**Municipal Code: n/a
State Statute: n/a**

Revenue Description and Projection Rationale

Recreation Programs - Participant fees for recreation programs are recorded in this account.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	37,800	-14.07%
2005 Actual	125,110	230.98%
2006 Actual	150,968	20.67%
2007 Actual	135,054	-10.54%
2008 Actual	194,304	43.87%
2009 Actual	196,367	1.06%
2010 Actual	247,110	25.84%
2011 Actual	265,951	7.62%
2012 Actual	300,132	12.85%
2013 Budget	309,265	16.29%
2013 Projected	309,265	0.00%
2014 Estimated	309,265	0.00%



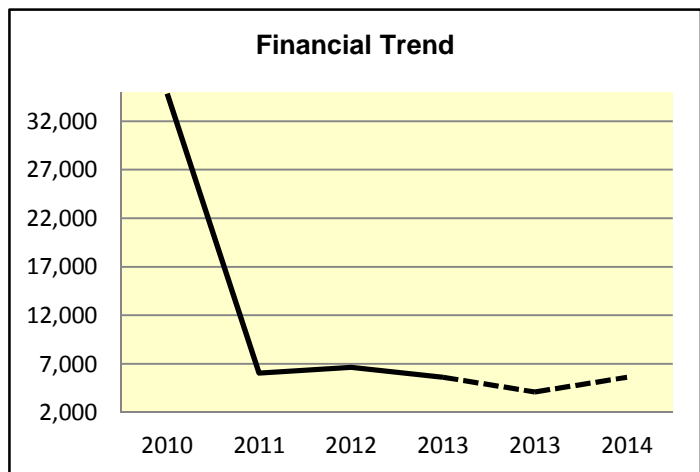
Special Event Contributions

<p>General Ledger Codes:</p> <p style="text-align: center;">25 26-4720-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p>Municipal Code: n/a State Statute: n/a</p>
---	---

Revenue Description and Projection Rationale

Special Event Contributions - This account is for recording of donations, sponsorships and other contributions for special events including the Easter Festival, July 4th, and Mayor's Christmas Tree Lighting.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	15,116	45.81%
2005 Actual	1,425	-90.57%
2006 Actual	4,295	201.40%
2007 Actual	3,823	-10.99%
2008 Actual	3,833	0.27%
2009 Actual	2,988	-22.06%
2010 Actual	34,810	1065.08%
2011 Actual	6,047	-82.63%
2012 Actual	6,622	9.50%
2013 Budget	5,600	-7.39%
2013 Projected	4,100	-26.79%
2014 Estimated	5,600	36.59%



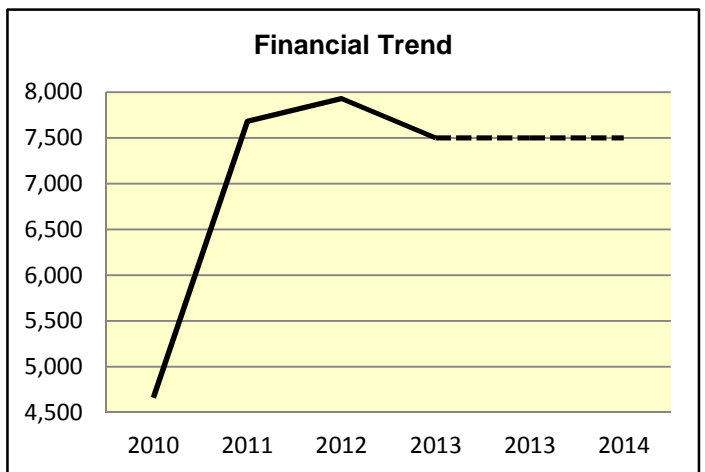
Advertising Revenue

General Ledger Codes: <p style="text-align: center;">25 26-4725-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	--

Revenue Description and Projection Rationale

Advertising Revenue - Space in Parks & Recreation publications is sold to local businesses.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	1,578	N/A
2008 Actual	349	-77.88%
2009 Actual	896	156.73%
2010 Actual	4,660	420.09%
2011 Actual	7,680	64.81%
2012 Actual	7,929	3.24%
2013 Budget	7,500	-2.35%
2013 Projected	7,500	0.00%
2014 Estimated	7,500	0.00%



Concession Revenues

<p>General Ledger Codes:</p> <p style="text-align: center;">25 26-4700-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	---

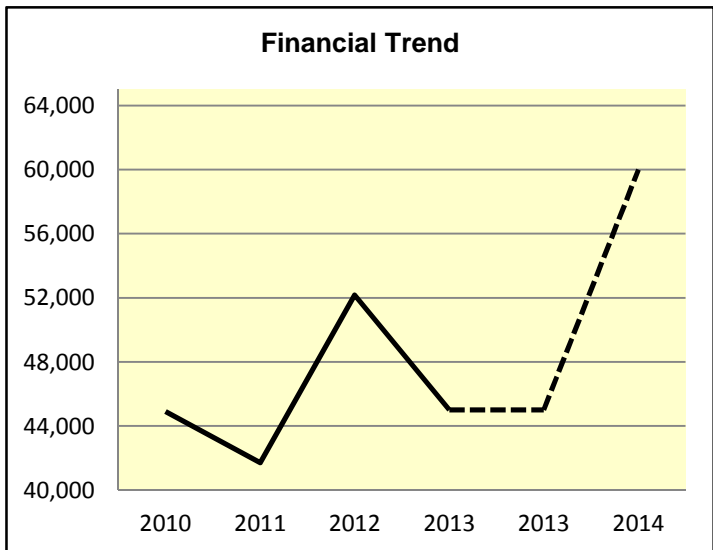
Revenue Description and Projection Rationale

Concession Revenue - Revenues collected from concession proceeds are recorded in this account.

This revenue source was previously allocated to the Park Concession Revenues 25-25-4700-0000, but was reclassified as a Recreation Revenue in FY 2013 since it accounts for revenue collected in the course of recreation programming.

It is budgeted to collect substantially more revenue (+33%) in FY 2014 than FY 2013.

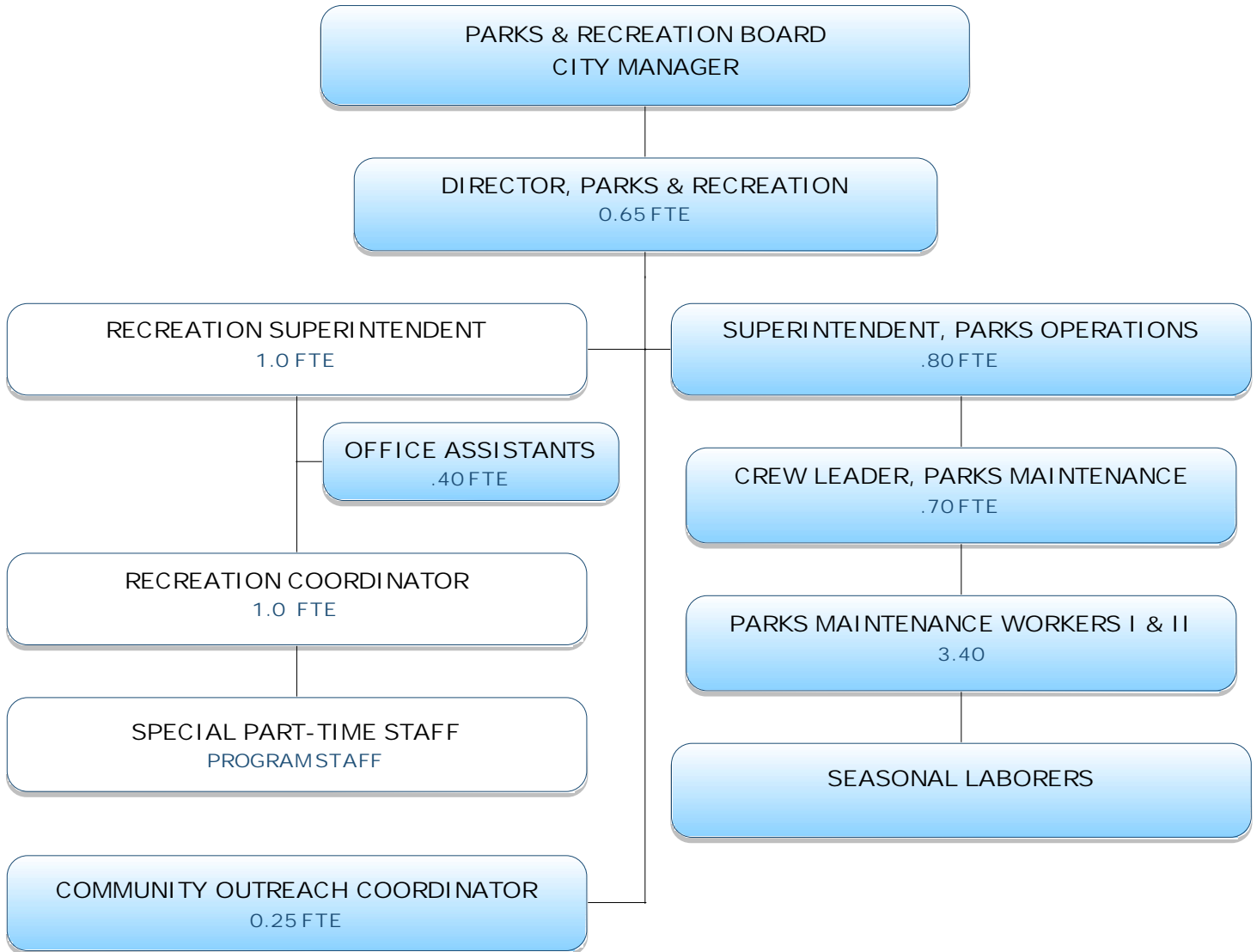
Fiscal Year	Collection	Annual Percentage Change
2004 Actual	4,497	-48.25%
2005 Actual	47,560	957.64%
2006 Actual	46,774	-1.65%
2007 Actual	48,456	3.60%
2008 Actual	46,095	-4.87%
2009 Actual	48,337	4.87%
2010 Actual	44,895	-7.12%
2011 Actual	41,709	-7.10%
2012 Actual	52,170	25.08%
2013 Budget	45,000	7.89%
2013 Projected	45,000	0.00%
2014 Estimated	60,000	33.33%





This page left blank intentionally.

PARKS



PARKS DEPARTMENT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	381,333	393,437	418,152	418,152	403,198	403,198	403,198
Commodities	33,035	44,550	26,848	26,848	30,933	30,933	30,933
Maintenance and Repairs	46,249	52,352	45,244	45,244	52,800	52,800	52,800
Utilities	42,700	41,683	42,936	42,936	44,926	44,926	44,926
Contractual	41,822	17,217	26,739	26,739	25,550	25,550	25,550
Capital Outlay	0	0	14,050	14,050	0	0	0
Transfers/Miscellaneous	32,864	37,928	34,742	34,742	49,839	49,839	49,839
Debt Service	0	0	0	0	0	0	0
Total	578,003	587,167	608,711	608,711	607,246	607,246	607,246

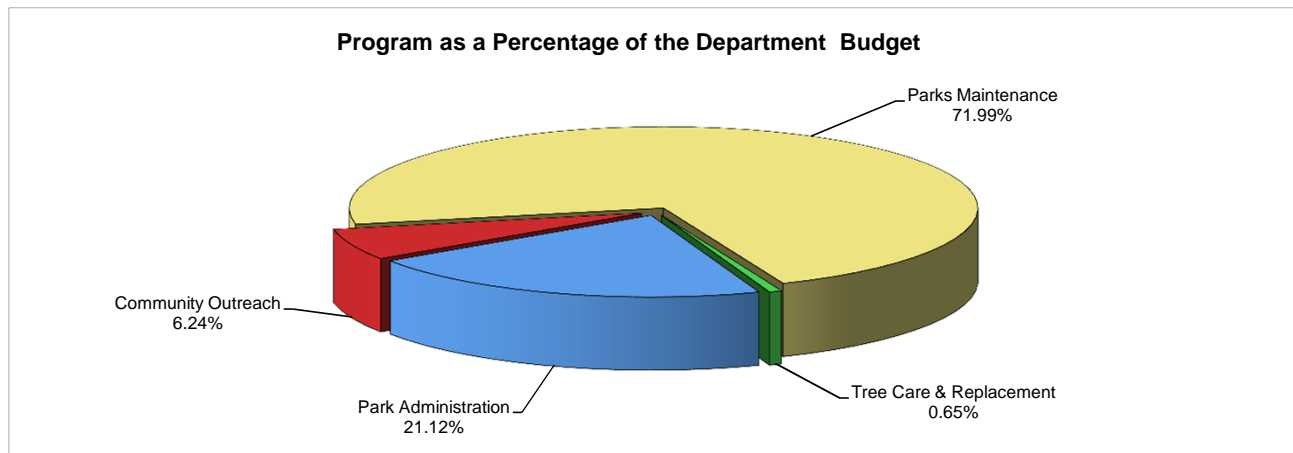
Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Parks & Recreation	0.65	0.65	0.65
Superintendent, Parks Operation	0.80	0.80	0.80
Crew Leader, Parks Maintenance	0.70	0.70	0.70
Parks Maintenance Worker	3.40	3.40	3.40
Office Assistant P/T *	0.20	0.40	0.40
Community Outreach Coordinator	0.25	0.25	0.25
Total FTE	6.00	6.20	6.20

* FY13 Budget amendment added additional FTE

Adopted By Program

Park Administration	128,232
Community Outreach	37,886
Parks Maintenance	437,168
Tree Care & Replacement	3,960
Total	607,246



PARKS DIVISION

DEPARTMENT DESCRIPTION

The Raymore Parks and Recreation Department, in conjunction with the Park Board, oversees the acquisition, development, and maintenance of various parklands within the City limits. The Department is responsible for planning, organizing, offering, and supervising a variety of recreation programs and special events for the benefit of the citizens of the City and surrounding community. Managing the use of park property by private individuals, groups, and athletic organizations, caring for municipal buildings and grounds, and coordinating the activities of the Raymore Parks and Recreation Board are also functions of this department.

For effective and efficient management, the department is organized into four divisions: Park Administration, Park Maintenance, Community Outreach, and Recreation Programs. The department has ten (10) full time employees, consisting of a Director, Parks Superintendent, Park Crew Leader, two Recreation Coordinators, four Park Maintenance Workers, a Community Outreach Coordinator, and two part time Office Assistants. The Parks Division utilizes 6.15 FTE within the full time staff to care for over 285 acres of park land. Seasonal assistance is necessary during the peak park-use months of May through September.

PROGRAMS & GOALS

Park Administration

The Park Board is responsible for acquisition, development, and maintenance of various parklands within the City limits and delegates the management of park resources to Park Administration. While preparation of fields for summer use, maintenance of park facilities, amenities, and trees are primary management functions, customer service to those who use park facilities and amenities such as shelters and ball fields, is considered foremost in all functions.

Goals for this area include:

- Continued pursuance of neighborhood park property dedications through the development process.
- Continue implementing opportunities toward sustainable practices in the parks and park facilities.
- Development of a master plan for Hawk Ridge Park.
- Park expansion and development of a master plan for the Farmer's Market area.
- Completion of a feasibility study of a new community center.

Park Maintenance

Park maintenance goals are:

- Continue to beautify parks through annual tree planting and landscaping projects.
- Continue improvements to the Recreation Park baseball fields.
- Continue improvements to the Recreation Park soccer fields.
- Complete any leftover accessibility projects begun late in FY 2013 and complete 2014 projects.
- Develop a Landscape and Horticulture Division within the department to increase plantings and increase level of care of these areas.

Community Outreach

The Community Outreach division consists of one employee, the Community Outreach Coordinator, whose costs are divided 50/50 between the General Fund and the Parks Fund. Half of the Park Fund's portion of this is shown in Parks and half is shown in Recreation. This division is responsible for all aspects of City media, including the City web site and government television channel. The division is responsible for communicating and publicizing all aspects of the City government to the public, using e-mail news updates, press releases, videos, and other appropriate means. The position also coordinates the City's volunteer matching program.

FY 2013 PERFORMANCE SUMMARY

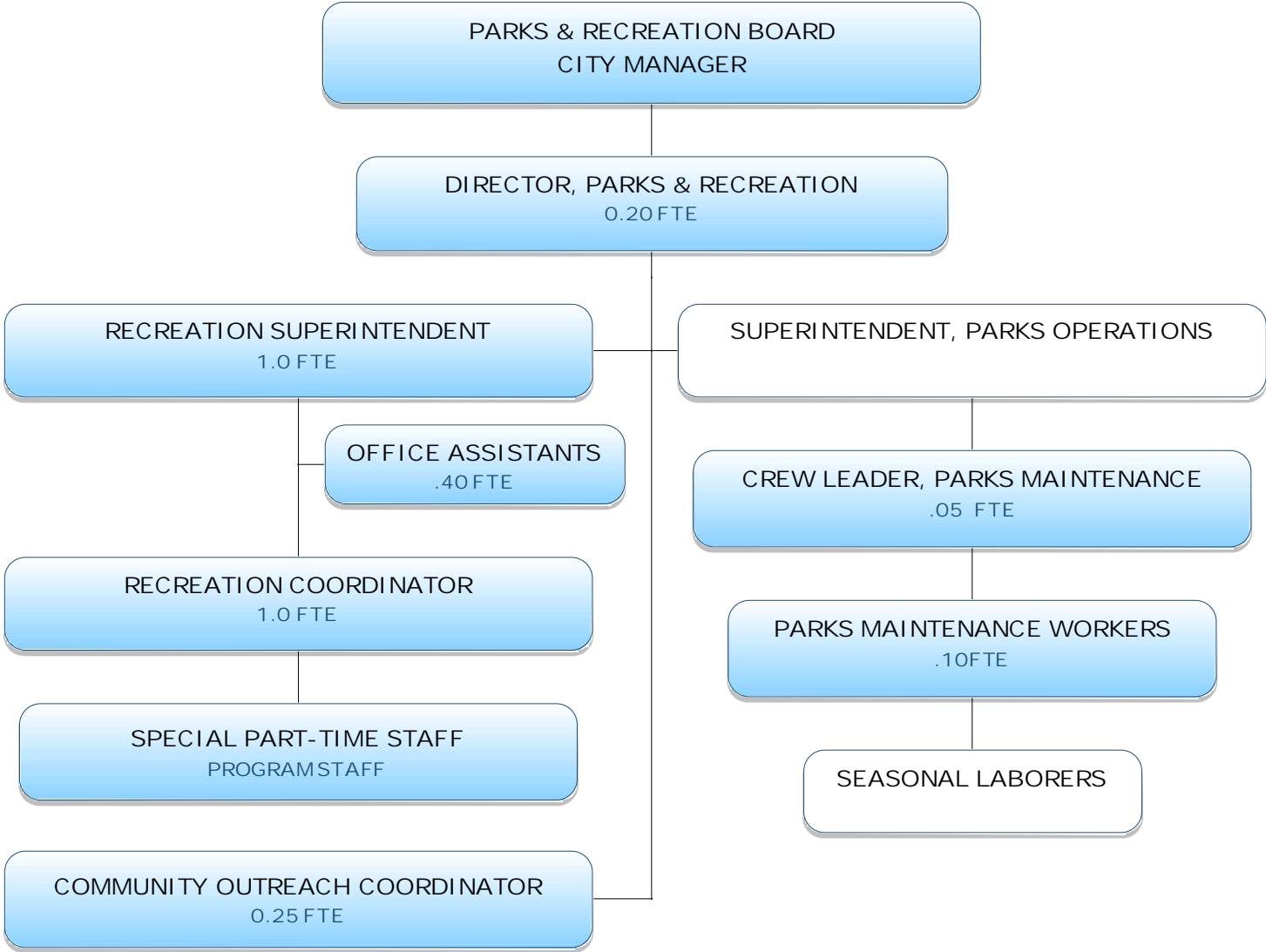
1. Department staff continued implementation of sustainable practices in the parks and park facilities through the use of natural areas and special mowing/management techniques. Two reforestation projects were conducted that involved the planting of over 2000 trees in park greenways. The use of green technologies like motion sensors and green practices like reduced use of irrigation systems continued.
2. The Department held pre-planning discussions with residents for the development of Hawk Ridge Park. A master plan for Hawk Ridge Park was commenced.
2. The Department continued the park beautification program through tree planting and landscaping projects.
3. The Park Crew completed significant improvements to the Recreation Park ball fields.
4. The Department continued the regular herbicide spraying program for the purpose of reducing the proliferation of dandelions, clover, and other undesirable vegetation, focusing the efforts on high visibility and turf playing areas.

5. Staff improved the general appearance of linear parks through the continuance of a selective herbicide spraying program that stunts the growth of invasive species in greenways.



This page left blank intentionally.

RECREATION



RECREATION DEPARTMENT

DEPARTMENT ADOPTED 2014 BUDGET

By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14		
					Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	192,859	219,714	260,298	260,298	302,620	302,620	302,620
Commodities	26,759	10,690	18,838	18,838	24,913	24,913	24,913
Maintenance and Repairs	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Contractual	169,033	216,617	192,084	192,084	194,263	194,263	194,263
Capital Outlay	0	0	800	800	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Total	388,651	447,021	472,020	472,020	521,796	521,796	521,796

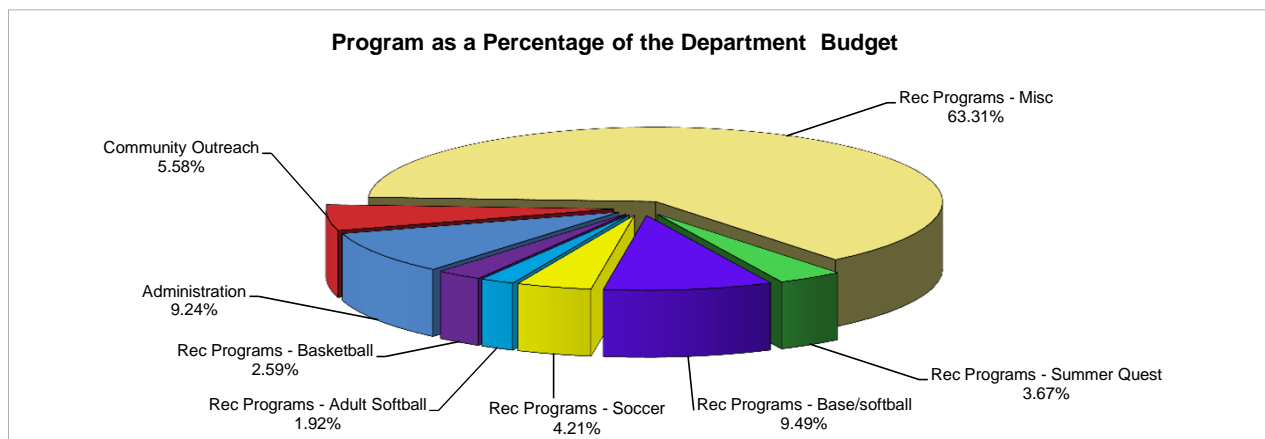
Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14
			Adopted
Director, Parks & Recreation	0.20	0.20	0.20
Recreation Superintendent *	0.00	1.00	1.00
Recreation Coordinator *	2.00	1.00	1.00
Crew Leader, Parks Maintenance	0.05	0.05	0.05
Parks Maintenance Worker	0.10	0.10	0.10
Office Assistant P/T *	0.20	0.40	0.40
Community Outreach Coordinator	0.25	0.25	0.25
Total FTE	2.80	3.00	3.00

* FY13 Budget amendment reclassified position and added additional FTE

Adopted By Program

Administration	48,202
Community Outreach	29,135
Rec Programs - Misc	330,339
Rec Programs - Summer Quest	19,170
Rec Programs - Base/softball	49,500
Rec Programs - Soccer	21,950
Rec Programs - Adult Softball	10,000
Rec Programs - Basketball	13,500
Total	521,796



RECREATION DIVISION

DIVISION DESCRIPTION

The Raymore Parks and Recreation Department, in conjunction with the Park Board, oversees the acquisition, development, and maintenance of various parklands within the City limits. The Department is responsible for planning, organizing, offering, and supervising a variety of recreation programs and special events for the benefit of the citizens of the City and surrounding community. Managing the use of park property by private individuals, groups, and athletic organizations, caring for municipal buildings and grounds, and coordinating the activities of the Raymore Parks and Recreation Board, are also functions of this department.

For effective and efficient management, the department is organized into four divisions: Park Administration, Park Maintenance, Community Outreach, and Recreation Programs. The department has ten (10) full time employees, consisting of a Director, Parks Superintendent, Recreation Superintendent, Park Crew Leader, Recreation Coordinator, four Park Maintenance Workers, a Community Outreach Coordinator, and two part time Office Assistants. The Recreation Division utilizes 2.80 FTE within the full-time staff. Additional special part time employees are hired to supervise and instruct recreation programs and camps.

PROGRAMS & GOALS

Recreation Programs

Planning, organizing, and offering a variety of recreation programs and special events for the benefit of the residents of the City is the primary function of this area. Scheduling and coordinating programs and events within the availability of facilities and overseeing the staff to coordinate activities is also a critical responsibility of this area.

Goals for area are:

- Ensure that cost recovery of recreation programs and special events conforms with the Park Board Revenue Policy.
- Continue to improve participants' recreation program experience by using the information gathered in evaluations of recreation programs. Use an online evaluation survey service for customer convenience.
- Continue to increase public awareness and business support for special events hosted by the department.

Community Outreach

The Community Outreach division consists of one employee, the Community Outreach Coordinator, whose costs are divided 50/50 between the General Fund and the Parks Fund. Half of the Park Fund's portion of this is shown in Parks and half is shown in Recreation. This division is responsible for all aspects of City media, including the City web site and government television channel. The division is responsible for communicating and publicizing all aspects of the City government to the public, using e-mail news updates, press releases, videos, and other appropriate means. The position also coordinates the City's volunteer matching program.

FY 2013 PERFORMANCE SUMMARY

1. Staff worked to increase business support for special events hosted by the department through the development and distribution of a sponsorship brochure and advertising banner program.
2. The budget was amended during the course of the year to convert one of two Recreation Coordinator positions to the position of Recreation Superintendent in order to better manage the Recreation Division.
3. The budget was amended during the course of the year to add a second part-time Office Assistant position to assist in the operation of the front desk area.
4. An overhaul of concession operations in the areas of inventory, accounting, customer service and management was completed.
5. Tournament play for youth baseball and soccer was developed as a new recreation program and revenue source.

SIGNIFICANT BUDGETARY ISSUES

1. During the course of FY 2013, the Park Board and City Council approved personnel changes through budget amendments for the Recreation Division that increased personnel costs in this fund. The Recreation Coordinator position was upgraded to Recreation Superintendent, and an additional part-time office assistant was added to the personnel roster.

**PERFORMANCE MEASUREMENTS
PARKS AND RECREATION**

ICMA - Performance Measurements - Parks and Recreation	2009-10 Actual	2010-11 Actual	2011-12 Actual
Park acres per 1000 pop--Total	17.2	14.8	14.8
Expenditures per 1000 pop--Total expenditures--Excl special facilities--Calc	\$94,621.00	\$46,538.74	\$53,534.94
Total earned revenue per capita--Calc	\$24.31	\$16.85	\$19.79
Revenue for operations received from endowments, etc.	\$16,510.00	\$14,727.00	\$0.00

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Overall satisfaction with the parks and recreation facilities	69%	n/a	n/a
Overall satisfaction with the maintenance of city parks programs	77%	83%	86%
	68%	63%	66%
Satisfaction with how close neighborhood parks are to homes	64%	67%	70%
Satisfaction with the quality of outdoor athletic fields	67%	73%	73%
Satisfaction with city special events and festivals	64%	63%	68%
Satisfaction with the # of outdoor athletic fields	63%	69%	71%
Satisfaction with the city's youth athletic programs	66%	64%	62%
Satisfaction with the # of walking and biking trails	55%	66%	70%
Satisfaction with the city's adult athletic programs	53%	49%	45%
Safety of parks and recreation facilities			
Poor	2%	3%	1%
Fair	11%	10%	8%
Good	64%	61%	61%
Excellent	23%	26%	30%
The appearance of parks and recreation facilities			
Poor	2%	2%	1%
Fair	15%	11%	8%
Good	61%	62%	58%
Excellent	22%	25%	33%
Satisfaction with parks and recreation in Raymore			
Poor	4%	4%	1%
Fair	17%	17%	13%
Good	59%	58%	59%
Excellent	20%	21%	27%
Range of activities at parks and recreation facilities			
Poor	5%	4%	3%
Fair	21%	22%	21%
Good	56%	57%	55%
Excellent	17%	17%	21%



This page left blank intentionally.

Enterprise Fund (50)

	2010-11 Actual	2011-12 Actual	2012-13 Council Adopted	2012-13 Projected	2013-14 Department Requested	2013-14 C.M. Proposed	2013-14 Council Adopted
Fund Balance - CASH							
Beginning of Year	1,050,274	2,091,560	2,026,957	1,799,481	2,044,532	2,044,532	2,044,532
Revenue							
Water Sales	2,257,059	2,607,798	3,022,200	3,022,200	3,321,196	3,323,101	3,323,101
Sewer Use Charge	2,606,870	2,805,607	3,086,501	3,086,501	2,783,854	2,785,769	2,785,769
Water Meter Supply Fee	13,055	17,640	11,599	17,993	18,353	19,928	19,928
Utility Penalties	141,294	140,631	139,310	143,444	146,312	146,312	146,312
Contractual Revenue	5,362		11,249	11,383	11,383	11,383	11,383
Interest	5,793	2,695	3,000	8,460	8,629	8,629	8,629
Miscellaneous	12,626	14,141	3,050	3,041	3,329	3,329	3,329
SRF Interest Credit	214,595	128,270	16,157	130,835	-	-	-
Total Revenue	5,256,654	5,716,782	6,293,066	6,423,857	6,293,056	6,298,451	6,298,451
Total Fund Bal & Revenues	6,306,928	7,808,342	8,320,023	8,223,338	8,337,588	8,342,983	8,342,983
Expenditures							
Personnel	699,229	677,298	777,328	751,568	791,698	791,698	791,698
Commodities	1,524,302	1,750,926	1,843,641	1,841,337	2,041,835	2,041,835	2,041,835
Maintenance & Supplies	140,037	86,765	146,960	158,860	155,215	155,215	155,215
Utilities	66,187	67,615	69,564	69,538	77,406	77,406	77,406
Contractual	1,396,582	1,416,552	1,597,646	1,543,754	1,598,747	1,598,747	1,598,747
Capital Projects (Operating)			-	-	-	-	-
Transfer to VERP	163,426	70,790	80,571	80,571	94,260	94,260	94,260
Transfer to General Fund	603,760	630,310	658,676	658,676	687,527	687,527	687,527
Miscellaneous	1,111	76,563					
Debt Service	481,145	551,775	394,235	394,235			
Total Operating Expense	5,075,779	5,328,594	5,568,621	5,498,539	5,446,688	5,446,688	5,446,688
Net Operating Revenue (Expense)	180,875	388,188	724,445	925,318	846,368	851,763	851,763
Project Carryover	7,155						
Construction							
Transfer to Ent. Cap Maint Fund	632,750	680,267	680,267	680,267	687,709	687,709	687,709
Total Capital / Other Expenditures	639,905	680,267	680,267	680,267	687,709	687,709	687,709
Total Expenditures	5,715,684	6,008,861	6,248,888	6,178,806	6,134,397	6,134,397	6,134,397
Fund Balance (Gross)	591,244	1,799,481	2,071,135	2,044,532	2,203,191	2,208,586	2,208,586
Non-operating Income & Loss							
Depreciation Expense	(2,432,987)	(2,660,373)					
Allowance	2,432,987	2,660,373					
Other							
Transfers In	1,500,316	-					
Transfers Out							
	1,500,316	-	-	-	-	-	-
Net Fund Balance (Cash)	2,091,560	1,799,481	2,071,135	2,044,532	2,203,191	2,208,586	2,208,586
Less: Reserve Balance 20% of Exp	(1,015,156)	(1,065,719)	(1,113,724)	(1,099,708)	(1,089,338)	(1,089,338)	(1,089,338)
Avail Fund Balance, End of Year	1,076,405	733,762	957,411	944,824	1,113,854	1,119,248	1,119,248
Solid Waste Fees	879,814	928,845	937,200	945,000	956,487	956,487	956,487
Solid Waste Container Fees	14,640	9,005	-	-	-	-	-
Total Revenue	894,454	937,850	937,200	945,000	956,487	956,487	956,487
Contractual Services	894,454	937,850	937,200	945,000	956,487	956,487	956,487
Total Expenditures	894,454	937,850	937,200	945,000	956,487	956,487	956,487
Net Solid Waste Revenue (Expense)	(0)	-	-	-	-	-	-

Water Sales

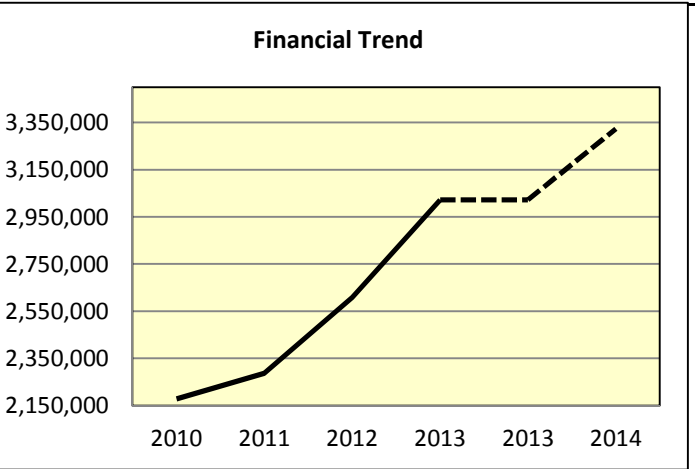
<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4610-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 700 & 705 State Statute: Chapter 91 RSMo.</p>
---	---

Revenue Description and Projection Rationale

Water Sales - City of Raymore FY 2014 water rates are \$5.99 per one thousand (1,000) gallons of water consumed. The FY13 rate was \$5.52. All residents receive a minimum bill for two thousand gallons of water and two thousand gallons sewer usage.

Revenues for FY14 are being based on addition of 50 homes with an average bill of \$31.75 per month.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	1,700,404	-5.91%
2005 Actual	1,993,548	17.24%
2006 Actual	2,232,331	11.98%
2007 Actual	2,138,208	-4.22%
2008 Actual	2,119,206	-0.89%
2009 Actual	2,035,150	-3.97%
2010 Actual	2,177,788	7.01%
2011 Actual	2,287,164	5.02%
2012 Actual	2,607,798	14.02%
2013 Budget	3,022,200	32.14%
2013 Projected	3,022,200	0.00%
2014 Estimated	3,323,101	9.96%



Sewer Use Charge

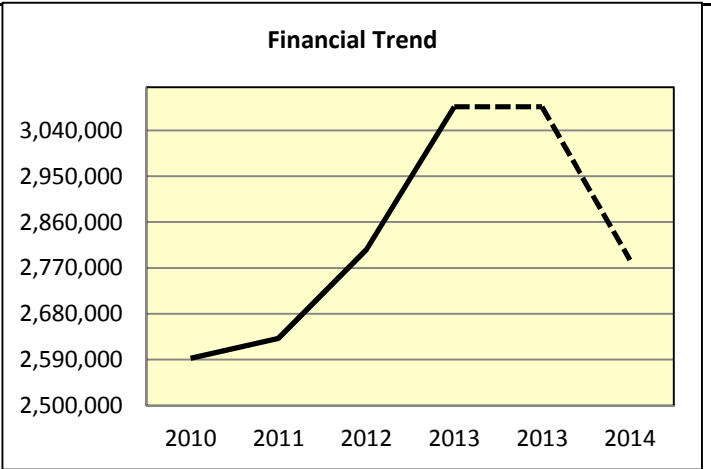
<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4630-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 700 & 710 State Statute: Chapter 91 RSMo.</p>
---	---

Revenue Description and Projection Rationale

Sewer Use Charges - Sewerage use rates are charged by either actual use or winter averaging. In FY 2014, actual use rates are five dollars eighty cents (\$5.80) per one thousand gallons of actual water consumed. Winter-averaged rates are six dollars twenty-five cents (\$6.25) per one thousand gallons of the average monthly water usage during the months of December, January, and February. All customers are billed each month for no less than two thousand gallons.

Revenues for FY14 are being based on addition of 50 homes with an average bill of \$31.91 per month.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	2,059,196	2.34%
2005 Actual	2,154,770	4.64%
2006 Actual	2,345,015	8.83%
2007 Actual	2,423,940	3.37%
2008 Actual	2,479,775	2.30%
2009 Actual	2,500,790	0.85%
2010 Actual	2,592,992	3.69%
2011 Actual	2,631,808	1.50%
2012 Actual	2,805,607	6.60%
2013 Budget	3,086,501	17.28%
2013 Projected	3,086,501	0.00%
2014 Estimated	2,785,769	-9.74%



Water Meter Supply Fee

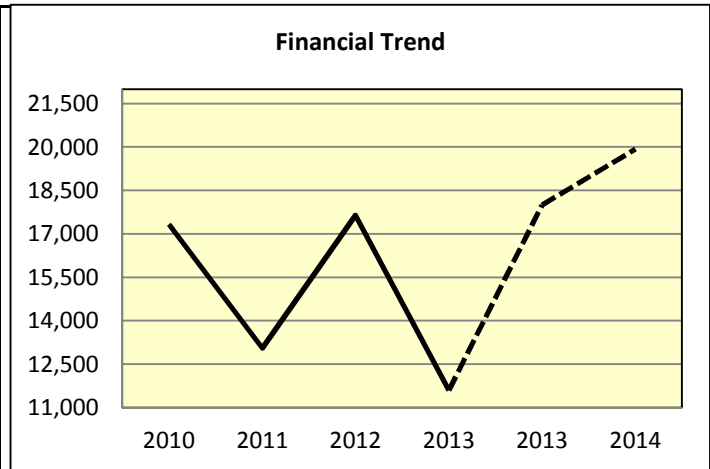
General Ledger Codes: 50-00-4620-0000	<u>Legal Authority:</u> Municipal Code: Section 700 & 705 State Statute: Chapter 91 RSMo.
--	--

Revenue Description and Projection Rationale

Water Meter Supply Fee - These fees are the initial charges associated with the actual cost to the City for meters, installation and maintenance of meters and access to the water main for all new construction. The current charge is \$315 per 3/4 inch meter size and \$455 per 1 inch meter size.

Revenue projections are based on the estimated amount of 50 new residential and commercial sites being constructed.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	98,115	-35.92%
2005 Actual	78,187	-20.31%
2006 Actual	20,730	-73.49%
2007 Actual	61,202	195.23%
2008 Actual	34,415	-43.77%
2009 Actual	11,760	-65.83%
2010 Actual	17,329	47.36%
2011 Actual	13,055	-24.66%
2012 Actual	17,640	35.12%
2013 Budget	11,599	-11.15%
2013 Projected	17,993	55.13%
2014 Estimated	19,928	10.75%



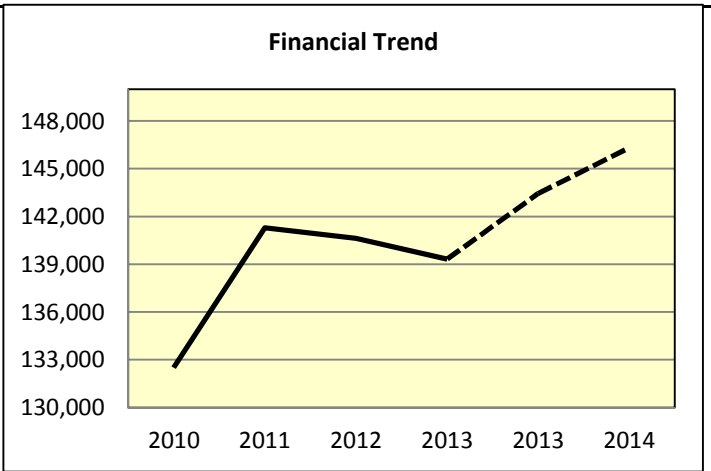
Utility Penalties

<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4600-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 700, 705 & 710 State Statute: Chapter 91 RSMo.</p>
---	--

Revenue Description and Projection Rationale

Utility Penalties - Revenues recorded in this account are late payment fees for water, sewer and trash billings. Staff is estimating FY14 revenue based on projected FY 2013 projected revenues plus a 2% increase.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	67,850	-14.11%
2005 Actual	101,533	49.64%
2006 Actual	114,115	12.39%
2007 Actual	126,475	10.83%
2008 Actual	128,229	1.39%
2009 Actual	143,703	12.07%
2010 Actual	132,516	-7.78%
2011 Actual	141,294	6.62%
2012 Actual	140,631	-0.47%
2013 Budget	139,310	-1.40%
2013 Projected	143,444	2.97%
2014 Estimated	146,312	2.00%



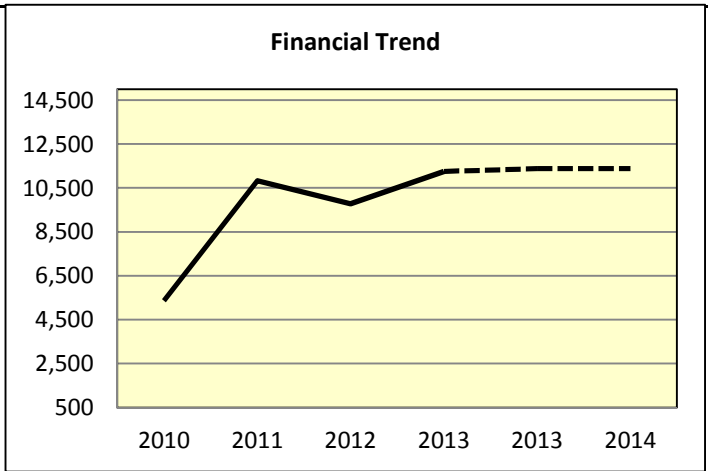
Contractual

General Ledger Codes: 50-00-4340-0000	<u>Legal Authority:</u> Municipal Code: Section 700 State Statute: Chapter 82
--	--

Revenue Description and Projection Rationale

Contractual- This account is used to record the monthly connection fees and annual contract agreement fees between the City and Dikeland Sewer District.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	4,582	0.00%
2005 Actual	4,582	0.00%
2006 Actual	4,582	0.00%
2007 Actual	4,582	0.00%
2008 Actual	4,582	0.00%
2009 Actual	4,582	0.00%
2010 Actual	5,362	17.03%
2011 Actual	10,826	101.90%
2012 Actual	9,778	-9.68%
2013 Budget	11,249	3.91%
2013 Projected	11,383	1.19%
2014 Estimated	11,383	0.00%



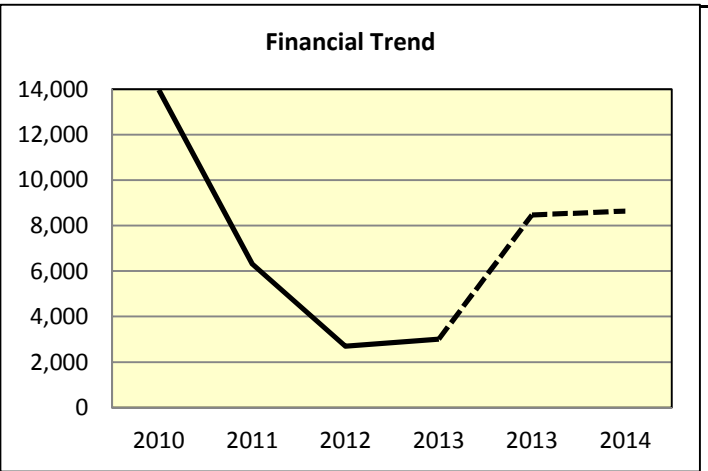
Interest Revenue

General Ledger Codes: 50-00-4350-0000	<u>Legal Authority:</u> State Statute: Chapter 82
--	--

Revenue Description and Projection Rationale

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY13 revenues were significantly higher than budgeted. FY 2014 revenues are based on the FY 2013 projected amount plus 2%.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	122,603	194.45%
2005 Actual	255,506	108.40%
2006 Actual	212,982	-16.64%
2007 Actual	249,278	17.04%
2008 Actual	120,955	-51.48%
2009 Actual	51,734	-57.23%
2010 Actual	13,964	-73.01%
2011 Actual	6,309	-54.82%
2012 Actual	2,695	-57.28%
2013 Budget	3,000	-52.45%
2013 Projected	8,460	182.00%
2014 Estimated	8,629	2.00%



Miscellaneous

<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4370-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82</p>
---	---

Revenue Description and Projection Rationale

Miscellaneous - Revenues from various sources not previously categorized. Historically, this amount is generally less than \$10,000 annually. The inconsistent nature of the revenue source makes it difficult to estimate.

Fiscal Year	Collection	Annual Percentage Change	Financial Trend			
2004 Actual	7,465	63.59%				
2005 Actual	6,325	-15.27%				
2006 Actual	7,270	14.95%				
2007 Actual	7,569	4.11%				
2008 Actual	12,733	68.23%				
2009 Actual	7,032	-44.78%				
2010 Actual	9,554	35.87%				
2011 Actual	20,685	116.50%				
2012 Actual	13,376	-35.34%				
2013 Budget	3,050	-85.25%				
2013 Projected	3,041	-0.29%				
2014 Estimated	3,329	9.47%				

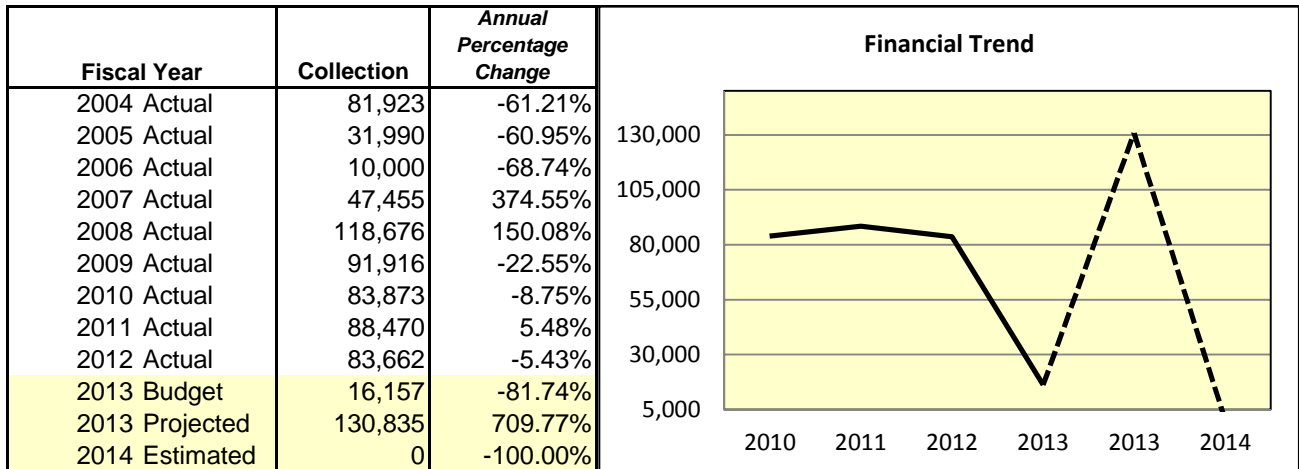
SRF Interest Credit

<p>General Ledger Codes:</p> <p style="text-align: center;">50-30-4355-0000 50-96-4355-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">EIERA-92A City of Raymore, Missouri 1999B GO Bond (Issued through SFR)</p>
--	---

Revenue Description and Projection Rationale

Miscellaneous - These revenues are generated through the State Revolving Fund. Bi-annually the State calculates the interest credit earned for the 1992 SRF bond payment schedule.

The interest credit ended in FY 2013, as FY 2013 was the last year of debt service on that bonded payment.



Solid Waste Fees

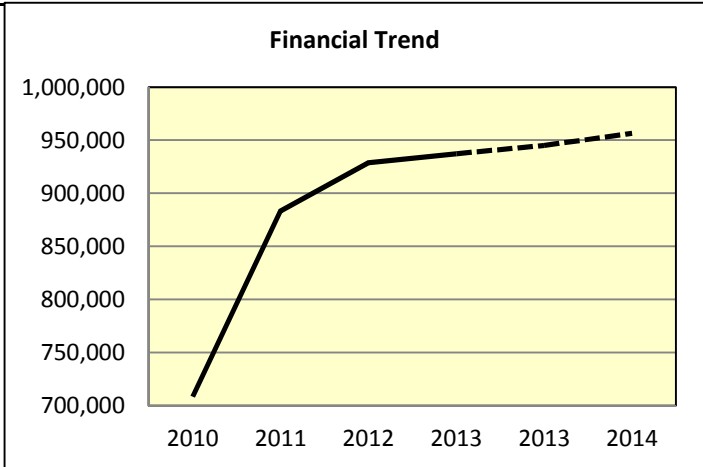
<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4640-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 235 State Statute: Chapter 70 RSMo. State Statute: Chapter 260 RSMo.</p>
---	--

Revenue Description

Solid Waste Fees - This revenue was added during the FY10 budget year. The city entered into a three year contract for city-wide residential solid waste and recycling. This cost is passed through to the residents.

FY14 revenue is estimated with an additional 50 homes.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	0	N/A
2010 Actual	708,320	N/A
2011 Actual	883,290	24.70%
2012 Actual	928,845	5.16%
2013 Budget	937,200	6.10%
2013 Projected	945,000	0.83%
2014 Estimated	956,487	1.22%



Solid Waste Container Fees

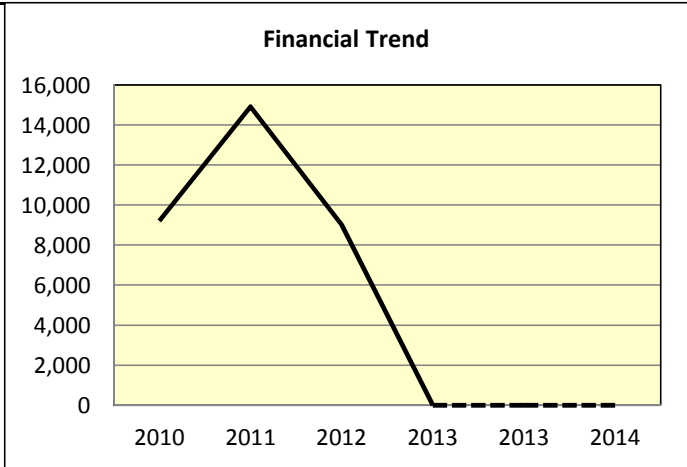
<p>General Ledger Codes:</p> <p style="text-align: center;">50-00-4645-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 235 State Statute: Chapter 70 RSMo. State Statute: Chapter 260 RSMo.</p>
---	--

Revenue Description and Projection Rationale

Solid Waste Container Fees - This revenue was added during the FY10 budget year. The city entered into a three year contract for city-wide residential solid waste and recycling for \$1.15 per month. This cost is passed through to the residents.

The City-wide contract was modified during 2012. Carts are now provided at no additional cost. Accordingly, no revenue from this source was budgeted in FY 2013 or is budgeted in FY 2014.

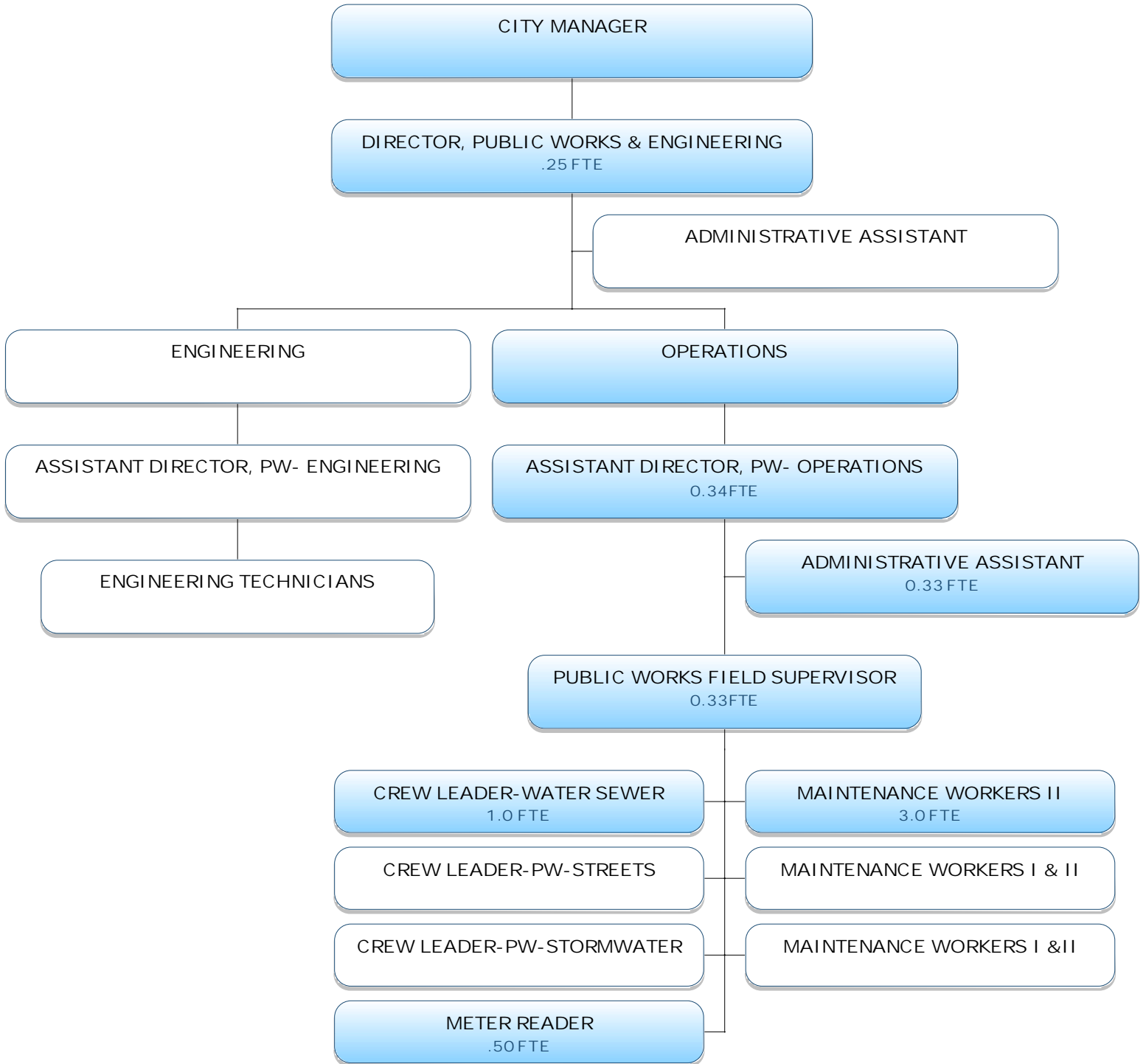
Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	N/A
2005 Actual	0	N/A
2006 Actual	0	N/A
2007 Actual	0	N/A
2008 Actual	0	N/A
2009 Actual	0	N/A
2010 Actual	9,208	N/A
2011 Actual	14,910	61.92%
2012 Actual	9,005	-39.60%
2013 Budget	0	-100.00%
2013 Projected	0	N/A
2014 Estimated	0	N/A





This page left blank intentionally.

WATER



WATER

DEPARTMENT ADOPTED 2014 BUDGET

By Category

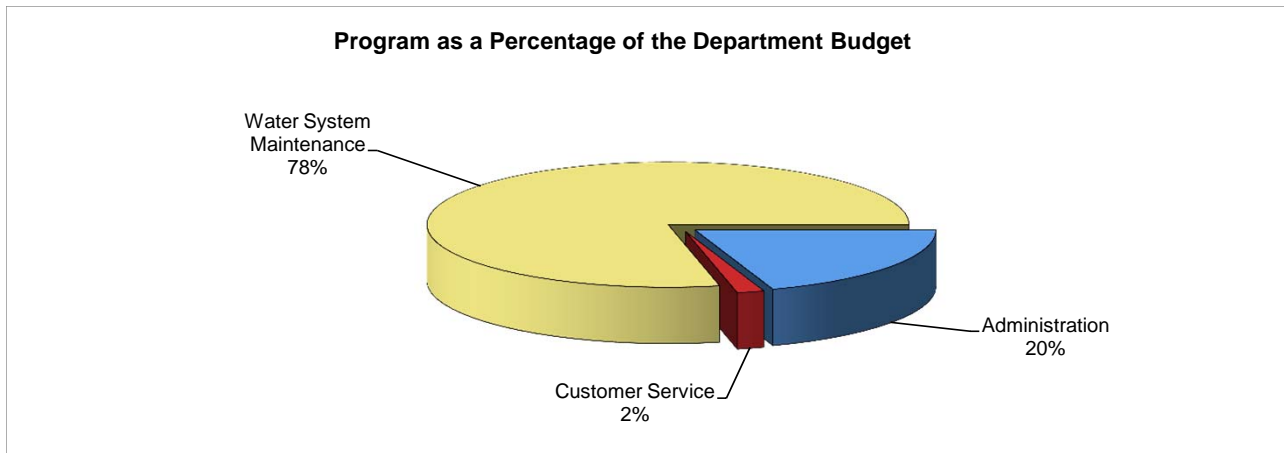
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	340,243	332,035	400,649	375,732	410,248	410,248	410,248
Commodities	1,373,435	1,717,164	1,813,675	1,812,471	2,011,669	2,011,669	2,011,669
Maintenance and Repairs	14,259	33,356	46,560	58,460	54,815	54,815	54,815
Utilities	15,843	20,809	13,332	22,434	23,034	23,034	23,034
Contractual	48,708	57,837	76,158	76,742	82,165	82,165	82,165
Capital Outlay	7,155	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	1,213,623	1,247,244	369,624	369,624	390,894	390,894	390,894
Total	3,013,266	3,408,445	2,719,998	2,715,463	2,972,825	2,972,825	2,972,825

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Public Works Field Supervisor	0.34	0.34	0.34
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
Administrative Assistant	0.33	0.33	0.33
Meter Reader	0.50	0.50	0.50
Total FTE	5.75	5.75	5.75

Adopted By Program

Administration	587,578
Customer Service	53,647
Water System Maintenance	2,331,599
Total	2,972,824



WATER UTILITIES DEPARTMENT

DEPARTMENT DESCRIPTION

The Operation & Maintenance Division of the Public Works Department includes four functions: Street, Storm, Water and Sewer. The Assistant Public Works Director of Operations and Maintenance (hereafter referred to as the Assistant Director of Public Works) and the Administrative Assistant handle the administration of these sections. The Assistant Director of Public Works handles human resources, work detail, approval of work schedules, priority of work, and customer service. The Assistant Director of Public Works reports directly to the Public Works Director who approves all major decisions made by the Assistant Director of Public Works.

The Water Utilities Department is involved in the operation and maintenance of the water distribution system. This includes regular inspection and maintenance of the distribution system, Kentucky Pump Station, and three storage facilities; valve location; hydrant inventory and maintenance, and assuring compliance with State and Federal regulations. The Water Utilities Department is comprised of the Assistant Director of Public Works, Public Works Supervisor, Maintenance Workers, and the Administrative Assistant, all of whom work in the Street, Storm and Sewer sections.

PROGRAMS & GOALS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration. Program goals include:

- Expand the use of the computerized maintenance management system for complaint tracking, work requests, work order generation, inventory control system, maintenance of infrastructure and effective job and activity costing.
- Establish a plan and develop a system for the identification and maintenance of Raymore's critical infrastructure assets.
- Continue to implement Career Development/Training Plans for division employees.
- Explore intergovernmental relationships to positively affect our infrastructure.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. Provide responses to service requests in a reasonable time frame. Program goals include:

- Review the work order system to assure the best possible customer service to our stakeholders.

Water System Maintenance

- The services provided in this program include the operation and maintenance of the water distribution system. Program goals include: Maintain contact with the Kansas City Water Services Department to assure the City's needs are being fulfilled.
- Continue the program for valve inventory and maintenance.
- Continue the program for hydrant inventory and maintenance.
- Continue to service the City's water distribution system.

FY 2013 PERFORMANCE SUMMARY

Significant areas of accomplishment in the prior year include:

1. Continued gathering data on hydrant and valve location for input into the Cities GIS system.
2. Tested the operation of 476 Fire Hydrants
3. Continued the valve exercising program.

SIGNIFICANT BUDGETARY ISSUES

1. The City's ongoing conversion of its meters from touch-wand to radio-read continues. There are approximately 2,100 meters (out of a total of 6,875) left to be converted city-wide. Approximately 300 will be converted in FY 2014, at a budgeted amount of \$76,734. Full conversion is expected to be accomplished in 2020.
2. The cost of purchase of water from Kansas City Water Services is included in this budget. The City's rate for water is scheduled to rise by 10%, from the FY 2013 budgeted amount of \$1,704,696 to \$1,875,168 in FY 2014.

**PERFORMANCE MEASUREMENT
WATER**

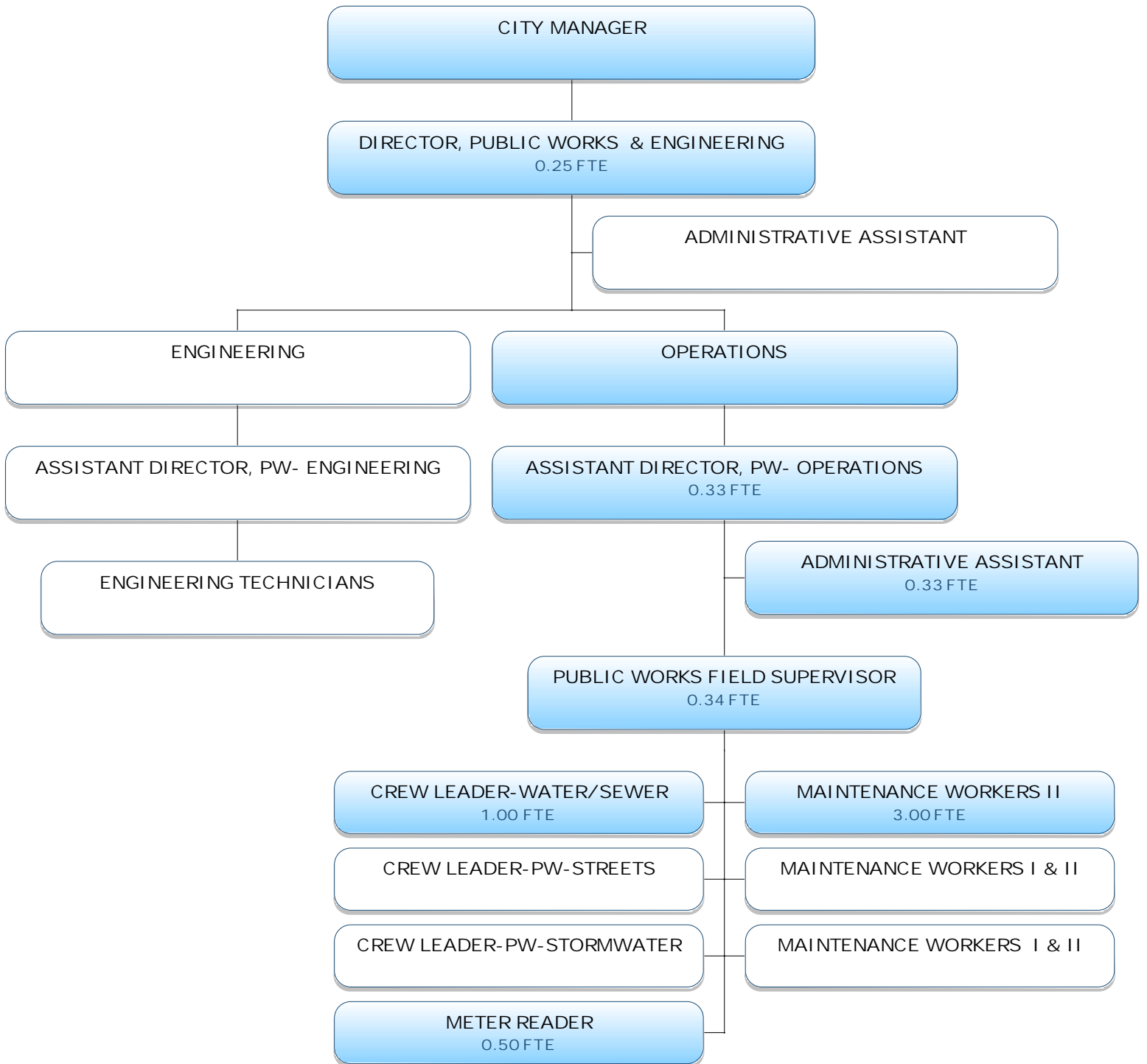
Performance Measurements - Water	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Employees with a Water Distribution Operating License	7	7	7
Number of Customer Service Inquiries	n/a	260	300
Customer Service Inquiries Responded to within 24 Hours - request tracker system	98%	98%	98%
Number of Water Taps Performed	54	52	55
Percent of Water Taps Performed within 24 Hours	100%	100%	100%
Number of Meter Conversions	294	294	294
Number of Utility Locates	2,904	2,600	2,700

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Satisfaction with clarity and taste of tap water	76%	76%	83%
Satisfaction with water pressure in homes	75%	80%	79%
Satisfaction with how easy the water bill is to understand	74%	71%	77%
Satisfaction with adequacy of the city's water system	69%	70%	77%
Satisfaction with what you are charged for water and sewer utility	30%	35%	40%



This page left blank intentionally.

SEWER



SEWER

DEPARTMENT ADOPTED 2014 BUDGET

By Category

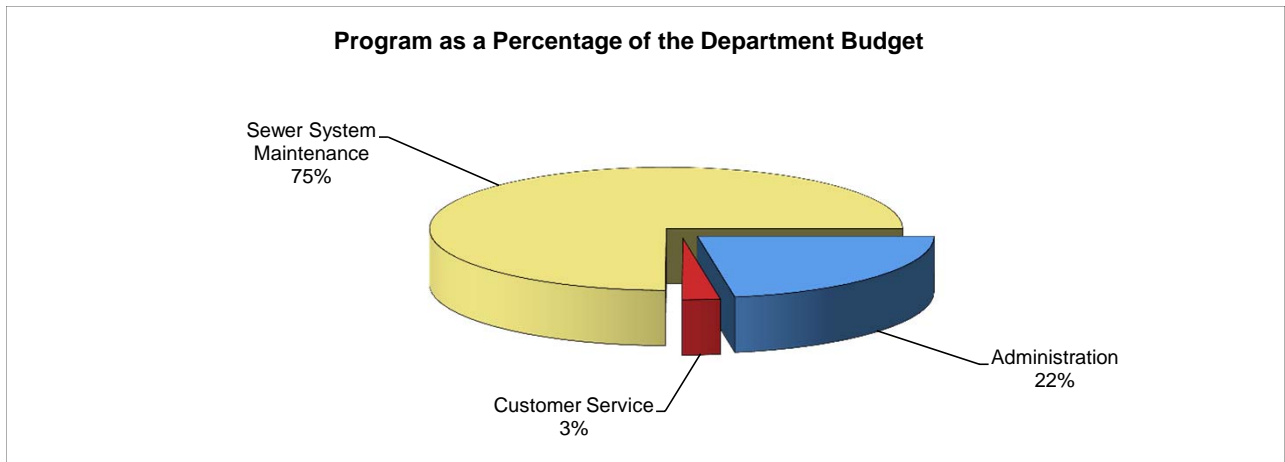
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Department Requested	2013-14 CM Proposed	2013-14 Council Adopted
Personnel	346,277	345,263	376,679	375,836	381,450	381,450	381,450
Commodities	24,986	33,762	29,966	28,866	30,166	30,166	30,166
Maintenance and Repairs	125,778	53,409	100,400	100,400	100,400	100,400	100,400
Utilities	50,344	46,806	56,232	47,104	54,372	54,372	54,372
Contractual	1,238,071	1,358,827	1,521,488	1,467,012	1,516,582	1,516,582	1,516,582
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers/Miscellaneous	1,971,959	2,098,321	369,623	369,624	390,894	390,894	390,894
Total	3,757,415	3,936,388	2,454,388	2,388,842	2,473,864	2,473,864	2,473,864

Department Position Control Roster

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Public Works Field Supervisor	0.34	0.34	0.34
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
Administrative Assistant	0.33	0.33	0.33
Meter Reader	0.50	0.50	0.50
Total FTE	5.75	5.75	5.75

Adopted By Program

Administration	556,010
Customer Service	63,583
Sewer System Maintenance	1,854,271
Total	2,473,864



SEWER UTILITIES DEPARTMENT

DEPARTMENT DESCRIPTION

The Operation & Maintenance division of the Public Works Department includes four sections: Street, Storm, Water and Sewer. The Assistant Public Works Director of Operations and Maintenance (hereafter referred to as the Assistant Director of Public Works) and the Administrative Assistant handle the administration of these sections. The Assistant Director of Public Works handles human resources, work detail, approval of work schedules, priority of work, and customer service. The Assistant Director of Public Works reports directly to the Public Works Director who approves all major decisions made by the Assistant Director of Public Works.

The Sewer Department is involved in the operation and maintenance of the sanitary sewer collection system. This includes regular inspection and maintenance of the collection system and four lift stations, regular sewer jetting, and assuring compliance with State and Federal regulations. The Sewer Department is comprised of the Assistant Director of Public Works, Public Works Supervisor, Maintenance Workers, and the Administrative Assistant, all of whom work in the Street/Storm and Water divisions.

PROGRAMS & GOALS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management, and budget administration Program goals include:

- Expand the use of the Computerized Maintenance Management System for complaint tracking, work requests, work order generation, inventory control system, maintenance of infrastructure and effective job and activity costing.
- Continue to implement Career Development/Training Plans for division employees.
- Explore intergovernmental relationships to positively affect our infrastructure.
- Develop Standard Operating Procedures for the Utilities Division.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. Provide responses to service requests in a reasonable time frame. Program goals include:

- Review the work order system to assure the best possible customer service to our stakeholders.
- Integration of the work order system with the City wide request tracker system.

Sewer System Maintenance

The services provided in this program include the operation and maintenance of the sewer collection system. Program goals include:

- Continue to develop a sanitary sewer line maintenance program incorporating closed circuit television inspections and cleaning.
- Continue to service the City's sewer collection system.

FY 2013 PERFORMANCE SUMMARY

1. Continued the use of the sewer camera to televise the system in order to be able to correct problems before they impact customers. Televised approximately 30,000 linear feet (one-tenth of the total system).
2. Continued the annual sewer jetting program. In FY 2013 approximately 130,000 linear feet was jetted. The goal is to jet the entire system every three years.

SIGNIFICANT BUDGETARY ISSUES

1. The cost of treatment of sewer by the Little Blue Valley Sewer District is included in this budget. The City's rate will increase by 3% next year, resulting in an increase from the projected FY 2013 expenditure of \$788,860 to an FY 2014 expenditure of \$813,548.
2. The cost of treatment of sewer by the Middle Big Creek Sewer Subdistrict is included in this budget. The City's rate will increase from \$31.50 per connection per month in 2013 to \$32.50 per household per month in 2014, costing an additional \$19,740. Overall, the amount paid to the subdistrict in FY 2014 is budgeted at \$642,849.

**PERFORMANCE MEASUREMENT
SEWER**

Performance Measurements - Sewer	2011-12 Actual	2012-13 Projected	2013-14 Estimated
Number of Employees with a Sewer Operating License	3	4	4
Number of Customer Service Inquiries	32	34	30
Customer Service Inquiries responded to within 24 hours - request tracker system	100%	100%	100%
Number of Sewer Pipe Miles	130	130	130
Percent of Sewer Pipe Jetted	33%	33%	33%
Percent of Sewer Pipe Televised	10%	10%	10%
Number of Sewer Back-Ups	1	1	1

Citizen Survey Measures	2008 Actual	2010 Actual	2012 Actual
Satisfaction with the adequacy of the city's sanitary sewer collection system	67%	69%	77%
Satisfaction with how easy your water sewer bill is to understand	74%	71%	77%
Satisfaction with what you are charged for water/sewer utilities	30%	35%	40%



This page left blank intentionally.

SOLID WASTE

CHAPTER DESCRIPTION

The City provides residential solid waste and recycling collection. Service provision is accomplished by contract from a private solid waste collection company. This chapter is to account for the revenues and expenditures pursuant to provision of this service.

SIGNIFICANT BUDGETARY ISSUES

In FY 2014, the City monthly charge to residents for trash/recycling and yard waste collection is \$12.31. Revenues from trash/recycling fees are passed on in full to the City contractor. Total projected revenues and expenditures from solid waste fees \$956,487.



This page left blank intentionally.

TRANSFERS FROM ENTERPRISE FUND TO OTHER FUNDS

CHAPTER DESCRIPTION

This chapter is included to note any transfers from the Enterprise Fund that are included in the fiscal year budget.

SIGNIFICANT BUDGETARY ISSUES

1. The Enterprise Fund makes an annual payment to the General Fund for services provided by the General Fund operations for the benefit of the Utility. The payment is made according to a formula for the calculation of the cost of services provided, as outlined in the following pages. \$687,527
2. The Enterprise Capital Maintenance Fund was established in FY 2010. The Fund accepts a transfer in the amount of 1% of the total value of the water and sewer infrastructure of the City. \$687,709

Enterprise Fund Payment to General Fund for Services

The Enterprise Fund (50) often benefits from expenditures on its behalf made by the General Fund (01). For example, the Finance Department, whose funding is provided by the General Fund (01), provides purchasing and accounting services to support Enterprise Fund (50) operations. Knowing and accounting for the full cost of the water/sewer utility sets a basis for financial analysis of the program, and for setting rates appropriately. General Fund (01) revenues should not subsidize the utility, which should be self supporting. Best practices from the fields of finance, accounting, and utility operations indicate that these indirect costs be identified and allocated to the Enterprise Fund (50).

Approaches to calculating an appropriate payment to the General Fund for services vary.

- One approach is to track activities individually and itemize expenses as they occur. While very accurate this approach is very time consuming, complicated, and costly, so much so that most municipal organizations reject it because the benefits do not outweigh the costs.

- A more common approach is to determine an appropriate “indirect cost rate”. This involves determining direct and indirect costs for programs, calculating what percent the indirect costs are of the direct, and using that percentage to calculate the appropriate share of indirect costs for each program. The following is an example using FY 2014 Proposed Budget figures:

Indirect Costs	Budget
Administration	\$ 979,181
Information Technology Services	\$ 407,545
Finance (less Utility Billing)	<u>\$ 305,302</u>
	\$1,692,028

Direct Costs	Budget
General Fund (less indirect costs)	\$ 7,084,826
Park Fund	\$ 1,129,042
Enterprise Fund	<u>\$ 7,090,884</u>
	\$15,304,752

Indirect/Direct Cost Rate 11.06% (\$1,692,028 / \$15,304,752)

Enterprise Fund Indirect Calculation \$783,938
($\$7,090,884 \times 11.06\% = \$783,938$)

Total Enterprise Fund Payment for Services to General Fund:

Indirect Costs	\$ 783,938
Utility Billings	<u>\$ 211,641</u>
Total	\$ 995,579

Using this method, the Enterprise Fund would pay \$995,579 to the General Fund.

Consistent with the full cost of service approach, many cities also charge their franchise fee to their municipal utilities. Assessing our current franchise fee to water/sewer service would result in the following additional charge:

Annual Revenues	\$6,108,870
Fee	<u>7%</u>
Annual Payment	\$ 427,621

Staff is not recommending allocation of this additional fee at this time.

The City uses a combined method to calculate the appropriate transfer to the General Fund.

The steps taken are as follows:

1. Calculate Enterprise Fund operating expenditures (not including capital outlay)
2. Multiply the amount immediately above by 10%, a generally accepted percentage for determining overhead, or “indirect,” costs.
3. Add to the resulting number General Fund expenses that are directly for the benefit of the utility.

Using FY 2014 budget numbers, this method results in a transfer from the Enterprise Fund to the General Fund of \$687,527, as follows:

1. Calculate Enterprise Fund operating expenditures (not including capital outlay)

Personnel	\$ 791,394
Commodities	\$2,041,835
Maintenance/Supplies	\$ 155,215
Utilities	\$ 77,406
Contractual ¹	\$1,598,747
VERP	\$ 94,260
Debt Service plus estimated fees (4%)	<u>\$ 0</u>
Total Enterprise Fund Operating Expenses	\$4,758,857

¹ This expense only includes those related to water and sewer. Trash services are not included due to the pass-through expense the City is offering at the present time.

2. Multiply the amount immediately above by 10%, a generally accepted percentage for determining overhead costs.

- $\$4,758,857 \times 10\% = \$475,886$

3. Add to the resulting number General Fund expenses that are directly for the benefit of the utility.

- Direct Expenses

Utility Billing Payroll	\$ 122,695
Late Notices	\$ 4,605
Dataprose	\$ 55,200
Other (1390) Utility Billing Expenses	<u>\$ 29,141</u>
	\$ 211,641

Allocated Enterprise Fund Indirect Expenses \$475,886

Allocated Direct Expenses \$211,641

Total Allocated Direct & Indirect Expense **\$687,527**

ENTERPRISE FUND DEBT SERVICE

CHAPTER DESCRIPTION

This chapter is included to delineate debt service items that are being paid out of the Enterprise Fund.

SIGNIFICANT BUDGETARY ISSUES

1. Until FY 2013, the Enterprise Fund made debt service payments on the 1992A Water/Sewer Revenue Bond. FY 2013 marked the last year of this payment. Pay-off of this debt service issue allowed for a sewer rate decrease in FY 2014.



This page left blank intentionally.

Debt Service

The Debt Service Fund is utilized to report the City's financing activities. It is used to account for the accumulation of resources for and the payment of financed debt. The City issues bond debt and utilizes general revenues or other dedicated revenues like special sales taxes to pay the matured bonds. All general obligation bond debt is included in this fund.

Debt may also be issued through the Enterprise Fund, Park Fund or other funds. All debt service charts are presented in this section.

General Obligation Bonds

General Obligation Bonds commonly called "G.O. Bonds" are bonds secured by the pledge of the City's full faith, credit and taxing power. The taxing power is usually an unlimited ad valorem tax based upon the assessed value of property located within the City. When unlimited ad valorem taxes are pledged, the City is legally required to raise taxes in order to pay the debt service on the bonds. Due to the pledge of a City's unlimited ad valorem taxes, G.O. Bonds carry the lowest interest rates among the various financing options. The voters must approve G.O. Bonds with either a 4/7ths or 2/3rds majority, depending upon when the election is held. The City has a Missouri constitutional debt limit not to exceed 20% of the City's assessed valuation.

Bond issues accounted for in this section include:

- Series 2013 (Refunding of the remaining portion of Series 2007)
- Series 2012 (Refunding of Series 2004 and partial refunding of Series 2007)
- Series 2008 (Refunding of Series 1999A)
- Series 2007 (Refunded in Series 2012 and 2013)
- Series 2004 (Refunding of Series 2000 and Series 1997) (Refunded in Series 2012)
- Series 2000 (Refunded in Series 2004)
- Series 1999B (State Revolving Fund)
- Series 1997 (Refunded in Series 2004)

State law requires the Missouri State Auditor to annually review all taxing jurisdictions throughout Missouri as to their compliance with the tax limitation provisions of Missouri's Hancock Amendment. To accomplish this, the Auditor provides the City a set of worksheets used to calculate the allowable tax rates for each of the General, Park and Debt Service funds. These worksheets contain calculations performed by the Auditor based on information provided by the City. When received, the City verifies or revises these numbers as appropriate. Based on information for 2013 the City could legally levy a debt service rate of up to 0.9728 without voter approval. Statute provides that "a tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following year's payments (see attached RSMo 137.073 6(2))." The Auditor may also approve a higher rate, if for instance balloon payments would warrant accumulation of a larger reserve.

SIGNIFICANT BUDGETARY ISSUES

1. In 2010, City staff advised the City Council that the slowdown in housing and retail growth, coupled with the decline in the value of property assessments,

meant that the \$0.7170 levy amount the City has adopted for years would not be sufficient to cover debt service payments after 2012 for several years. In 2012 Council directed that \$550,000 from the 2007 General Obligation Bond issue for street improvements be transferred to the Debt Service Fund in order to correct this problem. That transfer occurred in the FY 2013 Budget.

2. The City's bond rating was upgraded from A1 to Aa2 in FY 2013.
3. Cost of Issuance: In FY 2013 two bond refundings took place and resulted in interest savings over the period of the new issuances in excess of \$2.2 million dollars. The first of these was the Series 2012 done in December of 2012 and it refunded the entire balance of the Series 2004 bond and a portion of the Series 2007 bond. The second refunding was the Series 2013 done in January of 2013 and it refunded the remaining balance of the Series 2007 bond that wasn't refunded with the Series 2012 bond in December. These two refundings had a combined Cost of Issuance of \$136,649. Cost of Issuance items include expenses associated with Bond Counsel and Financial Advisor, Rating Agency Fees (Moody's), Registration of the issues with the Missouri State Auditor, Escrow Trustee and Verification Fees, and the CUSIP Fee.
4. Series 2004 Refunding: As a result of the Series 2004 being refunded, a second interest payment due after the refunding did not need to be made. This resulted in lower total payments against the Series 2004 in FY 2013 in the amount of the second interest payment that was going to be \$68,435. The original budget amount of \$1,032,335 is therefore projected to be expensed only at what had been paid before the refunding at \$963,900.
5. The Series 2012 Refunding was a new refunding issuance in FY 2013. It therefore had nothing budgeted at the beginning of the year. There was a small refunding crossover payment in FY 2013 when it was created of \$19,300. In FY 2014 first year principle and interest payment will be \$543,500. This payment will take the place of the Series 2004 payment and a portion of the Series 2007 payment, both of which do not exist any longer and are budgeted at \$0 for FY 2014. Payments for the Series 2013 will not begin until FY 2015.
6. In 2015 the City will have to make a decision regarding the debt service levy. Options include reducing the debt service levy, defeasing existing bonds and maintaining the debt service levy at its current level, or performing a no-tax-increase general obligation bond issue. Using an assumption of 1% growth in assessed valuation and keeping the debt service levy at its current \$0.7170, it is calculated that the city could accomplish a no-tax-increase bond issue in 2015 in the amount of \$8.75 million.

DEBT SERVICE (40)

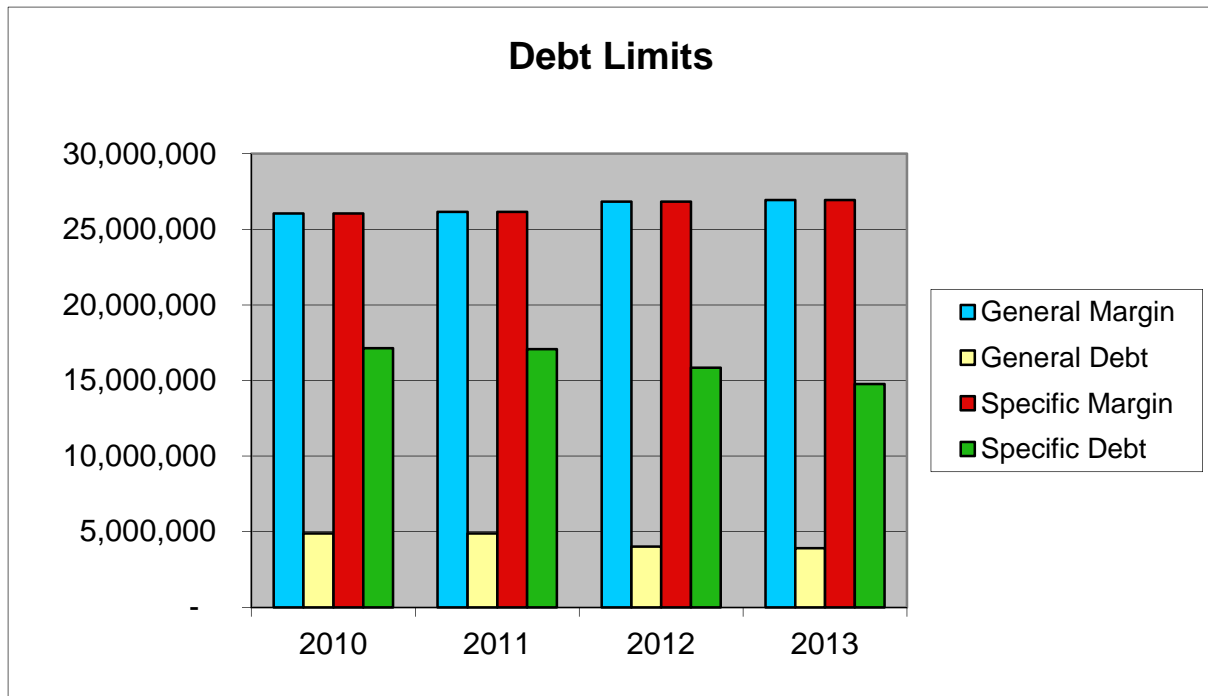
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted
Fund Balance					
Beginning of Year	681,519	514,977	338,355	328,116	544,551
Revenue					
Property Tax	1,830,355	1,856,690	1,837,085	1,921,022	1,892,909
Interest	8,379	2,930	1,692	1,049	1,361
Penalties	16,074	15,291	16,534	18,496	17,036
Transfers In - GO Bond funds			550,000	550,000	
Total Revenue	1,854,808	1,874,911	2,405,311	2,490,568	1,911,307
Total Fund Bal & Revenues	2,536,327	2,389,888	2,743,666	2,818,684	2,455,858
Expenditures					
Fees	1,323	1,136	76,593	986	1,200
Misc - Cost of Issuance				136,649	
Debt Service					
Series 1997 Highway	240,000	-	-	-	-
Series 1999B Water/Sewer	136,805	112,308	153,386	153,386	152,821
Series 2000 (final pmt due in FY15)	-	-	-	-	-
Series 2004 Refunding (refunded 2012)	648,185	952,835	1,032,335	963,900	-
Series 2007 - Parks & Trans (refunded 2012 & 2013)	646,388	646,388	646,388	646,388	646,388
Series 2008 Water/Sewer Refunding	348,650	349,105	353,525	353,525	336,730
Series 2012 Refunding				19,300	543,500
Series 2013 Refunding				-	-
Total Expenditures	2,021,350	2,061,772	2,262,227	2,274,133	1,680,639
Annual Difference	(166,542)	(186,861)	143,084	216,435	230,668
Fund Balance (Gross)	514,977	328,116	481,439	544,551	775,219

Applicable Data:

Assessed Valuation	\$260,574,141	\$258,487,008	\$268,321,175	\$268,321,175	\$269,391,874
Legal Debt Margin	52,114,828	51,697,402	53,664,235	53,664,235	53,878,375
Collection Rate	0.98	0.98	0.98	0.98	0.98
Debt Service Levy	0.7170	0.7170	0.7170	0.7170	0.7170
Operating Levy	0.5898	0.5898	0.5898	0.5898	0.5898
Total City Property Tax	1.3068	1.3068	1.3068	1.3068	1.3068

Legal Debt Limit

Year	General Margin	General Debt	Specific Margin	Specific Debt	Total Debt	Assessed Value
2010	26,057,414	4,879,129	26,057,414	17,146,592	22,025,721	260,574,141
2011	26,144,725	4,879,129	26,144,725	17,083,244	21,962,373	261,447,248
2012	26,832,118	4,015,105	26,832,118	15,852,268	19,867,373	268,321,175
2013	26,939,187	3,910,984	26,939,187	14,761,389	18,672,373	269,391,874



Notes: Debt margin is the total general obligation indebtedness allowed by the State Constitution. The maximum amount of debt is 20% of assessed value. General Margin is 10% that can be issued for any City purpose. Specific Margin is 10% that can only be issued for the purpose of acquiring right-of-way, constructing or extending and improving streets, avenues and/or sanitary or storm systems, and purchasing or constructing waterworks or other plants.



City of Raymore, Missouri

Aggregate General Obligation Debt Service

General Obligation Bonds

Date	Series 1999B *		Series 2000		Series 2007**		Series 2008	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
3/1/2014	-	21,410.63	-	-	-	323,193.75	300,000.00	21,365.00
9/1/2014	110,000.00	21,410.63	-	-	-	323,193.75	-	15,365.00
3/1/2015	-	18,440.63	302,372.70	382,627.30	-	323,193.75	145,000.00	15,365.00
9/1/2015	115,000.00	18,440.63	-	-	-	-	-	12,465.00
3/1/2016	-	15,278.13	-	-	-	-	155,000.00	12,465.00
9/1/2016	125,000.00	15,278.13	-	-	-	-	-	9,365.00
3/1/2017	-	11,762.50	-	-	-	-	170,000.00	9,365.00
9/1/2017	130,000.00	11,762.50	-	-	-	-	-	6,390.00
3/1/2018	-	8,106.25	-	-	-	-	170,000.00	6,390.00
9/1/2018	140,000.00	8,106.25	-	-	-	-	-	3,330.00
3/1/2019	-	4,168.75	-	-	-	-	180,000.00	3,330.00
9/1/2019	145,000.00	4,168.75	-	-	-	-	-	-
3/1/2020	-	-	-	-	-	-	-	-
9/1/2020	-	-	-	-	-	-	-	-
3/1/2021	-	-	-	-	-	-	-	-
9/1/2021	-	-	-	-	-	-	-	-
3/1/2022	-	-	-	-	-	-	-	-
9/1/2022	-	-	-	-	-	-	-	-
3/1/2023	-	-	-	-	-	-	-	-
9/1/2023	-	-	-	-	-	-	-	-
3/1/2024	-	-	-	-	-	-	-	-
9/1/2024	-	-	-	-	-	-	-	-
3/1/2025	-	-	-	-	-	-	-	-
9/1/2025	-	-	-	-	-	-	-	-
3/1/2026	-	-	-	-	-	-	-	-
9/1/2026	-	-	-	-	-	-	-	-
3/1/2027	-	-	-	-	-	-	-	-
9/1/2027	-	-	-	-	-	-	-	-
Totals	765,000.00	158,333.78	302,372.70	382,627.30	-	969,581.25	1,120,000.00	115,195.00

* Does not include semiannual subsidies from SRF program

**Unrefunded Interest



City of Raymore, Missouri

Aggregate General Obligation Debt Service

General Obligation Bonds

Date	Series 2012			Series 2013			Total Principal	Total Interest	Total Escrow	Total P&I	Fiscal Year Totals
	Principal	Interest	Escrow	Principal	Interest	Escrow					
3/1/2014	510,000.00	123,875.00	(104,575.00)		65,661.25	(65,661.25)	810,000.00	555,505.63	(170,236.25)	1,195,269.38	-
9/1/2014	-	118,775.00	(104,575.00)		65,661.25	(65,661.25)	110,000.00	544,405.63	(170,236.25)	484,169.38	1,679,438.76
3/1/2015	70,000.00	118,775.00	(104,575.00)		65,661.25	(65,661.25)	517,372.70	924,062.93	(170,236.25)	1,271,199.38	-
9/1/2015	-	118,075.00			65,661.25		115,000.00	214,641.88	-	329,641.88	1,600,841.26
3/1/2016	420,000.00	118,075.00		295,000.00	65,661.25		870,000.00	211,479.38	-	1,081,479.38	-
9/1/2016	-	113,875.00		-	64,923.75		125,000.00	203,441.88	-	328,441.88	1,409,921.26
3/1/2017	335,000.00	113,875.00		430,000.00	64,923.75		935,000.00	199,926.25	-	1,134,926.25	-
9/1/2017	-	110,525.00		-	63,526.25		130,000.00	192,203.75	-	322,203.75	1,457,130.00
3/1/2018	245,000.00	110,525.00		555,000.00	63,526.25		970,000.00	188,547.50	-	1,158,547.50	-
9/1/2018	-	108,075.00		-	57,698.75		140,000.00	177,210.00	-	317,210.00	1,475,757.50
3/1/2019	185,000.00	108,075.00		650,000.00	57,698.75		1,015,000.00	173,272.50	-	1,188,272.50	-
9/1/2019	-	106,225.00		-	50,873.75		145,000.00	161,267.50	-	306,267.50	1,494,540.00
3/1/2020	290,000.00	106,225.00		925,000.00	50,873.75		1,215,000.00	157,098.75	-	1,372,098.75	-
9/1/2020	-	103,325.00		-	41,161.25		-	144,486.25	-	144,486.25	1,516,585.00
3/1/2021	-	103,325.00		1,040,000.00	41,161.25		1,040,000.00	144,486.25	-	1,184,486.25	-
9/1/2021	-	103,325.00		-	30,761.25		-	134,086.25	-	134,086.25	1,318,572.50
3/1/2022	-	103,325.00		1,225,000.00	30,761.25		1,225,000.00	134,086.25	-	1,359,086.25	-
9/1/2022	-	103,325.00		-	17,592.50		-	120,917.50	-	120,917.50	1,480,003.75
3/1/2023	-	103,325.00		1,355,000.00	17,592.50		1,355,000.00	120,917.50	-	1,475,917.50	-
9/1/2023	-	103,325.00		-	6,075.00		-	109,400.00	-	109,400.00	1,585,317.50
3/1/2024	920,000.00	103,325.00		675,000.00	6,075.00		1,595,000.00	109,400.00	-	1,704,400.00	-
9/1/2024	-	89,525.00		-	-		-	89,525.00	-	89,525.00	1,793,925.00
3/1/2025	1,875,000.00	89,525.00		-	-		1,875,000.00	89,525.00	-	1,964,525.00	-
9/1/2025	-	61,400.00		-	-		-	61,400.00	-	61,400.00	2,025,925.00
3/1/2026	2,135,000.00	61,400.00		-	-		2,135,000.00	61,400.00	-	2,196,400.00	-
9/1/2026	-	29,375.00		-	-		-	29,375.00	-	29,375.00	2,225,775.00
3/1/2027	2,350,000.00	29,375.00		-	-		2,350,000.00	29,375.00	-	2,379,375.00	-
9/1/2027	-	-		-	-		-	-	-	-	2,379,375.00
1,236,626.00	9,335,000.00	2,662,175.00	(313,725.00)	7,150,000.00	993,531.25	(196,983.75)	18,672,372.70	5,281,443.58	(510,708.75)	23,443,107.53	23,443,107.53

City of Raymore, Missouri

General Obligation Debt Service

General Obligation Bonds

Series 1999B *

Date	Principal	Interest	Total	Fiscal Year Total
3/1/2014	-	21,410.63	21,410.63	
9/1/2014	110,000.00	21,410.63	131,410.63	152,821.26
3/1/2015	-	18,440.63	18,440.63	
9/1/2015	115,000.00	18,440.63	133,440.63	151,881.26
3/1/2016	-	15,278.13	15,278.13	
9/1/2016	125,000.00	15,278.13	140,278.13	155,556.26
3/1/2017	-	11,762.50	11,762.50	
9/1/2017	130,000.00	11,762.50	141,762.50	153,525.00
3/1/2018	-	8,106.25	8,106.25	
9/1/2018	140,000.00	8,106.25	148,106.25	156,212.50
3/1/2019	-	4,168.75	4,168.75	
9/1/2019	145,000.00	4,168.75	149,168.75	153,337.50
3/1/2020				
9/1/2020				
3/1/2021				
9/1/2021				
3/1/2022				
9/1/2022				
3/1/2023				
9/1/2023				
3/1/2024				
9/1/2024				
3/1/2025				
9/1/2025				
3/1/2026				
9/1/2026				
3/1/2027				
9/1/2027				
Totals	765,000.00	158,333.78		

* Does not include semiannual subsidies from SRF program

City of Raymore, Missouri

General Obligation Debt Service

Series 2000

Date	Principal	Interest	Total	Fiscal Year Total
3/1/2014	-	-	-	-
9/1/2014	-	-	-	-
3/1/2015	302,372.70	382,627.30	685,000.00	-
9/1/2015			-	685,000.00
3/1/2016			-	-
9/1/2016			-	-
3/1/2017			-	-
9/1/2017			-	-
3/1/2018			-	-
9/1/2018			-	-
3/1/2019			-	-
9/1/2019			-	-
3/1/2020			-	-
9/1/2020			-	-
3/1/2021			-	-
9/1/2021			-	-
3/1/2022			-	-
9/1/2022			-	-
3/1/2023			-	-
9/1/2023			-	-
3/1/2024			-	-
9/1/2024			-	-
3/1/2025			-	-
9/1/2025			-	-
3/1/2026			-	-
9/1/2026			-	-
3/1/2027			-	-
9/1/2027			-	-
Totals	302,372.70	382,627.30		

City of Raymore, Missouri

General Obligation Debt Service

Series 2007**

Date	Principal	Interest	Total	Fiscal Year Total
3/1/2014		323,193.75	323,193.75	
9/1/2014		323,193.75	323,193.75	646,387.50
3/1/2015		323,193.75	323,193.75	
9/1/2015			-	323,193.75
3/1/2016			-	
9/1/2016			-	-
3/1/2017			-	
9/1/2017			-	-
3/1/2018			-	
9/1/2018			-	-
3/1/2019			-	
9/1/2019			-	-
3/1/2020				
9/1/2020				
3/1/2021				
9/1/2021				
3/1/2022				
9/1/2022				
3/1/2023				
9/1/2023				
3/1/2024				
9/1/2024				
3/1/2025				
9/1/2025				
3/1/2026				
9/1/2026				
3/1/2027				
9/1/2027				
Totals	-	969,581.25		

**Unrefunded Interest

City of Raymore, Missouri

General Obligation Debt Service

Series 2008

Date	Principal	Interest	Total	Fiscal Year Total
3/1/2014	300,000.00	21,365.00	321,365.00	
9/1/2014	-	15,365.00	15,365.00	336,730.00
3/1/2015	145,000.00	15,365.00	160,365.00	
9/1/2015	-	12,465.00	12,465.00	172,830.00
3/1/2016	155,000.00	12,465.00	167,465.00	
9/1/2016	-	9,365.00	9,365.00	176,830.00
3/1/2017	170,000.00	9,365.00	179,365.00	
9/1/2017	-	6,390.00	6,390.00	185,755.00
3/1/2018	170,000.00	6,390.00	176,390.00	
9/1/2018	-	3,330.00	3,330.00	179,720.00
3/1/2019	180,000.00	3,330.00	183,330.00	
9/1/2019			-	183,330.00
3/1/2020				
9/1/2020				
3/1/2021				
9/1/2021				
3/1/2022				
9/1/2022				
3/1/2023				
9/1/2023				
3/1/2024				
9/1/2024				
3/1/2025				
9/1/2025				
3/1/2026				
9/1/2026				
3/1/2027				
9/1/2027				
Totals	1,120,000.00	115,195.00		

City of Raymore, Missouri

General Obligation Debt Service

Series 2012

Date	Principal	Interest	Escrow	Total	Fiscal Year Total
3/1/2014	510,000.00	123,875.00	(104,575.00)	529,300.00	
9/1/2014	-	118,775.00	(104,575.00)	14,200.00	543,500.00
3/1/2015	70,000.00	118,775.00	(104,575.00)	84,200.00	
9/1/2015	-	118,075.00		118,075.00	202,275.00
3/1/2016	420,000.00	118,075.00		538,075.00	
9/1/2016	-	113,875.00		113,875.00	651,950.00
3/1/2017	335,000.00	113,875.00		448,875.00	
9/1/2017	-	110,525.00		110,525.00	559,400.00
3/1/2018	245,000.00	110,525.00		355,525.00	
9/1/2018	-	108,075.00		108,075.00	463,600.00
3/1/2019	185,000.00	108,075.00		293,075.00	
9/1/2019	-	106,225.00		106,225.00	399,300.00
3/1/2020	290,000.00	106,225.00		396,225.00	
9/1/2020	-	103,325.00		103,325.00	499,550.00
3/1/2021	-	103,325.00		103,325.00	
9/1/2021	-	103,325.00		103,325.00	206,650.00
3/1/2022	-	103,325.00		103,325.00	
9/1/2022	-	103,325.00		103,325.00	206,650.00
3/1/2023	-	103,325.00		103,325.00	
9/1/2023	-	103,325.00		103,325.00	206,650.00
3/1/2024	920,000.00	103,325.00		1,023,325.00	
9/1/2024	-	89,525.00		89,525.00	1,112,850.00
3/1/2025	1,875,000.00	89,525.00		1,964,525.00	
9/1/2025	-	61,400.00		61,400.00	2,025,925.00
3/1/2026	2,135,000.00	61,400.00		2,196,400.00	
9/1/2026	-	29,375.00		29,375.00	2,225,775.00
3/1/2027	2,350,000.00	29,375.00		2,379,375.00	
9/1/2027					2,379,375.00
Totals	9,335,000.00	2,662,175.00	(313,725.00)		

City of Raymore, Missouri

General Obligation Debt Service

Series 2013

Date	Principal	Interest	Escrow	Total	Fiscal Year Total
3/1/2014		65,661.25	(65,661.25)	-	
9/1/2014		65,661.25	(65,661.25)	-	-
3/1/2015		65,661.25	(65,661.25)	-	
9/1/2015		65,661.25		65,661.25	65,661.25
3/1/2016	295,000.00	65,661.25		360,661.25	
9/1/2016	-	64,923.75		64,923.75	425,585.00
3/1/2017	430,000.00	64,923.75		494,923.75	
9/1/2017	-	63,526.25		63,526.25	558,450.00
3/1/2018	555,000.00	63,526.25		618,526.25	
9/1/2018	-	57,698.75		57,698.75	676,225.00
3/1/2019	650,000.00	57,698.75		707,698.75	
9/1/2019	-	50,873.75		50,873.75	758,572.50
3/1/2020	925,000.00	50,873.75		975,873.75	
9/1/2020	-	41,161.25		41,161.25	1,017,035.00
3/1/2021	1,040,000.00	41,161.25		1,081,161.25	
9/1/2021	-	30,761.25		30,761.25	1,111,922.50
3/1/2022	1,225,000.00	30,761.25		1,255,761.25	
9/1/2022	-	17,592.50		17,592.50	1,273,353.75
3/1/2023	1,355,000.00	17,592.50		1,372,592.50	
9/1/2023	-	6,075.00		6,075.00	1,378,667.50
3/1/2024	675,000.00	6,075.00		681,075.00	
9/1/2024	-	-		-	681,075.00
3/1/2025					
9/1/2025					
3/1/2026					
9/1/2026					
3/1/2027					
9/1/2027					
Totals	7,150,000.00	993,531.25	(196,983.75)		

Revenue Bonds

Revenue bonds are payable from a specific source of revenue and do not pledge the full faith and credit of the City. Revenue bonds are payable from identified sources of revenue, and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. For this reason Revenue Bonds often carry a higher interest rate than G.O. Bonds. Pledged revenues may be derived from operation of the financed project, grants, a sales tax, or other non-ad valorem taxes. Revenue Bonds normally take the form of water/sewer revenue bonds, sales tax revenue bonds or some other type of bond with a pledged revenue source. Revenue bonds may be approved by a simple majority of the voters, and do not count against the City's constitutional debt limit. The City must also comply with certain bond covenants.

- Series 1992A (State Revolving Fund)

Paid Through Enterprise Source Fund (50-30) For Debt Service Expense

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted
Debt Service	435,120	394,235	394,235	394,235	-
1992A Water/Sewer Revenue	393,120	394,235	394,235	394,235	-
1998 Water/Sewer Revenue	42,000	-			
	435,120	394,235	394,235	394,235	-

The 50-30 Fund is a Sub-Fund of the Enterprise Fund. The summary payment proposed for 2012-13 shown above can be found on the Enterprise Fund summary sheet at the beginning of that section of this budget. This chart shows the payment breakdown between Bonds and Notes payable. GO Bonds are paid using GO funding coded 50-96.

The 1998 Water/Sewer Revenue bond was paid off during 2011.
 The 1992A Water/Sewer Revenue bond was paid off during 2013.

City of Raymore, Missouri

Revenue Bonds (Water & Sewer System Improvements)

Series 1992A (Issued through SRF)

\$4,350,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
1/1/2013	-	-	12,117.50	12,117.50	-
7/1/2013	370,000.00	6.550%	12,117.50	382,117.50	-
10/31/2013	-	-	-	-	394,235.00
Total	\$370,000.00	-	\$24,235.00	\$394,235.00	-

Yield Statistics

Bond Year Dollars	\$1,085.00
Average Life	1.517 Years
Average Coupon	6.5500000%
Net Interest Cost (NIC)	6.5500000%
True Interest Cost (TIC)	6.5500000%
Bond Yield for Arbitrage Purposes	6.5500000%
All Inclusive Cost (AIC)	6.5500000%

IRS Form 8038

Net Interest Cost	6.5500000%
Weighted Average Maturity	1.517 Years

1992 SRF FY2013 | SINGLE PURPOSE |

Piper Jaffray & Co.
Public Finance

Special Obligation Capital Improvement Bonds

Special Obligation debt is similar to General Obligation debt in that it is considered “direct debt” of the city. Unlike General Obligation debt, however, Special Obligation debt is not backed by the full faith and credit of the City of Raymore. Rather, special obligation bond debt is supported and repaid only by a “special” dedicated City revenue source. Normally, these revenue sources take the form of dedicated sales tax proceeds.

- Series 2006 (Refunding of Series 1998)

Capital Improvement Fund (45)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted
Expenditures					
Debt Service	353,850	345,500	347,069	347,069	342,276
2006 (refunding 1998)Special Obligation Bond	-		-	-	-
	336,819	345,500	347,069	347,069	342,276

Notes: Payment for this bond is made from revenues received into the Capital Improvement Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. This fund is presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

City of Raymore, Missouri**Special Obligation Refunding Bonds**

Series 2006 (Refunding 1998)

\$4,345,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
3/1/2013	210,000.00	4.125%	70,700.00	280,700.00	-
9/1/2013	-	-	66,368.75	66,368.75	-
10/31/2013	-	-	-	-	347,068.75
3/1/2014	215,000.00	4.150%	66,368.75	281,368.75	-
9/1/2014	-	-	61,907.50	61,907.50	-
10/31/2014	-	-	-	-	343,276.25
3/1/2015	230,000.00	4.200%	61,907.50	291,907.50	-
9/1/2015	-	-	57,077.50	57,077.50	-
10/31/2015	-	-	-	-	348,985.00
3/1/2016	235,000.00	4.250%	57,077.50	292,077.50	-
9/1/2016	-	-	52,083.75	52,083.75	-
10/31/2016	-	-	-	-	344,161.25
3/1/2017	245,000.00	4.300%	52,083.75	297,083.75	-
9/1/2017	-	-	46,816.25	46,816.25	-
10/31/2017	-	-	-	-	343,900.00
3/1/2018	260,000.00	4.350%	46,816.25	306,816.25	-
9/1/2018	-	-	41,161.25	41,161.25	-
10/31/2018	-	-	-	-	347,977.50
3/1/2019	270,000.00	4.375%	41,161.25	311,161.25	-
9/1/2019	-	-	35,255.00	35,255.00	-
10/31/2019	-	-	-	-	346,416.25
3/1/2020	285,000.00	4.400%	35,255.00	320,255.00	-
9/1/2020	-	-	28,985.00	28,985.00	-
10/31/2020	1,950,000.00	-	821,025.00	2,771,025.00	349,240.00
3/1/2021	300,000.00	4.450%	28,985.00	328,985.00	-
9/1/2021	-	-	22,310.00	22,310.00	-
10/31/2021	-	-	-	-	351,295.00
3/1/2022	310,000.00	4.450%	22,310.00	332,310.00	-
9/1/2022	-	-	15,412.50	15,412.50	-
10/31/2022	-	-	-	-	347,722.50
3/1/2023	685,000.00	4.500%	15,412.50	700,412.50	-
10/31/2023	-	-	-	-	700,412.50
Total	\$5,195,000.00	-	\$1,746,480.00	\$6,941,480.00	-

Yield Statistics

Bond Year Dollars	\$24,282.50
Average Life	7.049 Years
Average Coupon	4.4103984%
Net Interest Cost (NIC)	4.4103984%
True Interest Cost (TIC)	4.4047611%
Bond Yield for Arbitrage Purposes	4.4047611%
All Inclusive Cost (AIC)	4.4047611%

IRS Form 8038

Net Interest Cost	4.4103984%
Weighted Average Maturity	7.049 Years

2006 refund 1998 Special | Ref 1998 Special Obligati |

Piper Jaffray & Co.
Public Finance

Leasehold Revenue Bonds Raymore Municipal Assistance Corporation

A method of lease financing is through the sale of bonds secured by lease payments (“lease revenue bonds”). This method requires that the property and/or equipment be purchased by a not-for-profit corporation or governmental agency. The not-for-profit corporation or governmental agency issues bonds secured by the lease and serves as lessor of the property.

Just as cities establish industrial revenue bond authorities to serve as a conduit to issue industrial revenue bonds, governmental entities can establish not-for-profit-corporations to serve as a conduit for lease financing. The Corporation would be formed under Chapter 355 of the Missouri Statutes (the General Not-For-Profit Corporation Law of Missouri) and would serve as the financing vehicle for the governmental entity. The governmental entity would be responsible for determining the purposes of the Corporation and the composition of its Board of Directors.

Once established, the not-for-profit corporation can issue bonds for a specific project or serve as an ongoing financing vehicle for the governmental entity (e.g. annual equipment financings). Unlike an industrial revenue bond authority, a not-for-profit corporation has no ongoing decision making power. It can only issue bonds when directed to do so by the governmental entity. Its investment and spending powers are assigned to a Trustee (a Missouri Bank) who performs these functions solely as directed by the governmental entity.

Bond proceeds are used by the Corporation to acquire capital assets as directed by the governmental entity. The capital assets are then leased to the governmental entity through a one year lease with annual renewal terms and a final maturity corresponding to the term of the bonds.

- Series 2009 (Refunding of the Series 1998)
- Series 1998

DNR Storm Water Direct Loan

This method of lease financing is through the Missouri Department of Natural Resources (DNR). Entities may apply to DNR for assistance on a qualified storm water project. The City applied and received assistance during 2002 on the Silver Lake Detention Basin Improvements. The City received a grant in the amount of \$84,954, a loan for \$462,000 and committed a local contribution of \$84,502 for a total project cost of \$631,456. The loan was backed by pledging an allocation of the Storm Water Sales tax.

- Series 2002 Storm Water Direct Loan Program (CasCo-0376-02L)

Stormwater Sales Tax Fund (46)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted
Expenditures					
Debt Service	207,960	207,973	208,408	208,408	207,282
2002 DNR Stormwater Grant & Loan Program	21,984	21,696	22,400	22,400	22,096
2009 (refunding 1998) Leasehold Rev. Bond	185,976	186,277	186,008	186,008	185,186

Payment for the leasehold bond is made from revenues received into the Stormwater and Park Sales Tax Funds. The actual payment on the bond is made at 80% from the Stormwater fund and 20% from the Parks Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. Both funds are presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

Park Sales Tax Fund (47)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted
Expenditures					
Debt Service	46,494	46,569	46,502	46,502	46,297
2009 (refunding 1998) Leasehold Rev. Bond	46,494	46,569	46,502	46,502	46,297

Payment for the leasehold bond is made from revenues received into the Stormwater and Park Sales Tax Funds. The actual payment on the bond is made at 80% from the Stormwater fund and 20% from the Parks Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. Both funds are presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

Raymore, Missouri DNR Storm Water Grant and Loan Program Series 2002

Dated 12/12/2002

12/12/2002

7/1/2003

199

Trustware ID: RA02

Date	Principal	Rate	Interest	Total P + I	Fiscal Total
1/1/2013	19,000.00	1.6000%	1,776.00	20,776.00	
7/1/2013			1,624.00	1,624.00	22,400.00
1/1/2014	19,000.00	1.6000%	1,624.00	20,624.00	
7/1/2014			1,472.00	1,472.00	22,096.00
1/1/2015	19,000.00	1.6000%	1,472.00	20,472.00	
7/1/2015			1,320.00	1,320.00	21,792.00
1/1/2016	19,000.00	1.6000%	1,320.00	20,320.00	
7/1/2016			1,168.00	1,168.00	21,488.00
1/1/2017	20,000.00	1.6000%	1,168.00	21,168.00	
7/1/2016			1,008.00	1,008.00	22,176.00
1/1/2018	20,000.00	1.6000%	1,008.00	21,008.00	
7/1/2018			848.00	848.00	21,856.00
1/1/2019	20,000.00	1.6000%	848.00	20,848.00	
7/1/2019			688.00	688.00	21,536.00
1/1/2020	21,000.00	1.6000%	688.00	21,688.00	
7/1/2020			520.00	520.00	22,208.00
1/1/2021	21,000.00	1.6000%	520.00	21,520.00	
7/1/2021			352.00	352.00	21,872.00
1/1/2022	21,000.00	1.6000%	352.00	21,352.00	
7/1/2022			184.00	184.00	21,536.00
1/1/2023	23,000.00	1.6000%	184.00	23,184.00	23,184.00
<hr/>					
Total	\$ 222,000.00		\$ 20,144.00	\$ 242,144.00	
<hr/>					

FY2013 remaining schedule

Raymore Municipal Assistance Corporation

(City of Raymore, Missouri, Lessee)

Certificates of Participation

Series 2009 (Refunding 1998) - \$1,640,000

Debt Service Schedule

DATE	PRINCIPAL	COUPON	INTEREST	TOTAL P+I	Fiscal Total
4/1/2013	200,000.00	2.850%	17,680.00	217,680.00	-
10/1/2013	-	-	14,830.00	14,830.00	-
10/31/2013	-	-	-	-	232,510.00
4/1/2014	205,000.00	3.100%	14,830.00	219,830.00	-
10/1/2014	-	-	11,652.50	11,652.50	-
10/31/2014	-	-	-	-	231,482.50
4/1/2015	215,000.00	3.300%	11,652.50	226,652.50	-
10/1/2015	-	-	8,105.00	8,105.00	-
10/31/2015	-	-	-	-	234,757.50
4/1/2016	220,000.00	3.500%	8,105.00	228,105.00	-
10/1/2016	-	-	4,255.00	4,255.00	-
10/31/2016	-	-	-	-	232,360.00
4/1/2017	230,000.00	3.700%	4,255.00	234,255.00	-
10/31/2017	-	-	-	-	234,255.00
Total	\$1,070,000.00	-	\$95,365.00	\$1,165,365.00	-

Yield Statistics

Bond Year Dollars				\$3,917.50	
Average Life				3.097 Years	
Average Coupon	2,140,000.00		190,730.00	2,330,730.00	3.4004148%
Net Interest Cost (NIC)				3.4004148%	
True Interest Cost (TIC)				3.3936642%	
Bond Yield for Arbitrage Purposes				3.3936642%	
All Inclusive Cost (AIC)				3.3936642%	

IRS Form 8038

Net Interest Cost				3.4004148%
Weighted Average Maturity				3.097 Years

2009 Raymac Ref 1998 FY20 | Refunding 1998 |

Piper Jaffray & Co.
Public Finance



This page left blank intentionally.

Internal Service Funds

VERP Fund:

The Vehicle & Equipment Replacement Program (VERP) Fund (03) is utilized to report the City's capital equipment replacement activities. It is used to account for the accumulation of resources for the purchase of capital replacement equipment such as heavy construction and maintenance equipment and vehicles. Each department and fund that uses and needs this type of capital equipment sets aside amortized funds to be used in the future for the purchase of replacement equipment. The funds are then transferred to the VERP Fund to be held in reserve for future use.

Restricted Revenue Fund:

The Restricted Revenue Fund (04) was created in the FY 2010 Budget. It is utilized to account for and restrict funds that the City receives, or that the Council allocates, for a specific operating purpose, but which may not be spent in that budget year. The funds are deposited directly into the fund using a dedicated revenue account for each source, and expended from that account.



This page left blank intentionally.

VEHICLE & EQUIPMENT REPLACEMENT PROGRAM (VERP) FUND

FUND DESCRIPTION

The City establishes a schedule for the replacement of vehicles and large equipment in a sinking fund. To better plan for the future and level out significant increases in any one year's budget, a funding mechanism accumulates funds utilizing annual payments to the VERP Fund (03). The program calls for the setting aside of funds, on an amortized basis, to pay for expensive equipment that will require replacement in future years. In this way, budget hardships in any given year due to the need to replace a particular piece of expensive equipment can be avoided.

VERP Replacement

Replacement funding is provided through an annual contribution by each department for the assets used by the department based on the estimated replacement cost and the life cycle. These payments are made to a dedicated fund. It is intended that the City use this method to purchase all of its vehicles, trucks, and heavy equipment replacements.

Basic Funding Assumptions:

- 1) A fixed amount will be set aside each year for each replacement.
- 2) The balance set aside grows each year until the accumulated fund balance approximates the amount needed in the year for the replacement.
- 3) Budget approval by the Council, as part of annual budget adoption, is required before purchase from the VERP.
- 4) Surplus balances will be used to adjust the VERP contributions in subsequent years.
- 5) The replacement payment is calculated by factoring in the unit price as delivered, expected service life, residual value, and anticipated inflation to replace the original unit.

The fund balance for each VERP account is managed to ensure that the payments remain fairly level each year, with a positive fund balance.

Basic Guideline for Vehicle Replacement/Lifecycles

Description of Vehicle	Average Replacement Cycle
Automobile (excluding police cars)	8 years
Automobile (police admin cars)	6 years
Automobile (patrol cars)	3 years
Pickup Trucks	8 years
Heavy Equipment	10 years – 15 years
Road Grader	25 years

VERP FUND (03)

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Fund Balance					
Beginning of Year					
General	173,644	258,865	210,262	160,357	204,113
Enterprise	179,974	133,400	135,273	184,250	98,731
Parks and Recreation	20,889	41,768	53,430	53,430	46,369
Revenue					
Transfers In					
Administration	9,148	8,547	8,975	8,975	9,160
Community Development	7,736	8,850	7,020	7,020	9,994
Engineering	15,048	18,183	10,333	10,333	12,629
Emergency Management	2,963	3,067	3,174	3,174	3,936
Police	125,720	138,135	111,822	111,822	149,348
Streets	63,005	66,757	72,025	72,025	162,285
Water	81,713	35,395	40,286	40,286	47,130
Sewer	81,713	35,395	40,286	40,286	47,130
Parks	32,864	37,928	34,742	34,742	49,839
Total Revenue - General	223,620	243,539	213,349	213,349	347,352
Total Revenue - Enterprise	163,426	70,790	80,572	80,572	94,260
Total Revenue - Parks and Recreation	32,864	37,928	34,742	34,742	49,839
Total Fund Bal & Revenues - General	397,264	502,404	423,611	373,706	551,465
Total Fund Bal & Revenues - Enterprise	343,400	204,190	215,845	264,822	192,991
Total Fund Bal & Revenues - Parks/Recreation	53,753	79,696	88,172	88,172	96,208
Expenditures					
Vehicle Payment					
Administration		18,846	-	-	-
Community Development		16,190	-	-	-
Engineering		46,520	36,871	31,645	-
Emergency Management		-	24,532	25,490	-
Police	123,626	107,499	70,900	69,211	90,933
3 ea. Dodge Charger Patrol					
Streets	14,774	152,991	45,332	43,247	114,310
1 ea. International dumptruck					
Water/Sewer	210,000	19,940	181,720	166,091	-
Parks and Recreation	11,985	26,266	57,120	41,803	18,543
1 ea. Kubota F3680 Finish Mower					
Total Expenditures - General	138,399	342,046	177,635	169,593	205,243
Total Expenditures - Enterprise	210,000	19,940	181,720	166,091	-
Total Expenditures - Parks and Recreation	11,985	26,266	57,120	41,803	18,543
Fund Balance - General	258,865	160,357	245,976	204,113	346,222
Fund Balance - Enterprise	133,400	184,250	34,125	98,731	192,991
Fund Balance - Parks and Recreation	41,768	53,430	31,052	46,369	77,665



This page left blank intentionally.

RESTRICTED REVENUE FUND

FUND DESCRIPTION

The FY 2010 Budget established a Restricted Revenue Fund to account for and restrict funds that the City receives for a specific purpose but which might not be spent in that budget year. These include County 9-1-1 Distribution funds, Municipal Court Cash Bond Interest, and a transfer from the General Fund to build a Dangerous Buildings fund.

The following revenue accounts have been established:

- Municipal Court Cash Bond Interest,
- Police Training Municipal Court Fee
- 911 Distributions, and
- Transfers from the General Fund.

Restricted Expenditures

- Municipal Court Cash Bond Interest is revenue that comes from cash bonds received from defendants. These funds may be used by the Municipal Court department on items associated with the operation of the court.
- A police training fee is added to fines imposed by the municipal judge. Fees raised may be used only for police training.
- 911 Distribution funds may be used for expenses associated with the upgrade, maintenance and enhancement of the 9-1-1 system. This revenue was eliminated when County voters passed a county-side sales tax for emergency communications in 2012.
- Transfers from the General Fund:
 - Funds amassed for a Dangerous Buildings Fund, to be used by the Community Development department to abate dangerous buildings that cannot be abated by any other means than City action. An amount of \$15,000 is being maintained in this account, with no contributions from the General Fund in FY 2014.
 - The City's Growth Management Plan is updated every 5-10 years. When the update occurs, it is typically expensive. A transfer of \$10,000 per year is made from the General Fund to this fund to save for the cost of new update in the future. \$20,000 has been put away so far.
 - This budget includes a transfer to the Restricted Revenue Fund to establish a sinking fund for a future Compensation/Classification study. Such a study was last conducted in 2011 and another is not foreseen for several years, but the studies, when conducted, are expensive. \$10,000

- This budget includes a transfer to the Restricted Revenue Fund of half the expected cost of the 2015 Citizen Survey. \$7,000
- *During the course of budget deliberations the Council decided to transfer \$1,000,000 of General Fund undesignated/unreserved fund balance to the Restricted Revenue Fund for the purpose of reserving funds for the planning and construction of a future indoor/outdoor recreational center.*

SIGNIFICANT BUDGETARY ITEMS

1. It was budgeted in FY 2013 to spend the entirety of the funds collected from the Cass County 911 Tax, which has been discontinued, on replacement of equipment as part of the Police Department renovation that occurred in FY 2013. The renovation project came in under budget, leaving a balance of \$93,840 to start FY 2014. Communication expenses related to 911 will continue to be paid out of this fund until all funds have been exhausted. These expenses will then need to be covered by the General Fund starting in FY 2016. In FY 2014, these expenses total \$43,973.

RESTRICTED REVENUE FUND (04)

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Fund Balance					
Beginning of Year					
Court Cash Bond Interest	-	2	16	21	84
911 Distribution	127,752	147,520	148,187	174,339	93,840
Transfer from General Fund	5,000	213,710	119,044	119,044	30,000
Revenue					
Court Cash Bond Interest	2	19	6	63	70
Police Training	-	-	5,281	5,748	5,862
911 Annual Distribution	62,629	58,277	14,140	14,140	-
Transfer from General Fund - 911 Distribution funds available	-	-	-	-	-
Interest Earnings	1,467	922	-	413	413
Transfer from General Fund					
for Dangerous Building Abatement	15,000	-	-	-	-
for Future GMP Update		-		10,000	10,000
for Future Compensation/Classification Study					10,000
for 2015 Citizen Survey					7,000
For Future Recreation Center					1,000,000
for personnel study	94,666	-	-	-	-
Other - insurance reimbursement	99,044	-	-	-	-
Total Revenue - Court Cash Bond Interest	2	19	6	63	70
Total Revenue - Police Training	-	-	5,281	5,748	5,862
Total Revenue - 911 Distribution	64,096	59,199	14,140	14,553	413
Total Revenue - Transfer from General Fund	208,710	-	-	10,000	1,027,000
Total Fund Bal & Revenues - Court Cash Bond Interest	2	21	22	84	154
Total Fund Bal & Revenues - Police Training	-	-	5,281	5,748	5,862
Total Fund Bal & Revenues - 911 Distribution	191,848	206,719	162,327	188,892	94,253
Total Fund Bal & Revenues - Transfer from General Fund	213,710	213,710	119,044	129,044	1,057,000
Expenditures					
Court Cash Bond Interest	-	-	-	-	-
Police Training					
7350-1010 Restricted PD Training	-	-	5,281	5,748	5,862
911 Distribution					
6160-1100 911 Exp/communications	44,328	32,380	162,328	95,052	43,974
Dangerous Building Abatement Fund					
personnel - Transfer to General Fund		94,666	-	-	-
Other - Insurance Reimbursement - Transfer to BERP			99,044	99,044	-
Total Expenditures - Court Cash Bond Interest	-	-	-	-	-
Total Expenditures - Police Training	-	-	5,281	5,748	5,862
Total Expenditures - 911 Distribution	44,328	32,380	162,328	95,052	43,974
Total Expenditures - Transfer from General Fund	-	94,666	99,044	99,044	-
Fund Balance - Court Cash Bond Interest	2	21	22	84	154
Fund Balance - Police Training	-	-	-	-	-
Fund Balance - 911 Distribution	147,520	174,339	(1)	93,840	50,279
Fund Balance - Dangerous Building Abatement / Other	213,710	119,044	20,000	30,000	1,057,000

Municipal Court Cash Bond Interest

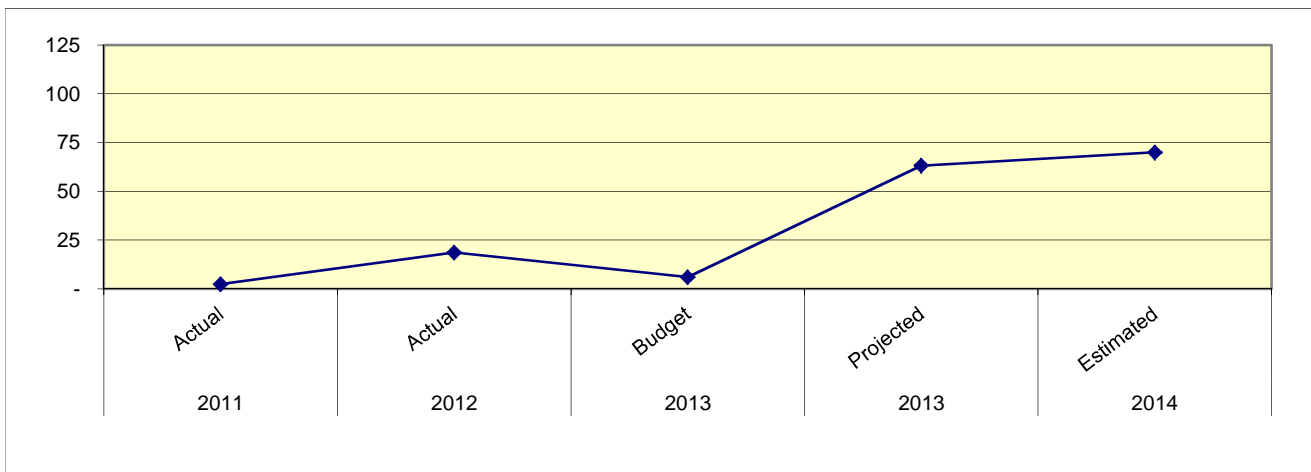
<p>General Ledger Codes:</p> <p style="text-align: center;">04-00-4251-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal code: Section 130.290 State Statute: 479 & 483.312</p>
---	--

Revenue Description and Projection Rationale

Municipal Court Cash Bond Interest - The Court maintains a bank account for cash bonds received from defendants that earns interest monthly. The earnings from this account are available for the Court Clerk's discretionary spending.

2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Estimated
2	19	6	63	70

Revenue History and Trend



Police Training

General Ledger Codes:
04-00-4255-0000

Legal Authority:
Municipal Code: Section 130.290
State Statute: Chapters 479 & 483 & 590

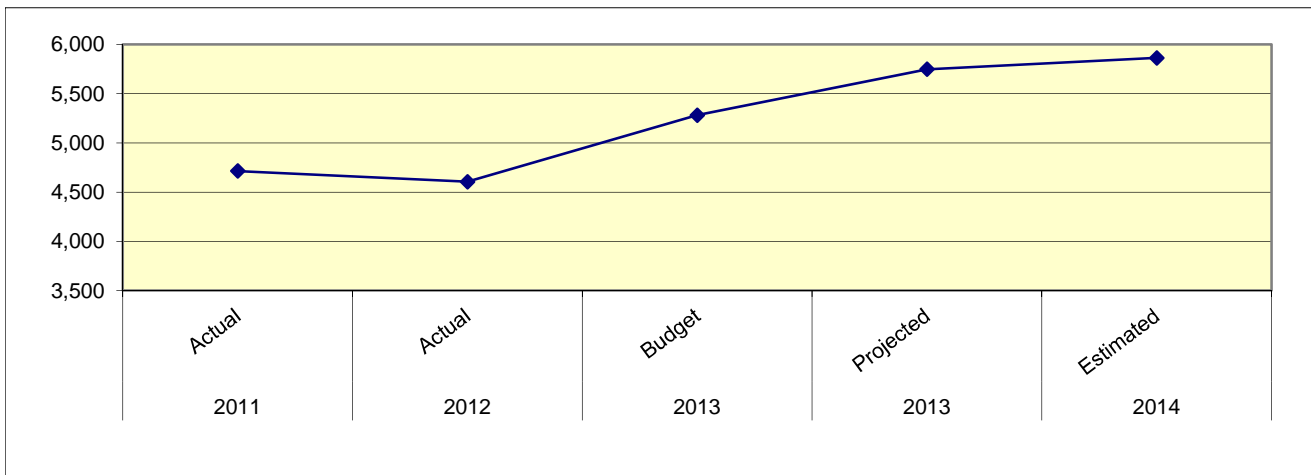
Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the municipal judge there are assessed as costs in all cases a Police Training fee of \$2.00. This assists in providing additional funds for training of police officers.

This revenue source has been allocated to the Restricted Revenue Fund (04) since FY 2012.

2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Estimated
0	4,606	5,281	5,748	5,862

Revenue History and Trend



911 Distributions

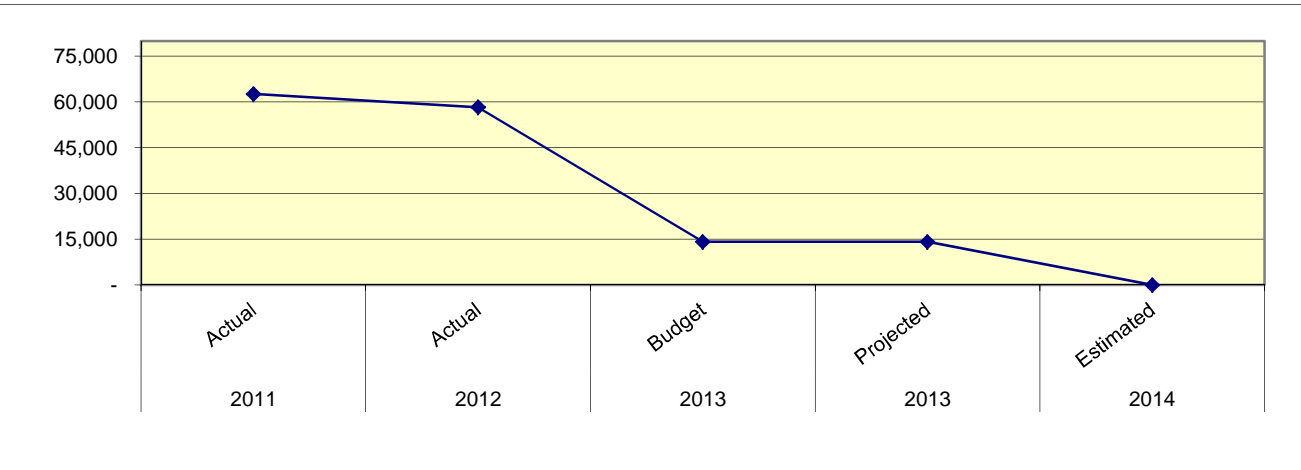
General Ledger Codes: <p style="text-align: center;">04-00-4315-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82</p>
---	---

Revenue Description and Projection Rationale

911 Distributions - The City of Raymore is one of the five Public Safety Answering Points (PSAPs) in Cass County. Until the end of Cass County Fiscal Year 2012, a tax was assessed on resident telephone bills to fund 9-1-1 service within Cass County. The City's share of the 9-1-1 tax revenue was provided by the Cass County Commission for use in upgrading and enhancing the 9-1-1 system. The last quarterly payment from this source was budgeted in FY 2013.

2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Estimated
62,629	58,277	14,140	14,140	0

Revenue History and Trend



Transfers from General Fund

General Ledger Codes: <p style="text-align: center;">04-00-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a</p>
---	---

Revenue Description

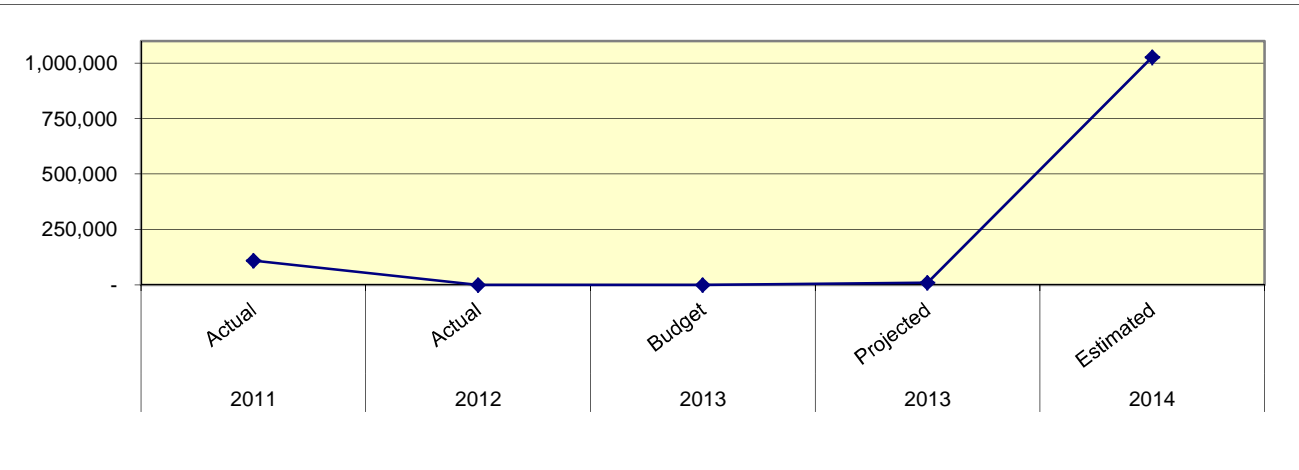
Transfer from General Fund - This is a transfer from the General Fund of the City to the Restricted Revenue Fund.

Funds are transferred from the General Fund in the following amounts for the following purposes in FY 2014:

* Growth Management Plan Sinking Fund:	\$10,000
* Compensation/Classification Study Sinking Fund:	\$10,000
* 2015 Citizen Survey:	\$ 7,000
* Future indoor/outdoor recreation facility:	<u>\$1,000,000</u>
	\$1,0027,000

2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Estimated
109,666	0	0	10,000	1,027,000

Revenue History and Trend





This page left blank intentionally.



City of Raymore

100 Municipal Circle
Raymore, Missouri 64083
(816) 331-0488 • Fax (816) 331-8724

November 1, 2013

The Honorable Peter Kerckhoff and
Members of the Raymore City Council

Dear Mayor Kerckhoff and Members of Council:

The Adopted Capital Budget for Fiscal Year 2014 and the five-year Capital Improvement Program (CIP) FY 2014 - 2018 are hereby transmitted. The Capital Budget and CIP are designed to further the City Council's goals as established in its:

- Ten-year road plan
- Growth management plan
- Strategic plan
- Water System Master Plan
- Wastewater System Master Plan
- Storm Water Master Plan
- Transportation Master Plan
- FY 2013 – 2017 CIP

The Capital Budget is funded through a number of different operating and capital funds. Some projects may be funded from more than one Fund. Some funds are fairly restricted as to what they may be used for, and others may be used more broadly.

PROPOSED 2014 CAPITAL BUDGET

Below is a summary of the highlights of the Proposed 2014 Capital Budget:

Revenues: The opening of Sam's Club at the beginning of the fiscal year has had a beneficial effect on several City capital funds. It is projected that sales tax revenues will increase in the Transportation Fund and Capital Improvement Fund by \$125,000 per year. Revenues to be shared by the Park Sales Tax Fund and the Storm Water Sales Tax Fund are projected to increase by the same amount.

Park/Storm Water Sales Tax Allocation: One decision the Council must make each year is how to allocate the revenue from the Park/Storm Water Sales Tax. Forty percent of the revenue from the half-cent Park/Stormwater Sales Tax is allocated to the Storm Water Sales Tax Fund; forty percent of the revenue is allocated to the Park Sales Tax Fund; and twenty percent is at the discretion of the Council to allocate. For FY 2014, it is budgeted to allocate the entire discretionary 20% to the Park Sales Tax Fund, resulting in

*"The City of Raymore is dedicated to being a
quality community in which to live, work and play."*

60% being allocated to the Park Sales Tax Fund and 40% being allocated to the Storm Water Sales Tax Fund.

Buildings & Grounds:

City Hall West Side Remodeling: This project involves renovating the west side of the second floor of City Hall. The Building Inspections office and Engineering will be physically reorganized to provide a service counter where the Building Inspections office is now. The new service counter will provide service to customers of Building Inspections, Community Development and Engineering.

Building Inspection customers currently come into the Building Inspections office for service, rather than doing business across a counter, which is not an efficient way to interact for the customer or for staff. Community Development and Engineering customers have to ask to be admitted to the secure area of City Hall where these departments are located or talk with staff in the lobby, which is also not in the interest of efficient or effective customer service. This project will improve the process of providing basic information to customers at the counter, provide a flat countertop area to review plans with applicants, and remove customers from employee workspaces. *Capital Improvement Fund, \$60,000.*

City Hall Carpeting: This project involves the replacement of the carpeting in City Hall. The project will be accomplished over a two-year period, with the upper level carpet being replaced in the first year and the lower level carpet in the second year. The current carpets are at the end of their useful service life. They are showing wear and staining after eleven years of use. *Buildings & Equipment Replacement Program (BERP) Fund, \$76,364.*

City Hall Lobby Flooring Modifications: This project involves replacement of the flooring in the City Hall Entrance Vestibule and areas of the main lobby. The existing faux-marble flooring is cracked in numerous places and in need of replacement. In addition, when conditions are wet or humid the flooring becomes slippery and is a hazard. Flooring would be replaced with safer tile, carpet, or a combination of both. *BERP Fund, \$11,650.*

City Hall and Municipal Circle Light Pole Replacement: This project involves the replacement of the original light poles in Municipal Circle and in the City Hall parking lots. Lights on the circle will be replaced with acorn-style lighting in the manner that has already begun. City Hall parking lot poles will be replaced with the same style of pole as is currently in place. The current poles have reached the end of their useful life. They are showing signs of degradation and are a safety concern. *BERP Fund, \$60,000*

City Hall Fire Alarm System Upgrade: This project involves improving the City Hall fire alarm system to provide pull-down alarms and tie the alarm system into the door security system. City Hall's existing fire alarm system does not allow City Hall users to activate an alarm if there is a fire. It also needs to be tied in to the door security system so that the

locks on the building's security doors will be released in event of activation of the fire alarm system. *BERP Fund, \$10,000.*

City Hall Video Security System Upgrade: This project involves upgrading the existing video security system for City Hall, which has outlived its useful life. The project involves replacing the existing camera and display system with improved technology, including recording capability, sound and color, all not available at this time. It will also allow for placement of cameras in some parts of the complex where they are not now. An improved system is needed to properly monitor City Hall's building and grounds. *Capital Improvement Fund, \$30,000*

City Hall Paging System Upgrade: This project involves the installation of a paging system that can be heard by everyone in City Hall in all areas of the building. The existing system for paging employees in City Hall runs through the City's telephones. There are many parts of the building which are not reached by this system. This project will allow a needed employee who is in any part of the building to hear the page and respond. *Capital Improvement Fund, \$8,200*

Parks:

Disc Golf Course: This project involves the creation of an eighteen hole disc golf course in an existing City park. The Park Board believes that there is an existing demand for this amenity and that the construction of the amenity will encourage new participants. *Park Sales Tax Fund, \$25,000*

Farmers Market Park Development Phase I: The FY 2013 Capital Budget includes a project to master plan the park area which currently houses the Farmers Market. Based upon the planning that occurs, this project will fund the first phase of development of this park. The Original Town Master Plan envisioned creation of a central gathering place in original Raymore for residents of that area and the entire City population. Envisioned improvements include a covered pavilion and pedestrian facilities. *Capital Improvement Fund, \$150,000*

Recreation Park Baseball Fields Renovation Project: This project involves the replacement of backstops, outfield fencing and installation of shade structures on Fields 6, 7, 8 & 9. The C.I.P. calls for addressing one field each year from FY 2014 to FY 2017. The existing backstops and outfield fencing are in poor condition. Shade structures will provide protection from the sun and foul balls. *Park Sales Tax Fund, \$75,000*

Community Trails Master Plan: This project involves the development of a community long-range trails master plan. This plan will expand on the existing greenways master plan to examine expansion of the trails network into areas of the City, both developed and not yet developed, that are not currently planned for trails. This plan will coincide with a regional trails planning effort involving the Mid-America Regional Council (MARC) and

Cass County, and provide for interconnection of Raymore trails with trails outside of the city. *Park Sales Tax Fund, \$8,000*

Park Maintenance Facility Security Enclosure: This project involves the construction of a retaining wall, fencing and two controlled access points for the Park Maintenance Facility in Recreation Park. There is virtually no security in this area, which includes the new Park Maintenance Facility structure. This project will provide controlled access to park maintenance equipment, materials and supplies. *Park Sales Tax Fund, \$40,000*

Eagle Glen Trail Reconstruction: This project involves the removal of the existing trail surface and replacement with concrete. Current drainage issues across the trail will be addressed, and pet waste stations will be installed. The current asphalt trail is in poor condition. It has been patched numerous times, and has cracks, dips and alligator cracking in places. Its condition should be improved to protect the safety of trail users. This trail also provides paved access for sanitary sewer maintenance equipment; in its current condition the trail does not have the structural capacity to support this equipment.

This project was budgeted in FY 2013 in the amount of \$120,000. At the time of bidding, staff realized the amount budgeted was insufficient. The project was moved to FY 2014, and an amount from the Enterprise Capital Maintenance Fund was contributed in recognition of the trail's purpose for both recreation and sewer system maintenance. *Park Sales Tax Fund, \$142,000; Enterprise Capital Maintenance Fund, \$40,000*

Sanitary Sewer:

Sanitary Sewer Inflow & Infiltration Reduction: This project involves relining of sewer mains, sealing of manholes and other actions to eliminate the infiltration of clean water entering the sanitary sewer system. In FY 2014, efforts will be focused in subdivisions south of Lucy Webb Road and west of Madison Street. Clean water entering the sanitary sewer system results in increased costs due to the need to have larger pump stations and having pumps run more often than necessary, thereby increasing utility costs. In addition, the increased inflow/infiltration increases treatment costs for treatment by the Little Blue Valley Sewer District (LBVSD). The City has committed to LBVSD to make substantial efforts to reduce inflow and infiltration. The 2004 Sanitary Sewer Master Plan identified areas of significant inflow and infiltration throughout the city. This project will continue the City's longstanding annual program to alleviate inflow and infiltration in identified areas. *Enterprise Capital Maintenance Fund, \$121,419*

Owen Good Force Main Odor Abatement: The FY 2013 Budget includes a project to determine the most cost-effective means of mitigating and reducing the effects of hydrogen sulfide discharge from the Owen Good Force Main. In FY 2014 it is budgeted to perform the construction deemed necessary to accomplish the study's recommendations. Due to the length of the force main there is an extended detention time for the sewage within the line, which allows for the generation of hydrogen sulfide gas that is released into the atmosphere at the discharge point located at the intersection of 58 Highway and Sunset Lane. In addition, the hydrogen sulfide creates a corrosive

environment that deteriorates concrete manholes and other sanitary sewer facilities downstream of the discharge point. To date, treatment of the sewage at the lift station has had limited success at addressing these issues. The expectation is that this project will eliminate the need to spend approximately \$60,000 per year for treatment at the lift station. *Enterprise Capital Maintenance Fund, \$600,000*

Owen Good Force Main Repair: This project involves making two point repairs to the Owen Good Force Main. The 2012 Force Main condition analysis identified two holes in the main that are potential leak sources and in need of repair. *Enterprise Capital Maintenance Fund, \$20,000*

Storm Water:

58 Highway Culvert Rehabilitation: This project involves repair of a storm water culvert under 58 Highway approximately one-half mile east of J Highway. The culvert has deteriorated and is causing repeated settlements in the roadway. *Stormwater Sales Tax Fund, \$40,000*

Transportation:

Annual Curb Replacement Program: The City is in the midst of a multi-year program to address curb deterioration throughout the city. The proposed FY 2014 and future funding will provide for removal and replacement of approximately 12,000 feet of curb and gutter at various locations. The concrete curb and gutter has deteriorated in many areas throughout the City. In 2012, Engineering staff completed a condition survey of curb and gutter throughout the city. Approximately 120,000 square feet of curb need to be replaced over a ten-year period at an estimated total cost of \$3 million. *Transportation Fund, \$300,000*

Annual Street Preservation Program: Street Preservation involves taking actions to preserve the local street network, which may include milling of streets and overlaying it with several inches of pavement, micropaving, chip/sealing, and crack sealing. This occurs in various locations around the City, approved by the City Council on an annual basis. The City's Comprehensive Pavement Management program outlines a regular maintenance schedule for the street network in order to maintain the network in "good" condition or better. *Transportation Fund, \$500,000*

Annual Sidewalk Program: This project involves installation of sidewalk on streets that do not currently have sidewalks on either side of the street. Exact locations for installation are approved each year as part of a long-term program. Many of the older neighborhoods in Raymore lack a sidewalk or pedestrian path. *Transportation Fund, \$117,000*

Wal-Mart Egress Modification: This project involves construction of a permanent raised median to prohibit left turns from the 58 Highway access/egress at Wal-Mart. To date, access has been controlled at this location through the use of flexible delineators. While

generally effective, maintenance of the flexible delineators has been high, as drivers entering and exiting the shopping center hit and destroy them. The City has been working on measures to improve the appearance of this entrance into the city. This project will contribute to that effort by eliminating the unsightly flexible delineators and replacing them with permanent infrastructure. *Transportation Fund, \$15,000*

Ward Road Sidewalk – Chateau Place to Sierra Drive: This project involves the construction of sidewalk on Ward Road from Chateau Place to Sierra Drive. This project will provide pedestrian connectivity between the Chateau Place neighborhood and the adjacent City developments, including Ward Park. *Transportation Fund, \$15,000*

Roadside Trail Rehabilitation: A significant amount of asphalt trail adjacent to roadways has deteriorated, creating potential hazards which should be addressed. This project involves a staff assessment of roadside trails in the city and repair/replacement of the worst segments. *Capital Improvement Fund, \$200,000*

Water:

Gore Road Water Main and Meter Station: This project will replace an eight-inch water main along Gore Road that extends from Washington Street to just short of Kurzweil Road with a 16-inch main to Kurzweil Road, where it would connect to the Cass County Transmission Main. The project includes construction of a meter station, as required by the City's agreement with Kansas City Water Services. The project will provide increased supply and fire protection to the area of the City north of 58 Highway between Kurzweil Road and Kentucky Road. The 2004 Water System Master Plan identified the need for additional connection points to the Kansas City transmission main in order to meet demand for water caused by growth in the area. *Water Connection Fee Fund, \$514,600*

PROJECTS BEYOND FY 2014 IN THE FY 2014 – 2018 C.I.P.

Projects, funded and unfunded, shown in the FY 2014 – 2018 C.I.P. beyond FY 2014 include the following:

FUNDED PROJECTS

Parks:

Memorial Park Improvements: This is the final phase of a project to provide a facelift to Memorial Park, per the 2007 Park Master Plan. Improvements will include the reconstruction of the existing trail, lighting of the sand volleyball courts, and addition of power to the west shelter. The current trail has numerous locations where it is cracked and displaced. The trail has passed the point where normal routine maintenance can address its condition. Lighting of the sand volleyball courts will create a more user-friendly venue. Adding power to the west shelter will allow for security lighting to be added. *Park Sales Tax Fund: 2017 - \$75,000; 2018 - \$75,000*

Recreation Park Basketball Court Reconstruction: This project involves the reconstruction of the basketball court in Recreation Park. This involves crack-filling, a two-inch asphalt overlay, and color coating of the court's surface. The existing surface is cracking, spalling, and the color coating is fading. *Park Sales Tax Fund, 2015, \$45,000*

Memorial Park Tennis Court Maintenance: This project involves crack sealing, seal coating, and re-striping of two tennis courts in Memorial Park. This is regularly prescribed maintenance for the tennis courts at Memorial Park. Regular maintenance extends the safe and useful life of the tennis courts. *Park Sales Tax Fund, 2016, \$20,000*

Athletic Complex Study: This project involves the planning, design and construction of a destination venue for athletic competition. The first phase of the project will study options for such facilities. Findings of the study and development of a business plan will determine what will be constructed and where. The Park Board desires to grow the park system in a way that not only promotes physical activity but also increases opportunities for economic development through development of an athletic complex that will draw people from outside of the city. In order to ascertain the highest and best opportunity for the City, a project is budgeted to assess possibilities and develop a formal business plan for a future complex.

During the course of budget deliberations, the Council decided to remove this project, which had been proposed for FY 2017 in the Park Sales Tax Fund in the amount of \$20,000.

Recreation Park Baseball Fields Renovation Project: This project involves the replacement of backstops, outfield fencing and installation of shade structures on Fields 6, 7, 8 & 9. The C.I.P. calls for addressing one field each year from FY 2014 to FY

2017. The existing backstops and outfield fencing are in poor condition. Shade structures will provide protection from the sun and foul balls. *Park Sales Tax Fund: 2015 - \$75,000; 2016 - \$75,000; 2017 - \$75,000*

Memorial Park Playground Improvements: This project involves the construction of a safer and handicapped-accessible play structure that will replace the existing play feature in this park. The existing equipment is not handicapped-accessible and does not meet Consumer Product Safety Commission guidelines. *Park Sales Tax Fund, 2017, \$48,000*

ADA Access to Memorial Park Ball Fields: This project involves the construction of a concrete walkway and backstop surrounds for the Memorial Park ball fields. The ball fields at Memorial Park do not have a path to them to allow patrons with disabilities to access them. The areas around the backstops are turf and are also not handicapped-accessible. *Park Sales Tax Fund, 2016, \$65,000*

Hawk Ridge Park Development: The FY 2013 Capital Budget includes the development of a master plan for Hawk Ridge Park. Since its acquisition in 2008, this park has not been developed. This project is to implement recommendations coming out of that master plan. *Park Sales Tax Fund, 2018, \$150,000*

Sanitary Sewer:

Sanitary Sewer Inflow & Infiltration Reduction: This project involves relining of sewer mains, sealing of manholes and other actions to eliminate the infiltration of clean water entering the sanitary sewer system. In FY 2014, efforts will be focused in subdivisions south of Lucy Webb Road, west of Madison Street. Clean water entering the sanitary sewer system results in increased costs due to the need to have larger pump stations and having pumps run more often than necessary, thereby increasing utility costs. In addition, the increased inflow/infiltration increases treatment costs for treatment by the Little Blue Valley Sewer District (LBVSD). The City has committed to LBVSD to make substantial efforts to reduce inflow and infiltration. The 2004 Sanitary Sewer Master Plan identified areas of significant inflow and infiltration throughout the city. This project will continue the City's longstanding annual program to alleviate inflow and infiltration in identified areas. *Enterprise Capital Maintenance Fund: 2015 - \$124,455; 2016 - \$127,566; 2017 - \$130,755; 2018 - \$134,024*

Transportation:

Maintenance of Thoroughfare Routes: This project involves micro-surfacing collector and arterial roads on a regular six-year cycle. The City's Comprehensive Pavement Management Program recommends that collector and arterial streets receive surface treatments on a regular basis to preserve the integrity of the pavement and increase service life. *Transportation Fund: 2015 - \$217,000; 2016 - \$224,000; 2017 - \$155,000; 2018 - \$125,000*

Water:

Foxwood Water Tower Painting and Repair: This project involves rehabilitation of the existing Foxwood Water Tower. The work will include complete removal of the existing coating, minor structural repairs, modifications to comply with current codes, and repainting of the interior and exterior of the tower. An inspection and analysis of the water tower was performed in 2009. It determined that the existing coating would need replacement in 2015. Minor structural defects needing repair were also identified. *Enterprise Capital Maintenance Fund, 2015 - \$400,000*

UNFUNDED PROJECTS

The following projects are currently unfunded in the C.I.P., but are presented for the Council's information and for future long-term planning.

It is worth noting that, with the projects proposed in the FY 2014 Capital Budget, a substantial balance in the Capital Improvement Fund (\$406,331) still results at the end of FY 2014. These might be used for currently unfunded or accelerated parks projects or transportation projects.

Recreation Park Baseball Fields Irrigation: This project involves the underground irrigation of Ball Fields 6, 7, 8 & 9 as well as the common areas inside the complex. The turf areas of the fields have become unsightly and are a safety risk for participants. With the current amount of play and the anticipated increases in the amount of play on these fields, proper watering of these areas is necessary. *\$110,000*

Farmers Market Property Improvements: A master plan to guide the development of the area that currently houses the Farmer Market is in the FY 2013 Capital Budget. This project is to accomplish the plan adopted based upon the recommendations in the master plan. The Original Town Master Plan envisioned creation of a central gathering place in original Raymore for residents of that area and the entire City population. Envisioned improvements include a covered pavilion and pedestrian facilities. *\$588,890*

Sidewalk on Olive Street from Madison St. to Monroe St.: This project involves installation of a sidewalk along Olive Street from Madison Street to Monroe Street. The Farmers Market and planned development of the Farmers Market property create a need for pedestrian infrastructure around the site. *\$144,242*

Sidewalk on Dean Avenue from Lucy Webb Road to Timber Trails Trailhead: Councilmember Stevens has proposed a sidewalk from Lucy Webb Road to the trailhead of the Timber Trails trail. Staff estimates the cost of an eight-foot wide sidewalk at \$95,000. Staff notes that there is a sidewalk on the west side of Dean. It is also worth noting that the Timber Trails subdivision developer is committed to completing the shaded trail that currently runs from Lucy Webb to Shagbark Drive (parallel to Dean Avenue and this proposed sidewalk) north to the trailhead as that subdivision develops. The City accepted this trail in lieu of requiring the developer to construct a sidewalk

immediately adjacent to Dean Avenue. Based upon the current plans for the subdivision, it might be quite some time before the trail will be completed by the developer. An alternative to Mr. Stevens' proposal might be to negotiate with the developer to have the City complete the trail and be reimbursed by the developer in the future. *\$95,000*

Trail Construction – Hawk Ridge Park: This project involves the planning, design and construction of a trail through Hawk Ridge Park, in accordance with the accepted recommendations coming out of the Hawk Ridge Park Master Plan budgeted in FY 2013. It is anticipated that one of the recommendations coming out of the Hawk Ridge Park Master Plan budgeted in FY 2013 will be for a walking trail in the park. *\$260,000*

Recreation Park Soccer Venue Rehabilitation and Irrigation: This project consists of the re-grading and crowning of the soccer fields at Recreation Park, followed by installation of irrigation for those fields. The soccer fields at Recreation Park are not level. Proliferation of drought-resistant weeds and continual use of the fields have hampered growth of turf grasses appropriate for game play. *\$380,000*

Johnston Lake Bank Reinforcement: This project involves the armoring of the perimeter of Johnston Lake in certain areas to reduce erosion. In a 2009 Missouri Department of Conservation evaluation of Johnston Lake (at Hawk Ridge Park), the department found that erosion was occurring on the banks of the lake, and recommended that in order to reduce erosion and siltation that the City armor the banks with rock and allow vegetation to be established in and around the armored areas. *\$200,000*

Southwest Interceptor #1: This project involves construction of a sanitary sewer interceptor to serve a 700-acre area in the southern part of the city, generally located along Hubach Hill Road from School Road to approximately one-half mile east of J Highway. The 2004 Sanitary Sewer Master Plan identified interceptor sewers, including this one, to provide service to undeveloped areas of Raymore. In addition to providing service to an undeveloped area, this interceptor would allow for the decommissioning of a temporary lift station that serves the Park Place/Hunter's Glenn area, which has occasionally been the source of complaints about odor in the area. *\$1,160,000*

58 Highway Surface Preservation: This project is to place 116,000 square yards of chip/seal surface on 58 Highway from J Highway to Dean Avenue. This treatment will help maintain the structural integrity of the existing asphalt surface. It is recommended that a surface seal be placed on a five-year cycle. *\$400,000*

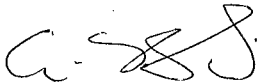
163rd Street from Foxridge Drive to Kentucky Road: This project is to extend 163rd Street between Foxridge Drive and Kentucky Road. It involves construction of a four-lane urban collector road. This road would provide the Creekmoor and Remington subdivisions direct access to Interstate 49, reducing traffic on 58 Highway. *\$4,265,626*

2.5 MG Water Tower: This project involves construction of a third City water tower. The addition of a third water tower to the City's distribution system will eventually be necessary to accommodate the City's population growth. *\$5,335,000*

ACKNOWLEDGEMENTS

My sincere thanks go to the department heads and division managers who worked hard to prepare the capital budget. Parks & Recreation Director John Kennedy worked with the Park Board on the submission for Parks & Recreation capital projects. Public Works Director Mike Krass has a major role in putting together data for most of the projects in the capital budget and capital improvement program. Finance Director Cynthia Watson has a major role in producing this document. Assistant City Manager Jim Feuerborn serves as the budget preparation director. My sincere thanks and gratitude go to them for their work.

Respectfully Submitted,



Eric Berlin, City Manager



This page left blank intentionally.

CAPITAL BUDGET

The Capital Budget is a product of the Capital Improvement Program (CIP), representing the first year of the five-year CIP.

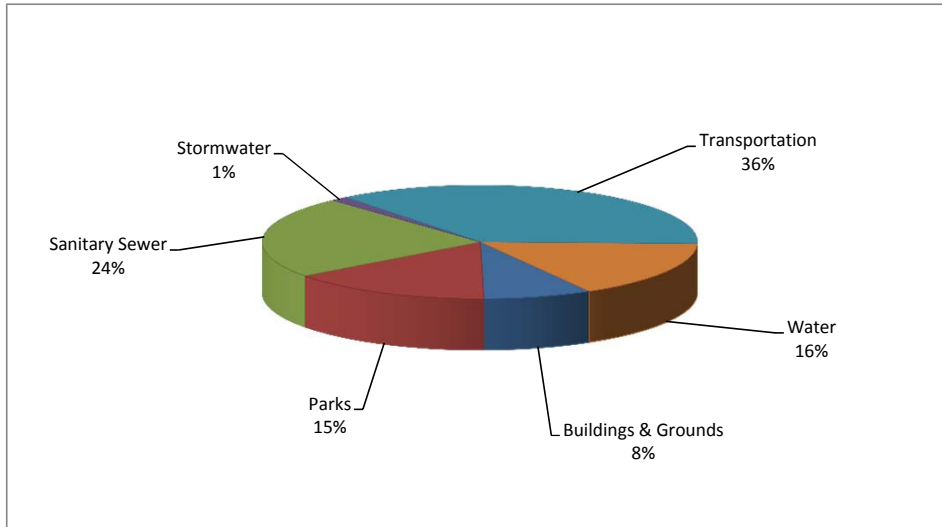
Capital improvement programming is a guide allowing the efficient and effective use of public funds on public projects. The result of this improvement programming process is the Capital Improvement Program (CIP), a document published annually that proposes the development, modernization, or replacement of physical public projects over a five-year period. The CIP shows the arrangement of projects in a sequential order based on the schedule of priorities and assigns an estimated cost and anticipated method of financing for each project. The first year of the CIP shows specific funding and reflects projects funded during the regular budget process as the Capital Budget.

The following section outlines the capital projects and revenue sources for those projects funded as part of the FY 2014 Annual Budget.

CAPITAL PROJECT SUMMARY

By Type

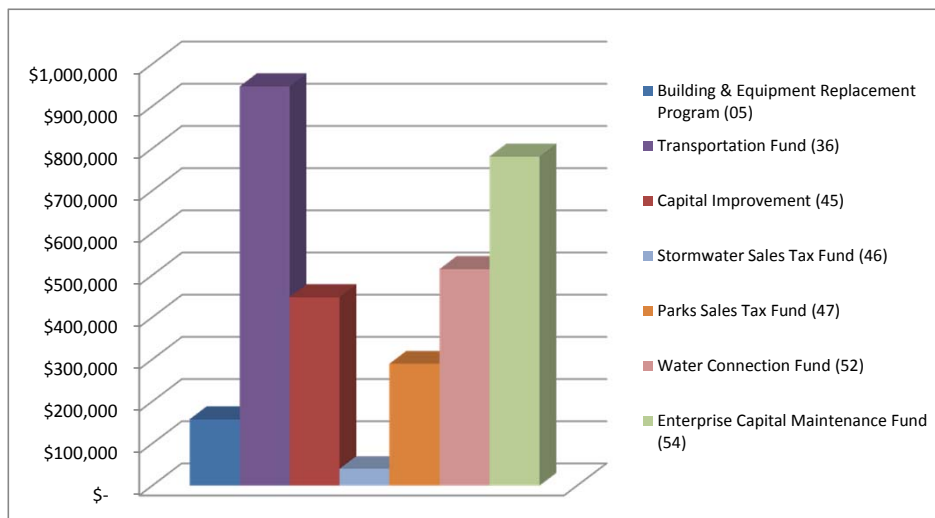
<u>Type</u>	<u>2014 Funding</u>
Buildings & Grounds	\$ 256,214
Parks	\$ 480,000
Sanitary Sewer	\$ 741,419
Stormwater	\$ 40,000
Transportation	\$ 1,147,000
Water	\$ 514,600
Total:	\$ 3,179,233



CAPITAL PROJECT SUMMARY

By Funding Source

<u>Source</u>	<u>2014 Funding</u>	
Building & Equipment Replacement Program (05)	\$ 158,014	5%
Transportation Fund (36)	\$ 947,000	30%
Capital Improvement (45)	\$ 448,200	14%
Stormwater Sales Tax Fund (46)	\$ 40,000	1%
Parks Sales Tax Fund (47)	\$ 290,000	9%
Water Connection Fund (52)	\$ 514,600	16%
Enterprise Capital Maintenance Fund (54)	\$ 781,419	25%
Total:	\$ 3,179,233	95%



FY 2014 CAPITAL PROJECTS

The following projects are included in the proposed Capital Improvement Program (CIP) with funding requested in FY 2014 in the amounts detailed below. A full description of the project and the proposed expenditure and funding schedule, which may include prior funding and anticipated future funding for each is also included in the CIP. Projects may be funded from multiple sources over a number of years.

Buildings & Grounds

City Hall West Side Remodeling	\$	60,000
City Hall Carpeting	\$	76,364
City Hall Lobby Flooring Modifications	\$	11,650
City Hall and Municipal Circle Light Pole Replacement	\$	60,000
City Hall Fire Alarm System Upgrade	\$	10,000
City Hall Video Security System Upgrade	\$	30,000
City Hall Telephone Paging System Upgrade	\$	8,200
	\$	256,214

Parks

Disc Golf Course	\$	25,000
Farmer's Market Park Phase I	\$	150,000
Rec Park Baseball Fields Renovation Project	\$	75,000
Community Wide Trail Master Plan	\$	8,000
Trail Reconstruction - Eagle Glen	\$	182,000
Park Maintenance Facility Security Enclosure	\$	40,000
	\$	480,000

Sanitary Sewer

Sanitary Sewer Inflow & Infiltration Reduction	\$	121,419
Owen Good Force Main Odor Abatement	\$	600,000
Owen Good Force Main Repair	\$	20,000
	\$	741,419

Stormwater

58 Hwy Culvert Rehabilitation	\$	40,000
	\$	40,000

Transportation

Annual Curb Replacement Program	\$	300,000
Street Preservation - Overlay	\$	500,000
Sidewalk Program	\$	117,000
Wal-Mart Access Modifications	\$	15,000
Ward Road Sidewalk	\$	15,000
Roadside Trail Rehabilitation	\$	200,000
	\$	1,147,000

Water

Gore Road Water Main and Meter Station	\$	514,600
	\$	514,600

Grand Total: **\$ 3,179,233**

Impact of Capital Expenditures in the Five-Year Capital Improvement Program on the Operating Budget and Existing Services:

Potential estimated impacts of capital projects include:

1. staffing and related personnel costs
2. expansion of, or opening of a new facility-related operating costs
3. disclosure of assumptions used to estimate impact
4. cost savings produced instead of generating additional costs
5. incremental revenues
6. non-financial aspects-i.e., improved safety, cleaner environment, improved response time, attractiveness, security and safety, reduction of traffic congestion, etc.

Capital Projects may create an immediate effect on the operating budget by increasing measurable expenditures. Conversely, many of the projects below will extend the life of capital assets and decrease operating expenditures, though the impact of such decreases is not readily measurable.

Building and Equipment Replacement Program (05)

City Hall Carpeting - Staff does not anticipate any additional operational costs.

City Hall Lobby Flooring Modifications - Staff anticipates minimal operating expenditures associated with cleaning carpet versus tile.

City Hall and Municipal Circle Light Pole Replacement– Staff does not anticipate any additional operational costs.

City Hall Fire Alarm System Upgrade – Staff does not anticipate any additional operational costs.

Transportation Fund (36)

Annual Curb Replacement - A reduction in maintenance cost is expected. At the completion of the program there should be reduced maintenance cost of previously schedule maintenance. The replacement now significantly extends the useful life of the curbs.

Annual Street Preservation Program- Reduction in maintenance cost. Staff estimates a savings of \$1,300 per fiscal year.

Annual Sidewalk Program – Staff does not anticipate any additional costs. Concrete sidewalks require very little maintenance.

Wal-Mart Egress Modification– Staff anticipates a reduction in annual replacement of temporary delineators.

Ward Road Sidewalk – Chateau Place to Sierra Drive - Staff does not anticipate any additional operational cost. Concrete sidewalks require very little maintenance.

Capital Improvement Sales Tax Fund (45)

City Hall West Side Remodeling – Staff only anticipates routine building maintenance.

City Hall Video Security System Upgrade – Staff does not anticipate any impact on the operating budget.

City Hall Paging System Upgrade – Staff does not anticipate any impact on the operating budget.

Farmers Market Park Development Phase I – Maintenance of this active park area will be necessary in the future, staff estimates \$1,000 per year.

Roadside Trail Rehabilitation – Periodic crack sealing and other routine maintenance, staff estimates \$1,000 every year.

Stormwater Sales Tax Fund (46)

58 Highway Culvert Rehabilitation - Staff does not anticipate any impact on the operating budget.

Parks Sales Tax Fund (47)

Eagle Glen Trail Reconstruction - Periodic crack sealing and other routine maintenance. Material cost only, estimated \$500 every few years.

Disc Golf Course – Staff anticipates additional maintenance will be necessary for the upkeep of an active park area, estimated \$1,000 per year.

Rec Park Baseball Field Renovation Project – Staff does not anticipate any impact on the operating budget.

Community Trails Master Plan - Staff does not anticipate any impact on the operating budget.

Park Maintenance Facility Security Enclosure- Routine maintenance and care, staff anticipates only a small impact to the operating budget.

Water Connection Fund (52)

Gore Road Water Main and Meter Station – Minor cost increase due to routine maintenance to the main. Staff estimates annual flushing of the main \$500 per year.

Enterprise Capital Maintenance Fund (54)

Inflow and Infiltration - A reduction in the flow will result in a decrease in the City's payment for treatment. Staff estimates a savings of \$30,000 in FY2014 and each fiscal year following.

Owen Good Force Main Odor Abatement - Staff does not anticipate any future operating costs.

Owen Good Force Main Repair - Staff does not anticipate any future operating costs.

Capital Improvement Program by Funding Source and Project - 5 Year Summary
By Fund

	2013-14	2014-15	2015-16	2016-17	2017-18
Building & Equipment Replacement Program (05)					
City Hall Carpeting	\$ 76,364				
City Hall Lobby Flooring Modifications	\$ 11,650				
City Hall and Municipal Circle Light Pole Replacement	\$ 60,000				
City Hall Fire Alarm System Upgrade	\$ 10,000				
Park Fee-in-Lieu Fund (27) (no projects scheduled)					
Transportation Fund (36)					
Annual Curb Replacement Program	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Annual Street Preservation Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Annual Sidewalk Program	\$ 117,000	\$ 117,000	\$ 117,000	\$ 117,000	\$ 117,000
Maintenance of Thoroughfare Routes		\$ 217,000	\$ 224,000	\$ 155,000	\$ 125,000
Wal-Mart Egress Modification	\$ 15,000				
Ward Road Sidewalk - Chateau Place to Sierra Drive	\$ 15,000				
Excise Tax Fund (37) (no projects scheduled)					
Capital Improvement Fund (45)					
City Hall West Side Remodeling	\$ 60,000				
City Hall Video Security System Upgrade	\$ 30,000				
City Hall Paging System Upgrade	\$ 8,200				
Farmers Market Park Development Phase I	\$ 150,000				
Roadside Trail Rehabilitation	\$ 200,000				
Stormwater Sales Tax Fund (46)					
58 Highway Culvert Rehabilitation	\$ 40,000				
Park Sales Tax Fund (47)					
Memorial Park Improvements				\$ 75,000	\$ 75,000
Recreation Park Basketball Court Restoration		\$ 45,000			
Memorial Park Tennis Court Maintenance			\$ 20,000		
Disc Golf Course	\$ 25,000				
Eagle GlenTrail Reconstruction	\$ 142,000				
Recreation Park Baseball Fields Renovation Project	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Community Trails Master Plan	\$ 8,000				
Park Maintenance Facility Security Enclosure	\$ 40,000				
Memorial Park Playground Improvements				\$ 48,000	
ADA Access to Memorial Park Ball Fields			\$ 65,000		
Hawk Ridge Park Development					\$ 150,000
Water Connection Fee Fund (52)					
Gore Road Water Main and Meter Station	\$ 514,600				
Sewer Connection Fund (53) (no projects scheduled)					
Enterprise Cap. Maint Fund (54)					
Sanitary Sewer Inflow and Infiltration Reduction	\$ 121,419	\$ 124,455	\$ 127,566	\$ 130,755	\$ 134,024
Owen Good Force Main Odor Abatement	\$ 600,000				
Eagle GlenTrail Reconstruction	\$ 40,000				
Owen Good Force Main Repair	\$ 20,000				
Foxwood Water Tower Painting and Repair		\$ 400,000			
Total Projects by Fiscal Year	\$ 3,179,233	\$ 1,778,455	\$ 1,428,566	\$ 1,400,755	\$ 1,401,024

BUILDING & EQUIPMENT REPLACEMENT PROGRAM (BERP) FUND (05)

FUND DESCRIPTION

The City establishes a schedule for the replacement and repair of building and of large equipment in a sinking fund. To better plan for the future and level out significant increases in any one year's budget, a funding mechanism accumulates funds utilizing annual payments to the BERP Fund (05). The program calls for the setting aside of funds, on an amortized basis, to pay for expensive equipment that will require replacement in future years. In this way, budget hardships in any given year due to the need to replace a particular piece of expensive equipment can be avoided.

REVENUES

Replacement funding is provided through an annual contribution from the Capital Improvement Fund. It is intended that the City use this method to purchase all of its future building repairs and equipment replacements.

Basic Funding Assumptions:

- 1) A fixed amount will be set aside each year for each replacement.
- 2) In general, approval by the Council as part of the budget process is a pre-requisite to a purchase from the BERP Fund. If the City Manager determines that an emergency replacement needs to occur and is properly allocated to the BERP Fund, he may authorize such purchase.
- 3) If the BERP Fund balance is deemed sufficient, contributions to the fund may be reduced.

FY 2013 marked the establishment of this reserve fund. One-time transfers of \$1,000,000 from the General Fund and \$99,044 from the Restricted Revenue Fund were made in FY 2013. (The latter was from the unused portion of funds received from an insurance payment received in FY 2011 for damage from a hailstorm that occurred that year. It will be used for the eventual replacement of the Public Works/Parks Facility roof.) The financial model for this fund calls for an injection of \$300,000 per year as a transfer from the Capital Improvement Fund (45).

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
City Hall Carpeting	\$0	\$0	\$0	\$76,364	\$76,364
City Hall Lobby Flooring Modifications	\$0	\$0	\$0	\$11,650	\$11,650
City Hall and Municipal Circle Light Pole Replacement	\$0	\$0	\$0	\$60,000	\$60,000
City Hall Fire Alarm System Upgrade	\$0	\$0	\$0	\$10,000	\$10,000
Total	\$0	\$0	\$0	\$158,014	\$158,014

Building & Equipment Replacement Program (05)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	-	-	-	-	1,100,294	1,243,930	1,547,040	1,850,908	2,155,535
Revenue									
Transfer In - from Restricted Revenue Fund			99,044	99,044					
Transfer In - from General Fund			1,000,000	1,000,000					
Transfer In - from Capital Improvement Fund					300,000	300,000	300,000	300,000	300,000
Interest Revenue			2,500	1,250	1,650	3,110	3,868	4,627	5,389
Total Revenue	-	-	1,101,544	1,100,294	301,650	303,110	303,868	304,627	305,389
Total Fund Bal & Revenues	-	-	1,101,544	1,100,294	1,401,944	1,547,040	1,850,908	2,155,535	2,460,924
Expenditures									
Capital Projects (Budgeted / reconciled)									
City Hall Carpeting					76,364				
City Hall Lobby Flooring Modifications					11,650				
City Hall and Municipal Circle Light Pole Replacement					60,000				
City Hall Fire Alarm System Upgrade					10,000				
Total Expenditures	-	-	-	-	158,014	-	-	-	-
Fund Balance	-	-	1,101,544	1,100,294	1,243,930	1,547,040	1,850,908	2,155,535	2,460,924
<i>Revenue Over (under) expenditures</i>	-	-	1,101,544	1,100,294	143,636	303,110	303,868	304,627	305,389

Note - FY 2013 marks the establishment of this capital fund.

PARK FEE IN LIEU FUND (27)

FUND DESCRIPTION

The City of Raymore Park Fee In Lieu Fund (27), established in 1999, is used to fund the purchase of future land for city parks. Funds may also be used for infrastructure improvements that would bring park land into the condition in which it would have been dedicated from a subdivision developer.

REVENUES

Revenues are received from development exactions per the requirements of City Code Section 445.040. Older projects (approved prior to May, 2004) pay fees-in-lieu of land dedication per lot at the time a building permit is issued. Subdivision developments that do not dedicate park land and which were approved after May, 2004, pay fees-in-lieu of land at the time of recording each final plat for all the lots shown on the plat being recorded.

FUND PROJECT HIGHLIGHTS

There are currently no active projects in this fund.

Project	Prior Budget	Total Expended	Carryover	2014 budget	Total Available
	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

Park Fee In Lieu (27)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	47,946	55,742	64,220	66,116	71,493	77,010	82,554	89,004	95,839
Revenue									
Fees & Permits									
<i>Park Fee in Lieu</i>	7,458	10,235	5,338	5,338	5,338	5,351	5,418	5,500	5,637
Intergovernmental									
Interest	338	139	161	39	179	193	1,032	1,335	2,396
Chgs for Services									
Transfers In			0		0	0	0	0	0
Total Revenue	7,796	10,374	5,499	5,377	5,517	5,544	6,450	6,835	8,033
Total Fund Bal & Revenues	55,742	66,116	69,719	71,493	77,010	82,554	89,004	95,839	103,871
Expenditures									
Debt Service									
Misc									
Park Sales Tax Fund (47)									
Park Land Purchase					-				
Total Expenditures	-	-	-	-	-	-	-	-	-
Fund Balance (Gross)	55,742	66,116	69,719	71,493	77,010	82,554	89,004	95,839	103,871
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	55,742	66,116	69,719	71,493	77,010	82,554	89,004	95,839	103,871

Park Fee in Lieu

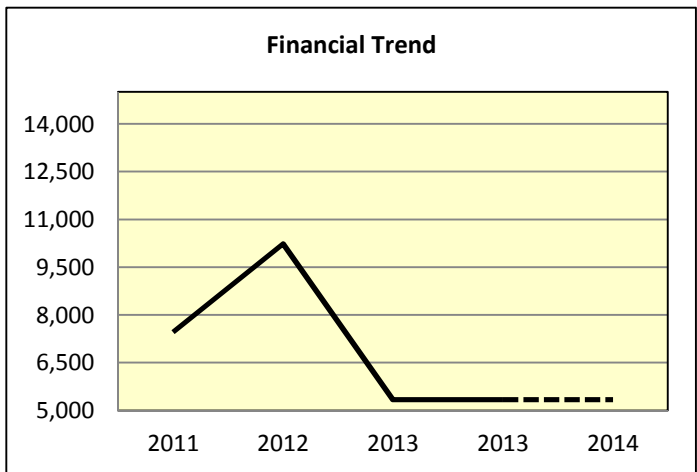
General Ledger Codes: 27-00-4705-0000	<u>Legal Authority:</u> Municipal code: Section 445.040
--	--

Revenue Description and Projection Rationale

Park Fee in Lieu - This fund was created to allow developers to donate cash in lieu of parkland. This is applied to the acquisition of land for future parks and may also be used for developing neighborhood parks.

Staff is estimating FY14 revenue the same as FY13.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	90,656	19.00%
2005 Actual	71,219	-21.44%
2006 Actual	104,733	47.06%
2007 Actual	56,695	-45.87%
2008 Actual	17,001	-70.01%
2009 Actual	10,278	-39.54%
2010 Actual	7,379	-28.21%
2011 Actual	7,458	1.08%
2012 Actual	10,235	37.23%
2013 Budget	5,338	-47.85%
2013 Projected	5,338	0.00%
2014 Estimated	5,338	0.00%





This page left blank intentionally.

TRANSPORTATION FUND (36)

FUND DESCRIPTION

The City of Raymore Transportation Fund (36), established in 2001, is used to fund those capital projects associated with the expansion, enhancement, and major maintenance of the city's transportation system.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
2014 Annual Curb Replacement Program	\$0	\$0	\$0	\$300,000	\$300,000
2014 Annual Street Preservation Program	\$0	\$0	\$0	\$500,000	\$500,000
2014 Annual Sidewalk Program	\$0	\$0	\$0	\$117,000	\$117,000
Wal-Mart Egress Modification	\$0	\$0	\$0	\$15,000	\$15,000
Ward Road Sidewalk – Chateau Place to Sierra Drive	\$0	\$0	\$0	\$15,000	\$15,000
Total	\$0	\$0	\$0	\$947,000	\$947,000

OTHER EXPENDITURES

1. General Fund Transfer: A transfer is made annually to the General Fund to offset costs incurred by the Street Department. \$320,000

2. Transfer to Excise Tax Fund: When the City excise tax was instituted, it was understood that the City at large should contribute to the cost of projects paid for with excise tax funds. The amount the City should pay should be in rough proportions (25%, 50%, 75%) to the amount of use the pre-existing City will contribute to the new facility as to what new growth will contribute.

The City's next anticipated major excise tax project is to construct 163rd Street between Foxridge Drive and Kentucky Road at a projected cost of \$4,265,400. It is budgeted for the Transportation Fund to contribute \$91,035 per year to the Excise Tax Fund from 2011-2020 accumulating 25% of the projected cost. \$91,035

Transportation (36)

	2010-11 Actual	2011-12 Actual	2012-2013 Budget	2012-2013 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	529,976	721,364	718,685	625,513	237,016	297,399	174,806	63,753	38,442
Revenue									
Taxes									
<i>Transportation Sales Tax</i>	919,712	909,432	979,639	960,046	1,097,241	1,100,313	1,103,394	1,106,484	1,109,582
<i>Cass R&B Sales Tax</i>		43,000	176,000	176,000	176,000	176,440	178,646	181,325	185,858
<i>Cass R&B Property Tax</i>	157,077	158,414	144,584	144,584	144,584	144,945	146,757	148,959	152,683
Interest	6,358	665	1,797	306	593	743	2,185	956	961
Miscellaneous revenue				0					
Grant Funding - ARRA - Original Town Lighting	166	127,046	0	4,104	0				
Transfers In	560,000	335,722	903,113	903,113	0				
Total Revenue	1,643,313	1,574,279	2,205,132	2,188,153	1,418,418	1,422,442	1,430,982	1,437,724	1,449,084
Total Fund Bal & Revenues	2,173,289	2,295,644	2,923,817	2,813,665	1,655,434	1,719,841	1,605,788	1,501,477	1,487,525
Expenditures									
Debt Service									
Misc									
General Fund Transfer	330,000	320,000	320,000	320,000	320,000	320,000	310,000	300,000	290,000
Excise Tax Transfer - 163rd St. future project	91,035	91,035	91,035	91,035	91,035	91,035	91,035	91,035	91,035
Transfer back to General Fund				-					
Capital Projects (Budgeted / reconciled)									
Annual Curb Replacement	118,916	169,334	300,000	295,352	300,000	300,000	300,000	300,000	300,000
Street Preservation overlay	491,725	373,340	500,000	465,756	500,000	500,000	500,000	500,000	500,000
Sidewalk Program	395,023	304,002	117,000	109,112	117,000	117,000	117,000	117,000	117,000
Original Town - decorative street lights - complete	1,917	237,026							
Relocation of Ryan's Access		46,000							
Lucy Webb Road Resurface		41,299		2,167					
Sunrise Drive Joint Repair - complete		23,740		1,168					
Sidewalk Gaps		6,000							
Hubach Hill Road Traffic Signal Modifications - complete		31,675							
S. Madison Turf Restoration		26,766							
Prairie Lane Rehabilitation - GO Bond Funds	155	(155)							
S. Madison Curb - complete	23,155	70							
Maintenance of Thoroughfare Routes			167,000	160,000		217,000	224,000	155,000	125,000
Original Town Lighting - Phase II			37,440	36,273					
Pavement Management System Reconstruction Streets			903,113	903,113					
Foxridge Dr. Sidewalk			110,240	82,723					
Hubach Hill Road Sidewalk			38,000	33,750					
Secondary Sidewalk Gaps			78,805	76,200					
Wal-Mart Egress Modification					15,000				
Ward Road Sidewalk - Chateau Place to Sierra Drive					15,000				
Total Expenditures	1,451,925	1,670,131	2,662,633	2,576,649	1,358,035	1,545,035	1,542,035	1,463,035	1,423,035
Fund Balance (Gross)	721,364	625,513	261,184	237,016	297,399	174,806	63,753	38,442	64,490
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	721,364	625,513	261,184	237,016	297,399	174,806	63,753	38,442	64,490

Transportation Sales Tax

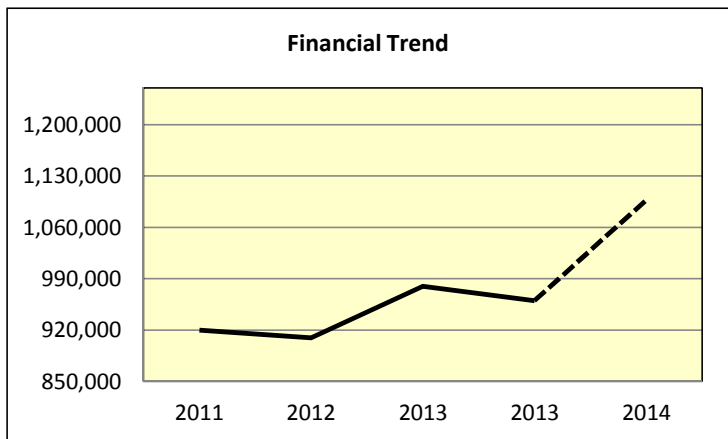
<p>General Ledger Codes:</p> <p style="text-align: center;">36-00-4130-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Sections 145.010; 145.020 State Statute: 94.500-94.550; 94.700 State Statute: 94.700-94.755 RSMo Article IV of the Constitution of the State of MO Section 30 (b)</p>
---	---

Revenue Description

Transportation Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for transportation-related purposes, which according to statute may include construction, repair and maintenance of streets and bridges, acquisition of land, right-of-way purchases, and related debt retirement.

In 2012 the Missouri Supreme Court invalidated out-of-sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$28,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, staff has estimated the additional revenue that will be realized at half the amount estimated by DOR, or \$14,000.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	768,397	n/a
2007 Actual	794,522	3.40%
2008 Actual	893,019	12.40%
2009 Actual	890,089	-0.33%
2010 Actual	883,919	-0.69%
2011 Actual	919,712	4.05%
2012 Actual	909,432	-1.12%
2013 Budget	979,639	7.72%
2013 Projected	960,046	-2.00%
2014 Estimated	1,097,241	14.29%



Cass County 1/4 Cent R&B Sales Tax

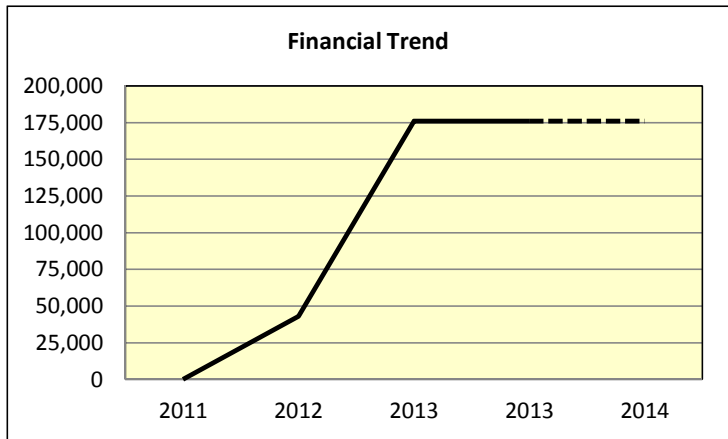
<p>General Ledger Codes:</p> <p style="text-align: center;">36-00-4475-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p>Municipal Code: n/a State Statute: n/a</p>
---	---

Revenue Description

Cass County collects a quarter-cent sales tax on sales within the county. One-third of the collections from this tax are distributed to municipalities.

Cass County began distributing the municipal share of the quarter-cent sales tax to its municipalities on a modified per-capita basis in 2013.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	0	n/a
2011 Actual	0	n/a
2012 Actual	43,000	n/a
2013 Budget	176,000	309.30%
2013 Projected	176,000	0.00%
2014 Estimated	176,000	0.00%



Cass County Road and Bridge Property Tax

<p>General Ledger Codes:</p> <p style="text-align: center;">36-00-4145-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: 137.556</p>
---	---

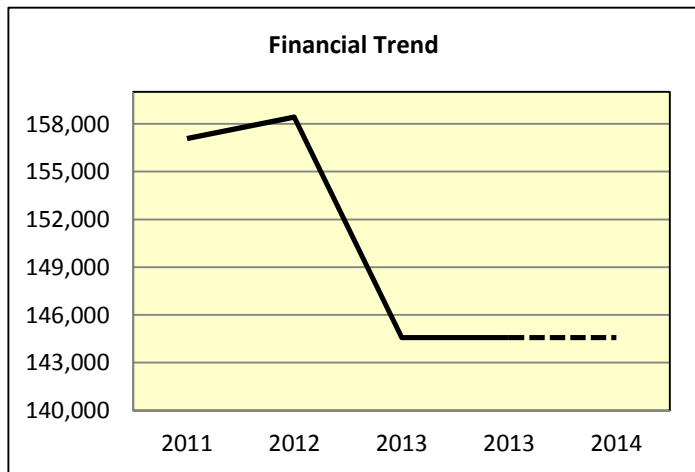
Revenue Description and Projection Rationale

Section 137.556 RSMo. states that "any county of the first class not having a charter form of government shall expend not less than 25 percent of the money accruing to it from the county's special road and bridge tax levied on property within a city limits for the repair and improvement of roads and bridges within the city from which such moneys accrue."

In August 2012, the Cass County Commission voted to reduce the County's Road & Bridge Property tax levy from 0.2525 to 0.2300.

The FY 2014 estimate is based on the FY 2013 projected amount.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	81,207	8.28%
2005 Actual	232,745	186.61%
2006 Actual	86,928	-62.65%
2007 Actual	124,745	43.50%
2008 Actual	139,385	11.74%
2009 Actual	149,742	7.43%
2010 Actual	152,951	2.14%
2011 Actual	157,077	2.70%
2012 Actual	158,414	0.85%
2013 Budget	144,584	-8.73%
2013 Projected	144,584	0.00%
2014 Estimated	144,584	0.00%



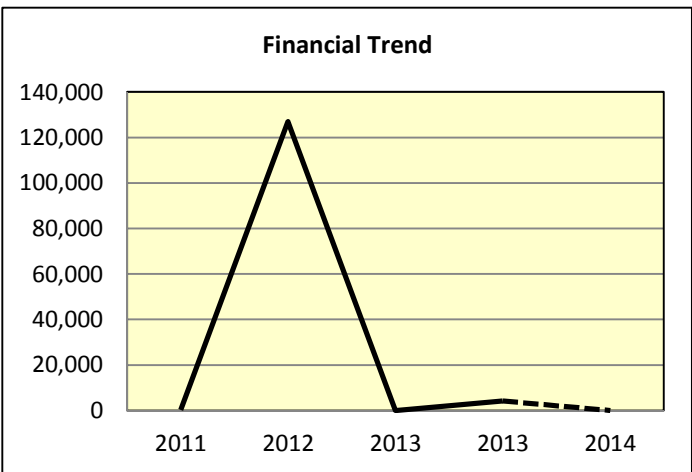
Federal Grant Proceeds

General Ledger Codes: <p style="text-align: center;">36-00-4850-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
---	---

Revenue Description and Projection Rationale

This account is for funds received from grant awards. The City received an Energize Missouri Communities grant in the amount of \$131,150 for decorative LED street lights in Original Town in FY12.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	3,938	n/a
2011 Actual	167	n/a
2012 Actual	127,046	n/a
2013 Budget	0	-100.00%
2013 Projected	4,104	n/a
2014 Estimated	0	-100.00%



Transfer from General Fund

<p>General Ledger Codes:</p> <p style="text-align: center;">36-00-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p>Municipal Code: n/a State Statute: n/a</p>
---	---

Revenue Description and Projection Rationale

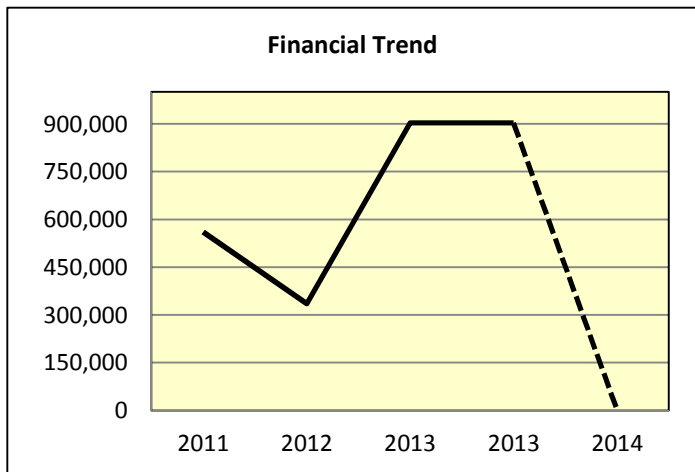
This account is for transfers from the General Fund balance for use on specific projects;

FY 2012
 \$ 329,722 Sidewalk program
 \$ 6,000 Sidewalk Gaps
 \$335,722

FY2013
 \$903,113 Pavement Management System Reconstruction Streets

FY2014
 No transfers are budgeted at this time

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	200,000	n/a
2006 Actual	0	-100.00%
2007 Actual	500,000	n/a
2008 Actual	0	-100.00%
2009 Actual	218,792	n/a
2010 Actual	400,000	82.82%
2011 Actual	560,000	40.00%
2012 Actual	335,722	-40.05%
2013 Budget	903,113	169.01%
2013 Projected	903,113	0.00%
2014 Estimated	0	-100.00%





This page left blank intentionally.

EXCISE TAX FUND (37)

FUND DESCRIPTION

The City of Raymore Excise Tax Fund (37), established in 2001, is used to fund those capital projects associated with the expansion, enhancement, and major maintenance of the city's transportation system. The projects within this fund are associated with the increased traffic of new business development within the City.

REVENUES

1. The Excise Tax Fund has as its primary source of revenue the tax which is imposed on the basis of the additional vehicle trips generated by any eligible development activity during the afternoon time period when traffic volume on the adjacent street is highest. The tax is calculated by multiplying the trip generation rate by the license tax rate.
2. Revenue from two unbudgeted commercial starts, for Steak 'n Shake Restaurant and Sam's Club, was received in FY2013. The revenue of \$91,000 projected in FY2014 from single-family housing starts is based upon 50 new single-family homes.
3. Transfer from Transportation Fund: When the City excise tax was instituted, it was understood that the City at large should contribute to the cost of projects paid for with excise tax funds. The amount the City should pay should be in rough proportions (25%, 50%, 75%) to the amount of use the pre-existing City will contribute to the new facility as to what new growth will contribute. The City's Transportation Fund has been contributing \$91,035 each year toward the estimated cost of the project to construct 163rd Street between Foxridge Drive and Kentucky Road at a projected cost of \$4,265,400. It is intended that the Transportation Fund contribute 25% of the projected costs.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

Excise Tax (37)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	234,256	351,285	798,971	585,752	564,241	747,687	922,696	1,108,188	1,298,974
Revenue									
Fees & Permits									
<i>Commercial</i>	31,430	38,561	0	273,498	0	0	0	0	0
<i>Single Family</i>	84,026	104,043	67,480	127,162	91,000	82,105	82,924	83,129	93,275
<i>Multi-Family</i>			0		0	-	-	-	-
Intergovernmental									
Interest	1,576	827	1,997	348	1,411	1,869	11,534	16,623	32,474
Chgs for Services									
Miscellaneous									
Transfer In Transportation Fund - 163rd St.	91,035	91,035	91,035	91,035	91,035	91,035	91,035	91,035	91,035
Total Revenue	208,067	234,467	160,512	492,043	183,446	175,009	185,492	190,786	216,784
Total Fund Bal & Revenues	442,323	585,752	959,483	1,077,795	747,687	922,696	1,108,188	1,298,974	1,515,759
Expenditures									
Debt Service									
Misc									
General Fund Transfer									
Capital Improvement Transfer									
Capital Projects (Budgeted / reconciled)									
Dean Avenue - Hwy 58 to Lucy Webb									
Dean Avenue - Lucy Webb to Hubach Hill	91,038					-	-	-	-
Dean Avenue/Lucy Webb Road Intersection Improvement			407,500	513,554					
Total Expenditures	91,038	-	407,500	513,554	-	-	-	-	-
Fund Balance (Gross)	351,285	585,752	551,983	564,241	747,687	922,696	1,108,188	1,298,974	1,515,759
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	351,285	585,752	551,983	564,241	747,687	922,696	1,108,188	1,298,974	1,515,759

Excise Tax

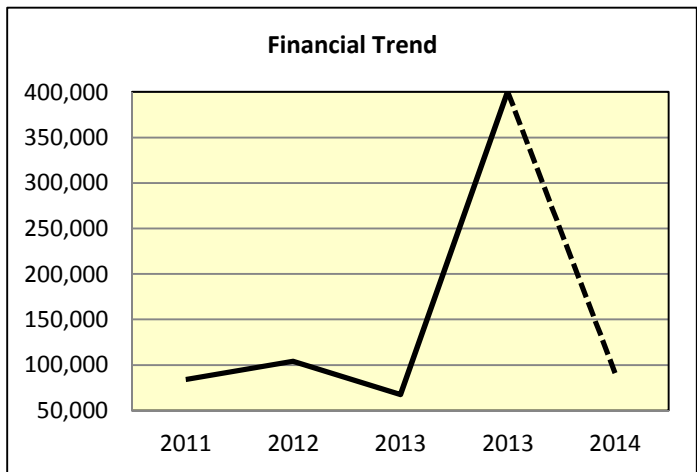
<p>General Ledger Code:</p> <p style="text-align: center;">37-00-4152-0000</p>	<p><u>Legal Authority:</u></p> <p>Municipal Code:</p> <p>State Statute:</p>
--	--

Revenue Description and Projection Rationale

The Excise Tax was established to help pay for the City's costs in dealing with new development that generates new and additional traffic. This revenue is used for improvement of streets and related improvements throughout the City, including but not limited to the design, construction, reconstruction, and improvements to streets, roads and bridges and acquisition of all necessary rights-of-way. The tax is imposed on the basis of the additional vehicle trips generated by any development activity during the afternoon time period (P.M. peak hour) when traffic volume on the adjacent street is highest. The license tax is calculated by multiplying the "trip generation rate" by the "license tax rate". Revenues are projected based on the permitting of 50 new homes.

The FY13 projected amount includes \$273,498 unbudgeted revenue to be received during the fourth quarter associated with the Sam's Club.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	271,080	n/a
2008 Actual	117,340	-56.71%
2009 Actual	59,979	-48.88%
2010 Actual	100,448	67.47%
2011 Actual	84,026	-16.35%
2012 Actual	104,043	23.82%
2013 Budget	67,480	-35.14%
2013 Projected	400,660	493.75%
2014 Estimated	91,000	-77.29%



Transfer in From Transportation Fund

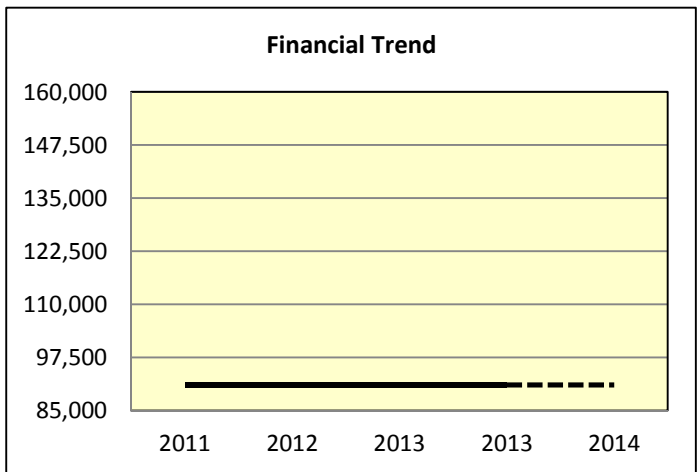
<p>General Ledger Codes:</p> <p style="text-align: center;">37-00-4936-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	--

Revenue Description and Projection Rationale

Transfer from the Transportation Fund - When the City excise tax was instituted, it was understood that the City at large should contribute to the cost of projects paid for with excise tax funds. The amount the City should pay should be in rough proportions (25%, 50%, 75%) to the amount of use the pre-existing City will contribute to the new facility as to what new growth will contribute.

The City's next major excise tax project, according to the proposed ten-year road plan, is to construct 163rd Street between Foxridge Drive and Kentucky Road at a projected cost of \$4,265,400. It is budgeted for the Transportation Fund to contribute \$91,035 per year from 2011-2020 accumulating 25% of the projected cost.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	150,000	n/a
2008 Actual	150,000	0.00%
2009 Actual	150,000	0.00%
2010 Actual	156,000	4.00%
2011 Actual	91,035	-41.64%
2012 Actual	91,035	0.00%
2013 Budget	91,035	0.00%
2013 Projected	91,035	0.00%
2014 Estimated	91,035	0.00%



CAPITAL IMPROVEMENT FUND (45)

FUND DESCRIPTION

The City of Raymore Capital Improvement Fund (45), is established for the purpose of funding the construction and maintenance of capital improvements. Statute defines "Capital Improvements" as any capital or fixed asset having an estimated economic useful life of at least two years, and "Capital Asset" or "Fixed Asset" as assets of a long-term character that are intended to continue to be held or used, including but not limited to land, buildings, machinery, furniture, and other equipment, including computer hardware and software.

REVENUES

The Capital Improvements Sales Tax Fund (45) has as its primary source of revenue a sales tax of one-half percent (.5%). In future budget years the Hubach Hill Road / North Cass Parkway Transportation Development District (TDD) will begin generating revenue that will offset TDD Debt Service that the City is committed to backing.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
City Hall West Side Remodeling	\$0	\$0	\$0	\$60,000	\$60,000
Police Firing Range	\$100,000	\$0	\$0	\$0	\$100,000
City Hall Video Security System Upgrade	\$0	\$0	\$0	\$30,000	\$30,000
City Hall Paging System Upgrade	\$0	\$0	\$0	\$8,200	\$8,200
Farmers Market Park Development Phase I	\$0	\$0	\$0	\$150,000	\$150,000
Roadside Trail Rehabilitation	\$0	\$0	\$0	\$200,000	\$200,000
Total	\$100,000	\$0	\$0	\$448,200	\$548,200

Fiscal Year 2011 marked the first year that this fund was be used to pay for the debt service associated with the 2009 Hubach Hill Road/North Cass Parkway TDD bond issuance for the construction of Hubach Hill Road and North Cass Parkway. These funds will be paid back to the City and this fund by revenues generated in the future from the Hubach Hill / North Cass Parkway TDD and CID.

Capital Improvement Fund (45)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	163,787	979,439	603,539	549,545	780,387	406,331	477,875	562,291	652,509
Revenue									
Taxes									
1/2 cent Capital Improvement	919,712	924,550	979,639	960,046	1,097,241	1,100,313	1,103,394	1,106,484	1,109,582
Refunds & Reimbursements									
FVS - Mott & 58 Signal			13,500	13,500	13,500	13,500	13,500	13,500	13,500
HHNCP cost reimb. from bond	13,889	16,491							
ARRA 58 Hwy	2,658								
Resident Contribution- Willow Hills NID			2,658	2,658	2,800	2,800	2,800	2,800	2,800
Interest	2,133	2,143	1,509	912	979	1,016	5,973	8,434	16,313
Bond Proceeds		997							
Transfer from General Fund		200,000	0	0					
Transfer from Public Works Building Fund - close out		87,995		1,135					
Transfer from GO Bond funding - Phase III 58 Hwy overlay	437,847								
Transfers In from Excise Tax Fund									
Total Revenue	1,376,239	1,232,175	997,305	978,251	1,114,520	1,117,629	1,125,668	1,131,218	1,142,195
Total Fund Bal & Revenues	1,540,026	2,211,614	1,600,844	1,527,795	1,894,907	1,523,960	1,603,542	1,693,509	1,794,704
Expenditures									
D.S. - 1998 Special Ob. Bond	354,137	345,500	347,069	347,069	343,276	348,985	344,151	343,900	347,978
Hubach Hill TDD D.S. (2009)	99,332	396,600	396,600	396,600	396,600	396,600	396,600	396,600	396,600
Misc - Debt service fees	25	287	500	500	500	500	500	500	500
Transfers Out to Transportation Fund				-					
Transfers Out to Park Fee in Lieu Fund									
Transfer to Stormwater Fund		34,869							
Transfer to BERP					300,000	300,000	300,000	300,000	300,000
Capital Projects (Budgeted / reconciled)									
Traffic Signal - Mott & 58 - completed	(52,044)								
Overlay - 58 Highway - Phase II & III - completed	2,444								
Public Works Storage Facility - completed	(2,346)								
City Hall Parking Lot Rehab - completed	(1,274)								
Municipal Property Imp - Original Town - completed	(6,289)								
Street Light Installation	31,600	-							
North Park Drive Drainage Improvements - completed	70,000	-							
Good Parkway Bypass Channel - completed	40,000	(34,869)							
Hubach Hill Sidewalk Connection - finalized	25,000	(9,477)							
City Hall Security Lighting		6,000							
Facility Modification		400,000							
Kurzweil / Prairie Lane Improvements		322,159		(194,550)					
Activity Center		200,000							
Ward Park Detention Basin		1,000							
Police Firing Range			100,000	100,000					
Dog Park			275,000						
Farmer's Market - Design			40,000	40,000					
Maintenance Facility Driveway & Parking Area			50,000	50,000					
Public Works Vestibule				7,790					
City Hall West Side Remodeling					60,000				
City Hall Video Security System Upgrade					30,000				
City Hall Paging System Upgrade					8,200				
Farmers Market Park Development Phase I					150,000				
Roadside Trail Rehabilitation					200,000				
Total Expenditures	560,586	1,662,069	1,209,169	747,409	1,488,576	1,046,085	1,041,251	1,041,000	1,045,078
Fund Balance (Gross)	979,439	549,545	391,675	780,387	406,331	477,875	562,291	652,509	749,626
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	979,439	549,545	391,675	780,387	406,331	477,875	562,291	652,509	749,626

Capital Improvements Sales Tax

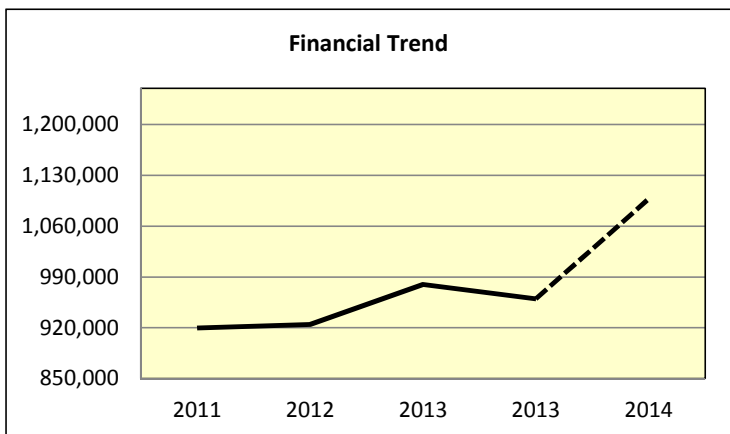
<p>General Ledger Code:</p> <p style="text-align: center;">45-00-4125-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 145.030 State Statute: 94.575-94.577 RSMo</p>
--	---

Revenue Description and Projection Rationale

Capital Improvement Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the funding, operation or maintenance of capital improvements and the repayment of bonds to finance capital improvements. Statutes define a capital improvement as any capital or fixed asset having an estimated economic useful life of at least two years.

In 2012 the Missouri Supreme Court invalidated out-of-sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$28,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, staff has estimated the additional revenue that will be realized at half the amount estimated by DOR, or \$14,000.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	673,862	1.94%
2005 Actual	741,254	10.00%
2006 Actual	716,201	-3.38%
2007 Actual	794,530	10.94%
2008 Actual	893,018	12.40%
2009 Actual	890,228	-0.31%
2010 Actual	884,066	-0.69%
2011 Actual	919,712	4.03%
2012 Actual	924,550	0.53%
2013 Budget	979,639	5.96%
2013 Projected	960,046	-2.00%
2014 Estimated	1,097,241	14.29%



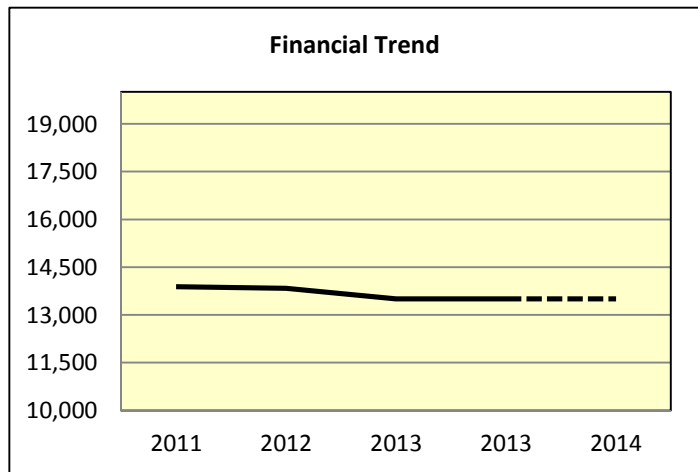
Refunds & Reimbursements

General Ledger Codes: <p style="text-align: center;">45-00-4340-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">State Statute: Chapter 82</p>
---	---

Revenue Description

Refunds & Reimbursements - Reimbursements/refunds to the City, including insurance reimbursements, are recorded in this account. In 2009 the City funded a traffic signal at the intersection of 58 Hwy and Mott Drive, to be reimbursed by revenues from the Foxwood Village Shops TIF District received on a pay-as-you-go basis. Revenues from this source are projected in FY12 and FY13.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	-100.00%
2005 Actual	0	n/a
2006 Actual	55,000	n/a
2007 Actual	0	-100.00%
2008 Actual	0	n/a
2009 Actual	310,139	n/a
2010 Actual	1,636	-99.47%
2011 Actual	13,889	749.15%
2012 Actual	13,833	-0.40%
2013 Budget	13,500	-2.41%
2013 Projected	13,500	0.00%
2014 Estimated	13,500	0.00%



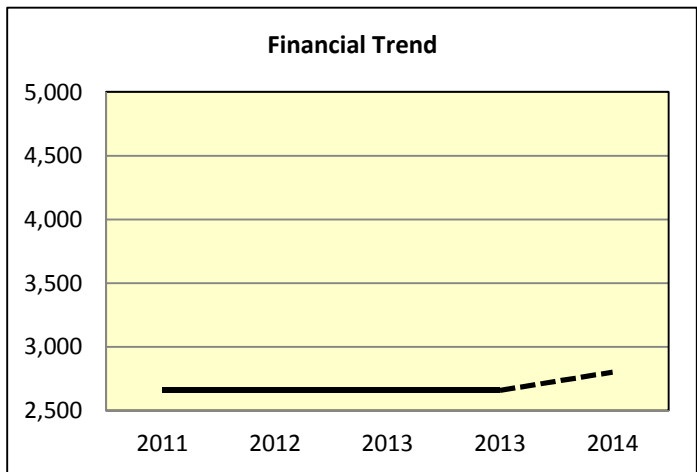
Resident Contribution - Willow Hills NID

<p>General Ledger Codes:</p> <p style="text-align: center;">45-00-4800-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	--

Revenue Description and Projection Rationale

In 2007, the City worked with Cass County to form a County Neighborhood Improvement District (NID) to improve the roads in the Willow Hills subdivision. Residents, along with Cass County, contributed to the cost of the project. Some residents chose to pay their contribution in one lump sum immediately after the improvement, while others pay an annual assessment to Cass County which is remitted by the County to the City.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	40,000	n/a
2008 Actual	28,609	-28.48%
2009 Actual	2,863	-89.99%
2010 Actual	1,227	-57.15%
2011 Actual	2,658	116.67%
2012 Actual	2,658	0.00%
2013 Budget	2,658	0.00%
2013 Projected	2,658	0.00%
2014 Estimated	2,800	5.34%



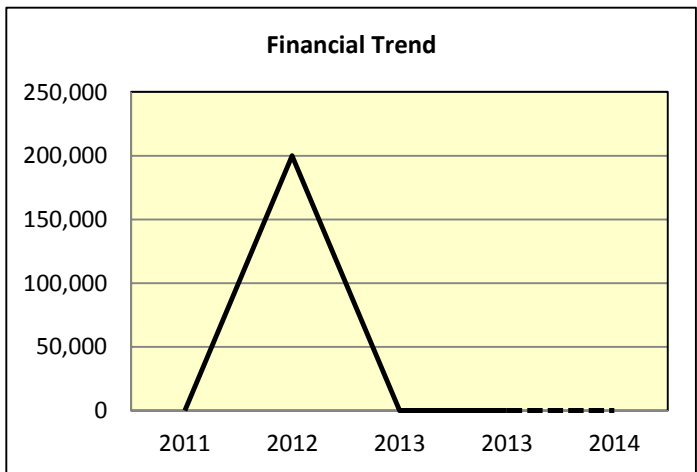
Transfer In from General Fund

<p>General Ledger Codes:</p> <p style="text-align: center;">45-00-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	--

Revenue Description and Projection Rationale

In FY12 the Council approved the transfer of \$200,000 from the General Fund to the Capital Improvement Fund for the use for planning, design or construction of a future activity center.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	100,000	n/a
2006 Actual	0	-100.00%
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	14,930	n/a
2011 Actual	0	-100.00%
2012 Actual	200,000	n/a
2013 Budget	0	-100.00%
2013 Projected	0	n/a
2014 Estimated	0	n/a



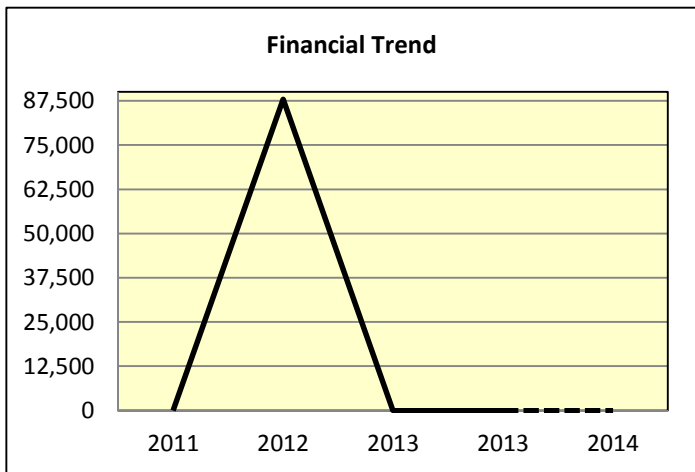
Transfer In from Public Works Building Fund

General Ledger Codes: <p style="text-align: center;">45-00-4944-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	--

Revenue Description and Projection Rationale

In FY12 the Council approved the transfer of \$87,995 from the Public Works Building Fund and the close-out of the Public Works Building Fund.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	0	n/a
2011 Actual	0	n/a
2012 Actual	87,995	n/a
2013 Budget	0	-100.00%
2013 Projected	0	n/a
2014 Estimated	0	n/a





This page left blank intentionally.

STORMWATER SALES TAX FUND (46)

FUND DESCRIPTION

The City of Raymore Stormwater Sales Tax Fund (46), established in 1998, is used to fund capital projects associated with the city's storm sewer system.

REVENUES

The City imposes a sales tax of one-half percent (0.5%) for the purpose of providing funding for stormwater control and local parks, with an established formula set for the distribution of monies received. The Stormwater Sales Tax Fund and Parks Sales Tax Fund each receive 40% of the monies received from this tax, and the remaining 20% is subject to the annual budgeting process. For FY 2014 it is budgeted to allocate the entire discretionary 20% to the Parks Sales Tax Fund.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
58 Highway Culvert Rehabilitation	\$0	\$0	\$0	\$40,000	\$40,000
Total	\$0	\$0	\$0	\$40,000	\$40,000

Stormwater Sales Tax (46)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	127,674	22,188	69,231	28,302	34,797	21,793	128,517	234,813	337,470
Revenue									
Taxes									
<i>Sales Tax (40% of 1/2 cent)</i>	367,884	366,940	391,855	384,018	438,896	440,125	441,358	442,593	443,833
<i>Council Determined</i>	91,088	91,735	97,964	96,005	0	110,031	110,339	110,648	110,958
Refunds & Reimbursements	481	278		278		0	0	0	0
Interest	1,752	50	173	30	87	54	1,606	3,522	8,437
Grants	34,748								
Loans / Bond Interest Credit	3	2							
Transfers In		34,869							
Total Revenue	495,956	493,874	489,992	480,331	438,983	526,554	529,580	532,975	539,372
Total Fund Bal & Revenues	623,630	516,062	559,223	508,633	473,781	548,348	658,098	767,788	876,841
Expenditures									
Debt Service	211,709	211,629	208,408	208,408	207,282	209,598	207,376	208,580	21,856
Misc									
General Fund Transfer	189,626	189,262	196,832	196,832	204,705	210,232	215,909	221,738	227,725
Park Sales Tax									
Capital Improvement Transfer									
Capital Projects (Budgeted / reconciled)									
Priority 'B' Stormwater Improvements 09 - complete	72,107								
Canter Ridge Storm Drainage Improvements	128,000	52,000	80,000	87,796					
Birchwood Court Drainage Project		4,369							
Ward Park Detention Basin Riser		30,500		(19,200)					
58 Highway Culvert Rehabilitation					40,000				
Total Expenditures	601,442	487,760	485,240	473,836	451,987	419,830	423,285	430,318	249,581
Fund Balance (Gross)	22,188	28,302	73,983	34,797	21,793	128,517	234,813	337,470	627,260
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	22,188	28,302	73,982	34,797	21,792	128,517	234,813	337,470	627,260

Stormwater Sales Tax

<p>General Ledger Code:</p> <p style="margin-left: 20px;">46-00-4110-0000 46-00-4115-0000 46-00-4120-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 145.040 State Statute:</p>
--	---

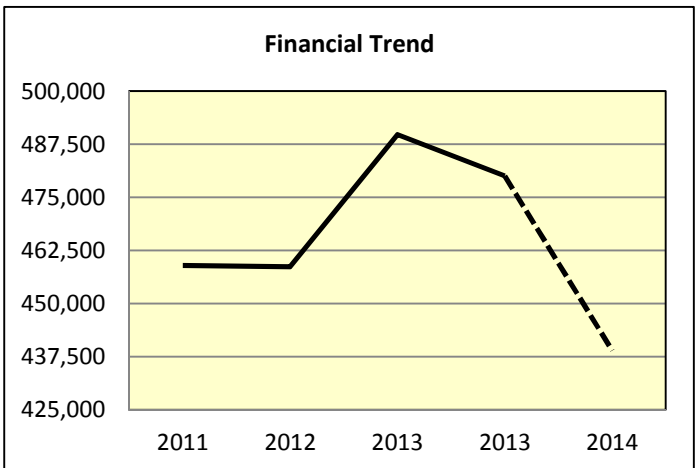
Revenue Description and Projection Rationale

Stormwater Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the purpose of providing funding for storm water control and local parks.

In 2012 the Missouri Supreme Court invalidated out-of-sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$28,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, staff has estimated the additional revenue that will be realized at half the amount estimated by DOR, or \$14,000.

The City Code provides that the Park Sales Tax Fund and the Stormwater Sales Tax Fund shall each receive 40% of the revenue from this tax, and the remaining 20% shall be distributed to each fund at the discretion of the City Council during the annual budgeting process. For FY 2014, the City Manager proposes that the Park Sales Tax Fund receive the entirety of the 20% that is at the Council's discretion, resulting in the Park Sales Tax Fund receiving 60% of the revenue from the Parks/Stormwater Sales Tax and the Stormwater Sales Tax Fund receiving 40% of the revenue from this source.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	326,276	n/a
2005 Actual	310,254	n/a
2006 Actual	279,695	n/a
2007 Actual	317,801	13.62%
2008 Actual	357,252	12.41%
2009 Actual	447,580	25.28%
2010 Actual	456,440	1.98%
2011 Actual	458,973	0.55%
2012 Actual	458,675	-0.06%
2013 Budget	489,819	6.79%
2013 Projected	480,023	-2.00%
2014 Estimated	438,896	-8.57%



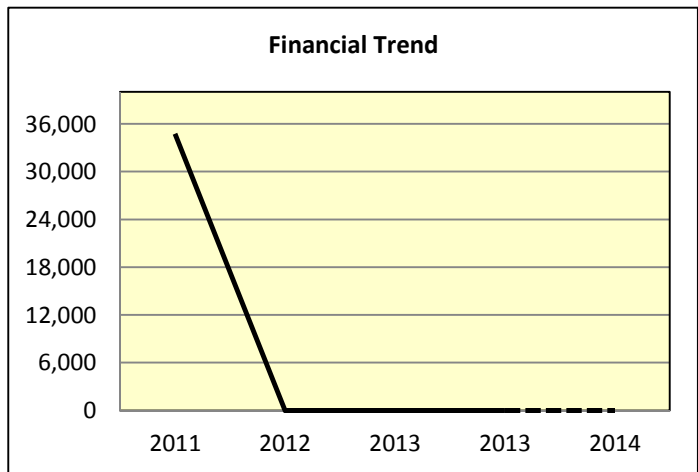
Federal Grant

General Ledger Codes: <p style="text-align: center;">46-00-4874-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Ordinance: n/a State Statute: n/a</p>
---	--

Revenue Description and Projection Rationale

In 2004 the City received a grant from the federal government. The funds, along with the City's match, were used for stormwater projects. These projects are all virtually complete. Revenue from this source will be concluded in FY11.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	303,372	n/a
2010 Actual	143,980	-52.54%
2011 Actual	34,748	-75.87%
2012 Actual	0	-100.00%
2013 Budget	0	n/a
2013 Projected	0	n/a
2014 Estimated	0	n/a



PARK SALES TAX FUND (47)

FUND DESCRIPTION

The City of Raymore Park Sales Tax Fund (47), established in 1998, is used to fund those capital projects associated with the purchase of land and expansion and enhancement of the City's park system.

REVENUES

The City imposes a sales tax of one-half percent (0.5%) for the purpose of providing funding for stormwater control and local parks, with an established formula set for the distribution of monies received. The Stormwater Sales Tax Fund and Parks Sales Tax Fund each receive 40% of the monies received from this tax, and the remaining 20% is subject to the annual budgeting process. For FY 2014 it is budgeted to allocate the entire discretionary 20% to the Parks Sales Tax Fund.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
Eagle Glen Trail Reconstruction	\$0	\$0	\$0	\$142,000	\$142,000
Disc Golf Course	\$0	\$0	\$0	\$25,000	\$25,000
Recreation Park Baseball Fields Renovation Project	\$0	\$0	\$0	\$75,000	\$75,000
Community Trails Master Plan	\$0	\$0	\$0	\$8,000	\$8,000
Park Maintenance Facility Security Enclosure	\$0	\$0	\$0	\$40,000	\$40,000
Total	\$0	\$0	\$0	\$290,000	\$290,000

Park Sales Tax (47)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	157,246	204,612	297,892	99,780	253,278	225,404	259,173	255,046	215,349
Revenue									
Taxes									
Sales Tax (40% of 1/2 cent)	368,255	366,569	391,855	384,018	438,896	440,125	441,358	442,593	443,833
Additional - Council Determined	92,483	92,106	97,964	96,005	219,448	110,031	110,339	110,648	110,958
Interest	1,598	331	745	201	649	564	648	1,913	2,153
Transfers from General Fund	115,000	0	148,700	148,700					
Total Revenue	577,336	459,006	639,264	628,924	658,994	550,720	552,345	555,155	556,944
Total Fund Bal & Revenues	734,582	663,618	937,156	728,704	912,271	776,125	811,518	810,200	772,294
Expenditures									
Debt Service	46,494	46,569	46,502	46,502	46,297	46,952	46,472	46,851	
Misc.	418	418		418					
General Fund Transfer									
Transfer to Park Fund for Operations	100,000	300,000	307,359	307,359	350,570	350,000	350,000	350,000	350,000
Transfer to Park Fee in Lieu Fund									
Capital Improvement Transfer									
Capital Projects (Budgeted / reconciled)									
Memorial Park Improvements - Phase III								75,000	75,000
Ward Park Development - complete	99,754								
Park Maintenance Facility	179,000	93,000		(76,253)					
Recreational Park Phase II - complete	100,000	(29,486)							
Memorial Park Security Lighting - complete	4,305								
Recreation Park Basketball Court Reconstruction		153,212				45,000			
East Shelter Playground - Rec Park - now GO Bond		62							
Eagle Glen Playground - now GO Bond		62							
Hawk Ridge Park Development			60,000	47,700					
Memorial Park Tennis Court Maintenance							20,000		
Recreation Center Feasibility Study			75,000	75,000	-				
Eagle Glen Trail Reconstruction			120,000	-	142,000				
Recreation Park Infield Replacement			40,000	40,000					
Hawk Ridge Park Development Phase II									
Landscaping throughout the City			28,700	28,700					
Disc Golf Course					25,000				
Recreation Park Baseball Fields Renovation Project					75,000	75,000	75,000	75,000	
Community Trails Master Plan					8,000				
Park Maintenance Facility Security Enclosure					40,000				
ADA Access to Memorial Park Ball Fields							65,000		
Memorial Park Playground Improvements								48,000	
Hawk Ridge Park Development									150,000
Brookside Trail Repair			6,000	6,000					
Total Expenditures	529,971	563,837	683,561	475,426	686,867	516,952	556,472	594,851	575,000
Fund Balance (Gross)	204,612	99,780	253,595	253,278	225,404	259,173	255,046	215,349	197,294
<i>Less: Restricted Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	204,612	99,780	253,595	253,278	225,404	259,173	255,046	215,349	197,294

Park Sales Tax

<p>General Ledger Code:</p> <p style="margin-left: 20px;">47-00-4110-0000 47-00-4115-0000 47-00-4120-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 145.040 State Statute:</p>
--	---

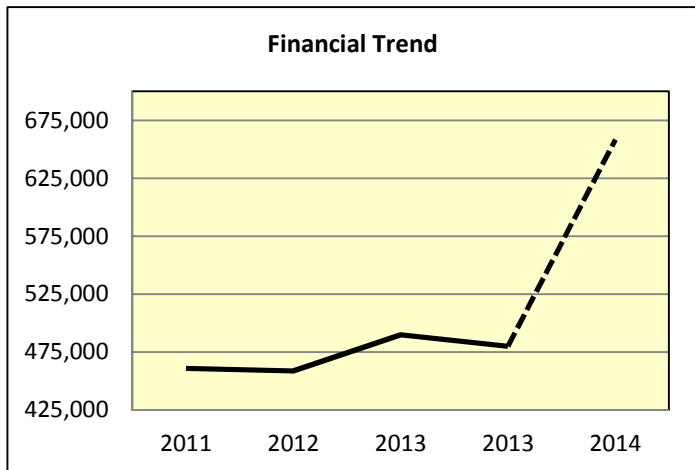
Revenue Description and Projection Rationale

Park Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the purpose of providing funding for storm water control and local parks.

In 2012 the Missouri Supreme Court invalidated out-of-sales tax collections for any jurisdiction that has not adopted a use tax. Raymore has not. According to the Missouri Department of Revenue, this had the effect of reducing sale tax revenues from out-of-state sales of cars, boats and trailers by \$28,000 in FY 2013. In 2013 a statute was enacted that restored this source, at least temporarily. To be cautious, staff has estimated the additional revenue that will be realized at half the amount estimated by DOR, or \$14,000.

The City Code provides that the Park Sales Tax Fund and the Stormwater Sales Tax Fund shall each receive 40% of the revenue from this tax, and the remaining 20% shall be distributed to each fund at the discretion of the City Council during the annual budgeting process. For FY 2014, the City Manager proposes that the Park Sales Tax Fund receive the entirety of the 20% that is at the Council's discretion, resulting in the Park Sales Tax Fund receiving 60% of the revenue from the Parks/Stormwater Sales Tax and the Stormwater Sales Tax Fund receiving 40% of the revenue from this source.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	326,276	-1.29%
2005 Actual	452,332	38.63%
2006 Actual	462,604	2.27%
2007 Actual	475,716	2.83%
2008 Actual	535,879	12.65%
2009 Actual	442,668	-17.39%
2010 Actual	427,465	-3.43%
2011 Actual	460,738	7.78%
2012 Actual	458,675	-0.45%
2013 Budget	489,819	6.79%
2013 Projected	480,023	-2.00%
2014 Estimated	658,344	37.15%



Transfer from General Fund

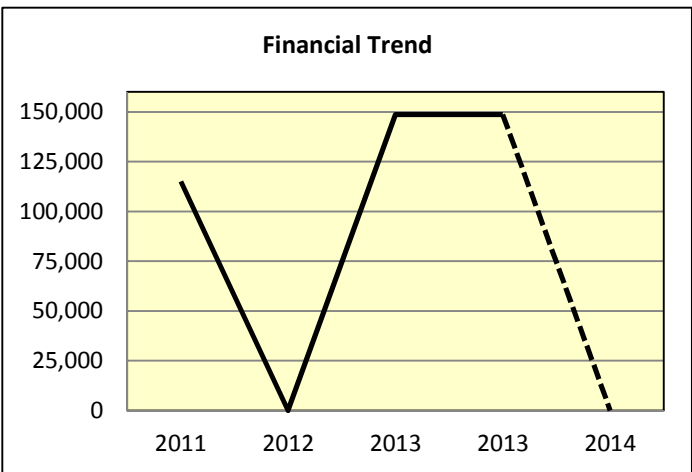
<p>General Ledger Code:</p> <p style="text-align: center;">47-00-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 145.040</p> <p style="text-align: center;">State Statute:</p>
--	--

Revenue Description and Projection Rationale

FY 2013 revenues associated with this funding source were transfers from the General Fund directed by the Council for acceleration of the following specific projects.

\$120,000 Eagle Glen Trail Reconstruction
\$ 28,700 Landscaping throughout the City
 \$148,700

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	250,000	n/a
2009 Actual	0	-100.00%
2010 Actual	805	n/a
2011 Actual	115,000	14178.80%
2012 Actual	0	-100.00%
2013 Budget	148,700	n/a
2013 Projected	148,700	0.00%
2014 Estimated	0	-100.00%



WATER CONNECTION FEE FUND (52)

FUND DESCRIPTION

The City of Raymore Water Connection Fee Fund (52), established in 2002, is used to fund those capital projects associated with the expansion of the city's water supply system as well as to take on enhancements to the existing system to support new development. To a limited degree, this fund may be used for major maintenance projects associated with the existing system. Projects have been identified in the City's Water Master Plan.

REVENUES

The Water Connection Fee Fund has as its primary source of revenue those fees which are charged for the connection of new water service for residential and commercial locations. A second source of revenue for this fund includes both revenue and general obligation bonds which may be approved and issued by the City of Raymore.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
Gore Road Water and Main Meter Station	\$0	\$0	\$0	\$514,600	\$514,600
Purchase of Additional Capacity from Kansas City Water Services	\$744,178	\$744,178	\$0	\$0	\$0
Total	\$744,178	\$744,178	\$0	\$514,600	\$514,600

Water Connection Fee Fund (52)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	2,882,112	1,496,762	474,097	1,281,297	758,018	358,463	461,704	571,099	684,844
Revenue									
Interest	20,771	2,186	1,185	420	1,895	896	5,771	8,566	17,121
Connection Fees-Residential	87,753	126,660	90,520	169,725	113,150	102,345	103,624	105,178	119,787
Connection Fees-Commercial	3,512	22,624	0	39,548	0	0	0	0	0
Transfers In from Enterprise Fund									
Total Revenue	112,036	151,470	91,705	209,693	115,045	103,241	109,395	113,745	136,908
Total Fund Bal & Revenues	2,994,148	1,648,232	565,803	1,490,990	873,063	461,704	571,099	684,844	821,752
Expenditures									
Debt Service									
Misc									
Transfer to Enterprise Fund	1,500,000								
Capital Projects (Budgeted / reconciled)									
North Madison Water Main Improvements		33,372							
Foxwood Springs Water Tower Modifications			55,000	-					
Water System Master Plan Update - complete	(2,613)								
Gore Road Water and Main Meter Station					514,600				
N. Madison/Gore Rd Water Main Upgrades		333,563		(11,206)					
Purchase of Additional Capacity from Kansas City Water Services				744,178					
Total Expenditures	1,497,387	366,935	-	732,972	514,600	-	-	-	-
Fund Balance (Gross)	1,496,762	1,281,297	565,803	758,018	358,463	461,704	571,099	684,844	821,752
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	1,496,762	1,281,297	565,803	758,018	358,463	461,704	571,099	684,844	821,752

Water Connection Fees

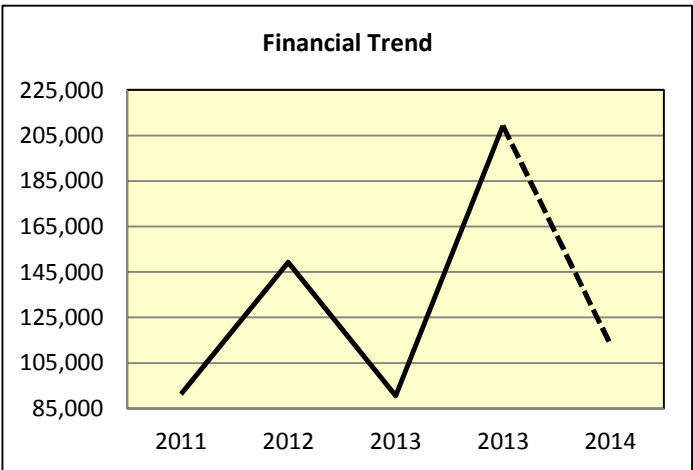
<p>General Ledger Code:</p> <p style="text-align: center;">52-00-4670-0000 52-00-4680-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 705.030-705.030 State Statute: n/a</p>
---	---

Revenue Description and Projection Rationale

The City of Raymore imposes a fee for new connections to the city's water system. This fee is payable prior to approval of a new water service connection. Funds collected are used for the purpose of offsetting actual costs incurred by the City in undertaking water facilities projects (including master planning, engineering, legal, administration, construction inspection, construction of facilities, land acquisition and testing) or for financing directly as a pledge against bonds, revenue certificates and other obligations of indebtedness, the costs of water facilities projects. The calculation of the connection fee is according to the City's Schedule of Fees, with a base of \$2,263 per connection. Total revenue is based on 50 new permits.

The FY13 projected amount includes \$24,877 unbudgeted revenue associated with the construction of a Sam's Club store in FY 2012-13.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	644,570	-6.29%
2005 Actual	875,611	35.84%
2006 Actual	644,100	-26.44%
2007 Actual	438,746	-31.88%
2008 Actual	248,114	-43.45%
2009 Actual	87,922	-64.56%
2010 Actual	115,992	31.93%
2011 Actual	91,265	-21.32%
2012 Actual	149,284	63.57%
2013 Budget	90,520	-39.36%
2013 Projected	209,273	131.19%
2014 Estimated	113,150	-45.93%





This page left blank intentionally.

SEWER CONNECTION FEE FUND (53)

FUND DESCRIPTION

The City of Raymore Sewer Connection Fee Fund (53), established in 2002, is used to fund those capital projects associated with the expansion of the city's sanitary sewer system as well as to support enhancements to the existing system to support new development. To a limited degree, this fund may be used for major maintenance projects associated with the existing system. Projects have been identified in the City's Sanitary Sewer Master Plan.

REVENUES

The Sewer Connection Fee Fund has as its primary source of revenue those fees which are charged for the connection of new sewer service for residential and commercial locations. A second source of revenue for this fund includes both revenue and general obligation bonds which may be approved and issued by the City of Raymore.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

Sewer Connection Fee Fund (53)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	323,274	386,172	289,466	290,385	527,111	641,579	745,527	858,471	976,526
Revenue									
Interest	-	-	724	315	1,318	1,604	9,319	12,877	24,413
Connection Fees-Residential	118,621	140,640	90,520	174,622	113,150	0	0	0	0
Connection Fees-Commercial	3,950	7,438	0	14,455	0	102,345	103,624	105,178	119,787
Intergovernmental - SRF funds	500,992	278,591	0	0	0	0	0	0	0
Misc	20,078								
Transfers In			-		-				
Total Revenue	643,641	426,669	91,244	189,392	114,468	103,949	112,943	118,056	144,200
Total Fund Bal & Revenues	966,915	812,842	380,709	479,777	641,579	745,527	858,471	976,526	1,120,726
Expenditures									
Debt Service									
Misc									
Transfer to General Fund									
Capital Projects (Budgeted / reconciled)									
Alexander Creek Interceptor	580,743	522,457		(47,334)					
Total Expenditures	580,743	522,457	-	(47,334)	-	-	-	-	-
Fund Balance (Gross)	386,172	290,385	380,709	527,111	641,579	745,527	858,471	976,526	1,120,726
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	386,172	290,385	380,709	527,111	641,579	745,527	858,471	976,526	1,120,726

Sewer Connection Fees

<p>General Ledger Code:</p> <p style="text-align: center;">53-00-4650-0000 53-00-4651-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: Section 710.430 State Statute: n/a</p>
---	---

Revenue Description and Projection Rationale

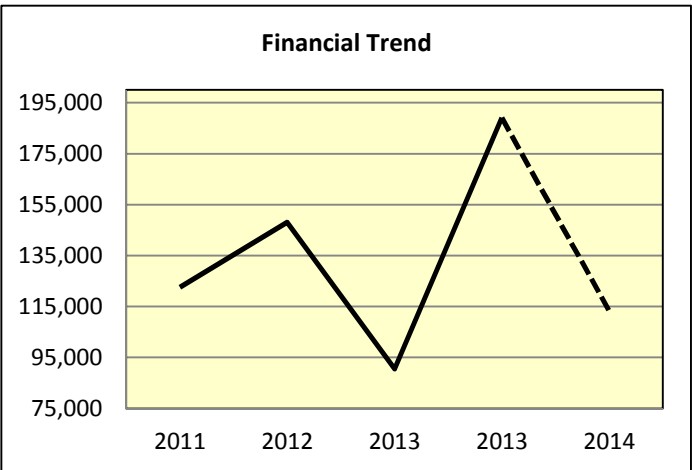
A sewer connection fee is imposed upon new connections to the City's sewer system. The sewer connection fees shall be charged as follows:

Residential (single-family and multiple-family) sewer connection fees are charged a sewer connection fee of \$78.00 for each trap, with a minimum charge of \$2,263.00. Multiple drains served by a single faucet shall be considered (1) trap. FY 2014 revenues are based on construction of 50 homes.

Commercial and industrial sewer connection fees are charged a sewer connection fee of \$59.00 for each trap, with a minimum charge of \$2,263.00.

The FY13 projected amount includes \$7,729 unbudgeted revenue to be received during the fourth quarter associated with the construction of a Sam's Club store in FY 2012-13..

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	243,950	-4.61%
2005 Actual	758,605	210.97%
2006 Actual	666,412	-12.15%
2007 Actual	416,511	-37.50%
2008 Actual	283,224	-32.00%
2009 Actual	90,963	-67.88%
2010 Actual	139,594	53.46%
2011 Actual	122,571	-12.19%
2012 Actual	148,078	20.81%
2013 Budget	90,520	-38.87%
2013 Projected	189,077	108.88%
2014 Estimated	113,150	-40.16%



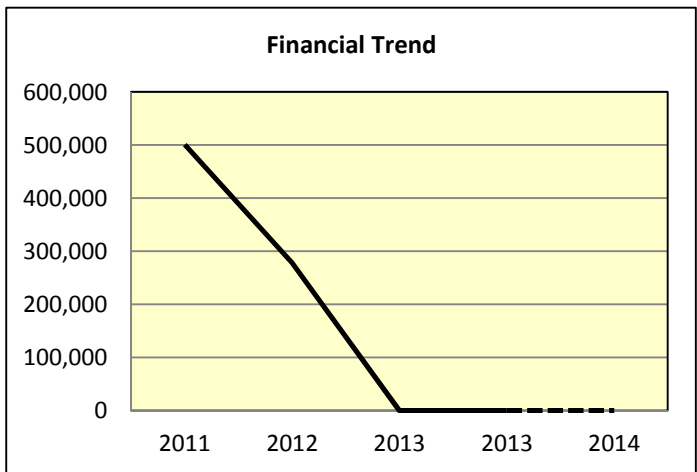
Intergovernmental

General Ledger Code: <p style="text-align: center;">53-00-4800-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	---

Revenue Description and Projection Rationale

In mid-2008, the City Council approved, subject to allowance by the State, a transfer of unspent State Revolving Fund (SRF) monies from a previous project to construct the Alexander Creek Interceptor. The transfers from the state occurred in late FY2011 and early FY12.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	0	n/a
2011 Actual	500,992	n/a
2012 Actual	278,591	-44.39%
2013 Budget	0	-100.00%
2013 Projected	0	n/a
2014 Estimated	0	n/a



ENTERPRISE CAPITAL MAINTENANCE FUND (54)

FUND DESCRIPTION

The City of Raymore Enterprise Capital Maintenance Fund (54), established in Fiscal Year 2010, is used to fund those capital projects associated with major capital maintenance to the City's existing water and sewer infrastructure.

REVENUES

In Fiscal Year 2011 revenues associated with this fund were the direct result of transfers from the Enterprise Fund (50) for specific projects identified as necessary in the short term. Fiscal Year 2012 began the practice of transferring from the Enterprise Fund (50) in amount equivalent to 1% of the total value of the water and sewer infrastructure of the City.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expended	Carryover	2014 Budget	Total Available
Inflow and Infiltration Reduction	\$0	\$0	\$0	\$121,419	\$121,419
Owen Good Force Main Odor Abatement	\$0	\$0	\$0	\$600,000	\$600,000
Owen Good Force Main Repair	\$0	\$0	\$0	\$20,000	\$20,000
Eagle Glen Trail Reconstruction	\$0	\$0	\$0	\$40,000	\$40,000
Total	\$0	\$0	\$0	\$781,419	\$781,419

Enterprise Capital Maintenance Fund (54)

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budgeted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Fund Balance									
Beginning of Year	646,788	92,735	790,011	838,574	1,050,884	952,359	1,110,552	1,622,135	2,196,529
Revenue									
Interest	7,747	2,372	1,975	222	2,627	2,381	13,882	24,332	54,913
Transfers In from Enterprise Fund	632,750	680,267	680,267	680,267	680,267	680,267	625,267	680,817	762,817
Transfers In from General Fund	100,000	0							
Total Revenue	740,497	682,639	682,242	680,489	682,894	682,648	639,149	705,149	817,730
Total Fund Bal & Revenues	1,387,285	775,374	1,472,253	1,519,063	1,733,778	1,635,007	1,749,701	2,327,284	3,014,259
Expenditures									
Misc									
Capital Projects (Budgeted / reconciled)									
Inflow and Infiltration Reduction - current and future			118,458	118,458	121,419	124,455	127,566	130,755	134,024
Inflow and Infiltration Reduction - prior year's projects	212,750	115,568		(52,541)					
Owen Good Force Main Rehabilitation	561,800								
Lampkins Fork Interceptor Sewer Rehabilitation - complete	450,000	(266,174)							
Hunter's Glen / Place Lift Station Rehabilitation - complete	70,000								
Silver Lake Area Sanitary Sewer Reconstruction				26,000					
Silver Lake Main Improvements		87,406	180,000	96,462					
Owen Good Force Main Condition Analysis			40,000	40,000					
Owen Good Force Main Odor Abatement			30,000	16,800	600,000				
Sanitary Sewer and Manhole Repair			223,000	223,000					
Owen Good Force Main Repair					20,000				
Foxwood Water Tower Painting and Repair						400,000			
Eagle Glen Trail Reconstruction					40,000				
Total Expenditures	1,294,550	(63,200)	591,458	468,179	781,419	524,455	127,566	130,755	134,024
Fund Balance (Gross)	92,735	838,574	880,795	1,050,884	952,359	1,110,552	1,622,135	2,196,529	2,880,235
<i>Less: Reserve Balance ()</i>			-	-	-	-	-	-	-
Available Fund Balance	92,735	838,574	880,795	1,050,884	952,359	1,110,552	1,622,135	2,196,529	2,880,235

Transfer from Enterprise Fund

General Ledger Code: <p style="text-align: center;">54-00-4950-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	---

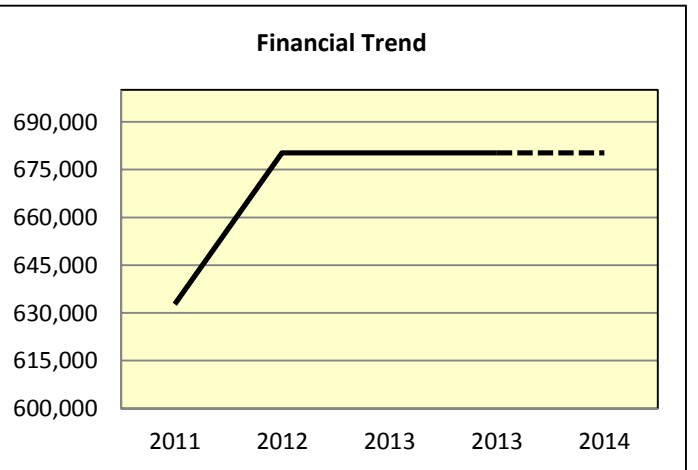
Revenue Description and Projection Rationale

For the Fiscal Year 2011 revenues associated with this fund were the direct result of transfers from the Enterprise Fund (50) for specific projects identified as necessary in the short term.

\$ 112,750 (Inflow/Infiltration Rehabilitation)
 \$ 450,000 Lampkin's Fork Interceptor Sewer Rehabilitation
 \$ 70,000 Hunter's Glen Lift Station Rehabilitation
 \$ 632,750

Fiscal Year 2012 began the practice of transferring from the Enterprise Fund (50) an amount equivalent to 1% of the total value of the water and sewer infrastructure of the City.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	1,154,055	n/a
2011 Actual	632,750	-45.17%
2012 Actual	680,267	7.51%
2013 Budget	680,267	0.00%
2013 Projected	680,267	0.00%
2014 Estimated	680,267	0.00%



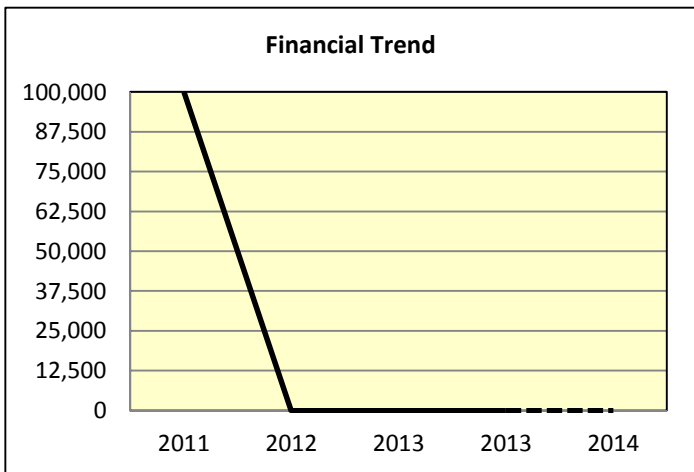
Transfer from General Fund

General Ledger Code: <p style="text-align: center;">54-00-4901-0000</p>	<p style="text-align: center;"><u>Legal Authority:</u></p> <p style="text-align: center;">Municipal Code: n/a State Statute: n/a</p>
--	---

Revenue Description and Projection Rationale

For the Fiscal Year 2011 revenues associated with this funding source were the direct result of transfers from the General Fund (01) unreserved fund balance by the Council for acceleration of the Inflow and Infiltration project.

Fiscal Year	Collection	Annual Percentage Change
2004 Actual	0	n/a
2005 Actual	0	n/a
2006 Actual	0	n/a
2007 Actual	0	n/a
2008 Actual	0	n/a
2009 Actual	0	n/a
2010 Actual	0	n/a
2011 Actual	100,000	n/a
2012 Actual	0	-100.00%
2013 Budget	0	n/a
2013 Projected	0	n/a
2014 Estimated	0	n/a



Appendix

The appendix section contains financial, statistical and socio-economic information about the City of Raymore that provides support for the decisions made in preparation of this year's budget. It is included to assist the reader to understand the philosophy, challenges and goals of management and residents in the day-to-day functions and operations of the City.

A discussion of the budget process, financial and fiscal policies, and fund types and structures provides the foundation for the budget. Summary matrices of revenues and expenditures show an overview of the budget by fund. Charts and graphs of revenues and expenditures of major funds give a closer look at city operations.

Comprehensive graphs and charts of tax levies, property tax valuations, levy distributions, sales tax distributions, city demographic and statistical information are provided to show the socio-economic structure of the city.

City personnel position roster and salary range charts are provided as well as city goals, contact information and a map of the City's incorporated boundaries for further understanding of the city.



This page left blank intentionally.



CITY OF RAYMORE, MISSOURI DISCUSSION OF BUDGET PROCESS

RSMo. Chapter 67 requires the City to prepare a balanced budget and provide specific budgetary information within the budget document. The City prepares the overall budget on a modified accrual basis, with departmental budgets prepared on a “zero based”-“maintenance and expansion” basis. This same modified accrual basis is used in preparation and reporting of the City’s audited financial statements. All unexpended budget appropriations expire at the end of the fiscal year. Primary budgetary control is focused at the department level with transfers between programs within a department allowed upon the authorization of the City Manager.

Upon receipt of the departmental budget request, the following events occur:

1. Preliminary Budget Compilation
 - All departmental budget requests for the coming year are submitted to the Finance Department, which consolidates and compares the current year requests to prior year actual and current year budgets.
2. Budget Division Hearings
 - Meetings are held with the department Directors and City Manager prior to submission of the recommended budget to the Mayor and City Council.
3. City Council Work Session(s)
 - The City Council reviews the proposed budget and expansion requests in one or more work sessions prior to the public hearing.
4. Public Hearing
 - A public hearing is held prior to the budgets approval and adoption at the second regular council meeting in October preceding the new fiscal year. The City Council votes on possible changes to the City Manager’s recommended budget and the final budget is proposed for adoption.
5. Budget Adoption
 - The ordinance to adopt the proposed budget is read and acted on at the City Council meeting preceding the start of the fiscal year.

BUDGET ADMINISTRATION

Personal Services

Expenditure control in the area of personal services is provided through position control rosters. No new positions may be created without the approval of the City Manager, Mayor and the City Council. This category consists of all wages, salaries, associated taxes and benefits.

Commodities

The Commodities category consists of non-capitalized and consumable items such as, fuel and lubricants used for motorized equipment and vehicles, communication equipment (mobile phones, pagers) computer equipment, tools and equipment, office supplies and furniture and other non-contractual items.

Maintenance & Repairs

Buildings, grounds, plant and equipment maintenance, and vehicle maintenance are included in this category, which encompasses the maintenance and repair expense incurred in the routine operation of the department.

Utilities

Utilities expenditures are those incurred for gas, electric, phone, water and sewer. These are recorded in the **Building and Grounds** department by building. Individual departmental budgets do not include any utility amounts.

Contractual Services

Contractual Services are professional fees such as legal fees, advertising, auditing, testing, education, training, travel expenses and service and equipment rentals.

Capital Outlay

Capital Outlay are expenditures that exceed \$5,000 incurred through the acquisition or enhancement of fixed assets, to the extent the expenditure exceeds \$5,000 and has useful life or can be expected to extend the life three years or more. These include building improvements, capital lease payments, and vehicles.

Debt Service

Debt Service consists of the principal, interest, and fiscal agent expenditures relating to General Obligation and Revenue bonds.

Inter-fund Transfers/Miscellaneous

Inter-fund Transfers are used to provide resources on a program basis while still maintaining fiscal integrity by fund source and type. Miscellaneous items include bad debt, depreciation expense, amortization and losses incurred on sale of assets or bond refunding.

Capital Expenditures

Capital Expenditures are monies expended for the acquisition, improvement or replacement of capital assets. No capital expenditures shall be made unless:

- The Capital Expenditure was specifically budgeted for in the adopted annual budget, or
- The Finance Director determines that there are funds available within the department's budget, and the City Manager approves the purchase in writing, or
- The City Council may authorize unbudgeted expenditures in excess of \$10,000 when the re-appropriation of funds does not diminish the overall goal and objectives of the departments program for which these funds are taken.

The request for such approval shall be included and highlighted on the Council's Regular Agenda, and supportive material shall be provided that explains the purpose of the change and its impact on budget priorities.

CONTROL OF BUDGET AMENDMENTS

Reporting

The Finance Department provides monthly reports of budget position on a timely basis to each Department Director, the City Manager, Mayor, and City Council.

Expenditure Projection and Analysis

The Finance Department analyzes the expenditures of each department on a monthly basis and informs each Department Director whose expenditures appear to be exceeding the adopted budget. By the end of the seventh month of each budget year, the Finance Department notifies all Department Directors whose budgets are likely to be exceeded and also notifies the City Manager, Mayor, and City Council. Within two weeks of notification, each Department Director will inform the Finance Director and City Manager of the actions that will be taken to avoid exceeding the departmental budget.

Transfers

Departmental transfers not changing fund balances may be made as follows:

- Department Directors may transfer within the department's budget up to \$500 with a written request approved by the Finance Director.

- Department Directors may transfer within the department \$500 to \$10,000 with written approval from the City Manager and the Finance Director.
- Transfers over \$10,000 within or between departments require City Council Approval.

Budget Amendments

If during the budget year, the Finance Department determines that a department's expenditures will exceed the approved departmental budget without exceeding the fund budget, the Finance Director shall with the approval of the City Manager prepare an adjustment to the budget.

If any department or fund's expenditures are expected to exceed the approved fund budget, a Budget Amendment shall be prepared for submission to the Mayor and City Council.

In the event of a public emergency, the City Manager may authorize expenditures by a department or fund, which is exceeding budget.

Summary

The Director of each department is responsible and accountable for the expenditures of his/her department. The Finance Director will, through timely reports and analysis, keep Department Directors and elected officials informed of any potential budgetary issues. A department shall not exceed its approved budget without authorization from the City Manager and/or Mayor and Council.

Amendments, which change the total budgeted appropriations for any fund, must be made through adoption of a budget amendment ordinance.



2014 Budget and CIP Process

Date (s)

		February 3-9	February 10-16	February 17-23	February 24-28	March 1-9	March 10-16	March 17-23	March 24-31	April 1-6	April 7-13	April 14-20	April 21-30	May 1-4	May 5-11	May 12-18	May 19-25	May 26-31	June 1-8	June 9-15	June 16-22	June 23-30	July 1-6	July 7-13	July 14-20	July 21-27	July 28-31	Aug 1-3	Aug 4-10	Aug 11-17	Aug 18-24	Aug 25-31	Sept 1-7	Sept 8-14	Sept 15-21	Sept 22-30	Oct 1-5	Oct 6-12	Oct 13-19	Oct 20-26	Oct 27-31				
		February		March		April		May		June		July		August		September		October																											
CIP Committee meets to discuss current/future projects status	Feb 6 - Mar 6	-																																											
Management Team meets to discuss Budget and CIP Calendar and training on budget preparation manual if necessary	March 13 - 20					-																																							
Water and Sewer Rate Analysis and recommendation	March 13 - 20					-																																							
Water and Sewer Rate presentation to City Council	1-Apr							-																																					
Finalize CIP and Capital Fund models	May 1 - May 30													-																															
Equipment requests due to the Informational Technology Director	24-May																-																												
Department Narratives, Org. Charts, and Performance Measures for Budget Due	7-Jun																																												
Department Revenue and Expenditure Requests Due	14-Jun																																												
FY 2013 End of Year Expenditure Projections Due	14-Jun																																												
Department Budget Meetings	June 24-28																																												
Park Board Budget and CIP Work Session	25-Jun																																												
Management Team Budget Meeting - Expansion Item Discussion	31-Jul																																												
City Council - Tax Levy Public Hearing and First Reading	12-Aug																																												
City Council - Budget and CIP Worksession	17-Aug																																												
City Council - Tax Levy Second Reading	26-Aug																																												
Planning and Zoning CIP Worksession and Public Hearing	3-Sep																																												
City Council Budget and CIP Worksession (if necessary)	16-Sep																																												
Planning and Zoning Adoption of CIP	1-Oct																																												
City Council - Fiscal Year 2014 Budget and CIP Public Hearing and First Reading of Budget/CIP Resolution	14-Oct																																												
City Council - Fiscal Year 2014 Budget Second Reading	28-Oct																																												



CITY OF RAYMORE, MISSOURI FINANCIAL POLICIES

ACCOUNTING AND AUDITING OVERVIEW

The City of Raymore currently produces financial information that is in conformity with generally accepted accounting principles, inclusive of GASB 34 requirements. The financial information structure of the City is organized on the basis of funds and account groups within each fund, with each fund considered a separate accounting entity. The activities and operations of each fund are accounted for separately, with a set of self-balancing accounts that comprise the funds assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate.

The City's financial information is audited annually by a firm of independent certified public accountants, in accordance with generally accepted governmental auditing standards.

OPERATING RESERVES

Resolution 10-70

The City of Raymore believes that in order to provide security for any foreseeable contingency, a restriction of 20% of the proposed fund expenditures should be held in reserve for application to next years fund balance.

Resolution 10-70 adopted September 27, 2010 states, "It shall, in the budget annually adopted by the City Council, be the policy of the Council to hold an amount equivalent to twenty percent of the departmental operating expenditures in the General Fund, Park Fund and Enterprise Fund in reserve, in order to be prepared for unforeseen emergencies that may occur."

CITY OF RAYMORE INVESTMENT POLICY

Resolution 11-94

I. Scope

This policy applies to the investment of all funds under the control of the City of Raymore.

II. Policy

It is the policy of the City of Raymore, Missouri, to invest public funds in a manner which will provide a reasonable investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all State and local Statutes governing the investment of public funds.

Except for cash in certain restricted and special funds, the City of Raymore will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Investment through external programs, facilities and professionals operating in a manner consistent with this policy will constitute compliance with this policy.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The City of Raymore will minimize credit risk, i.e. the risk of loss due to the failure of the security issuer or backer, by:

- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City of Raymore will do business.
- Diversifying the portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The City of Raymore will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This shall be accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements that offer same-day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments shall be limited to relatively

low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. Prudence

The standard of care to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the governing body and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of Raymore.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director, hereinafter referred to as “the investment officer,” in compliance with the provisions of Missouri Revised Statutes 110.010 and 110.020. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Investment Transactions

1. Authorized Financial Dealers and Institutions

Financial dealers and institutions will be selected from primary dealers located within the Raymore, Cass County, and Missouri area. A list will be maintained of financial institutions, authorized by the City Council by resolution, to provide investment transactions. In addition, a list also will be maintained of approved security broker/dealers, registered investment advisors selected by creditworthiness as determined by the investment officer and approved by the governing body. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements.
- Proof of Financial Industry Regulatory Authority (FINRA) certification.
- Proof of state registration.
- Completed broker/dealer questionnaire.
- Certification of having read and understood and agreeing to comply with the City of Raymore’s investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the investment officer.

2. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure that will be reviewed annually with the City of Raymore’s independent auditor. The internal control structure shall be designed to ensure that the assets of the City of Raymore are protected from loss, theft or misuse and to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management. The internal controls shall address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investments and wire transfers.
- Development of a wire transfer agreement with the lead bank and third party custodian.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in eligible financial institutions prior to the release of funds. All securities shall be perfected in the name or for the account of the City of Raymore and shall be held by a third-party custodian as evidenced by safekeeping receipts.

VI. Suitable and Authorized Investments

1. Investment Types

In accordance with and subject to restrictions imposed by current statutes, the following list represents the entire range of investments that the City of Raymore will consider and which shall be authorized for the investments of funds by the City of Raymore.

- a. United States Treasury Securities. The City of Raymore may invest in obligations of the United States government for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- b. United States Agency Securities. The City of Raymore may invest in obligations issued or guaranteed by any agency of the United States Government as described in VI. (2).
- c. Repurchase Agreements. The City of Raymore may invest in contractual agreements between the City of Raymore and commercial banks or primary government securities dealers. The purchaser in a repurchase agreement enters into a contractual agreement to purchase U.S. Treasury and government agency securities while simultaneously agreeing to resell the securities at predetermined dates and prices.
- d. Collateralized Public Deposits (Certificates of Deposit). Instruments issued by financial institutions which state that specified sums have been deposited for specified periods of time and at specified rates of interest. The certificates of deposit are required to be backed by acceptable collateral securities as dictated by State statute.

2. Security Selection

The following list represents the entire range of United States Agency Securities that the City of Raymore will consider and which shall be authorized for the investment of funds by the City of Raymore. Additionally, the following definitions and guidelines should be used in purchasing the instruments:

- a. U.S. Govt. Agency Coupon and Zero Coupon Securities. Bullet coupon bonds with no embedded options.
- b. U.S. Govt. Agency Discount Notes. Purchased at a discount with maximum maturities of one (1) year.
- c. U.S. Govt. Agency Callable Securities. Restricted to securities callable at par only with final maturities of five (5) years.

3. Investment Restrictions and Prohibited Transactions

To provide for the safety and liquidity of the City of Raymore's funds, the investment portfolio will be subject to the following restrictions:

- a. Borrowing for investment purposes ("Leverage") is prohibited.
- b. Instruments known as Structured Notes (e.g. inverse floaters, leveraged floaters, and equity-linked securities) are not permitted. Investment in any instrument, which is commonly considered a "derivative" instrument (e.g. options, futures, swaps, caps, floors, and collars), is prohibited.
- c. Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market is prohibited.

4. Collateralization

Collateralization will be required on two types of investments: certificates of deposit and repurchase agreements. The market value (including accrued interest) of the collateral should be at least 105%.

For certificates of deposit, the market value of collateral must be at least 100% or greater of the amount of certificates of deposits plus demand deposits with the depository, less the amount, if

any, which is insured by the Federal Deposit Insurance Corporation, or the National Credit Unions Share Insurance Fund.

All securities which serve as collateral against the deposits of a depository institution must be safekept at a non-affiliated custodial facility. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts within five business days from the settlement date.

The City of Raymore shall have a depository contract and pledge agreement with each safekeeping bank that will comply with the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the City of Raymore's security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

5. Repurchase Agreements

The securities for which repurchase agreements will be transacted will be limited to U.S. Treasury and government agency securities that are eligible to be delivered via the Federal Reserve's Fedwire book entry system. Securities will be delivered to the City of Raymore's designated Custodial Agent. Funds and securities will be transferred on a delivery vs. payment basis.

VII. Investment Parameters

1. Diversification

Investments shall be diversified to minimize the risk of loss resulting from overconcentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards of the entire investment portfolio by security type and issuer shall be:

- a. U.S. treasuries and securities having principal and/or interest guaranteed by the U.S. government.....up to 100%
- b. Collateralized time and demand deposits.....up to 100%
- c. U.S. Government agencies, and government sponsored enterprisesno more than 60%
- d. Collateralized repurchase agreements.....no more than 50%
- e. U.S. Government agency callable securities.....no more than 30%

2. Maximum Maturities

To the extent possible, the City of Raymore shall attempt to match its investments with anticipated cash flow requirements. Investments in collateralized repurchase agreements shall mature and become payable not more than ninety days (90) from the date of purchase. All other investments shall mature and become payable not more than five (5) years from the date of purchase. The City of Raymore shall adopt weighted average maturity limitations that should not exceed three (3) years and are consistent with the investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as in bank deposits or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

VIII. Investment Bidding

At each investment opportunity and/or maturity the investment officer shall publicly bid out the investment.

IX. Reporting

1. Methods

The investment officer shall prepare and submit to the City of Raymore governing body at monthly intervals an investment report, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner that will allow the City of Raymore governing body to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration, in accordance with Government Accounting Standards Board (GASB) 31 requirements.
- Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- Listing of investments by maturity date.
- Percentage of the total portfolio which each type of investment represents.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks may be established against which portfolio performance shall be compared on a regular basis.

X. Adoption

This policy shall be adopted by resolution of the City of Raymore's governing body. The policy shall be reviewed annually by the investment officer and recommended changes will be presented to the governing body for consideration.

DEBT POLICY

The ability of the City to incur debt is limited by Article VI of the Constitution of the State of Missouri. Section 26(a) of the Article provides that a city may not become indebted in an amount exceeding in any year, the income and revenue provided for such year plus any unencumbered balances from previous years, except as set forth in Section 23(a) and Sections 26(b-e). Section 27 of the Article provides that a city may issue revenue bonds for the purpose of paying all or part of the cost of purchasing, constructing, extending or improving municipal utilities.

The City of Raymore is authorized under the aforementioned Articles, to issue General Obligation Bonds, Revenue Bonds, Special Revenue Bonds and Certificates of Participation. When determining the type of bond to issue, the following factors are considered:

- The direct and indirect beneficiaries of the project to be financed. The larger proportion of citizens should benefit from projects financed with General Obligation Bonds.
- The lifetime of the benefits generated by the project.
- The revenues that may be raised by alternative types of user charges.

- The cost-effectiveness of user charges.
- The effect of the proposed bond issue on the City's ability to finance future project of equal or higher priority.
- The true interest and net interest cost of each type of bond.
- The impact on the City's financial condition and credit ratings.

General Obligation Bonds

The City issues General Obligation Bonds payable from ad valorem taxes to finance capital improvements and equipment. The Missouri Constitution, Article 26 permits the city to general obligation indebtedness, not to exceed 10% of the assessed valuation of taxable real and personal property for city purposes and an additional 10% for the purpose of acquiring rights of way for city infrastructure.

General Obligation Bond financing is intended for financing the capital improvements and long-term assets essential to the maintenance, development and growth of the City.

Revenue Bonds

The City issues Revenue Bonds payable from the operations of its utility enterprise. Revenue Bonds are used to finance capital improvements and expansion of the City's water and sanitary infrastructure and facilities. These bonds are not considered when assessing the legal debt margin of the City, but their impact on the fund balance is budgeted.

Special Revenue Bonds

The City issues Special Revenue Bonds payable from the revenues or taxes generated by the asset or project financed, for example the City's parks. These bonds are not considered when assessing the legal debt margin of the City.

Certificates of Participation

Certificates of Participation are instruments of financing used by the City that are, in essence capital leases. The amount is financed over a period of years and is considered when assessing the legal debt margin of the City.

Tax Anticipation Notes/Revenue Anticipation Notes

Tax or Revenue Anticipation Notes are short-term financing provided by financial institutions in anticipation of expected tax revenue receipts for general operating revenues or special projects. Tax revenue receipts streams will fluctuate during the year or over the life of a project and these annually renewable notes are used to even out cash flows. While the City may utilize these notes for day-to-day operations, it intends to only utilize this form of debt for special projects, such as the Municipal Complex and the Public Works Facility.

General Policy

All forms of financing mentioned above are considered when preparing the City's budgetary information.

The City will only issue debt for the beneficial life of the asset or project or a maximum of 20 years.

The City will actively monitor its investment practices to ensure the maximum return on invested bond funds while complying with Federal arbitrage guidelines. The Finance Department will actively monitor outstanding debt issues to verify compliance with debt covenants.

Financial Advisor

The City may retain the services of a Financial Advisor to assist the City in identifying capital financing alternatives and planning its debt program. The financial advisor should have no affiliation with the underwriting of a particular issue of the city.

The financial advisor shall determine which bid for the city's bonds is best by reviewing the pricing of comparable issues, talking to potential investors, identifying other similar issues that are likely to be in the market at the same time, and assessing the level of competition among various underwriting firms when the City utilizes the Negotiated Sale process.

The financial advisor and/or employees of the financial advisor shall not have made political contributions to any candidate for public office in the city for a period of three years preceding their selection as financial advisor.

Financial Underwriter

The financial underwriter and/or employees of the financial underwriter shall not have made political contributions to any candidate for public office in the city for a period of three years preceding their selection as financial underwriter.

Method of Bond Sale

When appropriate, new debt issues and refunding of existing debt issues will be offered utilizing the **competitive bid** process. In a competitive sale, the financial advisor will assist in determining the structure and timing of the issue prepare bond documents and rating agency presentations, evaluate the best bid, and assist in the closing transaction.

Refunding of Existing Debt

The City will consider undertaking a refunding when one or more of the following conditions exist:

- The present value of all refunding costs, including interest, call premium, bond counsel, financial underwriter discounts and any other issuance costs; are less than the present value of the current interest. Desired net present value savings should approximate a minimum of three percent (3%).

- The City wishes to restructure debt service to provide for further financing or to maximize its cash position.
- The city wishes to eliminate old bond covenants that may have become restrictive or incongruous to the city's policies.

Federal Arbitrage Compliance

Arbitrage is the difference between the yield on an issuer's tax-exempt bond and the investment income earned on the proceeds. Arbitrage profits are earned when low-yielding tax-exempt bond proceeds are invested in higher-yielding taxable securities.

Federal arbitrage restrictions imposed by the Federal Government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. The City will enlist the services of a reputable profession firm to calculate the potential of any arbitrage liability and rebate, if any such liability to the U.S. Treasury in accordance with federal guidelines.

CAPITALIZATION POLICY

Resolution 03-23

Purpose

To establish for the City of Raymore a **policy** for **capitalization** for real property, infrastructure, equipment, works of art and historical treasures, intangible assets, donated assets and leased property.

Background

Historically, City of Raymore has complied with the financial reporting requirements of the Government Accounting Standards Boards (GASB.) City assets for the **Proprietary** Funds have been recorded and depreciated. **Governmental** fund assets will be recorded in the General Fixed Asset Account Group (GFAAG) at original or historical cost and adjusted each year for new assets purchased and assets replaced due to obsolescence, damage, theft or loss.

The GASB issued Statement No. 34, effective June 30, 2003, requires City infrastructure, works of art, historical treasures, intangible assets and depreciation to be recorded for all funds in the government-wide financial statements.

This **policy** addresses the new elements of financial reporting introduced by GASB Statement No. 34 and ensures that capital asset transactions are accounted for consistently and in accordance with generally accepted accounting principles.

Policy

It is the **policy** of the City of Raymore City Council that:

Responsibility

The Finance Department is responsible for the overall management and accuracy of the asset management system.

Elected Officials and Department Directors are responsible for the safeguarding and accounting for property in accordance with City **policy** and City administrative procedures.

Capital Assets

Capital asset transactions addressed in this **policy** include all equipment, land, buildings, infrastructure, works of art and historical treasures, intangible assets and leasing transactions of the City's government-wide activities and proprietary funds.

According to GAAP, fixed assets should be recorded at original cost or historical cost/ estimated historical cost. Cost includes purchase price or cost of construction and any other charges incurred to place the asset in its intended location and condition for use. Examples of other charges include, but are not limited to:

- legal and title fees
- appraisal and negotiation fees
- surveying fees
- other closing costs
- damage payments
- land-preparation costs
- demolition cost
- architect and accounting fees
- insurance premiums during the construction phase
- transportation charges
- interest cost incurred during construction of the asset

Donated assets should be recorded at their fair market value on the date donated. The fair market value is the estimated amount at which the asset would be exchanged between a willing buyer and seller when neither is forced into the exchange. Both parties should have knowledge of all facts and consider it an equitable exchange.

Capitalization Threshold

The **capitalization** threshold for the various assets classifications shall be those with a value of \$5,000 and greater. Those classifications are as detailed below, but not limited to this listing.

- Land

- Land Improvement
- Right-of-Way
- Buildings
- Infrastructure
- Works of Art and Historical Treasures
- Intangible Assets
- Equipment
- Construction in Progress
- Leasehold Assets

Renovation/Improvements

Renovation and improvement costs are incurred to restore or improve buildings or other capitalized assets. These costs involve the substitution of old parts for new ones and increase the economic benefits to be derived from the asset.

In order to capitalize a renovation or improvement cost, certain criteria must be met. First, the cost must equal or exceed the \$5,000 capitalization threshold established for all fixed assets. Second, the renovation or improvement must either: a) significantly extend the useful life of the original asset, or b) increase the future service potential of the asset.

If both of these criteria are met, the expenditure must be capitalized and recorded separately in the Fixed Asset System at total purchase or construction cost. Expenditures not meeting both of these criteria should be classified as a maintenance expense. Care must be taken when distinguishing between maintenance costs and renovation and improvement costs. The City will record assets valued from \$250 to \$4,999.99 in the Fixed Asset System for internal control purposes only.

If parts of an asset are removed during a renovation/improvement project, the original cost (less depreciation if applicable) of the part of the asset being removed should be retired from the Fixed Asset System. Because of the difficulty of measurement or of immateriality, this may not be possible. The removal costs associated with the renovation should be expensed. The remaining cost of adding the renovation would be the cost of the new asset.

Additions

An addition represents a new asset. It increases the physical size or operating capabilities of an asset through expansion or extension. Additions do not involve renovations. A new wing to a building or the addition of an air-conditioning system to a building serves as examples of additions.

Additions are considered separate assets. The addition is capitalized if its cost is \$5,000 or more. Assets valued below \$5,000 are expensed; they are not capitalized nor depreciated for financial reporting purposes. The City will record assets valued from \$250 to \$4,999.99 in the Fixed Asset System for internal control purposes only.

Addition costs are different from maintenance costs. Additions add future benefits. Maintenance costs are incurred to keep the original asset in normal operating condition.

Maintenance

Maintenance expenses are incurred to keep assets in normal operating condition and to help maintain the original use of the asset. Maintenance expenses do not extend the life of the asset beyond the expected useful life at acquisition or increase the future service potential of the asset. Maintenance costs are incurred to keep the asset operational throughout its useful life. Therefore, the replacement of roofs, plumbing/electrical systems and carpet are typically classified as maintenance costs. It does not extend the life of the asset longer than originally intended, so the costs are expensed.

Regardless of the dollar amount, maintenance costs are expensed and not capitalized. The costs are charged to repairs and maintenance expense.

It is recommended that management review the maintenance account at least once a year to consider:

1. Replacing an asset with higher maintenance costs than other similar assets;
2. Reducing maintenance costs by signing a service contract;
3. Comparing the costs of a service contract with a repair-as-needed program;
4. Verify that costs were for maintenance rather than amounts that should be capitalized.

Management

Departments will continue to maintain inventories of equipment costing \$250 to \$4,999. Inventory of items costing less than \$250, particularly those susceptible to theft or requiring risk management coverage, will be inventoried also. Once fixed assets are recorded, any adjustment to the values or useful lives requires management authorization.

Classification

According to the Governmental Accounting Standards Board (GASB), the classification of fixed assets depends upon the funds used to purchase them:

"A clear distinction should be made between fund fixed assets and general fixed assets. Fixed assets related to specific proprietary funds should be accounted for through those funds. All other fixed assets of a governmental unit should be accounted for through the General Fixed Assets Account Group." (GASB Sec 1400)

PURCHASING POLICY

City Code Chapter 135

Section 135.010: General Provisions

- A. This Chapter provides guidelines to be followed in purchasing goods and services for the City. These policies and procedures supersede all prior purchasing directives, memoranda, and practices. The City Manager shall be responsible for enforcing this policy.
- B. **Lowest Best Quality Competition.** All purchasing will demonstrate a reasonable and good faith effort to obtain goods and services at the lowest possible cost with the optimum quality needed. Competition among suppliers shall be encouraged.
- C. **Preference Area Vendors.** Vendors will be treated in a fair and professional manner with preference given to area vendors, if all other things are equal.
- D. **Conflict Of Interest.** Any officer or employee of the City is expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is, or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the City. No City employee or official shall have a financial interest in any purchase or contract issued by the City. Violation of this provision is basis for dismissal.
- E. **Budget Goal.** The City Council sets goals, priorities, and standards for the City programs and services through adoption of the annual budget. The budget establishes expenditure levels for each department. No further Council action is required to initiate purchases within the budget limits.
- F. **Department Director Authority.** Department Directors are granted full responsibility and broad discretion by the City Manager to make purchases within the scope of their departmental appropriations subject to the rules contained within these regulations. Budget appropriations do not mandate expenditure unless the need continues to exist at the time of purchase. The City Manager may establish spending levels below those budgeted if revenue collections are inadequate to fulfill budgetary needs.
- G. **Sales Tax Exemption.** All City purchases are exempt from the sales taxes of Missouri and its political subdivisions.

Section 135.020: Competitive Quotes and Bids

- A. **Items Over Five Hundred Dollars.** Any item which exceeds five hundred dollars (\$500.00) purchased individually or in bulk shall require competitive quotations. Quotes will be obtained in writing, by telephone, or from current catalog price lists. Quotes shall be solicited from at least three (3) vendors.
- B. **Purchases Over One Thousand Dollars.** Individual purchases which exceed one thousand dollars (\$1,000.00) need to be signed by the City Manager as well as meet the requirements for items over five hundred dollars (\$500.00).
- C. **Purchases Over Ten Thousand Dollars.** Purchases in excess of ten thousand dollars (\$10,000.00) require legal advertisement, written specifications, sealed bids, and are awarded by the

City Council. Sealed bids shall be submitted to the Purchasing Officer for public opening and evaluation prior to City Council action.

D. Purchases Requiring City Council Approval.

1. Contracts.
2. Agreements.
3. Purchases over ten thousand dollars (\$10,000.00).

E. Exceptions. These guidelines may be modified or waived under any of the conditions listed below. Written justification for such must be submitted with the Purchase Requisition or Payment Voucher.

1. The goods or services are available from only one (1) vendor;
2. Any emergency; (an emergency status must be approved by the Department Director)
3. A concession or maintenance service agreement is being renewed for good workmanship, material, or performance for no more than one (1) year;
4. It is advantageous to purchase through the purchasing contracts of other governmental agencies;
5. The services are not conducive to lowest price bidding such as legal, engineering, audit, or medical services;
6. For purchases that are of an on-going, repetitive nature, i.e., concrete, asphalt, equipment repairs, or any other items approved by the City Manager or the Assistant City Manager. The City Manager or the Assistant City Manager shall have the authority to approve, on an annual basis, a vendor listing of not less than three (3) vendors to be used by the City for each approved product or service. Vendors shall annually submit bids. Purchases may then be made by Department Directors on a price/availability basis, for purchases up to five hundred dollars (\$500.00), without obtaining separate quotes on each purchase; or
7. Professional services for architecture, engineering, or land surveying shall be obtained as further outlined in the Procurement Policy adopted by the City.

F. Single Bids or Proposals: When only one bid or proposal is received in response to a solicitation, City staff may enter into negotiations with the sole responder to the bid/proposal solicitation. If staff believes that the following three conditions have been met, then the negotiated award may be recommended to the City Council.

- 1) The bidder is shown to be responsible through bidder's qualifications, financial background and reference check as completed by the City.
- 2) The bid, in the determination of the Procurement Officer, fully addresses the Scope of Work outlined in the Request for Proposal or Bid, and meets all of the conditions set forth in the General and Specific Requirements of the Request for Proposal or Bid.
- 3) The RFP was properly and effectively advertised, and a diligent effort was made to notify vendors of the RFP.

Section 135.030: Requisition Forms

A. Purchase Orders. For proper financial control, it is imperative that all expenditures be authorized in advance. Normally, this will require approval of a complete purchase requisition and purchase order.

B. Purchase Requisition Functions. An approved purchase requisition assures the employee that the specified goods or services may be obtained. It provides information for the purchase order.

C. Purchase Order Functions. An approved purchase order assures the vendor that the City will pay for goods and services being purchased. It encumbers the budgetary accounts to reserve funds for the purchase. Completion of the receiving copy authorizing the Finance Department to actually pay the vendor.

1. The purchase requisition form must include the following information:

- a. Requisition number;
- b. Vendor name, address, and identification number;
- c. Shipping address if goods are not to be delivered to City Hall or are to be picked up;
- d. Date of requisition;
- e. Date delivery is needed;
- f. Applicable general ledger expenditure account and/or project number;
- g. Quantity needed;
- h. Clear and detailed description of the items being requested; and
- i. Signature of the employee requesting the item, the Department Director, and if the grand total exceeds one thousand dollars (\$1,000.00), the signature of the City Manager.

The requisition will be filled out in duplicate form. The requesting department will retain one (1) copy and send one (1) copy to purchasing along with any quote forms or specifications if required.

2. The purchase order form must include the following information:

- a. Purchase order number;
- b. Vendor name, address, and identification number;
- c. Shipping address if goods are not delivered to City Hall or are to be picked up;
- d. Date of purchase;
- e. Date delivery is needed;
- f. Applicable general ledger expenditure account and/or project number;
- g. Quantity needed;

- h. Clear and detailed description of the items being ordered;
 - i. Unit price of each item;
 - j. Total price of each item calculated by multiplying the quantity needed by the unit price;
 - k. Grand total of all items including any freight, installation, or other charges; and
 - l. Signature of the Purchasing Officer and the Department Director.
3. The purchase order will be filled out on a five- (5) part form. The first (1st) copy shall be sent to the vendor. The second (2nd) and third (3rd) copies will be sent to the requesting Department Director. The fourth (4th) and fifth (5th) copies will be retained in the Purchasing Department. When the goods or services have been satisfactorily received, the third (3rd) copy will be initialed and returned to the Purchasing Department. Purchasing will match invoices to the receipt copy, verify quantity and price and submit a copy to accounts payable for payment.
4. A total cost variance of up to three percent (3%) from the amount on the original purchase order will be allowed with a written explanation and approval by the appropriate Department Director. Any variance over three percent (3%) must be approved by the City Manager or the Assistant City Manager.

Section 135.040: Payment Vouchers

- A. In some instances, a payment voucher may be used instead of a purchase order:
1. For items already purchased;
 2. For small dollar amount purchases;
 3. For partial payments on purchase orders; or
 4. To accompany manual checks.
- B. The payment voucher form must include the following information:
1. Payment voucher number;
 2. Vendor identification number, name, and address;
 3. Check number, if used with a manual check;
 4. Date;
 5. Invoice number, if used for an item already purchased;
 6. Purchase order number, if used with a partial payment on a purchase order;
 7. Clear description of the expense;
 8. Applicable general ledger expenditure account and/or project number;
 9. Amounts and total; and

10. Signatures of preparer and Department Director, and, if the amount is over one thousand dollars (\$1,000.00), the City Manager.

Section 135.050: Recordkeeping

All purchasing activities will be documented to verify a good faith effort to obtain the lowest possible price at the optimum quality. This documentation will be submitted to the Purchasing Department with the purchase order or payment voucher.

1. Quote form. A record of any quotes or bids will be submitted to purchasing to document vendor competition. This record shall include a list of vendors solicited, persons contacted, dates, prices, quantities, and any other pertinent information. The Department Director may solicit informal telephone bids with the assistance of the Purchasing Officer.
2. Other documentation. The purchasing documentation should also include verification of receipt and actual cost. This may be provided by receiving slips, detailed invoices, and/or receipts.
3. The Purchasing Department shall maintain the documentation submitted with purchase orders and payment vouchers. The Purchasing Officer shall maintain copies of all purchase orders in numerical order and an inventory of fixed assets.

Section 135.060: Surplus Property

- A. A detailed list of any surplus, obsolete, worn-out, or confiscated department property shall be submitted to the Purchasing Department with recommendation for disposal. The list will be circulated to all Department Directors. Upon request, items may be transferred to another department subject to approval of the City Manager.
- B. Surplus property may be sold by sealed bid or public auction with authorization of the City Council. Such items shall be stripped of all City identification prior to the sale. Unsold items may be junked and sold for scrap upon approval of the City Manager.

Section 135.070: Policy for the Selection of Professional, Architectural, Engineering and Land Surveying Services

- A. Definitions. The following words shall have the meanings as set out herein:

FIRM: Any individual, firm, partnership, corporation, association, or other legal entity permitted by law to practice architecture, engineering, or land surveying in the State of Missouri, or to provide professional services as described herein.

PROFESSIONAL SERVICES: Those services within the scope of practice of architecture, engineering, or land surveying, as defined by the laws of the State of Missouri, or those performed by any architect, professional engineer, or registered land surveyor in connection with this professional employment or practice.

- B. Roster Of Consultants. The City will maintain a roster, classified by category of professional service of qualified firms interested in performing professional services for the City. Names of firms

shall be placed on the roster upon their request, at the request of the City Manager, or when recommended by City Department Directors.

C. Each firm meeting the following minimum qualifications shall be deemed to be a qualified firm and meeting the qualifications of the City.

1. Duly authorized to conduct business in the State of Missouri in their particular profession;
2. Professional registration by the State of Missouri; and
3. At least one (1) staff professional assigned to each project. Adequacy of personnel will be determined on a contract-by-contract basis against the City's estimate of manpower required to perform the work in the desired time frame.

D. Each firm listed on the roster shall be responsible for maintaining a current resume describing its qualifications and experience to be filed with the City. Firms having a roster on file shall update the information contained therein on an annual basis.

1. Data which should be included is as follows:

- a. Firm name, address, telephone numbers;
- b. Year established and former firm names (if applicable);
- c. Types of services for which it is qualified;
- d. Names of principals of the firm and States in which they are registered;
- e. Names of key personnel, with experience of each and length of time in the organization;
- f. Number of staff available for assignment;
- g. Outside consultants and associates usually retained;
- h. List of completed projects on which the firm was principal consultant in the previous three (3) years; and
- i. Current projects underway and estimate cost of each

Section 135.080: General Procedures and Responsibilities

A. The procurement policy herein described shall be initiated for projects whose expenditure value exceeds ten thousand dollars (\$10,000.00) or in other cases in which the City Manager may deem it advisable.

B. Project Initiation. When a Department Director identifies a project for which professional services will be necessary, the Department will draft a scope of services for the specific project. This scope of services will be submitted to the City Manager for authorization to initiate the project, and a

determination as to which type of selection will be required in accordance with the policies of the purchasing manual. The scope of services should include the following:

1. A description of the work required and its objectives;
2. The nature of specific tasks and services to be accomplished;
3. The type and amount of assistance to be given by the City department involved;
4. Required time frame; and
5. Financial conditions of limitations; grant programs involved.

C. Expressions Of Interest. After authorization, the Department Director will contact those firms on the roster and those firms responding to advertisements, if applicable, for a written expression of interest in the specific project. The request should invite comment as to the special experience with similar projects, and the availability of the firm to provide required service within any time limitations.

D. Screening And Requests For Proposals. The expressions of interest will then be presented to the Department Director for initial screening. Factors to be determined in the initial screening will include:

1. Specialized experience in the type of work required;
2. Record of the firm in accomplishing work on other projects in the required time;
3. Quality of work previously performed by the firm for the City;
4. Recent experience showing accuracy of cost estimates;
5. Community relations including evidence of sensitivity to citizen concerns;
6. Geographic location of the office of the firm which would serve the project;
7. Qualifications and experience of key personnel; and
8. Relations with previous clients.

The Department Director, with the advice and consent of the City Manager, will designate three (3) or four (4) firms who will be requested to present detailed proposals on the project and be interviewed.

E. Detailed Proposals. Firm submitting detailed proposals will be asked to provide the following:

1. A resume of the firm principal who will be responsible for the project;
2. A resume of the proposed project supervisor;
3. Resumes of key project personnel;
4. A statement of the ability of the firm to meet required time schedules;
5. A description of how the project would be conducted;

6. A schedule of hourly rates for various services offered and a proposed project fee range;
7. A list of municipal references for similar types of projects; and
8. Any other pertinent information the firm wishes to present.

F. Interview And Selection. Upon receipt of the detailed proposals, the Department Director will review the proposals, interview the prospective firms, and make the final selections as to the firm for the project. Similar systems for rating shall be used on similar projects and will be standardized where possible. The prime factor to be rated in the final screening are the firm's:

1. Management capabilities;
2. Technical capabilities;
3. Approach to the project;
4. Understanding of city's objectives;
5. Proposed work schedule;
6. Staff to be assigned;
7. Fee and/or schedule of hourly rates;
8. Knowledge of local situation;
9. Ability to communicate;
10. Presentation and attitude; and
11. Confidence factor.

G. Contract Negotiation. The selected firm will then be requested to come in for a final conference with the Department Director to define precisely the scope of services to be provided and to finalize the compensation requirements for the work. A contract will then be prepared and submitted to the City Counselor for review, and then submitted to the City Manager for presentation to the City Council for approval, as required by the purchasing manual.

If, after reasonable effort, a contract cannot be negotiated, the negotiations with the designated firm shall be terminated and negotiations shall be started with the next firm recommended.

H. Exceptions.

1. In view of the fact that special conditions will occasionally arise that make use of this policy impractical, exceptions can be made. Reasons for exceptions may include an emergency situation which precludes a selection time frame of at least two (2) months, or an extremely specialized need in which there is only one (1) feasible source of expertise. If it appears there is a need for an exception to the policy, the City Manager will inform the City Council to allow them the opportunity to deny the exception.

2. If the number of firms willing and available to perform a specified task is small, the step involving initial screening may be skipped and the selection process will go directly to detailed proposals.

3. If two (2) or more projects, during any three (3) year period, are of such similar nature, the Department Director, with the approval of the City Manager, may request a detailed proposal from a previously contacted firm and then, following an interview, enter into contract negotiations with that firm. Should contract terms not be reached with the selected firm, the Department Director must revert to the procedures as outlined previously in this policy.

Section 135.090: Compensation or Fees

This amount will include all services to be rendered to the City by the firm, with the exception of certain pass-through expenses that will be identified by contract, if applicable, and it will be calculated by one (1) of the following methods, at the preference of the City:

1. Lump sum or fixed fee;
2. Cost per unit; or
3. Hourly basis with total not to exceed a fixed amount.

Section 135.100: Prohibition Against Contingent Fees

A. Each contract entered into by the City Council for professional services shall contain a prohibition against contingent fees as follows:

"No firm shall retain a person, to solicit or secure a City contract for professional services upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business."

B. For the breach or violation of the foregoing provision, the City Council shall have the right to terminate the agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift, or consideration.

Government Fund Types

General Fund

The general fund is the chief operating fund of a state or local government. GAAP prescribe that the general fund be used “to account for all financial resources except those required to be accounted for in another fund.” That is, it is presumed that all of a government’s activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

Special Revenue Funds

Special revenue funds most often have certain revenue sources set aside for a specific purpose. GAAP provide that special revenue funds be used “to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.” Parties outside the government as well as the governing body itself can impose these legal restrictions.

Debt Service Fund

Resources set aside to meet current and future debt service requirements on general long-term debt are recorded in a Debt Service Fund. GAAP permit the use of debt service funds “to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.”

Capital Project Funds

Capital Project Funds are used to report major capital acquisition and construction separately from their ongoing operating activities. Separate reporting enhances an understanding of the government’s capital activities, and it helps to avoid the distortions in financial resources trend information that can arise when capital and operating activities are mixed.

Proprietary Fund Types

Enterprise Funds

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also require the use of an enterprise fund for any activity whose principal revenue sources meet any of the following criteria: 1) *debt backed solely by fees and charges*; 2) *legal requirement to recover cost*; or 3) *policy decision to recover cost*.

Internal Service Funds

Governments often wish to centralize certain services and then allocate the cost of those services within the government. Internal service funds are generally used for central garage and motor pools, duplicating and printing services, information systems, purchasing, and central stores. The goal of an internal service fund is to measure the full cost of providing goods and services provided and recouping that cost through fees or charges.

Fiduciary Funds

Fiduciary Funds are used “to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs.” Fiduciary funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Fund Structure

Basis of Accounting & Budgeting

<i>Modified Accrual Basis</i>				<i>Accrual Basis</i>	
Governmental Fund Types				Fiduciary Fund Type	Proprietary Fund Type
General Fund	Capital Projects	Special Revenue	Debt Service	Trust & Agency Funds	Enterprise Fund
	BERP Fund	Park and Recreation	General Obligation Bonds	Development Projects Fund	Water/Sewer Fund
	Park Fee-in-Lieu			Meter Deposit Fund	
	Transportation Fund			Escrow Fund	
	Excise Fund				Internal Service Fund Type
	Capital Improvement Fund				VERP Fund
	Stormwater Sales Tax				Restricted Revenues Fund
	Park Sales Tax				
	Water Connection				
	Sewer Connection				
	Enterprise Capital Maint.				

Fund Structure Types

Governmental Fund Types

The general fund is the chief operating fund of a state or local government. GAAP prescribe that the general fund be used to account for all financial resources except those required to be accounted for in another fund. General fund activities are supported by a levy of taxes.

Proprietary Funds

The Enterprise Fund is reported as a proprietary fund as a City business activity. An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. In this instance, it is water and sewer services.

Fiduciary Funds

GAAP indicate that fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

Internal Service Funds

The VERP Fund is used as a central source fund for the acquisition of vehicles and equipment. The General, Park and Enterprise Funds budget and transfer to these funds for the future acquisition of capital outlay creating a pooled resource which is invested to generate earnings.

Accounting & Budgeting Basis

Accrual Basis

Accrual basis of accounting and budgeting recognizes revenues when they are earned and expenditures when the goods and services are received.

Modified Accrual

Modified accrual basis of accounting and budgeting recognizes revenues when they become both "measurable" and "available" to finance expenditures in the current period.

Cash Basis

Cash basis of accounting and budgeting only recognizes revenues or "cash" when actually received or expended.

Budget

All funds are budgeted excluding the Fiduciary Funds

**COMBINED 4 YEAR - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - CASH BASIS**

BUDGET YEAR	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Budget	FY 2013-14 Adopted
Property Taxes	3,418,138	3,466,820	3,379,336	3,473,649
Franchise Taxes	2,634,537	2,251,800	2,338,270	2,427,713
Sales Taxes	5,403,942	5,899,371	6,189,894	6,825,183
Intergovernmental	-	-	14,140	-
Fees and Permits	351,800	524,312	150,755	198,208
Licenses	127,758	134,705	132,935	132,960
Municipal Court	349,739	373,691	384,232	424,262
Program / Service Fees	6,227,284	6,896,658	6,680,705	6,749,463
Penalties	157,368	155,916	155,844	163,348
Miscellaneous	527,198	430,594	395,708	392,489
Other Sources / Transfers	5,546,994	3,260,254	5,073,189	3,937,109
Revenues	24,744,758	23,394,121	24,895,007	24,724,384
Administration	942,504	817,082	988,555	979,181
Information Technology	276,356	302,621	345,608	407,545
Economic Development	196,197	198,612	220,756	225,984
Community Development	543,199	564,426	556,270	575,783
Engineering	415,007	419,044	444,536	451,117
Streets	919,587	924,668	1,006,448	1,120,745
Stormwater	178,604	193,169	217,991	220,147
Buildings and Grounds	313,406	328,098	341,494	305,680
Municipal Court	145,334	141,377	155,477	162,295
Finance	482,229	480,431	494,424	516,943
Police	2,984,233	3,291,051	3,376,910	3,592,947
Emergency Management	102,107	109,972	112,166	118,487
Parks	578,003	587,167	594,661	607,246
Recreation	388,651	447,021	471,220	521,796
Water & Sewer	4,885,328	5,007,796	4,435,139	4,664,901
Miscellaneous	-	-	500	500
Debt Service	3,113,931	3,701,409	3,578,448	2,672,894
Fees	1,322	1,136	76,593	1,200
911 Exp/Communications	-	-	162,328	-
Capital Outlay	-	-	375,414	223,786
Capital Projects	2,462,026	2,857,090	4,119,256	3,179,233
Capital Projects - GO Bond	708,617	630,167	-	-
Transfers Out	4,819,167	2,786,596	4,535,597	3,835,806
Total Expenditures	24,455,808	23,788,933	26,609,791	24,384,216
TTD Expenditures	99,332	-	-	-
Net Changes in Fund Balance	189,618	(394,812)	(1,714,785)	340,168
Percentage change in PY Revenue	11.14%	5.08%	13.51%	5.69%
Percentage change in PY Expenditures	-14.14%	-16.48%	12.25%	2.50%
Percentage change in PY change of Fund Balance	-103.05%	-93.65%	-13.01%	-186.16%

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

BUDGET YEAR 2013-14	General Fund	Parks Fund	Enterprise Fund	Debt Service Fund	Internal Service Fund	Capital Project Funds	Combined Total Presentation
Fund Balance CASH Beginning of the Year	3,697,518	497,741	2,044,532	544,551	473,137	5,377,519	12,634,999
Property Taxes	1,252,633	328,107		1,892,909			3,473,649
Franchise Taxes	2,427,713						2,427,713
Sales Taxes	2,862,306	350,570				3,612,307	6,825,183
Intergovernmental					-		-
Fees and Permits	101,870					96,338	198,208
Licenses	132,960						132,960
Municipal Court	418,400				5,862		424,262
Program / Service Fees		394,365	6,128,798			226,300	6,749,463
Penalties			146,312	17,036			163,348
Miscellaneous	336,416	6,000	23,341	1,361	483	24,887	392,489
Other Sources / Transfers	1,244,556	100,000	-	-	1,518,451	1,074,102	3,937,109
Revenues	8,776,854	1,179,042	6,298,451	1,911,307	1,524,796	5,033,934	24,724,384
Administration	979,181						979,181
Information Technology	407,545						407,545
Economic Development	225,984						225,984
Community Development	575,783						575,783
Engineering	451,117						451,117
Streets	1,120,745						1,120,745
Stormwater	220,147						220,147
Buildings and Grounds	305,680						305,680
Municipal Court	162,295						162,295
Finance	516,943						516,943
Police	3,592,947						3,592,947
Emergency Management	118,487						118,487
Parks		607,246					607,246
Recreation		521,796					521,796
Water & Sewer			4,664,901				4,664,901
Miscellaneous						500	500
Debt Service				1,679,439		993,455	2,672,894
Fees				1,200			1,200
911 Exp/Communications							
Capital Outlay					223,786		223,786
Capital Projects						3,179,233	3,179,233
Transfers Out	1,100,000		1,469,496			1,266,310	3,835,806
Total Expenditures	9,776,854	1,129,042	6,134,397	1,680,639	223,786	5,439,498	24,384,216
TTD Expenditures							
Net Changes in Fund Balance	(1,000,000)	50,000	164,054	230,668	1,301,010	(405,564)	340,168
<i>Less: Restricted Balances</i>	-	-	-	-	-	-	-
<i>Less: Reserved Balance 20% of Exp</i>	(1,755,371)	(225,808)	(1,089,338)	-	-	-	(3,070,517)
Available Fund Balance - End of Year	942,148	321,933	1,119,248	775,219	1,774,147	4,971,955	9,904,650

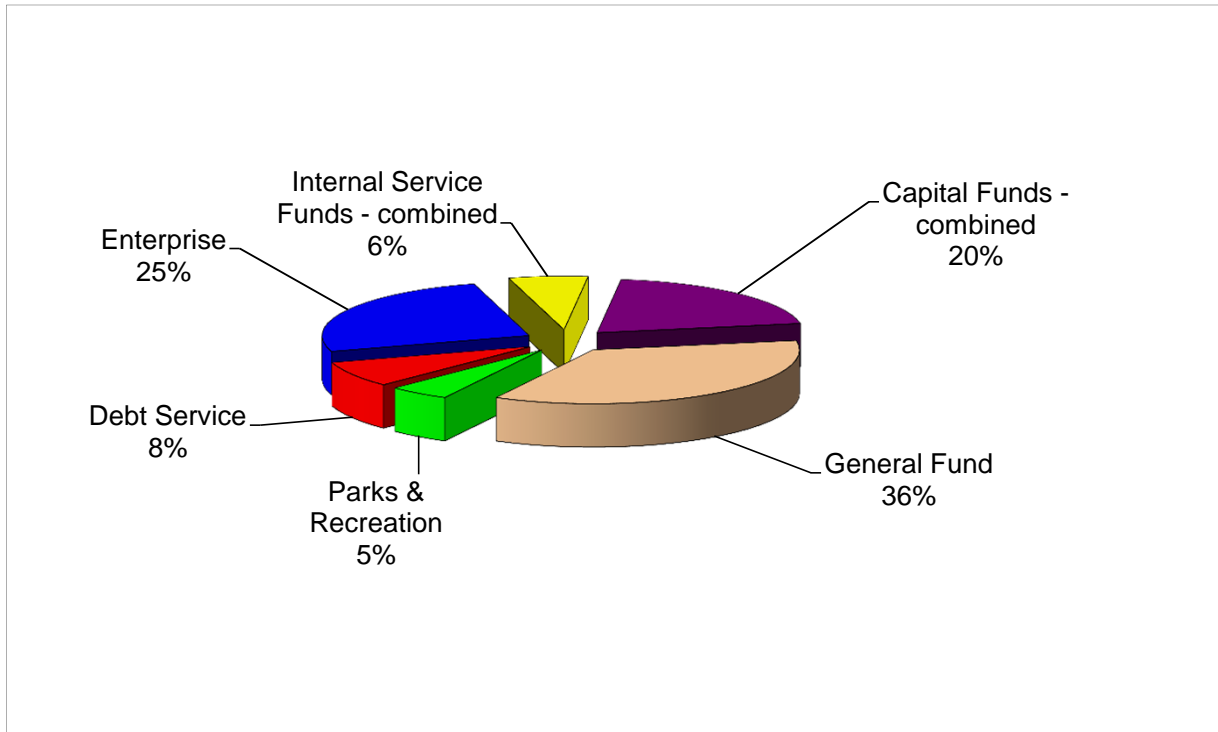
Capital Funds Combined Statement of Changes in Fund Balance (cash basis)

	05 - BERP Fund	27-Park Fee in Lieu	36-Transportation Fund	37-Excise Tax Fund	45-Capital Improvement Fund	46-Stormwater Sales Tax	47-Parks Sales Tax	52-Water Connection Fees	53-Sewer Connection Fees	54-Ent. Capital Maintenance	Total Combined
Fund Balance - Beginning of Year	1,100,294	71,493	237,016	564,241	780,387	34,797	253,278	758,018	527,111	1,050,884	5,377,519
Revenues											
Property Taxes											-
Franchise Taxes											-
Sales Taxes											-
1/2 cent Capital Improvement					1,097,241						1,097,241
Sales Tax (40% of 1/2 cent) *						438,896	438,896				877,793
Additional - Council Determined							219,448				219,448
Transportation Sales Tax			1,097,241								1,097,241
Cass R&B Sales Tax			176,000								176,000
Excise Tax											-
Cass R&B Property Tax			144,584								144,584
Fees and Permits											-
Park Fee in Lieu		5,338									5,338
Commercial											-
Single Family				91,000							91,000
Multi-Family											-
Tap Fees -Residential								113,150			113,150
Tap Fees -Commercial											-
Interest	1,650	179	593	1,411	979	87	649	1,895	1,318	2,627	11,387
Refunds & Reimbursements					13,500						13,500
Resident Contribution					2,800						2,800
Sale of Real & Personal Property											-
Connection Fees-Residential									113,150		113,150
Connection Fees-Commercial											-
GO Bond Proceeds & Earnings											-
Other Sources / Transfers	300,000			91,035						680,267	1,071,302
Total Revenues	301,650	5,517	1,418,418	183,446	1,114,520	438,983	658,994	115,045	114,468	682,894	5,033,934
Expenditures											
Debt Service					739,876	207,282	46,297	-	-	-	993,455
Misc	-	-			500			-	-	-	500
Transfers out											-
General Fund Transfer			320,000			204,705					524,705
Park Sales Tax Transfer							350,570				350,570
Excise Tax Transfer			91,035								91,035
Capital Improvement Transfer											-
Enterprise Fund (50) Transfer											-
BERP Transfer					300,000						300,000
Capital Projects Budgeted											
City Hall Carpeting	76,364										76,364
City Hall Lobby Flooring Modifications	11,650										11,650
City Hall and Municipal Circle Light Pole Replacement	60,000										60,000
City Hall Fire Alarm System Upgrade	10,000										10,000
Annual Curb Replacement			300,000								300,000
Annual Street Preservation overlay			500,000								500,000
Annual Sidewalk Program			117,000								117,000
Wal-Mart Egress Modification			15,000								15,000
Ward Road Sidewalk - Chateau Place to Sierra Drive			15,000								15,000
City Hall West Side Remodeling					60,000						60,000
City Hall Video Security System Upgrade					30,000						30,000
City Hall Paging System Upgrade					8,200						8,200
Farmer's Market Park Development Phase I					150,000						150,000
Roadside Trail Rehabilitation					200,000						200,000
58 Highway Culvert Rehabilitation						40,000					40,000
Recreation Center Feasibility Study											-
Eagle Glen Trail Reconstruction											142,000
Disc Golf Course											25,000
Rec Park Baseball Fields Renovation Project											75,000
Community Trails Master Plan											8,000
Park Maintenance Facility Security Enclosure											40,000
Gore Road Water and Main Meter Station								514,600			514,600
Inflow and Infiltration Reduction										121,419	121,419
Owen Good Force Main Odor Abatement										600,000	600,000
Owen Good Force Main Repair										20,000	20,000
Eagle Glen Trail Reconstruction										40,000	40,000
Total Expenditures	158,014	-	1,358,035	-	1,488,576	451,987	686,867	514,600	-	781,419	5,439,498
Hubach Hill TTD D.S. (2009)											-
Net Changes in Fund Balance	143,636	5,517	60,383	183,446	(374,056)	(13,004)	(27,873)	(399,555)	114,468	(98,525)	(405,564)
Less: Restricted Balances											-
Less: Reserved Balance 20% of Exp											-
Fund Balance End of Year	1,243,930	77,010	297,399	747,687	406,331	21,793	225,404	358,463	641,579	952,359	4,971,955

Combined Revenues by Fund

(Includes interfund transfers and interfund billings)

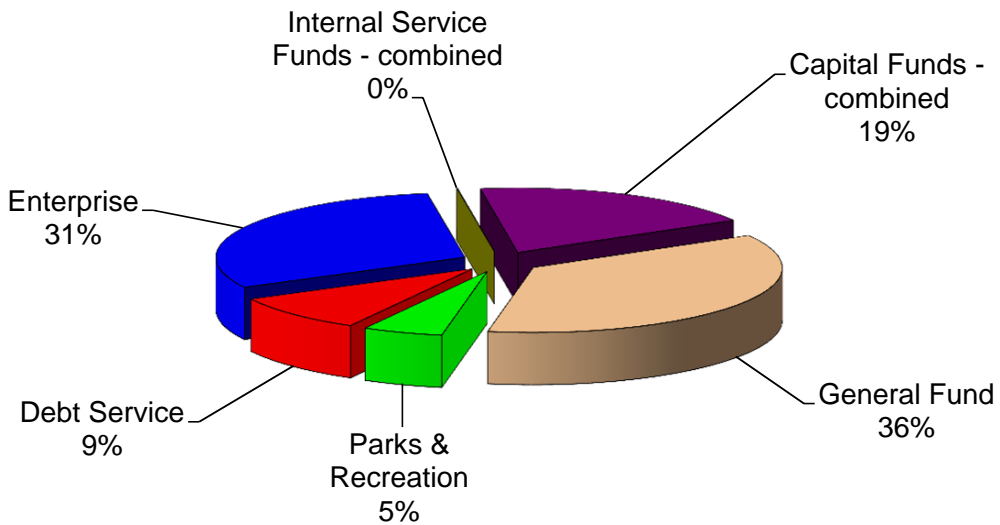
Summary		
	Budget	% of Budget
General Fund	\$ 8,776,854	35.50%
Parks & Recreation	1,179,042	4.77%
Debt Service	1,911,307	7.73%
Enterprise	6,298,451	25.47%
Internal Service Funds - combined	1,524,796	6.17%
Capital Funds - combined	5,033,934	20.36%
Total Combined Revenues	\$ 24,724,384	100.00%



Combined Revenues by Fund

(Does not include interfund transfers and interfund billings)

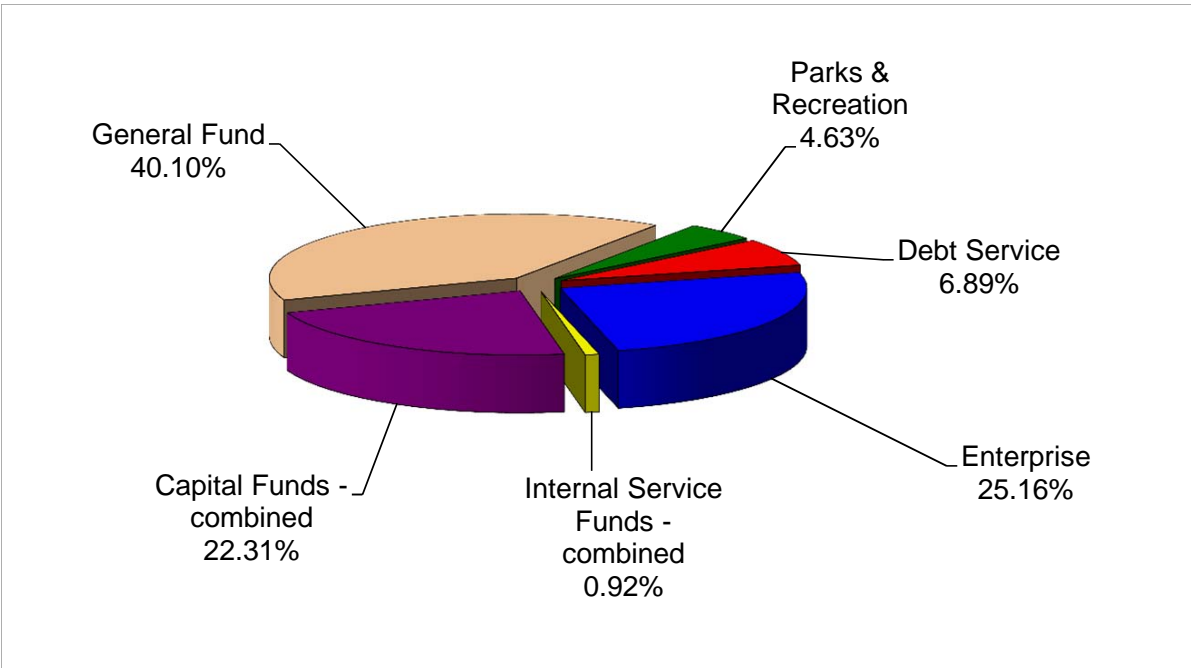
Summary		
	Budget	% of Budget
General Fund	\$ 7,532,298	36.23%
Parks & Recreation	1,079,042	5.19%
Debt Service	1,911,307	9.19%
Enterprise	6,298,451	30.30%
Internal Service Funds - combined	6,345	0.03%
Capital Funds - combined	3,962,632	19.06%
Total Combined Revenues	\$ 20,790,075	100.00%



Combined Expenditures by Fund

(Includes interfund transfers and interfund billings)

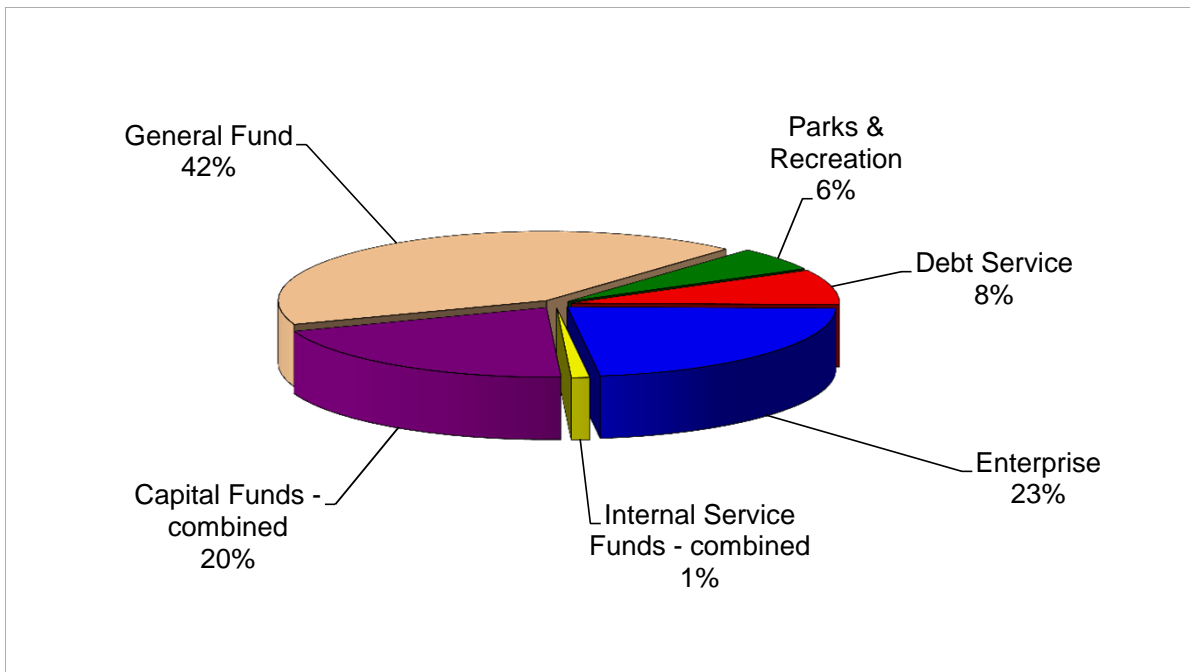
Summary		
	Budget	% of Budget
General Fund	\$ 9,776,854	40.10%
Parks & Recreation	1,129,042	4.63%
Debt Service	1,680,639	6.89%
Enterprise	6,134,397	25.16%
Internal Service Funds - combined	223,786	0.92%
Capital Funds - combined	5,439,498	22.31%
Total Combined Expenditures	\$ 24,384,216	100.00%



Combined Expenditures by Fund

(Does not include interfund transfers and interfund billings)

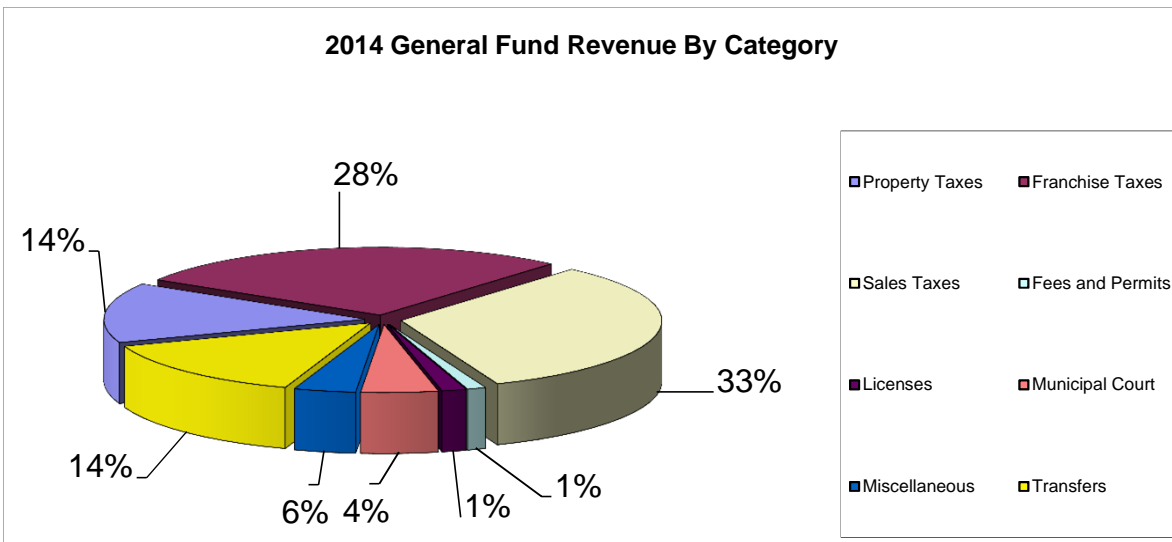
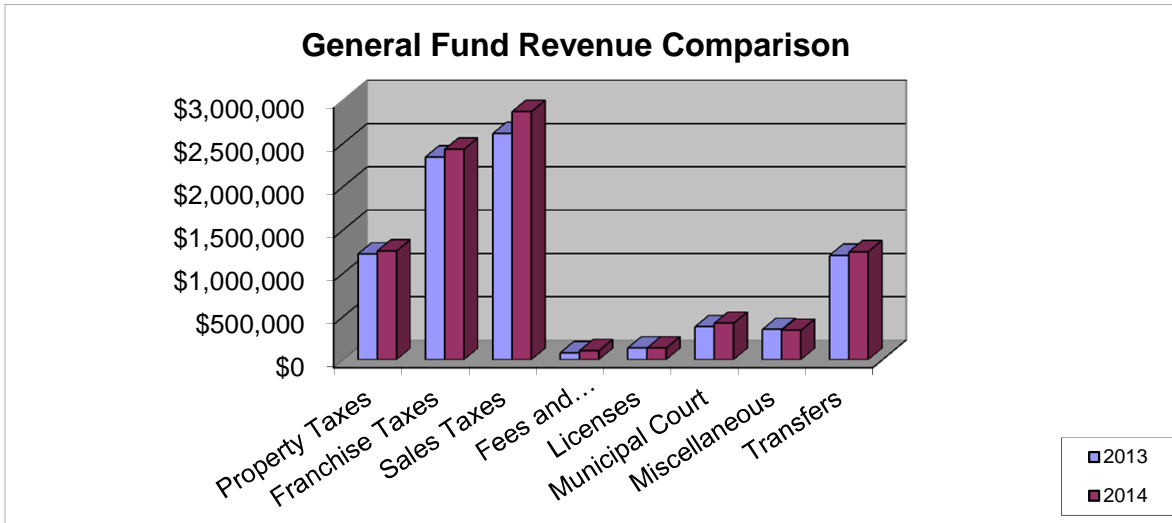
Summary		
	Budget	% of Budget
General Fund	\$ 8,676,854	42.23%
Parks & Recreation	1,129,042	2.75%
Debt Service	1,680,639	8.18%
Enterprise	4,664,901	22.70%
Internal Service Funds - combined	223,786	1.09%
Capital Funds - combined	4,173,188	20.31%
Total Combined Expenditures	\$ 20,548,410	100.00%



General Fund Revenue

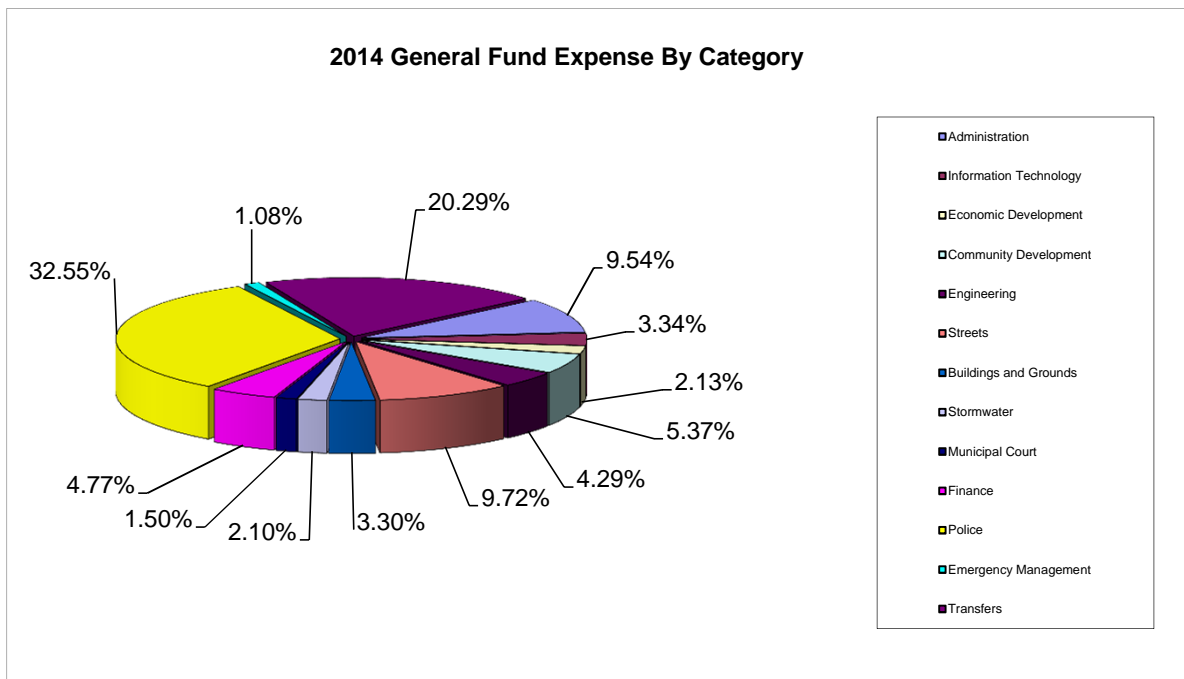
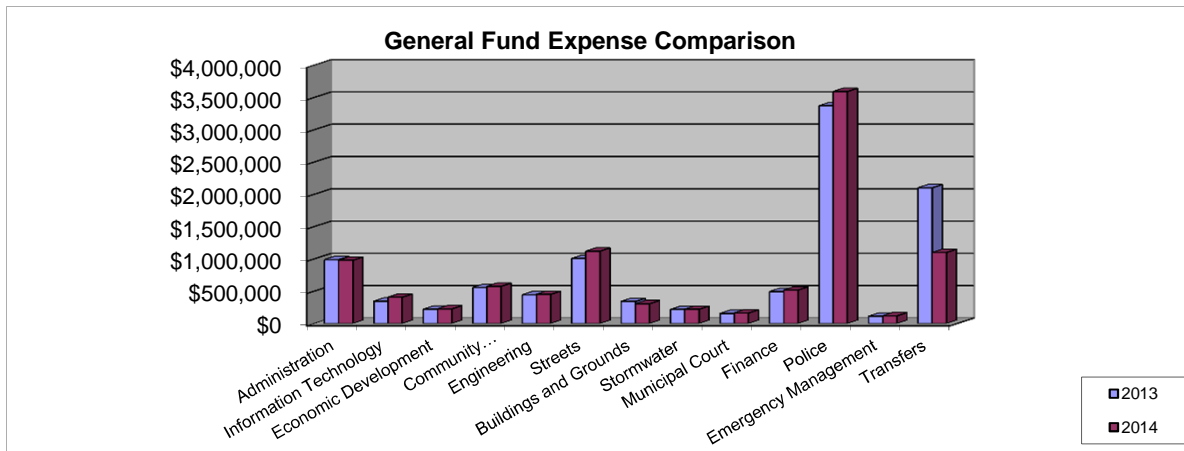
Budget Comparison Charts

Budget Summary			
	2013	2014	% +/-
Property Taxes	\$1,217,369	1,252,633.00	3%
Franchise Taxes	\$2,338,270	\$2,427,713	4%
Sales Taxes	\$2,609,205	\$2,862,306	10%
Fees and Permits	\$77,937	\$101,870	31%
Licenses	\$132,935	\$132,960	0%
Municipal Court	\$378,951	\$418,400	10%
Miscellaneous	\$347,136	\$336,416	-3%
Transfers	\$1,203,553	\$1,244,556	3%



General Fund Expense Budget Comparison Charts

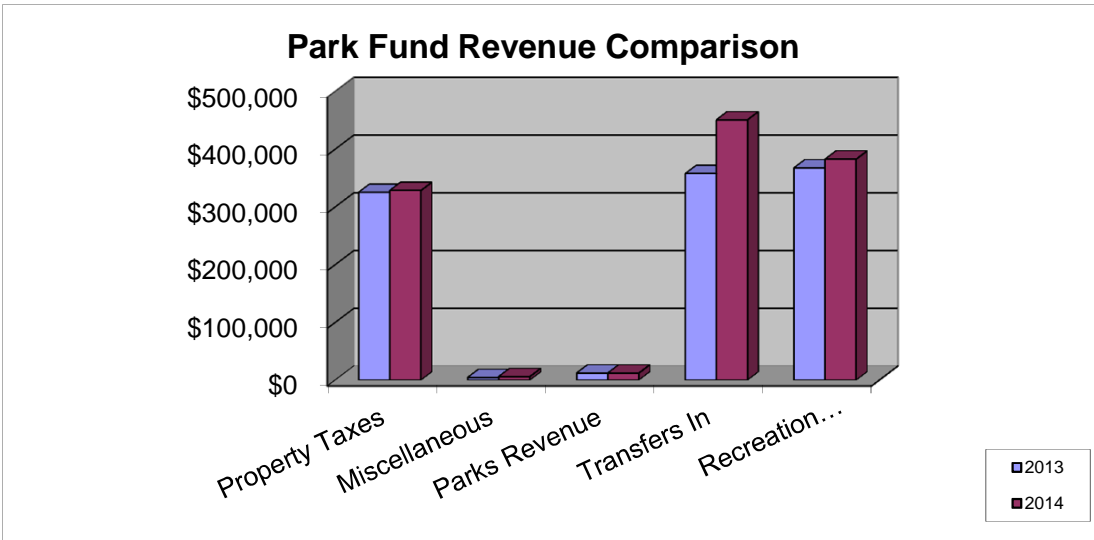
Budget Summary			
	2013	2014	% +/-
Administration	\$988,555	\$979,181	-1%
Information Technology	\$345,608	\$407,545	18%
Economic Development	\$220,756	\$225,984	2%
Community Development	\$556,270	\$575,783	4%
Engineering	\$444,536	\$451,117	1%
Streets	\$1,006,448	\$1,120,745	11%
Buildings and Grounds	\$341,494	\$305,680	-10%
Stormwater	\$217,991	\$220,147	1%
Municipal Court	\$155,477	\$162,295	4%
Finance	\$494,424	\$516,943	5%
Police	\$3,371,629	\$3,592,947	7%
Emergency Management	\$112,166	\$118,487	6%
Transfers	\$2,101,813	\$1,100,000	-48%



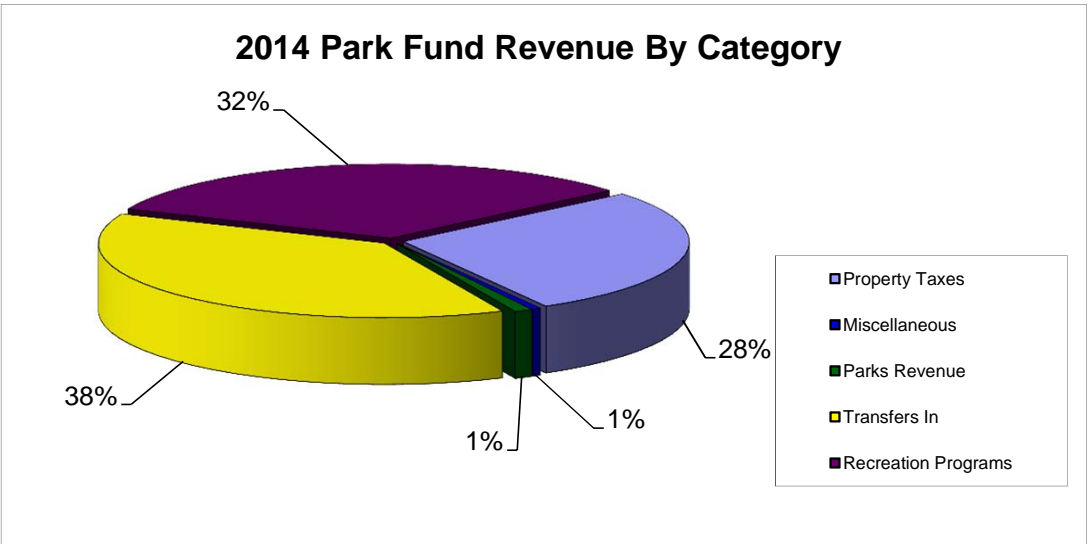
Park Fund Revenue

Budget Comparison Charts

Budget Summary			
	2013	2014	% +/-
Property Taxes	\$324,883	\$328,107	1%
Miscellaneous	\$4,274	\$6,000	40%
Parks Revenue	\$12,000	\$12,000	0%
Transfers In	\$357,359	\$450,570	26%
Recreation Programs	\$367,365	\$382,365	4%

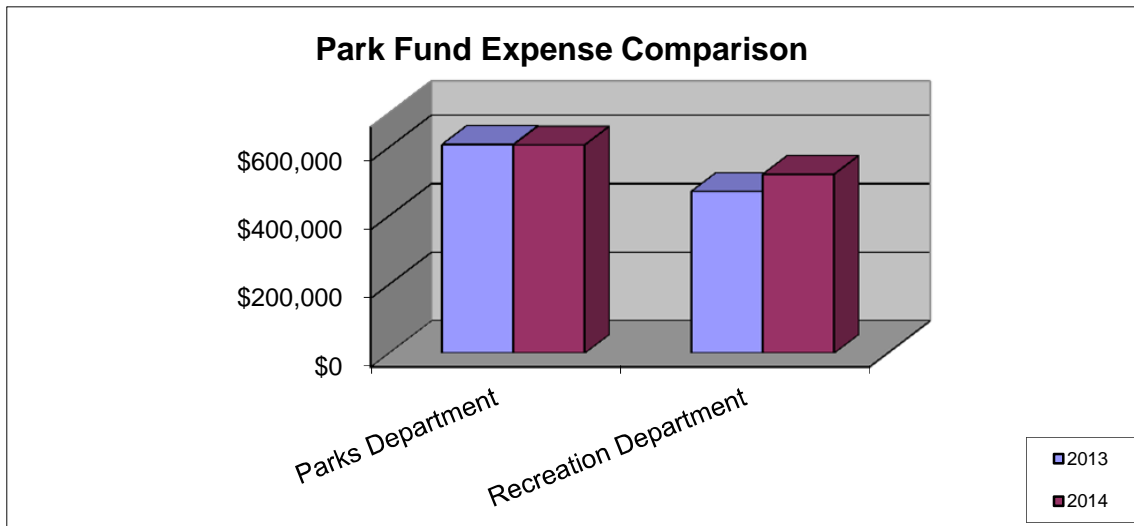


* Note during FY13 Concession Revenue was reallocated from Parks Revenue to Recreation Programs

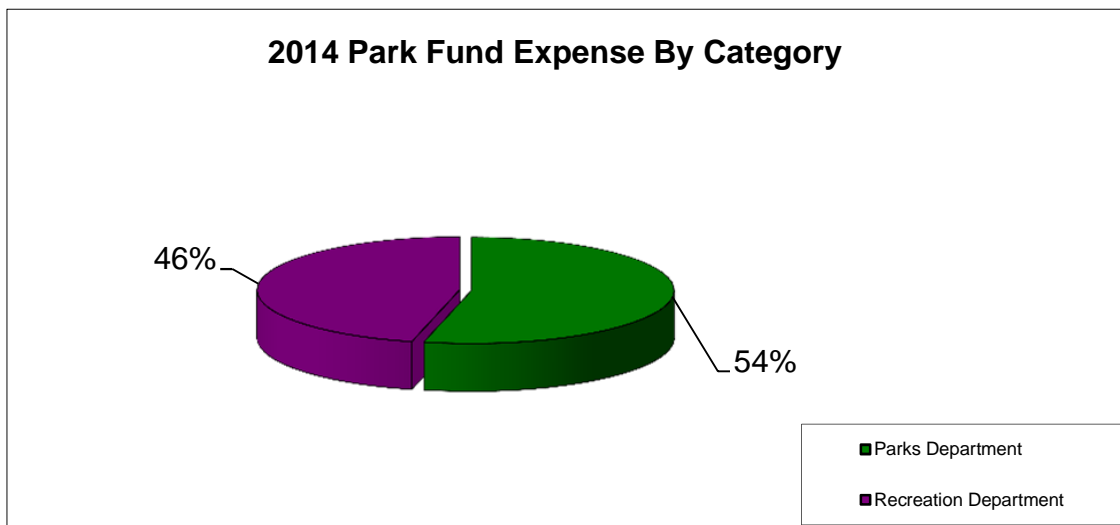


Park Fund Expense Budget Comparison Charts

Budget Summary			
	2013	2014	% +/-
Parks Department	\$608,711	\$607,246	0%
Recreation Department	\$472,020	\$521,796	11%



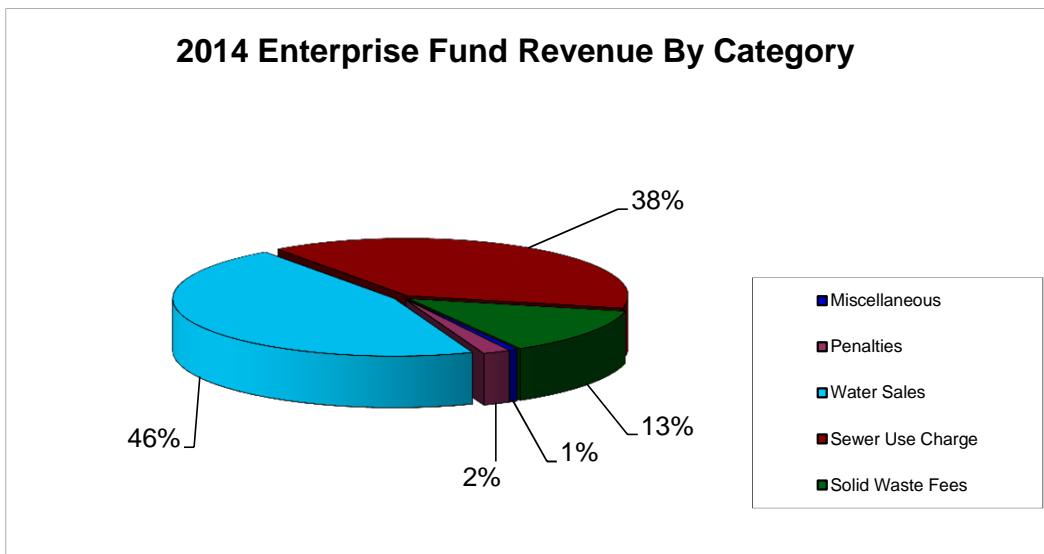
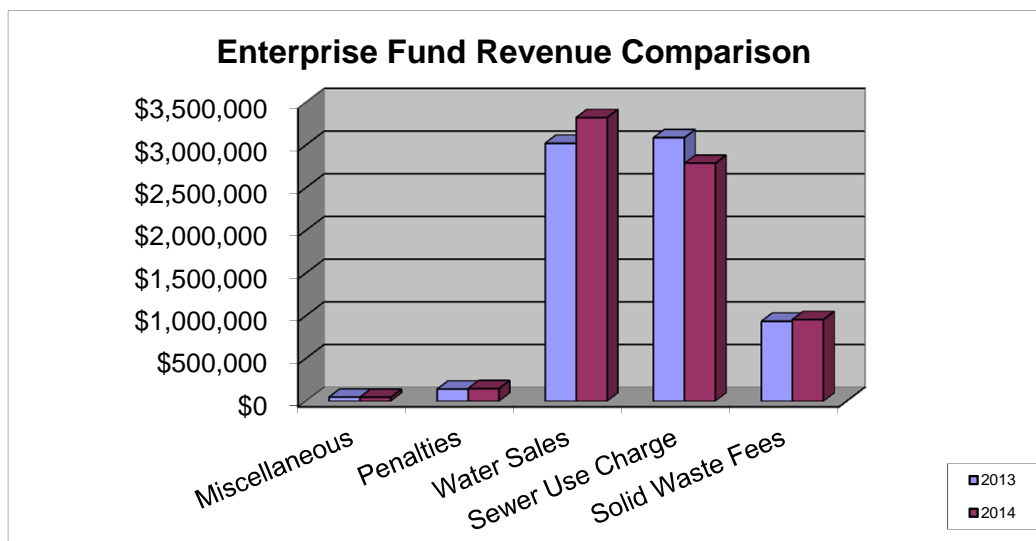
* Note during FY13 concession expense was reallocated from Parks Dept to Recreation Dept.



Enterprise Fund Revenue

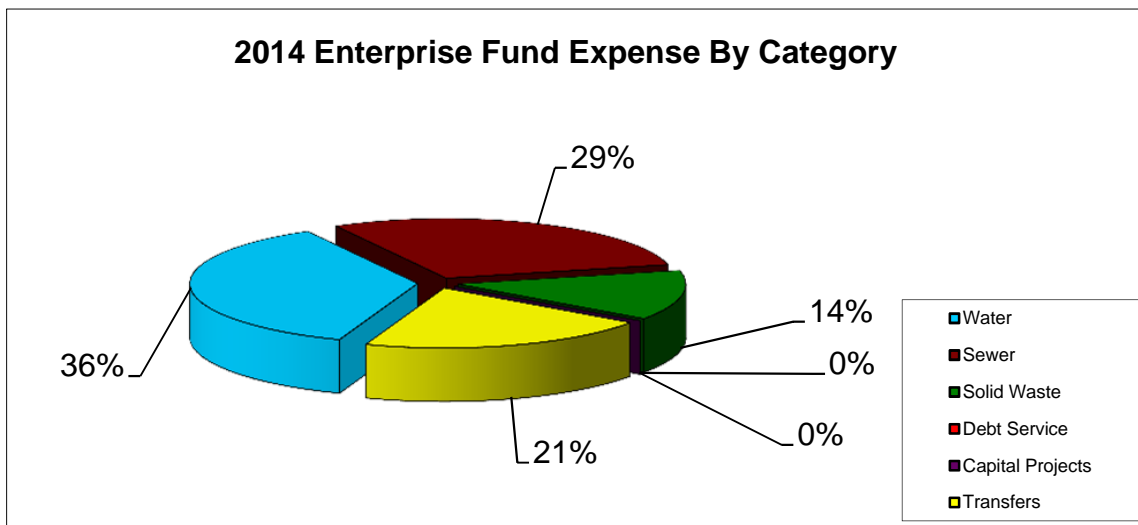
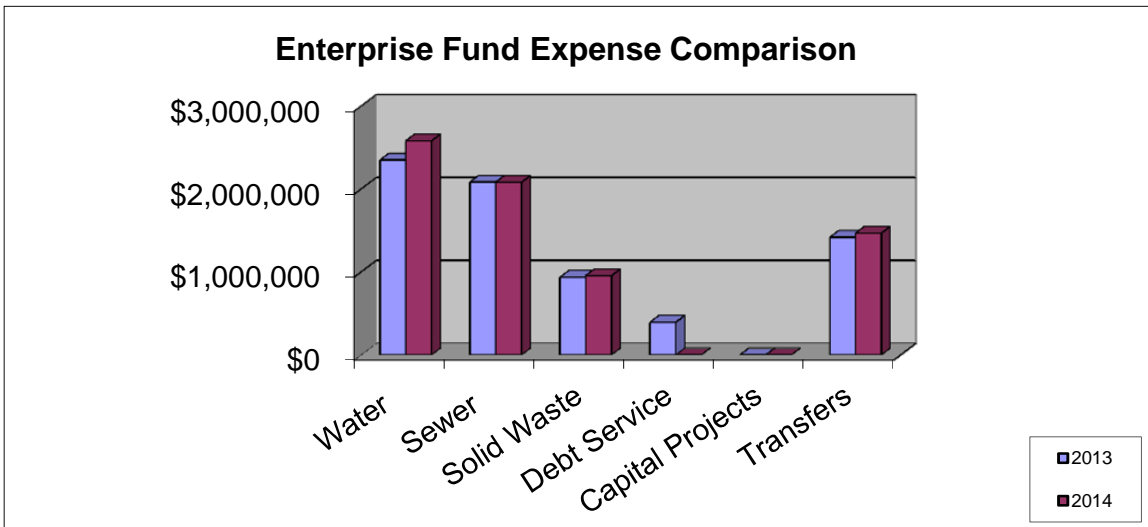
Budget Comparison Charts

Budget Summary			
	2013	2014	% +/-
Miscellaneous	\$45,055	\$43,269	-4%
Penalties	\$139,310	\$146,312	5%
Water Sales	\$3,022,200	\$3,323,101	10%
Sewer Use Charge	\$3,086,501	\$2,785,769	-10%
Solid Waste Fees	\$937,200	\$956,487	n/a



Enterprise Fund Expense Budget Comparison Charts

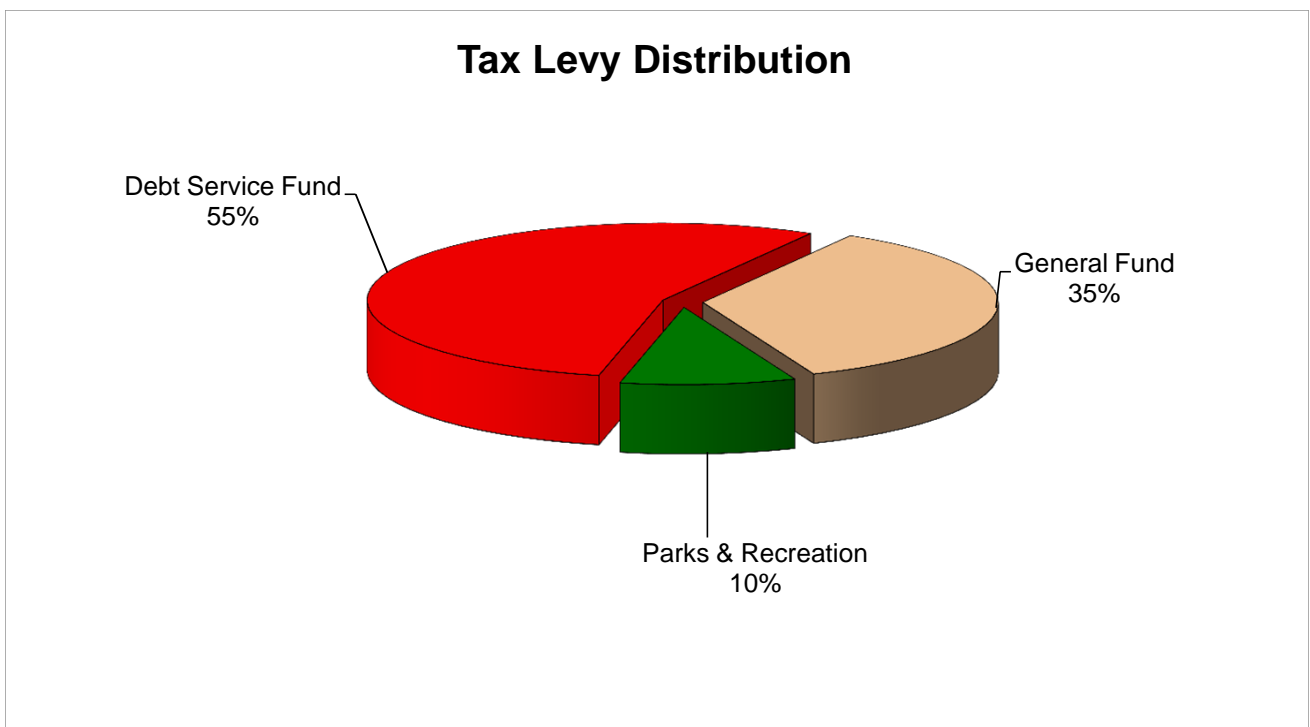
Budget Summary			
	2013	2014	% +/-
Water	\$2,350,374	\$2,581,931	10%
Sewer	\$2,084,765	\$2,082,970	0%
Solid Waste	\$937,200	\$956,487	n/a
Debt Service	\$394,235	\$0	-100%
Capital Projects	\$0	\$0	0%
Transfers	\$1,419,514	\$1,469,496	4%



City of Raymore

Property Tax Levy Distribution

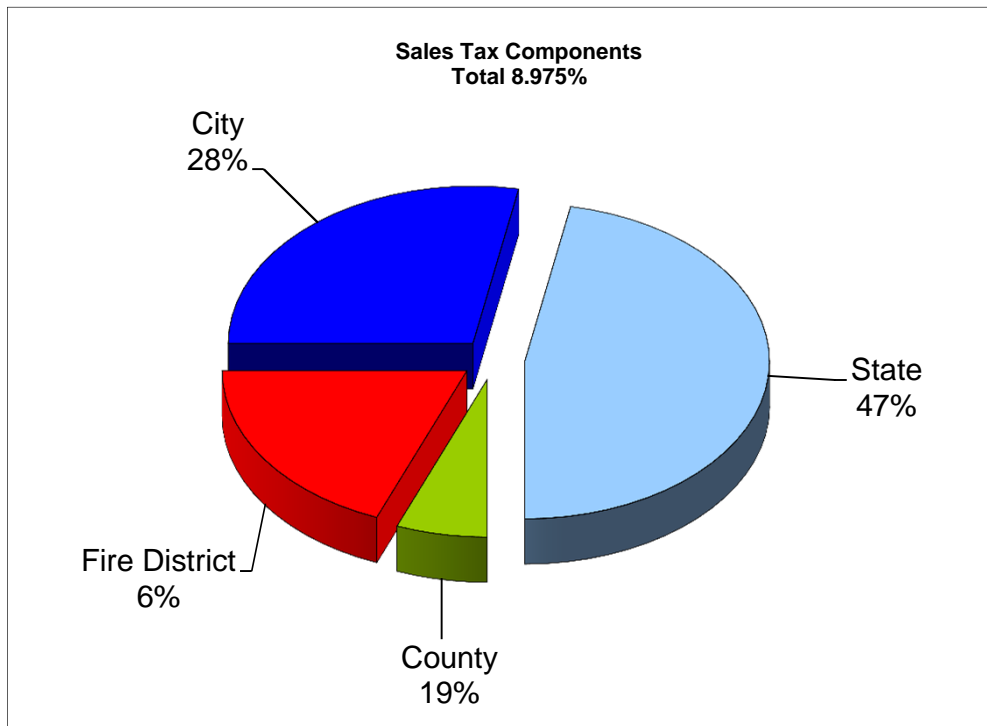
General Fund	\$ 0.4647
Parks & Recreation	\$ 0.1251
Debt Service Fund	\$ 0.7170
Total Tax Levy	<u>\$ 1.3068</u>



Assessed property values are determined by taking the market value, as determined by the County Assessor, times the assessment ratio. Assessment ratios are: commercial at 32%, residential at 19% and agricultural at 12%. Tax is paid on each \$100 of assessed value. Property values are re-assessed biennially by the County Assessor and the County Collector receives and distributes the taxes to the various taxing authorities.

Sales Tax Breakdown City of Raymore - 2013-14

Total City of Raymore Sales Tax		8.975%
City	Sales	1.000
	Transportation	0.500
	Capt. Improvement	0.500
	Park/Stormwater	0.500
	Total City	2.500
State	Sales	3.000
	Conservation	0.125
	Education	1.000
	Parks & Soils	0.100
	Total State	4.225
County	Sales	0.500
	Road & Bridge	0.250
	Law Enforcement	0.250
	Justice Center	0.250
	911 Tax	0.500
	Total County	1.750
Fire District	South Metro Fire	0.500
	Total Fire District	0.500

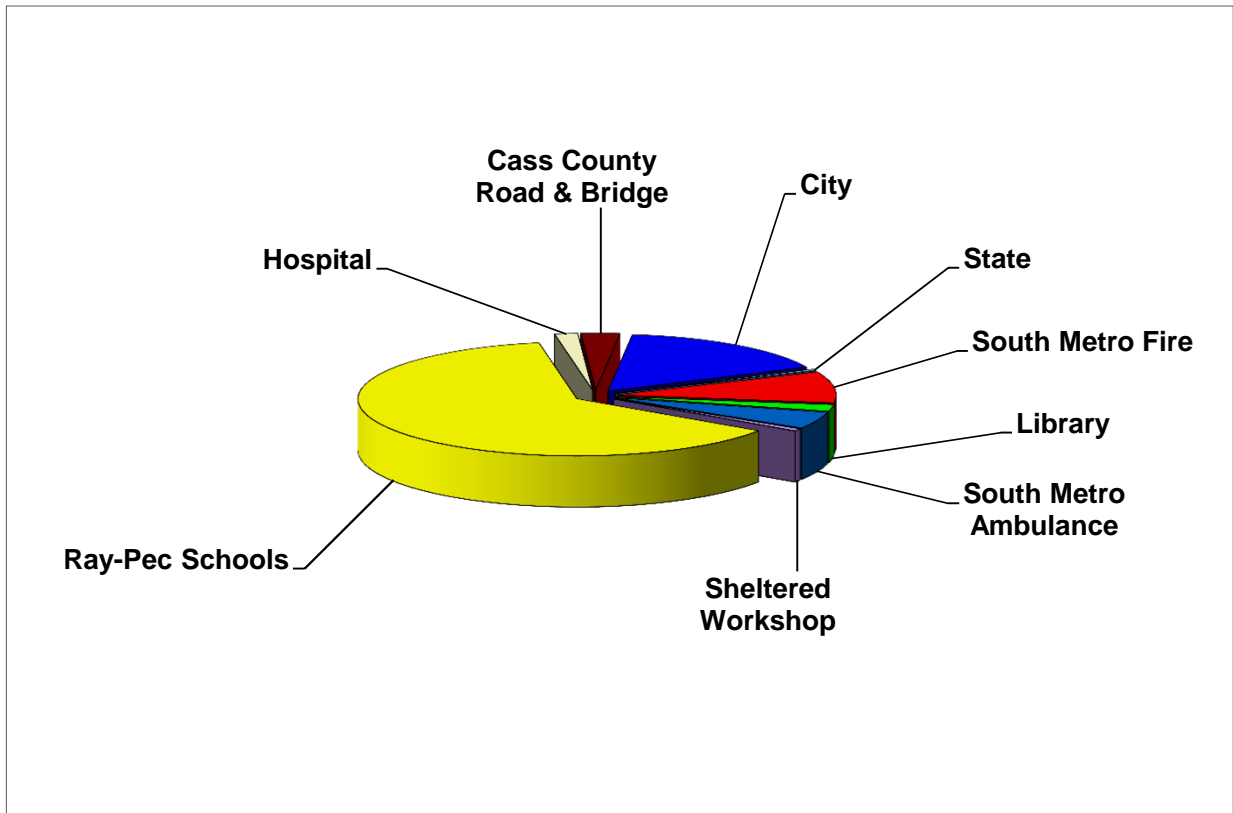


Property Tax Levy - Raymore

FY2013-14

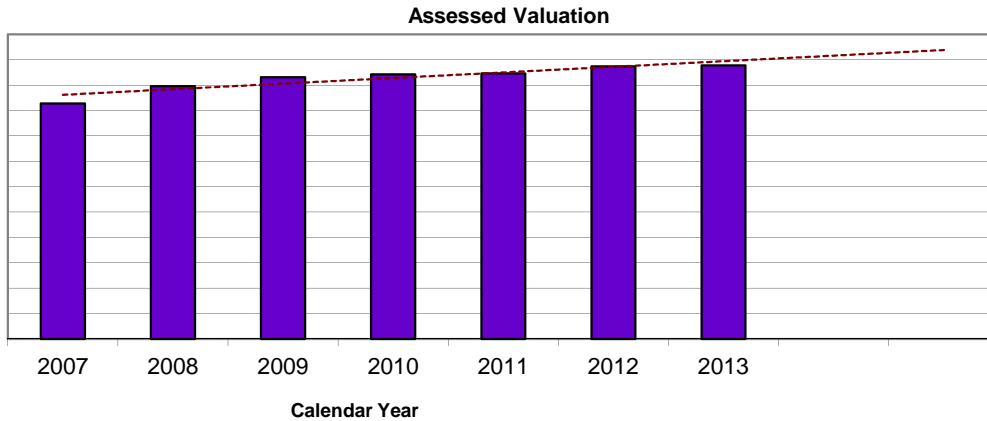
Levies	Rate	% of Total
Hospital	0.1360	1.69%
Cass County Road & Bridge	0.2300	2.86%
City	1.3068	16.26%
State	0.0300	0.37%
South Metro Fire	0.7091	8.83%
Library	0.1500	1.87%
South Metro Ambulance	0.3834	4.77%
Sheltered Workshop	0.0500	0.62%
Ray-Pec Schools	5.0397	62.72%
	8.0350	100.00%

Total Tax Levy for Raymore 8.0350 per \$100 of assessed value



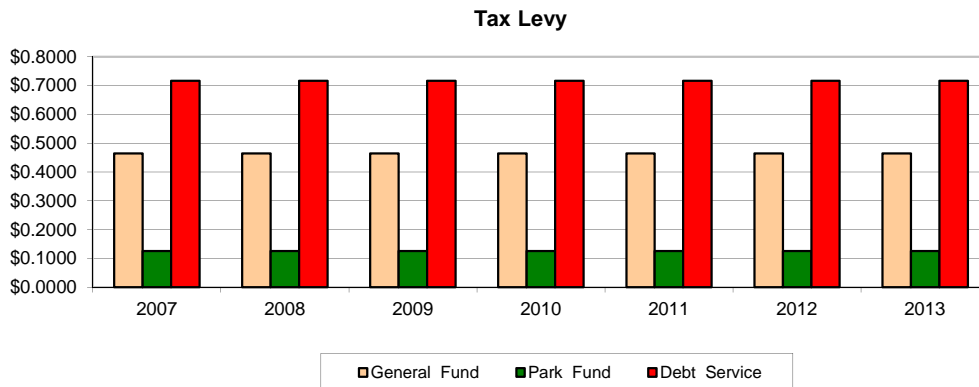
History of Property Valuation and City Tax Levy

Year	Assessed Valuation	Change from Prior Year
2007	\$231,780,495	39.01%
2008	\$249,022,530	7.44%
2009	\$257,750,090	3.50%
2010	\$260,574,141	1.10%
2011	\$261,447,248	0.34%
2012	\$268,321,175	2.63%
2013	\$269,391,874	0.40%



Year	General Fund	Park Fund	Debt Service	Total Levy
2007	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2008	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2009	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2010	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2011	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2012	\$0.4647	\$0.1251	\$0.7170	\$1.3068
2013	\$0.4647	\$0.1251	\$0.7170	\$1.3068

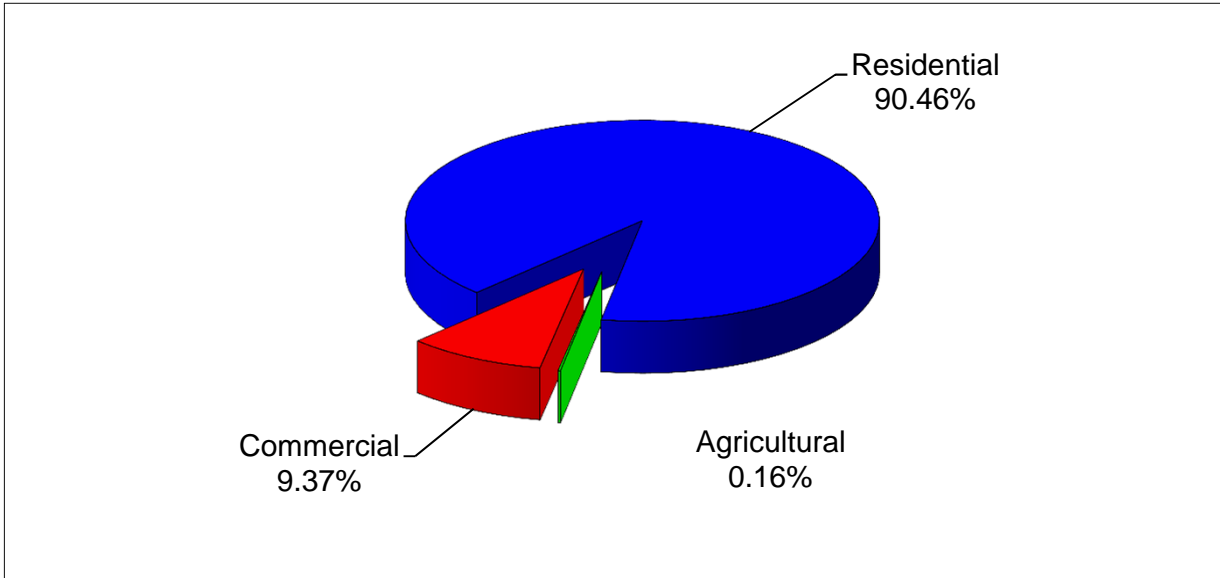
Avg % of total Levy 35.56% 9.57% 54.87%



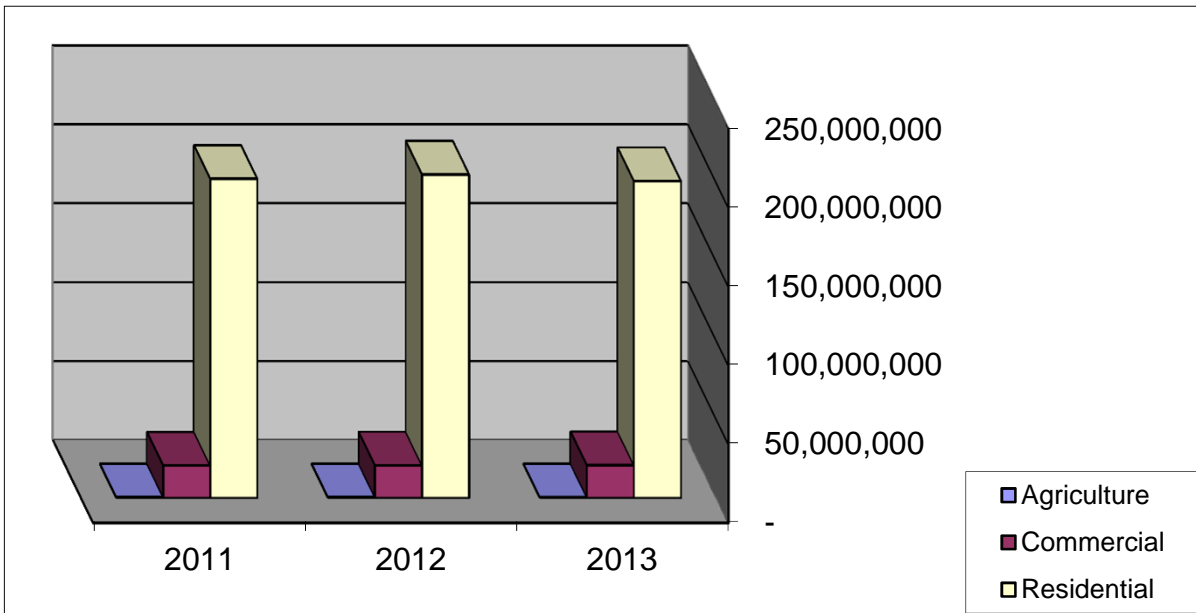
Property Tax Assessed Valuations By Classification

	2011	2012	2013
Agricultural	365,740	367,550	359,135
Commercial	20,537,420	20,630,944	20,821,980
Residential	202,361,370	205,099,010	200,947,260
	223,264,530	226,097,504	222,128,375

2013 Assessed Valuations Breakdown



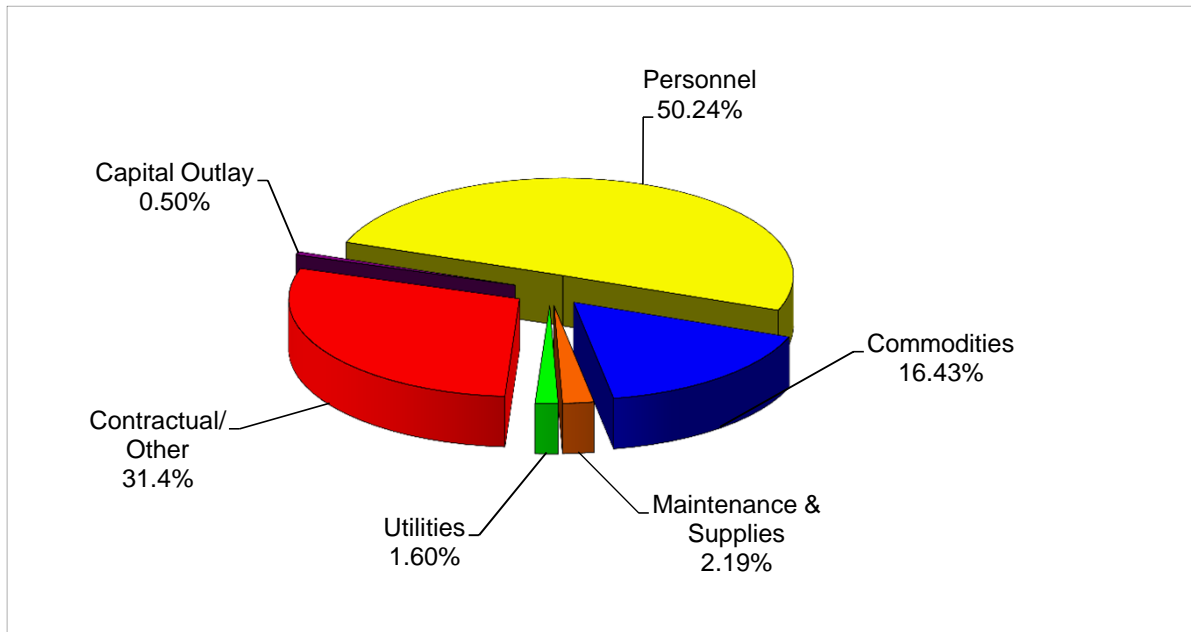
Three-Year Comparison



Combined Expenditures

Operational Funds by Function

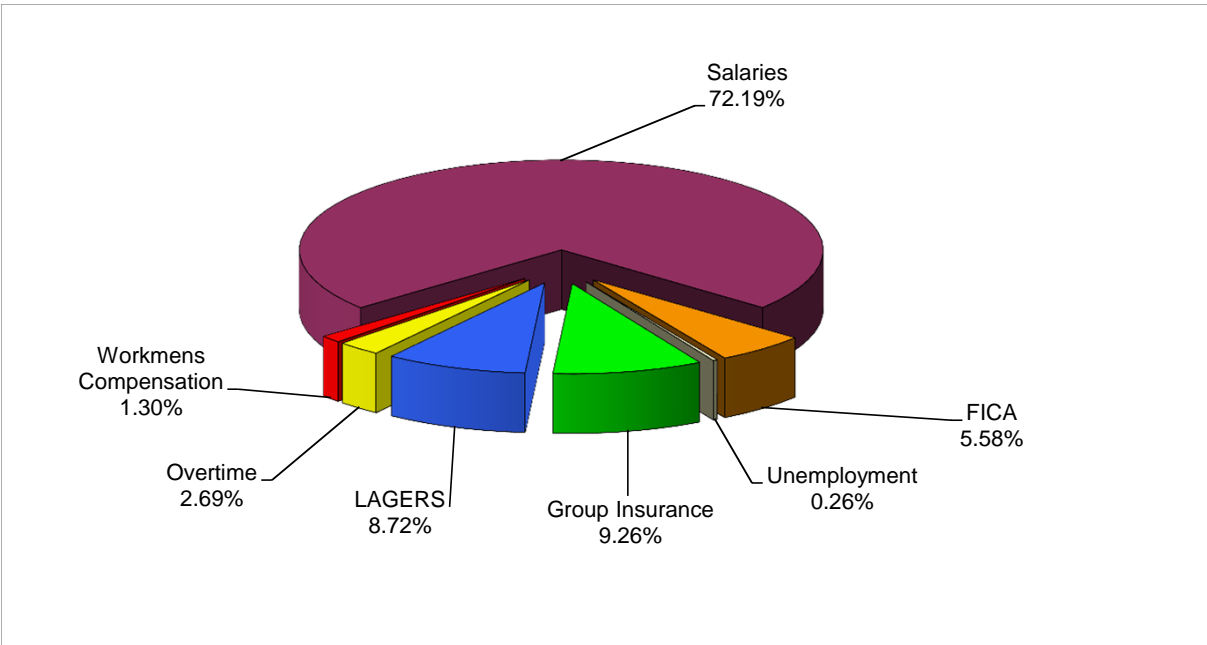
Summary		
	Budget	% of Budget
Personnel	\$ 7,662,409	50.24%
Commodities	2,506,035	16.43%
Maintenance & Supplies	334,000	2.19%
Utilities	243,523	1.60%
Contractual/Other	4,429,691	29.04%
Capital Outlay	76,926	0.50%
Total Combined Expenditures	\$ 15,252,584	100.00%



Personnel Expenditures

Operational Funds by Type

Summary		
	Budget	% of Budget
Salaries	\$ 5,531,205	72.19%
FICA	427,867	5.58%
Unemployment	20,074	0.26%
Group Insurance	709,376	9.26%
LAGERS	668,483	8.72%
Overtime	205,809	2.69%
Workmens Compensation	99,594	1.30%
Total Combined Expenditures	\$ 7,662,409	100.00%



Position Control Roster
By Department and Fund

Administration	2011-12 Actual	2012-13 Actual	2013-14 Adopted
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Manager, Human Resources	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
Community Outreach Coordinator	0.50	0.50	0.50
Total FTE	6.00	6.00	6.00

Information Technology	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Manager, Information Systems	1.00	1.00	1.00
Network Technician	1.00	1.00	1.00
Total FTE	2.00	2.00	2.00

Economic Development	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Economic Development Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total FTE	2.00	2.00	2.00

Position Control Roster
By Department and Fund

Community Development

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Community Development	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector, Senior	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
Permit Technician	1.00	1.00	1.00
Total FTE	6.50	6.50	6.50

Engineering

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works and Engineering	0.25	0.25	0.25
Assistant Director, PW-Engineering	0.80	0.80	0.80
Engineering Technicians	2.40	2.40	2.40
Senior Engineering Technician	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00
Total FTE	4.45	4.45	4.45

Streets

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW-Operations	0.28	0.28	0.28
Public Works Field Supervisor	0.26	0.26	0.26
Crew Leader	0.67	0.67	0.67
Maintenance Workers I & II	1.50	1.50	1.50
Administrative Assistant	0.16	0.16	0.16
Total FTE	3.12	3.12	3.12

Position Control Roster
By Department and Fund

Stormwater

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Assistant Director, PW - Engineering	0.20	0.20	0.20
Assistant Director, PW - Operations	0.05	0.05	0.05
Administrative Assistant	0.17	0.17	0.17
Public Works Field Supervisor	0.07	0.07	0.07
Crew Leader Public Works	0.33	0.33	0.33
Maintenance Worker I & II	1.50	1.50	1.50
Engineering Technicians	0.60	0.60	0.60
Total FTE	2.92	2.92	2.92

Buildings and Grounds

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Parks & Recreation	0.15	0.15	0.15
Crew Leader, Parks Maintenance	0.25	0.25	0.25
Parks Maintenance Workers I & II	0.50	0.50	0.50
Office Assistant **	0.10	0.20	0.20
Custodian *	1.00	0.00	0.00
Building Technician *	0.00	1.00	1.00
Superintendent, Parks Operations	0.20	0.20	0.20
Total FTE	2.20	2.30	2.30

* FY13 reclassified the position

** FY13 Budget amendment - additional PT staff added

Court

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Municipal Court Administrator	1.00	1.00	1.00
Municipal Court Clerks *	0.60	0.60	0.725
Total FTE	1.60	1.60	1.725

Position Control Roster
By Department and Fund

Finance	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Finance	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Payroll & Purchasing Specialist	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Utility Billing Technician	1.00	1.00	1.00
Total FTE	5.00	5.00	5.00

Police	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Chief of Police *	1.00	1.00	0.80
Police Captain	2.00	2.00	2.00
Police Lieutenant	1.00	1.00	1.00
Police Lieutenant (Support)	1.00	1.00	1.00
Police Patrol Sergeant	4.00	4.00	4.00
Police Detective Sergeant	1.00	1.00	1.00
Police Detective	2.00	2.00	2.00
Police Officer	18.00	18.00	18.00
Chief Communications Officer	1.00	1.00	1.00
Communications Officer	8.00	8.00	8.00
Animal Control Officer **	1.50	2.00	2.00
Administrative Assistant **	0.00	0.50	0.50
Property & Evidence Clerk	1.00	1.00	1.00
Police Records Clerk	1.00	1.00	1.00
Total FTE	42.50	43.50	43.30

* Addition of 3 new officers effective FY11-12

*** Most all positions acquired new titles effective June 2011

Emergency Management	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Chief of Police *	0.00	0.00	0.20
Emergency Management Coordinator	1.00	1.00	1.00
Total FTE	1.00	1.00	1.20

* Allocation of 0.20 FTE to Emergency Management

Total All Positions			
General Fund	79.29	80.39	80.52

Position Control Roster
By Department and Fund

Parks	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Parks & Recreation	0.65	0.65	0.65
Superintendent, Parks Operation	0.80	0.80	0.80
Crew Leader, Parks Maintenance	0.70	0.70	0.70
Parks Maintenance Worker	3.40	3.40	3.40
Office Assistant P/T *	0.20	0.40	0.40
Community Outreach Coordinator	0.25	0.25	0.25
Total FTE	6.00	6.20	6.20

* FY13 Budget amendment added additional FTE

Recreation	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Parks & Recreation	0.20	0.20	0.20
Recreation Superintendent *	0.00	1.00	1.00
Recreation Coordinator *	2.00	1.00	1.00
Crew Leader, Parks Maintenance	0.05	0.05	0.05
Parks Maintenance Worker	0.10	0.10	0.10
Office Assistant P/T *	0.20	0.40	0.40
Community Outreach Coordinator	0.25	0.25	0.25
Total FTE	2.80	3.00	3.00

* FY13 Budget amendment reclassified position and added additional FTE

Total All Positions			
Park Fund	8.80	9.20	9.20

Position Control Roster
By Department and Fund

Water

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Public Works Field Supervisor	0.34	0.34	0.34
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
Administrative Assistant	0.33	0.33	0.33
Meter Reader	0.50	0.50	0.50
Total FTE	5.75	5.75	5.75

Sewer

	2011-12 Actual	2012-13 Actual	2013-14 Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Public Works Field Supervisor	0.34	0.34	0.34
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
Administrative Assistant	0.33	0.33	0.33
Meter Reader	0.50	0.50	0.50
Total FTE	5.75	5.75	5.75

Total All Positions
Enterprise Fund

	11.50	11.50	11.50
--	-------	-------	-------

Total All Positions

	99.59	101.09	101.22
--	-------	--------	--------

**City of Raymore
Adopted Salary Range Chart
Fiscal Year 2013-14**

City Manager Annual Base Salary per Bill 2861, approved April 23, 2013. \$110,412.05

GR	MIN	MID	MAX	CODE	TITLE
30	84,486	101,384	130,953	0110	Assistant City Manager
29	78,767	94,521	122,089	1501 0501	Chief of Police Director, Public Works & Engineering
28	73,049	87,658	113,225	0401 1101 2501	Director, Community Development Director, Finance Director, Parks & Recreation
26	63,041	75,649	94,561	0510 1510	Assistant Director, PW - Engineering Police Captain
25	60,181	72,218	90,271	0610 0310 0120 0210	Assistant Director, PW - Operations Economic Development Director Manager, Human Resources Manager, Information Systems
23	54,463	65,355	81,693	1520 2510 2560	Police Lieutenant Superintendent, Parks Operations Recreation Superintendent
22	51,603	61,924	77,405	0410 1525	Building Official Police Lieutenant (Support)
21	48,744	58,492	73,115	1530	Police Sergeant
19	45,169	54,203	67,754	0130 1555 1010	City Clerk Emergency Management Coordinator Municipal Court Administrator
18	43,740	52,487	65,609	0415 0440	Building Inspector, Senior GIS Coordinator
17	42,310	50,772	63,465	1110 1535 0620	Accountant Police Detective Public Works Field Supervisor

**City of Raymore
Adopted Salary Range Chart
Fiscal Year 2013-14**

GR	MIN	MID	MAX	CODE	TITLE
16	40,881	49,056	61,320	0420	Building Inspector
				0530	Engineering Technician
				0220	Network Technician
				1540	Police Officer III
				2550	Recreation Coordinator
15	39,450	47,341	57,203	1560	Chief Communications Officer
				1120	Payroll & Purchasing Specialist
				1545	Police Officer II
14	38,020	45,625	55,130	0150	Community Outreach Coordinator
				0635	Crew Leader, Water/Sewer
				0140	Deputy City Clerk
				1550	Police Officer I
13	36,591	43,910	53,057	0430	Code Enforcement Officer
				2520	Crew Leader, Parks Maintenance
				0630	Crew Leader, Public Works
12	35,161	42,193	50,984	0010	Administrative Assistant
				1570	Animal Control Officer
				1565	Communications Officer
				1580	Property & Evidence Technician
11	33,732	40,478	48,910	1130	Utility Billing Technician
10	32,302	38,762	46,838	2530	Parks Maintenance Worker II
				0640	Public Works Maintenance Worker II
9	30,873	37,047	44,764	1140	Accounting Technician
				0450	Permit Technician
8	29,442	35,331	42,692	0720	Building Maintenance Technician
				1020	Municipal Court Clerk
				2540	Parks Maintenance Worker I
				1585	Police Records Clerk
				0650	Public Works Maintenance Worker I
7	28,013	33,615	40,619	1150	Meter Reader
6	26,583	31,899	38,546	0020	Office Assistant
4	23,724	28,469	34,399	0710	Custodian



CITY OF RAYMORE, MISSOURI DEMOGRAPHIC STATISTICS

History of Raymore

The Raymore Township was one of the last areas settled in Cass County due to the scarcity of large creeks and rivers and timbered areas. Prior to the Civil War, the township possessed only three inhabitants and it was not until after the war, that settlement grew rapidly. The extremely rich prairie soil was utilized for farms and ranches, of which some still exist to day.

Raymore was initially platted in 1874, incorporated on March 20, 1877, and became a Fourth Class city on March 5, 1988. The community was named after its founding fathers, George Rea and Henry Moore. Rea and Moore were instrumental building the Kansas City, Clinton and Springfield Railroad and later, in bringing the railroad through Raymore in 1885. For almost 50 years, the Raymore Depot and local hotel hosted daily, eight trains and their passengers and crew in transit from Kansas City to Springfield.

While no Civil War battles were fought in the Raymore area, it was regularly used as camping grounds for both the Kansas Jayhawkers and Quantrell's Raiders. When General Thomas Ewing issued Order No. 11, requiring all non-unionists to leave Bates, Cass, Jackson and Vernon counties, Raymore became part of the area known as the "Burnt District." After the war, the residents returned to the community and the surrounding farms and the area was rebuilt.

Located in northwestern Cass County along Interstate 49, Raymore's recent history is dominated by rapid growth. Raymore is one of the fastest growing communities in the area, consistently placing among the top communities in monthly statistics of new residential construction in the Kansas City Metropolitan area.

General

The City is a constitutional charter city and political subdivision, duly created and existing under the laws of the State of Missouri. Additional information regarding the City, it's history, socio-economic structure, commercial and residential growth may be obtained from Eric Berlin, City Manager, City of Raymore, 100 Municipal Circle, Raymore, Missouri 64083-0440 (816) 331-0488.

The City is almost 20 square miles in area and is located approximately 23 miles south of Downtown Kansas City in the west central part of the state. The present estimated population of the City is 19,550.

Government

A council/manager form of government manages the City of Raymore. The City adopted its Charter in November 1997. The City Council consists of eight-members with two members elected from each of the four wards. The Council members serve two-year, staggered terms. The Mayor is elected at large and serves a three-year term and presides over meetings of the City Council. The City Manager is appointed by the Mayor with the advice and consent of the City Council as the

chief administrative officer of the City. The Council members set the policy for the City and the City Manager is responsible for administering this policy in the day-to-day activities of City operations. Department Heads for municipal operations report to the City Manager.

The City Council establishes utility and tax rates and authorizes all municipal indebtedness and tax rates are established by the City Council to support the budget adopted. As required by state law, the aggregate City budget may not include any expenditure in excess of anticipated revenues. The City's fiscal year ends on October 31.

City staff consists of approximately 100 full and part-time employees. None of the City employees are represented by a collective bargaining unit.

The City participates in the Missouri Local Government Employees Retirement System (LAGERS), which is administered by a seven-member independent board of trustees pursuant to Missouri statutes. The plan is a defined benefit plan that provides for normal, early and disability retirement benefits to participants meeting certain eligibility requirements. The plan covers substantially all full-time employees of the City.

Municipal Services and Utilities

The City owns and operates its own water and sewer systems. Kansas City Power and Light provides a majority of the electrical service and Missouri Gas Energy provides a majority of the natural gas service. The City provides its citizens with typical services such as street maintenance and construction, police protection, code enforcement, engineering and planning, building inspections and parks and recreation programs.

Transportation and Communication Facilities

The City is located along Interstate 49 and Missouri State Highway 58 and is served by commercial bus lines and motor freight carriers.

Television and radio stations and tele-cable systems in the Kansas City metropolitan area serve the City. AT&T(Southwestern Bell), Comcast Phone and Birch are the main providers of land-line telephone services. Sprint, Verizon, T-Mobile and AT&T(Cingular) are the major providers of wireless telephone services. The Kansas City Star, which is published daily, and three weekly news publications provide local newspaper coverage.

Community

Police Protection

The City of Raymore Police Department provides public service to the community 24 hours a day, year-round. These functions are performed through two (2) divisions, the Operations Division and the Support Services Division. These are further subdivided into the Patrol Unit, Investigations Unit, Traffic Enforcement Unit, Community Interaction Unit, Animal Control and, Property, Evidence and Supply Unit. There are 30 sworn officers and 13.5 civilian staff for a total of 43.5 full and part-time employees.

Fire Protection

The South Metro Fire District provides Fire Suppression and Advanced Life Support Emergency Medical Response for 52 square miles in Cass County Missouri (about 20 miles south of Kansas City MO), including the cities of Raymore and Lake Winnebago, and unincorporated parts of the County.

Medical and Health Facilities

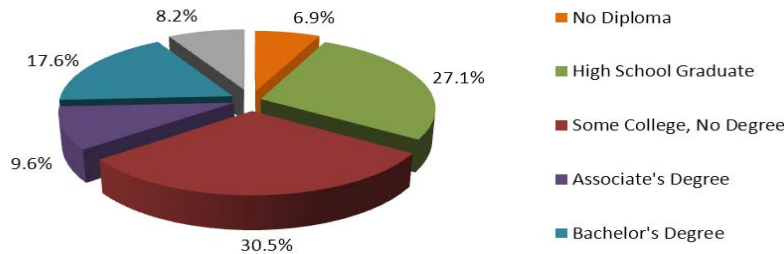
Belton Regional Medical Center, a 71-bed acute care hospital, was completed in 1984 and is located adjacent to the City limits. In 2011-2012, the hospital underwent a \$39.2 million dollar renovation and expansion project to meet the needs of its growing community. The hospital provides 24-hour emergency care, surgery, internal medicine, pediatrics, intensive care, radiology, laboratory, pharmacy, physical therapy and cardio-pulmonary services. Other facilities within 15 miles of the City include Cass Medical Center, Saint Joseph Health Center, Lee's Summit Hospital, St. Luke's East and Two Rivers Psychiatric Hospital. There are a wide variety of doctors, dentists and specialists available in Kansas City and the surrounding area.

Education

The public school population for the City of Raymore is adjoined with the City of Peculiar's to create the Raymore-Peculiar School District, which covers approximately 94 square miles of the Cass County area. Raymore is closely located to 15 of the many numerous higher education opportunities that exist in the Kansas City Metropolitan area. The City's residents have access to over 22 colleges and universities, 9 community colleges and numerous bible, technical and business schools.

- 35.4% of Raymore residents over the age of 25 have earned at least one college degree.
- 25.8% of Raymore residents have a Bachelor Degree or higher. The national average is 28.2%.
- 93.1% of Raymore residents over the age of 25 are high school (or equivalency) graduates. The national average is 85.6%.

**Educational Attainment of Raymore Residents
(Age 25 & Over)**



Source: American FactFinder, 2011 estimate

Public Schools

The Raymore Peculiar School District consists of 10 schools, which had an enrollment for the 2012-2013 school year of approximately 5,975 students. The district is accredited with distinction

in performance by the Missouri Dept. of Elementary & Secondary Education and has received consecutive honors as a “Blue Ribbon School” by Expansion Management magazine. The District encompasses six elementary schools, two 5th and 6th grade intermediate schools, one 7th and 8th middle school, and a two-building high school campus serving grades 9-12.

- Raymore-Peculiar High School (two buildings serving 9-12)
- Raymore-Peculiar Middle School (7-8)
- Bridle Ridge Intermediate (5-6)
- Eagle Glen Intermediate (5-6)
- Creekmoor Elementary (K-4)
- Peculiar Elementary (K-4)
- Shull Elementary (K-4)
- Stonegate Elementary (K-4)
- Raymore Elementary (K-4)
- Timbercreek Elementary (K-4)

Parks & Recreation

The City of Raymore provides numerous venues for sporting and recreation activities. The City’s incorporated boundary includes seven park areas with various amenities. Year-round activities included an Easter Festival, 4th of July Fireworks Extravaganza, Harvest Night, and the Mayors Tree-lighting as well as numerous sporting leagues and instructional programs. The Parks & Recreation Department leads the Mayor’s Family Initiative Team in the planning and promotion of family oriented programs and services.

The Raymore Parks and Recreation Board oversees the parks and various recreation programs. The Board was established under City Code Chapter 120 and Chapter 90 of the Revised Statutes of the State of Missouri as an administrative board.

The mission of the Raymore Parks and Recreation Board is to be fiscally responsible in maintaining and expanding land, facilities, and programs. The Board also strives to provide diverse recreational programs and a range of parks and green space accessible to all citizens of Raymore. The Board, in conjunction with the City Council, oversees the Parks and Recreation Department, which manages the day-to-day operations.

The Board administers seven park areas in excess of 285 acres and future development plans provide over 190 acres of additional green space areas for parks and trails for residents to utilize and enjoy. Currently, ten miles of greenway trail have been constructed.

Memorial Park

Memorial Park is located off Olive Street behind Raymore Elementary School. The park area encompasses 20+ acres and has a pleasant mix of passive and active space. The park hosts several of Raymore's special events and festivals.

Memorial Park Amenities

- One Large Shelter House with Stage

- One Small Shelter House
- Two Tennis Courts
- One concession stand with attached rest rooms
- Four ball fields, shared with Raymore Elementary
- Two Sand Volleyball Courts
- One lighted Walking Trail (approximately 7/8 mile)
- One Basketball Court
- Playground Equipment

Recreation Park

Located on the southern end of town on 90 acres, Recreation Park is the largest of Raymore's four existing parks. It is also the most active park with approximately 80% of its space dedicated to active programmable use. Playground equipment was added in 2012.

Recreation Park Amenities

- Six-field Baseball / Softball Complex
- Soccer Fields
- Football Field
- Two Concession Stands
- Four Lighted Tennis Courts
- One Lighted Basketball Court
- Two Playground Areas
- Two Shelter Houses - Optimists Shelter and East Shelter
- A Fishing Pond
- Park House and Maintenance Buildings
- Skate Park
- Exercise Trail (approx 1.5 miles)

Good Parkway Linear Park

Located in a greenway between the Wood Creek and Stonegate Subdivisions, Good Parkway is a functional drainage way. A recreational Trail was added in 2003. Future plans for the park include stream restoration and natural areas that will improve the condition of the stream, reduce pollutants in the water, and enhance aesthetics.

Good Parkway Amenities

- Recreational Trail (approximately one mile)

Eagle Glen Linear Park

Located in a greenway within the Eagle Glen subdivision, Eagle Glen Linear Park is a functional drainage way. A recreation trail was added in 2004. Playground equipment was added in 2012. Future plans for the park include stream restoration and natural areas that will improve the condition of the stream, reduce pollutants in the water, and enhance aesthetics.

Eagle Glen Linear Park Amenities

- Recreational Trail (approximately one mile)
- Playground Equipment

Ward Park Place Park

Located on 3.88 acres on the western end of Sierra Drive in Ward Park Place Subdivision, Ward Park Place Park is a newly developed neighborhood park. The park was designed through a public process in FY07. A parking lot was completed in FY10. The playground and trail were added in FY11. A small picnic area was added in FY12.

Ward Park Place Park Amenities

- Recreational Trail (approximately one-quarter mile)
- Playground Equipment
- Picnic Area

Eagle Park

Located in an easement in the parking lot of a retail shopping area along Highway 58, the park was once the home of the Mayor's Christmas Tree Lighting. Residents donated funds to purchase and install a 70-foot flagpole, lighting, and memorial.

Eagle Park Amenities

- 70-foot Flagpole
- Flagpole Lighting
- Eagle Statue

Hawk Ridge Park

The City's newest community park, Hawk Ridge Park is 79 acres of rolling hills with a fishing lake. Undeveloped at this time, the park's topography is well suited for future park planning to include a mix of both passive natural areas and active play areas and facilities. Today, open fields are being cultivated by a local farm. A parking lot was constructed in FY10.

Hawk Ridge Park Amenities

- Lake

Washington Street Property

Located in Original Raymore, the Washington Street Property previously served as the home of several city facilities as well as private businesses. In 2009, a planning process began to determine resident preference in development of the property following the demolition of the failing buildings on the site in 2010. Residents indicated interest in a community gathering space that included a farmer's market. Improvement of the property began in 2010.

Washington Street Property Amenities

- Picnic Tables
- Grills

ECONOMIC & DEMOGRAPHIC DATA

Commerce and Industry

Major Employers

	<u>Employer</u>	<u>Product/Service</u>	<u>Number of Employees</u>
1.	Ray-Pec School District*	Education	348
2.	Foxwood Springs	Retirement Community	305
3.	Wal-Mart	Retail	302
4.	Rehabilitation Center of Raymore	Assisted Living Care	150
5.	Cosentino's Price Chopper	Grocery Store	149
6.	Lowe's Home Improvement	Retail-building materials	120
7.	City of Raymore	Government	101
8.	Steak-N-Shake	Restaurant	65
9.	Pathways	Medical	50
10.	South Metro Fire Dept	Fire Protection	48
10.	Culver's	Restaurant	48

Source: Raymore Department of Finance - Contacted businesses for information

* Raymore-Peculiar School District - Number of employees for the entire district is 809; the number of employees employed within the City of Raymore is 348 – Contacted Human Resources Department for school district.

General and Demographic Information

Census Population Data

	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
City of Raymore	587	3154	5592	11,146	19,206
Cass County	39,448	51,029	63,808	82,092	99,478
State of Missouri	4,677,623	4,916,776	5,117,073	5,595,211	5,988,927

Source: U.S. Department of Commerce, Economics & Statistics Administration; Bureau of the Census.

Missouri Data Center, Jefferson City, Missouri and City Department of Economic Development

Population Distribution by Age per 2010 Census

<u>Age</u>	<u>City of Raymore</u>	<u>Cass County</u>	<u>State of Missouri</u>
Under 5	1407	6,756	390,237
5-19 years	4,521	22,077	1,211,174
20-44 years	6,074	30,501	1,937,372
45-54 years	2,624	15,256	888,572
55-64 years	1,955	11,398	723,278
65 years and older	<u>2,625</u>	<u>13,490</u>	<u>838,294</u>
Total	<u>19,206</u>	<u>99,478</u>	<u>5,988,927</u>
Median Age	36.5	37.9	37.9

Source: U.S. Department of Commerce, Economics & Statistics Administration; Bureau of the Census.
Missouri Data Center, Jefferson City, Missouri.

Population Statistics*

1990.....	5,592
1991.....	6,015
1992.....	6,308
1993.....	6,742
1994.....	7,331
1995.....	7,851
1996.....	8,298
1997.....	8,876
1998.....	9,705
1999.....	10,476
2000.....	11,146
2001.....	11,900
2002.....	12,612
2003.....	13,561
2004.....	14,560
2005.....	15,530
2006.....	16,544
2007.....	17,238
2008.....	17,688
2009.....	18,594
2010.....	19,206
2011.....	19,318
2012.....	19,550
2013.....	19,550

*1990, 2000 and 2010 are actual per U.S. Bureau of Census, all other years are estimates.

Unemployment Figures

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>City of Raymore</u>					
Total Labor Force	6,589	6,460	6,634	6,656	6,549
Unemployed	515	527	477	383	371
Unemployment Rate	7.8%	8.2%	7.2%	5.7%	5.7%
<u>Cass County</u>					
Total Labor Force	50,732	49,770	51,945	51,551	50,818
Unemployed	4,783	4,849	4,635	3,535	3,413
Unemployment Rate	9.40%	9.70%	8.90%	6.90%	6.70%
<u>State of Missouri</u>					
Total Labor Force	3,036,622	2,993,198	3,089,673	3,045,118	3,047,154
Unemployed	282,860	280,535	274,977	212,711	216,773
Unemployment Rate	9.30%	9.40%	8.90%	7.00%	7.10%

Source: Missouri Economic Research & Information Center (MERIC), MO Dept E.D. – Civilian Labor Force Date June 2013

Income Statistics

Income Figures per 2010 Census

	<u>Per Capita</u>	<u>Median Family</u>
City of Raymore	\$29,890	\$74,512
Cass County	27,129	60,807
State of Missouri	25,371	47,202

Median Earnings

Male (full-time)	\$54,127
Female (full-time)	\$45,411

Employment Status

Population 16 years and over	14,006
In labor force.....	9,470
Civilian Labor Force	9,461
Employed	9,072
Unemployed	389

Occupation

Management, Professional	3,614
Service Occupations.....	1,254
Sales and Office Occupations	2,751

Source: US Census Bureau, American Fact Finder 2007-2011 American Community Survey 5-Year Estimates

Housing Structures

<u>Housing type</u>	<u>Number of Units</u>	<u>Percentage of Units</u>
Single-Family	6,059	80.21%
Duplex	354	4.69%
Multi-Family	1,141	15.10%

Median Home Value per 2007-2011 American Community Survey 5-Year Estimates

	<u>Median Value</u>
City	\$174,500
Cass County	154,700
State of Missouri	138,900

Source: U.S. Department of Commerce Bureau of the Census American Fact Finder and City Community Development Department.

Building Construction

Total Building Permits and Estimated Cost by Type

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<i>Residential</i>					
Number of Permits	65	37	48	68	68
Estimated Cost	\$29,888,100	\$9,217,000	\$10,747,200	\$14,615,500	\$16,411,200
<i>Non-Residential</i>					
Number of Permits	45	16	12	08	07
Estimated Cost	\$24,173,300	\$2,620,200	\$2,378,400	\$1,264,900	\$1,268,100

Source: City Community Development Department.

Sales Taxes

Total Sales Tax	8.975%
• City Sales Tax	1.000%
• City Transportation	0.500%
• City Capital Improvement.....	0.500%
• City Parks/Stormwater	0.500%
• State Sales Tax	3.000%
• State Conservation	0.125%
• State Education	1.000%
• State Parks & Soils.....	0.100%
• County Sales Tax	0.500%
• County 911 Tax.....	0.500%
• County Road & Bridge.....	0.250%
• County Justice Center	0.250%
• County Law Enforcement	0.250%
• South Metro Fire	0.500%
Total City	2.500%
Total State.....	4.225%
Total County Tax	2.250%

Property Taxes

Major Property Taxpayers

(Based upon assessed valuation for 2012)

	Name of Taxpayer	Local Assessed Valuation	% of Total of Top 10 Local Assessed Valuation
1	Wal-Mart	\$ 3,503,940	20.97%
2	Launch Properties, LLC (Manor Homes Apts)	\$ 2,992,140	17.91%
2	Lowes (Jemsite Development)	\$ 2,394,520	14.33%
3	Raymore Group LLC (Raymore Mkt Ctr)	\$ 2,345,980	14.04%
5	Foxwood Springs	\$ 1,330,130	7.96%
6	Missouri Gas Energy	\$ 1,099,740	6.58%
7	Creekmoor Property Owners Assoc Inc	\$ 851,550	5.10%
8	MBSR Raymore MO LLC (Walgreens)	\$ 736,010	4.41%
9	JJJ Enterprises LLC (Orschelns)	\$ 736,000	4.41%
10	Willowwind LLC & Insignia Investment	\$ 717,550	4.29%

Source: County Assessor. Assessed valuation includes real estate and personal property.

Tax Collection Record

The following table sets forth tax collection information for the City for fiscal years for which audited financial statements are available.

Year Ended Feb	Total Levy	Taxes Levied	Current & Delinquent Collections
2013	1.3068		
2012	1.3068	\$ 3,511,224	\$ 3,357,699
2011	1.3068	\$ 3,421,372	\$ 3,197,219
2010	1.3068	\$ 3,405,183	\$ 3,401,951
2009	1.3068	\$ 3,372,582	\$ 3,372,081
2008	1.3068	\$ 3,245,467	\$ 3,244,860
2007	1.3068	\$ 2,995,155	\$ 2,995,155
2006	1.3068	\$ 2,689,931	\$ 2,689,931
2005	1.3068	\$ 2,495,614	\$ 2,495,613
2004	1.3068	\$ 2,150,015	\$ 2,150,015
2003	1.3067	\$ 2,028,657	\$ 2,028,657
2002	1.3338	\$ 1,803,938	\$ 1,810,744

“AN ORDINANCE APPROVING THE FISCAL YEAR 2014 BUDGET OF THE CITY OF RAYMORE, MISSOURI.”

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RAYMORE, MISSOURI AS FOLLOWS:

Section 1. The annual budget of the City of Raymore, Missouri, for the Fiscal Year beginning on November 1, 2013 and ending October 31, 2014, is finally approved, adopted and appropriated by fund and the maximum amounts to be expended are as follows:

General Fund (01)	FY 2013-14 Budget
Administration	\$ 979,181
Information Technology	407,545
Economic Development	225,984
Community Development	575,783
Engineering	451,117
Streets	1,120,745
Stormwater	220,147
Building & Grounds	305,680
Municipal Court	162,295
Finance	516,943
Police	3,592,947
Emergency Management	118,487
Total Expenditures	<u>\$ 8,676,854</u>
Transfer to Park Fund	100,000
Transfer to Restricted Fund	1,000,000
Total General Fund	\$ 9,776,854
Park Fund (25)	\$ 1,129,042
General Obligation Debt (40)	\$ 1,680,639
Vehicle Replacement (03)	\$ 223,786
Restricted Revenue (04)	\$ 49,836

Enterprise Funds (50)	
Water & Sewer Departments	\$ 4,664,901
Debt Service	0
Total Expenditures	<u>4,664,901</u>
Transfer to General Fund	687,527
Transfer to VERP Fund	94,260
Transfer to Ent. Cap Maint Fund	687,709
Total Transfers	<u>1,469,496</u>
Total Enterprise Fund	\$ 6,134,397

Capital Budget

BERP (05)	158,014
Transportation (36)	1,358,035
Capital Imp, Sales Tax (45)	1,488,576
Stormwater Sales Tax (46)	451,987
Parks Sales Tax (47)	686,867
Water Connection Fee (52)	514,600
Enterprise Cap Maintenance (54)	781,419
Total Capital Expenditures	\$ <u>5,439,498</u>

Section 2. The funds necessary for expenditure in the budget of the City of Raymore for the Fiscal Year beginning November 1, 2013, as summarized in Section 1, are hereby appropriated and set aside for the maintenance and operation of the various departments of the government of the City of Raymore, Missouri, together with the various activities and improvements set forth in said budget.

Section 3. The amount apportioned for each department as shown in the budget shall not be increased except by motion of the City Council duly made and adopted, but the objects of the expense comprising the total appropriation for any department may be increased or decreased at the discretion of the City Manager, providing that said adjustment shall not increase the total appropriation for the department.

Section 4. All portions of the final Fiscal Year 2013-14 budget book document prepared and submitted to the Mayor and City Council for consideration, as amended by the City Council prior to adoption of this ordinance, are hereby adopted by reference, including all organizational charts, salary range charts, policies and procedures, and are made a part of this ordinance.

Section 5. All revenue of the City of Raymore not appropriated by this Ordinance and any amount appropriated by this Ordinance and not disbursed shall be expended or kept as directed by the City Council.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

DULY READ THE FIRST TIME THIS 14TH DAY OF OCTOBER 2013.

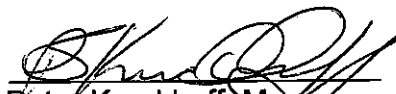
BE IT REMEMBERED THE PRECEDING ORDINANCE WAS ADOPTED UPON ITS SECOND READING THE 28TH DAY OF OCTOBER 2013 BY THE FOLLOWING VOTE:

Councilmember Abdelgawad	Aye
Councilmember Boehner	Absent
Councilmember Hubach	Aye
Councilmember Kellogg	Nay
Councilmember Moorhead	Aye
Councilmember Piepho	Aye
Councilmember Stevens	Aye
Councilmember Wescoat	Aye

APPROVE:


Jean Woerner, City Clerk

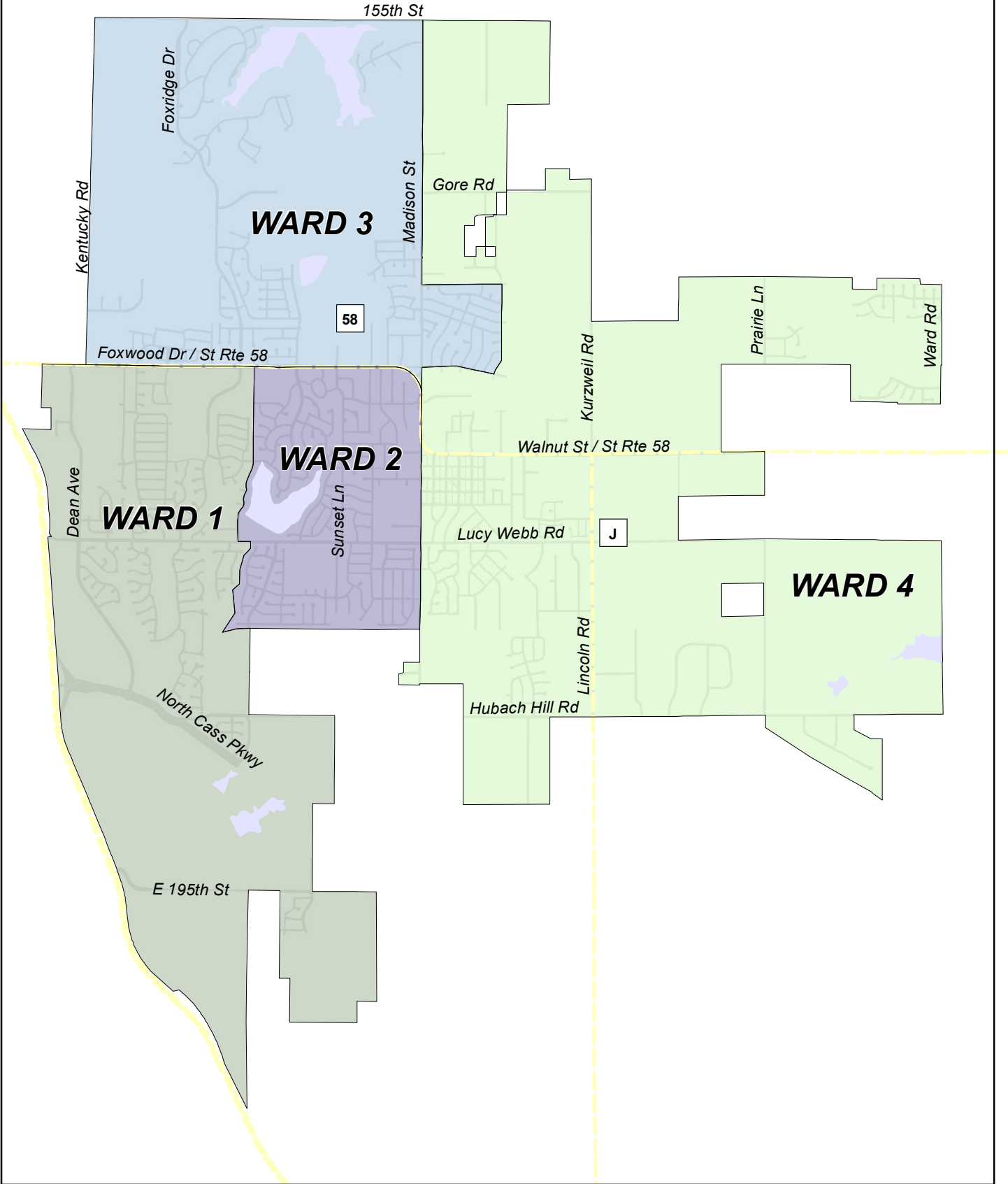
ATTEST:


Peter Kerckhoff, Mayor

10/29/13
Date of Signature

Ward Boundary Map

Approved by Bill 2687
Effective July 25, 2011





This page left blank intentionally.

BUDGET GLOSSARY



This page left blank intentionally.

ACCOUNT NUMBER - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL BASIS ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; this is the smallest unit of the program budget.

ADVANCED REFUNDING - A bond issuance used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. A bond issuance in which new bonds are sold at a lower rate than outstanding ones. The proceeds are then invested, and when the older bonds become callable they are paid off with the invested proceeds. Advance refunding is most often used by governments seeking to postpone their debt payments to the future instead of having to pay off a large amount of debt in the present. Municipal bonds are traditionally exempt from federal tax, but if a municipal bond is issued in an advance refunding it is no longer tax exempt. This is because municipal bonds tend to have lower rates, and municipalities could potentially use advance refunding to issue unlimited amounts of debt at low rates and invest in higher rate investments.

ADVERSE OPINION – term used when an auditor reports that the financial statements do *not* present fairly the financial position, results of operations, or changes in financial position or are not in conformity with GAAP. The auditor must provide the reasons for the adverse opinion in the audit report.

AD VALOREM - Latin term meaning “value of”. Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, & furniture).

ALLOT - To divide an appropriation into specific line item amounts that can be encumbered or expended during a budget period.

AMORTIZATION OF DEBT - The annual reduction of principal through the use of serial bonds or term bonds with a sinking fund.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPRAISED VALUE - An estimate of the property value for the purposes of taxation. The Cass County Assessor establishes appraised values for all taxable property.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

APWA – The American Public Works Association exists to develop and support the people, agencies, and organizations that plan, build, maintain, and improve our communities. Working together, APWA and its membership contribute to a higher and sustainable quality of life.

ArcIMS – Arc Internet Map Server.

ARRA MONEY – American Recovery and Reinvestment Act Money – Stimulus funding for economic recovery passed February 13, 2009 and implemented during the Obama Administration.

ARBITRAGE - The interest rate differential that exists when proceeds from a municipal bond - which is tax-free and carries a lower yield - are invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal solely as a borrowing tactic, except under certain safe-harbor conditions..

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the Cass County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior years activity that are available for appropriation in the current budget year.

BALANCED BUDGET – A budget in which the expenditures incurred during a give period are matched by revenues. A budget is balanced when current expenditures are equal to receipts. The City of Raymore follows city code Section 11.3 The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the Council may require. In no event shall the total proposed expenditures exceed the estimated revenues to be received plus any unencumbered cash reserves estimated to be on hand at the beginning of the ensuing fiscal year.

BASE BUDGET - The cost of continuing the existing level of services in the current budget year.

BASIS POINT - A unit that is equal to 1/100th of 1%, and is used to denote the change in a financial instrument. The basis point is commonly used for calculating changes in interest rates, equity indexes and the yield of a fixed-income security The relationship between percentage changes and basis points can be summarized as follows: 1% change = 100 basis points, and 0.01% = 1 basis point.

BERP – Building and Equipment Replacement Program. A method by which monies are set aside in the budgetary process for the replacement of capital building and equipment replacement.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BOND COUNSEL - A lawyer who writes an opinion on the bond or note as to its tax exempt status and the authenticity of its issuance. In theory their opinion is meant to assure the bond investor, but they are paid by the issuer so it is not clear who their real client is.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND DISCOUNT – The amount below face value at which a bond is issued, generally when the interest rate on the bond is below the prevailing market interest rate, and/or the bond has a long maturity period.

BOND PREMIUM – The amount in excess of face value (maturity value) at which a bond is issued, generally when the interest rate on the bond exceeds the market rate or has a short maturity period.

BOND RATING – The calculation of the probability that a bond issue will go into default, by measuring risk and therefore impacts the interest rate the bond is issued at.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

BUDGET ADJUSTMENT - Changes to the current budget on a departmental level that will not change the overall fund budget. These changes do not require council approval

BUDGET ADMENDMENT - Changes to the current budget on any level that will change the overall fund budget. These changes require council approval.

BUDGET BASIS - The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash, or modified accrual.

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, Finance Director or Budget Director, which presents the City Council and the Citizens of Raymore with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented that authorizes staff to obligate and spend revenues.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAD – Computer Aided Design.

CAFR - Comprehensive Annual Financial Report. The official annual report of a government.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for the acquisition and construction of capital assets. It is also a plan of proposed acquisitions and replacements of long-term assets and their financing

and is generally developed using one of several techniques such as the payback method, net present value method or the internal rate of return method.

CAPTIAL EXPENDITURE – An outlay charged to a long-term asset account that either adds a fixed asset unit or increases the value of an existing fixed asset.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure. *Note: the City of Raymore generally uses this term to include real property, improvements to real property and infrastructure.*

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

CAPITAL OUTLAY – The acquisition of fixed assets which have a value of more than \$5000 and have a useful economic life of more than one year. (see CAPITAL EXPENDITURE) *Note: the City of Raymore generally uses this term to include tangible personal property such as vehicles and equipment.*

CAPITAL PROJECTS FUND - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH BASIS ACCOUNTING - A basis of accounting in which transactions are recognized only when cash is received or spent.

CCA – Certified Court Administrator.

CERTIFICATE OF DEPOSIT (CD) – debt instrument issued by a bank that pays interest to the purchaser. Interest rates are set by competitive forces in the marketplace.

CERTIFICATE OF PARTICIPATION (COPs). A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities. In theory the certificate holder could foreclose on the equipment or facility financed in the event of default, but so far no investor has ended up owning a piece of a school house or a storm drainage system. A very popular financing device in California since Proposition 13 because COP issuance does not require voter approval. COPs are not viewed legally as "debt" because payment is tied to an annual appropriation by the government body. As a result, COPs are seen by investors as providing weaker security and often carry ratings that are a notch or two below an agency's general obligation rating.

CEU – Continuing Education Unit.

CFE – Certified Fraud Examiner.

CHARGES FOR SERVICES - Revenue derived by charging a fee only to the specific user of the service.

CID (Community Improvement District) - A Community Improvement District may be either a political subdivision or a not-for-profit corporation. CID's are organized for the purpose of financing a wide range of public-use facilities and establishing and managing policies and public services relative to the needs of the district.

CITY COUNCIL – The governing body elected by the citizens of a municipality to provide policy direction for the operations of the city. Currently, for the City of Raymore, this consists of a Mayor who is elected at large and 8 Council Members who are elected from four wards – two Council Members per wards.

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

COMPETITIVE BID – The used of a sealed bid process where the bid contains the price and terms offered by the vendor for the good or service sought by the purchaser who awards the bid based on the best qualifications, price and terms.

CONSTANT (OR REAL) DOLLARS - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CONTINGENCY RESERVE - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

CONTRACTURAL SERVICES – Contractual services are professional fees for legal counsel, advertising, auditing, testing, service and equipment rentals, education, training and travel expenses.

COVENANT - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

CPA – Certified Public Accountant

CPE – Continuing Professional Education.

CSR – Code of State Regulations. The regulations derived from state statute used to operated the various departments and offices of state government. The State’s policy and procedures manual.

CURRENT TAXES - Taxes levied and due within a one-year period, in relation to real and personal property taxes.

DARE – Drug Abuse Resistance Education

DEBT RATIO - The ratio of the issuer's general obligation debt to a measure of value, such as real property valuations, personal income, general fund resources, or population.

DEBT SERVICE - Required payments for principal and interest.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

DEBT SERVICE RESERVE FUND -. A bank trustee account established by the trust indenture and used as a backup security for an issuer's bonds. It usually amounts to one year's debt service, and can be drawn on by the Trustee in the event of an impairment of the Trust indenture.

DEDICATED TAX - Taxes that are levied to support a specific government program or purpose. For example, a 1% sales tax for park maintenance can only be used to cover the expenses to maintain an entity's parks.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEMAND DEPOSIT – Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty.

DEPARTMENT - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

DEPRECIATION - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISCOUNT - The amount of dollars by which market value of a bond is less than par value or face value.

DISCOUNT BONDS - Bonds which sell at a dollar price below par in which case the yield would exceed the coupon rate. The difference between the discount price and the maturity price is subject to federal capital gains tax except in the case of Original Issue Discount Bonds, which are tax exempt.

DISCOUNT NOTE - Non-interest-bearing note sold at a discount and maturing at par. A U.S. Treasury Bill is a discount note.

DISBURSEMENT - The expenditures of money from an account.

DIVISION - An organization unit of the City that indicates management responsibility for a specific activity.

DOR – Department of Revenue. The department responsible for the collection, audit and distribution of taxes, titling and registering motor vehicles and licensing drivers.

DRC – Development Review Committee.

EATS – Economic Activity Taxes. The increase in economic activity taxes or sales taxes generated by the redeveloped within a TIF area. The difference between the original sales tax revenues of the area and the new sales tax revenues after redevelopment is EATS and is proportionately used to pay on the TIF Bonds used for the redevelopment of the area. Generally, in the State of Missouri, 50% of the difference is designated for repayment.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

ENTERPRISE FUND - A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

ESCROW FUND - A fund that contains monies that only can be used to pay debt service.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

FASB – Financial Accounting Standards Board. A nongovernmental body with the authority to promulgate Generally Accepted Accounting Principles (GAAP) and reporting practices. These are published in the form of FASB Statements. Practicing CPAs are required to follow the FASB pronouncements in the accounting and financial reporting functions. The FASB is *independent* of other companies and professional organizations.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) – publicly chartered agency that buys qualifying residential mortgages from lenders, packages them into new securities backed by those pooled mortgages, provides certain guarantees, and then resells the securities on the open market. The corporation's stock is owned by savings institutions across the U.S. and is held in trust by the Federal Home Loan Bank System. Nicknamed "Freddie Mac," it has created an enormous secondary market, which provides more funds for mortgage lending and allows investors to buy high yielding securities backed by federal guarantees.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA) - publicly owned, government-sponsored corporation chartered in 1938 to purchase mortgages from lenders and resell them to investors. Nicknamed "Fannie Mae," the corporation mostly packages mortgages backed by the Federal Housing Administration, but also sells some non-governmentally backed mortgages. These blocks are bought and sold by investors.

FEMA – Federal Emergency Management Agency

FIDUCIARY FUNDS – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purposed trust funds and agency funds. [SGAS 34]

FINANCIAL ADVISOR – A professional advisor offering financial counsel. The advisor can either earn commissions on the products they sell or they charge fees for their services and sell no products. Generally a bank, investment-banking company or independent consulting firm that advises the issuer on all financial matters pertaining to a proposed issue and is not part of the underwriting syndicate.

FINANCIAL ACCOUNTING FOUNDATION (FAF) – The institution that funds the FASB and appoints its members. Founded in 1972, the FAF is composed of nine trustees chosen by the board of directors of the American Institute of Certified Public Accountants (AICPA).

FISCAL AGENT - Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - A 12-month period to which the annual operating budget applies. The City of Raymore operates on a fiscal calendar year basis of November 1 through October 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations. The pledge of "the full faith and credit and taxing power without limitation as to rate or amount." A phrase used primarily in conjunction with General Obligation bonds to convey the pledge of utilizing all taxing powers and resources, if necessary, to pay the bondholders.

FULL-TIME EQUIVALENT POSITION (FTE) - A way to measure an employee's productivity or involvement in an activity or project. It is generally calculated as how a part-time position in an activity or project is converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The excess of assets over liabilities and reserves.

GAAP - Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. In the audit report, the CPA must indicate that the client has followed GAAP on a consistent basis.

GAAS - Generally Accepted Auditing Standards. Rules and guidelines promulgated by the AICPA's Auditing Standards Board which are followed by CPAs in the preparation and performances of financial statement audits. A CPA who does not conduct an examination in accordance with GAAS can be held in violation of the AICPA's Code of Professional Ethics and face legal action by affected parties.

GAO - General Accounting Office. An agency established to assist Congress in its oversight of the executive branch and to serve as the independent legislative auditor of the federal government.

GASB - Government Accounting Standards Board. The organization that formulates accounting standards for governmental units.

GASB 34 - The comprehensive changes in state and local government financial reporting issued by GASB in June, 1999. It required significant changes in an entity's reporting of Financial Statements and

in Management's Discussion and Analysis for State and Local Governments. It requires that governmental entities present 1) government wide financial statements that are based on the accrual accounting basis and the flow of all economic resources and 2) governmental funds financial statements continue to be presented based on the modified accrual accounting basis and the flow of current financial resources.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND – Municipal bonds backed by the full faith and credit (which includes the taxing and further borrowing power) of a municipality. It is repaid with the general revenue of the municipality, such as property taxes and sales taxes.

GFOA - Government Finance Officers Association. Professional organization of governmental financial personnel and associated interested individuals that provide assistance, training and guidance to governments in the areas of accounting, audit, cash management, internal controls, debt management and general finance.

GIS – Geographic Information Systems. A technology that is used to view and analyze data from a geographic perspective and is considered a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give you a better understanding of how it all interrelates.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – the organization that formulates accounting standards for governmental units. It is under the auspices of the Financial Accounting Foundation.

GOVERNMENTAL FUNDS– Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects funds, and permanent funds.

GPS – The Global Positioning System (GPS) is a satellite-based navigation system made up of a network of 24 satellites placed into orbit by the U.S. Department of Defense.

GRANT - A contribution by a government or other organization to support a specific function or operation.

HVAC – (Heating, Ventilation, and Air Conditioning) refers to technology of indoor or automotive environmental comfort. HVAC system design is a major subdiscipline of mechanical engineering, based on the principles of thermodynamics, fluid mechanics, and heat transfer.

INDUSTRIAL DEVELOPMENT BONDS - (IDBs) also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to \$50 times the state's population on an annual basis.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash on hand during the year in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as a School District.

INTERNAL CONTROL – an integral component of an organization’s management that provides reasonable assurance that the following objectives are being achieved: 1) effectiveness and efficiency of operations; 2) reliability of financial reporting and 3) compliance with the applicable laws and regulations.

ITS – Information Technology Services..

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEGAL OPINION - A written opinion from bond counsel that an issue of bonds was duly authorized and issued. The opinion usually includes the statement, "interest received thereon is exempt from federal taxes and, in certain circumstances, from state and local taxes."

LETTER OF CREDIT - A form of supplement or, in some cases, direct security for a municipal bond under which a commercial bank or private corporation guarantees payment on the bond under certain specified conditions.

LEVEL DEBT SERVICE - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

LEVY - The imposition or collection of an assessment of a specified amount for the support of government activities. The Levy amount for the City of Raymore is \$0.4685 for the General Fund, \$0.1261 for the Park Fund and \$0.7170 for the Debt Service Fund.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LINE ITEM BUDGET - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies, or equipment maintenance.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

MACA – Missouri Association of Court Administrators.

MARC – Mid-America Regional Council. Serves as the association of city and county governments and the metropolitan planning organization for the bi-state Kansas City region.

MARCIT - Mid-America Regional Council Insurance Trust. Provides insurance and loss prevention services to members of MARC.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MERP- (MIS Equipment Replacement Program) A planning tool used to set aside funds to maintain and replace machinery and information system equipment.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.

MUNICIPAL BOND - Bonds issued by any of the 50 states, the territories and their subdivisions, counties, cities, towns, villages and school districts, agencies, such as authorities and special districts created by the states, and certain federally sponsored agencies such as local housing authorities. Historically, the interest paid on these bonds has been exempt from federal income taxes and is generally exempt from state and local taxes in the state of issuance. There are approximately \$1.3 trillion municipal bonds outstanding and they generate about \$50 billion tax-free interest income each year.

MUTCD – The Manual on Uniform Traffic Control Devices, or MUTCD defines the standards used by road managers nationwide to install and maintain traffic control devices on all public streets, highways, bikeways, and private roads open to public traffic. The MUTCD is published by the Federal Highway Administration (FHWA) under 23 Code of Federal Regulations (CFR), Part 655, Subpart F.

NACM – National Association of Court Management.

N.I.D. (Neighborhood Improvement District) - A method of financing infrastructure improvements through a process of assessing the property owners in the improvement district for the costs of the improvements.

NPDES – National Pollutant Discharge Elimination System. Part of the EPA(Environmental Protection Agency) Act that requires state and federal permitting and oversight of the City's storm sewer system.

NET ASSET VALUE (NAV)- The market value of all the bonds in a mutual fund portfolio divided by all the outstanding shares.

NET BONDED DEBT - Gross general obligation debt less self-supporting general obligation debt, housing bonds, water revenue bonds, etc..

NET INTEREST COST (NIC) - Generally speaking, issuers award competitive bond sales to the underwriter bidding the lowest NIC. It represents the average coupon rate weighted to reflect the time until repayment of principal and adjusted for the premium or discount.

NET REVENUE AVAILABLE FOR DEBT SERVICE - Usually, gross operating revenues of an enterprise less operating and maintenance expenses but exclusive of depreciation and bond principal and interest. Net revenue as thus defined is used to determine coverage on revenue bond issues.

NID – Neighborhood Improvement District, A Neighborhood Improvement District (NID) may be created in an area desiring certain public-use improvements that are paid for by special tax assessments to property owners in the area in which the improvements are made. The kinds of projects that can be financed through an NID must be for facilities used by the public, and must confer a benefit on property within the NID.

OFFICIAL STATEMENT (OS) - A document (prospectus) circulated for an issuer prior to a bond sale with salient facts regarding the proposed financing. There are two OSs, the first known as the preliminary,

or "red herring" - so named not because it smells but because some of the type on its cover is printed in red - and it is supposed to be available to the investor before the sale. The final OS must be sent to the purchaser before delivery of the bonds.

OPERATING BUDGET - That portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function,

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments, or service charges require an ordinance.

ORIGINAL ISSUE DISCOUNT - Some maturities of a new bond issue that have an offering price substantially below par; the appreciation from the original price to par over the life of the bonds is treated as tax-exempt income and is not subject to capital gains tax. See also Zero Coupon Bond.

PAR VALUE - The face value or principal amount of a bond, usually \$5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

PARITY BONDS -. Revenue bonds that have an equal lien on the revenues of the issuer.

PAYING AGENT - Also Fiscal Agent. Generally a bank that performs the function of paying interest and principal for the issuing body.

PREMIUM- The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRICE TO CALL - The yield of a bond priced to the first call date rather than maturity.

PRIMARY MARKET - The new issue market. Generally has the best yield rates for the issues available.

PRINCIPAL - The face value of a bond, exclusive of interest.

PROPRIETARY FUNDS – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUT BOND - A bond that can be redeemed on a date or dates prior to the stated maturity date by the bondholder. Also known as an option tender bond.

PAY-AS-YOU-GO BASIS - A financial policy whereby capital outlays are funded from currently available resources rather than from debt.

PERSONAL SERVICES - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

PERFORMANCE MEASUREMENT - The quantification of an entity's efficiency or effectiveness in conducting operations for the period in review. Measurement criteria can be qualitative or quantitative in nature.

PILOTS – Payments in Lieu of Taxes or the incremental property taxes generated by the redevelopment of an area under a TIF program. The difference between the original property tax of the area and the new property tax after redevelopment is PILOTS and is used to pay on the TIF Bonds used for the redevelopment of the area.

PRIOR YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An organized set of activities directed toward a common purpose or goal that an entity undertakes or proposes, to carry out its responsibilities. It can be an activity or set of activities that provides a particular service to the Citizens or

PROGRAM BUDGET - A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

PROGRAM MEASUREMENTS - Specific quantitative measures of work performed within a program. Measures quantity the efficiency and effectiveness of a given program.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the property's assessed value.

PROPERTY TAX RATE - The amount per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of two components: The General Operating Rate and the Parks Fund Rate and the Debt Service Rate. For 2008 the rates are \$.4647 for General Operating and \$.1251 for Parks Fund and .7170 for Debt Service, or a total rate of \$1.3068. The City's maximum tax rate for general operations is \$ 1.15 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Raymore. This rate was set in 1985 as part of the statewide reassessment program.

PUBLIC HEARING - That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

QUALIFIED LEGAL OPINION - Conditional affirmation of the legal basis for the bond or note issue. The average investor should avoid any but the strongest opinion by the most recognized bond approving attorneys.

RATINGS - Various alphabetical and numerical designations used by institutional investors, Wall Street underwriters, and commercial rating companies to give relative indications of bond and note creditworthiness. Standard & Poor's and Fitch Investors Service Inc. use the same system, starting with their highest rating of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody's Investors Services uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D . Each of the services use + or - or +1 to indicate half steps in between. The top four grades are considered Investment Grade Ratings

RAYMAC – (Raymore Municipal Assistance Corporation) a corporation established to facilitate the purchase of land and facilities by the City.

REDEVELOPMENT AGENCY (Redev.) - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in tax revenues produced by the increase assessed value of the area after redevelopment. Redev. Agencies may also sell Housing Mortgage Revenue Bonds to finance housing units within the area, a fixed percentage of which must be for low-cost housing.

REFUNDING BOND - The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

REGISTERED BOND - A non-negotiable instrument in the name of the holder either registered as to principal or as to principal and interest.

REPO - A financial transaction in which one party "purchases" securities (primarily U.S. Government bonds) for cash and simultaneously the other party agrees to "buy" them back at some future time according to specified terms. Municipal bond and note issuers have used repos to manage cash on a short term basis. (Known formally as repurchase agreements.)

RESERVE - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Funds received by a government as a part of daily operations.

REVENUE BONDS - Bonds issued to finance public works projects, such as water and sewage systems that are paid from the revenues of the projects. These bonds do not have the full faith and credit of the municipality. A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

RFB – Request for Bid.

RFP – Request for Proposal.

RFQ – Request for Qualifications.

ROW – Right of Way. The permitted right to pass over or through land owned by another. Generally, the strip of land in which facilities such as highways, railroads, utilities or other infrastructure are installed and maintained.

RSMO – Revised Statutes of the State of Missouri

SALES TAX - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

SERIAL BOND - A bond of an issue that features maturities every year, annually or semiannually over a period of years, as opposed to a Term Bond, which is a large block of bonds maturing in a single year.

SECONDARY MARKET - The trading market for outstanding bonds and notes. This is an O.T.C. market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory. As many as \$2 billion of issues trade each day.

SINKING FUND – money accumulated on a regular basis in a separate custodial account that is used to redeem debt securities.

SINKING FUND SCHEDULE - A schedule of payments required under the original revenue bond resolutions to be placed each year into a special fund, called the sinking fund, and to be used for retiring a specified portion of a term bond issue prior to maturity.

SPECIAL ASSESSMENT BOND - A bond secured by a compulsory levy of special assessments, as opposed to property taxes, made by a local unit of government on certain properties to defray the cost of local improvements and/or services that represents the specific benefit to the property owner derived from the improvement. In California these are usually 1915 Act or 1911 Act Bonds.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

SRF FUND - The Missouri SRF leveraged loan program is a revolving fund established pursuant to the federal Clean Water Act of 1987. It was developed by the EIARA and the Missouri Department of Natural Resources in cooperation with the Missouri Clean Water Commission, and provides subsidized low interest rate loans to qualifying applicants to issue General Obligation and/or Revenue Bonds to secure the debt used to acquire, by purchase or construction, the needed infrastructure.

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

SWAP - The exchange of one bond for another. Generally, the act of selling a bond to establish an income tax loss and replacing the bond with a new item of comparable value.

TAX ANTICIPATION NOTE (TAN) - A short-term obligation of a state or municipal government to finance current expenditures pending receipt of expected tax payments. TAN debt evens out the cash flow and is retired once tax revenues are received.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

TAX BASE - The total value of all real and personal property within the City limits as of January 1 of each year. The assessed value of assets, investment or income streams that are subject to taxation.

TAX-EXEMPT BOND - Bonds exempt from federal income, state income, or state tax and local personal property taxes. This tax exemption results from the theory of reciprocal immunity: States do not

tax instruments of the federal government and the federal government does not tax interest of securities of state and local governments.

T.I.F. (TAX INCREMENT FINANCING) - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the T.I.F. area are used to finance the cost of real estate and infrastructure improvements.

TELECOMMUNICATIONS FRANCHISE TAX – A tax levied on telecommunications companies for the privilege of operating within the city limits. This tax is similar to a business license in purpose, but is calculated on the specified gross receipts of the companies activities.

TERM BOND - A large block of bonds of long maturity. They may be part of a serial Bond issue; there may be more than one term bond in an issue or a single maturity. Some are subject to a sinking fund redemption.

TDD (Transportation Development District) - A Transportation Development District may be created to act as the entity responsible for developing, improving, maintaining, or operating one or more “projects” relative to the transportation needs of the area in which the District is located. A TDD may be created by request petition filed in the circuit court of any county partially or totally within the proposed district. There are specific rules that provide filing procedures and content requirements of TDD creating petitions.

TRUSTEE - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represents bondholders to enforce their contract with the issuer.

UNDERLYING DEBT - The general obligation bonds of smaller units of local government within a given issuer's jurisdiction.

UNDERWRITER - An agreement to purchase an issuer's unsold securities at a set price, thereby guaranteeing the issuer proceeds and a fixed borrowing cost.

UNRESERVED FUND BALANCES - That portion of a fund’s balance that is not restricted to be used for a specific purpose and that is available for appropriation.

UNQUALIFIED OPINION – term used when in the auditor’s judgment, that they have no reservation as to the fairness of presentation of financial statements and their conformity with GAAP.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

UTILITIES - Utilities expenditures are those incurred for gas, electric, phone, water and sewer.

VARIABLE RATE BOND - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

VERP – Vehicle and Equipment Replacement Program. A method by which monies are set aside in the budgetary process for the replacement of capital equipment.

YELLOW BOOK – Publication issued by the United States General Accounting Office (GAO) on governmental auditing standards. It is revised periodically to ensure current GAAP, GASB, GAAS, FASB and SAS pronouncements and standards are included.

YIELD-TO-MATURITY (YTM) - Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

ZERO-COUPON BONDS - A deep discount municipal bond on which no current interest is paid. Instead, at bond maturity, the investor receives compounded interest at a specified rate. The difference between the discount price at purchase and the accreted value at maturity is not taxed as a capital gain but is considered tax-exempt interest. Widely used for college savings bonds.



This page left blank intentionally.