

2014-2015 Adopted Budget



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Prepared by the Department of Administration

TABLE OF CONTENTS

BUDGET MESSAGE	1
HISTORY AND FORM OF GOVERNMENT	12
ORGANIZATIONAL CHART	13
COMMUNITY PROFILE.....	14
STRATEGIC AND LONG-RANGE PLANNING	17
FISCAL OVERVIEW	19
BUDGET PROCESS.....	20
BUDGET STRATEGY AND CALENDAR.....	21
FUND TYPES	23
FUND OVERVIEW	24
FUND SUMMARIES	26
GENERAL FUND	26
BUILDING FUNDS.....	30
PARK FUND	31
ROAD & STREET FUND	33
GAS TAX FUND	34
L.E.T. FUND.....	35
CAPITAL IMPROVEMENT FUND	36
EAST & WEST GROWTH FUNDS	37
2012 COP CONSTRUCTION FUND.....	38
211 TH STREET CONSTRUCTION FUND	39
DEBT SERVICE FUNDS.....	40
WATER FUND	41
SEWER FUND	43
2011 ENTERPRISE DEBT SERVICE FUND	45
2011 ENTERPRISE CONSTRUCTION FUND.....	46
TRASH FUND	47
FEDERAL FBI FUND	48
DEPARTMENTAL SUMMARY:	
DEPARTMENT MATRIX	50
POLICE DEPARTMENT.....	51
COURT.....	55
PLANNING	58
PUBLIC WORKS	63
PARK	67
WATER	71
SEWER.....	75
APPENDIX:	
A: WAGE SCALE	80
B: INCENTIVE AND REWARDS PROGRAM.....	81
C: SAFETY AWARD PROGRAM.....	93
D: INVESTMENT POLICY	95

C: DEBT MANAGEMENT POLICY.....	105
E: LEGAL DEBT MARGIN.....	125
F: PERSONNEL SUMMARY.....	126
H: CAPITAL IMPROVEMENT PLAN.....	127
I: GLOSSARY OF TERMS.....	132

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August 28, 2014

The Honorable Mayor, Members of the Board of Alderman
and the Citizens of the City of Peculiar, Missouri

RE: 2014-2015 Fiscal Year Budget Message

The City of Peculiar continues to experience a healthy recovery during the 2013-14 budget years from the market crash and housing bubble burst of 2008-2009. The city took great strides with this budget putting into practice results of the Board of Alderman’s workshop held on July 7, 2014. This budget continues a visionary process of seeking out and taking advantage of the City’s strengths and competitive advantage.

Great strides have been made in this past fiscal year to move beyond a year to year plan and instead implement a planned strategy for the next 5 years in infrastructure needs. All areas and plans were reviewed and combed through many times by staff and the Board of Alderman. The enclosed City of Peculiar budget document and supporting information constitutes the City’s recommended improvements on many fronts for Fiscal Year 2014-

Competitive Advantages
B.O.A. July 7, 2014

- *Proximity to Interstate 49*
- *Young population*
- *Affordable housing with relative low taxes*
- *Proximity to Kansas City metro area*
- *Strong Education System*
- *Strong Public Safety System resulting in low crime*

2015 starting October 1, 2014. We continued the efforts to improve the infrastructure of the City, 5 years out projecting needs, as well as preparing for economic opportunity. This budget will be formally adopted by the Board of Alderman on September 02, 2014 and will establish the fiscal plan for the City’s Fiscal Year October 1, 2014 to September 30, 2015. The budget addresses many of the policies and goals the Board of Alderman discussed in budget work sessions, previous work sessions and Board of Alderman meetings over this past fiscal year.

Critical Issues for the Board of Alderman include:

1. Rising cost and capacity of available water (Initial funding implemented with this budget for a new water source.)
2. Growth in the 211th interchange corridor (focus funding of transportation, utility fees, bonds on 211th interchange engineering, right of way purchases and economic tools implemented.)
3. Continued maintenance of the City’s infrastructure (allocation of additional sales tax to street preservation with a new curbs/gutters line item to begin maintenance.)

4. City equipment is outdated and in constant repair (continuing the vehicle replacement program will get our fleet in better condition and save thousands in maintenance.)
5. The City operates under an MS4 permit directed by the State which regulates storm water (initial funding for storm water improvements identified in funding.)
6. Police Department does not have a relief factor to ensure coverage (1 Police Officer position added to budget.)
7. Software system that provides and manages all City financial and legal information is severely antiquated (Budgeted to upgrade the whole system.)

Critical Priorities for the next 5 years

B.O.A. July 7, 2014

- *Complete the new 211th Interchange*
- *Ensure a steady, sustainable water supply*
- *Address sewer and storm water needs*
- *Complete implementation of broadband plan*
- *Attract a major tenant to a certified site near interstate*
- *Enhance parks and recreation to support quality of life initiatives*

Budget Preparation began in March of 2014 by Administrative staff and will be adopted by the Board of Alderman on September 2, 2014. The City Administrative and Financial staff met regularly during the year to review the ongoing 2013-2014 budget expenditures compared to budget, progress toward achieving set revenue targets and accomplishments of the City's financial goals. Since 2008 the City's financial goal has been to build rainy day cash reserve funds and fund balance reserves. Building these reserves puts the City in a better position to fund operations in case of a disaster or financial downturn. The 2014-2015 Adopted Budget provides for a continuation of maintaining the reserve targets and exceeding the fund balance policy.

Budget preparation instructions were given to Departments Heads in April at the start of the budget planning process and they were provided guidelines consistent with the adopted Financial Policies. Budget Expenditure Requests for 2014-2015 should not exceed 2013-14 budgeted amounts since the City is to absorb increased salaries for the Pay Performance Plan, benefits and set contractual services. Increases in the Waterworks and Wastewater funds are based on the direction approved by the Board of Alderman which will raise the water rate by \$2.50 on the front and back as well as \$.55 cents on the wastewater rate beginning October 1, 2014.

Board of Alderman Guiding Principles

- *Continue to Maintain Reserves*
- *Align Citizen and Alderman Priorities with Available Resources*
- *Maintain Current Infrastructure*
- *Exercise Innovative Problem Solving to Chart the Course for our Community*

A narrative of activities, services or functions carried out by the organizational units was requested in the budget preparation instructions. Budgets needed to be consistent with the overall community goals/initiatives set by the Mayor and Board of Alderman. The purpose of the linkage was to confirm departments and Alderman were on the same page with no conflicting objectives. Departments were asked to provide objectives or goals for specific units and programs; objectives and measures needed to be linked and outcome related. On August 7, 2014 staff presented the recommended budget to the Board of Alderman. The Board and staff went through line item by line item on the same night it was presented August 7, 2014. On August 18, 2014 the CIP was presented to the Board of Alderman; at the end of the meeting the Board directed staff to prepare the final budget for approval at the September 2, 2014 meeting.

The Financial Summaries section of the Fiscal Year 2014-2015 budget book contains mission statements and goals on a department basis. Each department provided a mission statement, major accomplishments for the

current year and goals and objectives for the 2014-2015 Fiscal year. In addition this year's budget book introduces the reader to various summaries including a summary of all funds reserve balances, operating revenues and operating expenses.

CURRENT FISCAL CONDITION

The City maintained the overall financial reserves targeted at 15% during the 2013-2014 budget year. City governmental activity fund reserves held steady at a strong 34% of revenue.

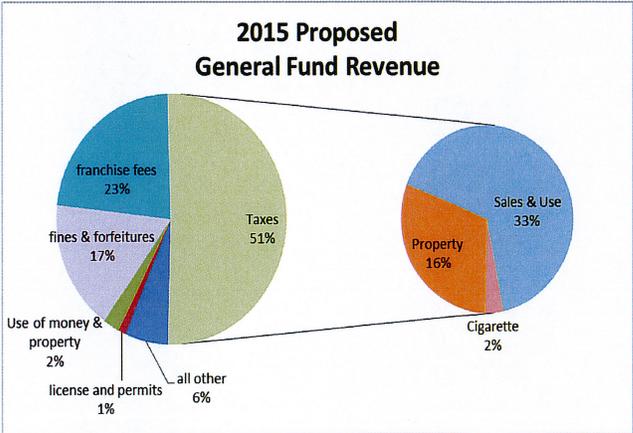
For the general fund, the largest fund within this category, revenues are made up predominately of property and sales taxes at 51% of total general fund revenues followed by franchise fees and fines/forfeitures. The City experienced an increase in revenue collected for property and sales taxes as well as building permits in 2013-2014. During 2013-2014 the City continues to see strong growth in sales tax due to the imposition of sales taxes on utilities on January 1, 2014. At the fiscal year end September 30, 2014 the city expects to see sales tax increase of 4% over actual results for 2013.

Noticeable Trends in Rising Costs

- *Fuel*
- *Electricity*
- *Gas*
- *Health Insurance*

With limited revenues and increasing costs, the City must continue to be strategic in allocating resources and take advantage of opportunities to limit growth in fees charged and rely more on general revenues. The proposed budget focuses on funding both Alderman and resident's priorities including transportation, public safety, water and sewer infrastructure. Other major changes in revenues include both the Park Fund and CIP Fund experiencing increases in sales tax similar to the general fund.

Business Licenses lag far behind the peak year of 2007 due to construction levels not being close to the 2002-2006 housing boom years. Fines and Forfeitures (Court Revenue) seem to have held steady this past year but far lower than the peak 2007 and 2008 years. The County changed their proposal for School Road again; however we do have an MOU. This year will mark the second year of the \$50,000 per year road and bridge tax we will hold for the future improvements to School Road. The MOU states the County will pay for 55% of the cost of the School Road project between 203rd and 211th Street and the City will pay 45%; this formula will stretch the City very thin. This is a great concern to staff, when this project was planned, now going on 5 years ago; we based our calculations on the original proposal from the County. We will watch this project very closely, and are hopeful the recommendation of the MARC STP/BR Committee of \$1.1 Million to the 211th Street portion of the new Interchange project will put us in a better position to fund these needs.



STRATEGIC PLANNING

On July 7th the City held a retreat in preparation of focusing on key strategic priorities for the future. City Alderman discussed critical priorities for the next five years facilitated Derrick Nielsen and Ben Hart of Allen, Gibbs & Houlik, L.C. (AGH).

IDENTIFYING THE CITY OF PECULIAR'S STRATEGIC PRIORITIES:

Derrick asked the Alderman to identify the key important, non-urgent "rocks" (Quadrant 2 activities) that need to be prioritized in the city's strategy. The following items were suggested:

- Improving the quality of life (for example, by building out parks)

- Engaging in future planning for the city
- Attracting businesses (which add revenue to the city, provide jobs, enhance quality of life, and lighten tax burden on citizens)
- Meeting infrastructure needs of the community
 - Above ground (including roads)
 - Below ground
 - Storm water management
- Planning for residential growth in a sustainable manner

COMPETITIVE ADVANTAGES AND CHALLENGES:

Derrick asked the Aldermen to identify key drivers that contribute to the city's competitiveness in attracting residents and businesses. The following items were suggested:

- Proximity to the interstate
- Demographics (younger population with disposable incomes)
- Relatively lower property taxes
- Home affordability
- Close location to the KC metro area
- Strong education system
- Strong public safety system, resulting in low crime

The Aldermen identified the following factors that contribute specifically to attracting new commercial businesses:

- More power than land in the northwest quadrant
- Streamlined zoning (which had previously been a competitive disadvantage)
- Interstate access
- Proximity to the KC metro area ("excellent commuting community")
- On route to the Lake of the Ozarks
- County location and density
- Under-served population
- Demographics of residents / customers

The Aldermen also identified the following challenges and potential needs:

- Need increased residential infrastructure to support growth (including the supply of water)
- Missing a recreational piece to meet quality of life goals, including parks and recreation programs (especially for younger demographics)
- Struggle with an "identity crisis" (exacerbated by a consolidated school system)
- Lack connectivity within the city and between neighborhoods (for example, sidewalks)
- Ensure that we have critical technology infrastructure, including broadband (we have a plan but it must be funded and implemented)
- Acquire sufficient land for growth (for example, by considering east-west expansion through annexation)
- Need to educate residents on the initiatives required for future growth and sustainability

CRITICAL PRIORITIES FOR THE NEXT FIVE YEARS:

Derrick asked participants to identify what milestones might be used to identify success in the next five years.

The following goals were suggested:

- Complete the new interchange
- Ensure a steady, sustainable water supply

- Address sewer and storm water needs
- Complete implementation of broadband plan
- Attract a major tenant to a certified site near interstate
- Enhance parks and recreation to support quality of life initiatives
- Implement sustainable roads plan
- Align the public behind these goals
- Secure government grant funding to help achieve these goals (and to reduce the cost to taxpayers)

New I-49 and 211th Street Interchange

1. Create a Commercial Improvement District around the new interchange that includes all areas of future retail and industry. This will give the City an opportunity to provide incentives and capture the dollars in that area to improve needed infrastructure. (Gilmore and Bell retained and on goal of completion March 2015.)
2. Create an Economic Development Policy to guide the City on all CIDs, NIDs and TIFs. This will ensure all businesses see what the City can offer and provide the City a reasonable guideline to work with all potential businesses locating within the City of Peculiar improvement districts. (Completed and adopted by the Board of Aldermen February 18, 2014.)
3. Create a Certified Industrial Site location on the North West side of the City. This is an area we have identified through the comprehensive plan as potential locations for large manufactures to build. Currently there are only 14 locations in the State of Missouri with this type of certification. This will put the City in a very prepared and leveraged position for potential industrial type of businesses to locate here. It will also provide a great frame work for the City to use with potential retail companies.(Notice of Intent sent to the State Department of Economic Development August 26, 2014.)
4. Broadband in and around this area will be vital for any business locating within the City. It would be great for citizens who often complain about phone, cable and internet services in our community. For today's workforce, it is a necessity, not a luxury, to have broadband accessibility. We will continue to explore opportunities to make this happen. (Design of fiber is completed; we are now working on available funding through the USDA or private.)
5. Additional transportation funding is still desired to preclude the City from issuing all \$8 Million in voter approved GO bonds for the new interchange and street projects. The City will continue to seek funding through availabilities provided by MARC, TIGER funds and all other State or Federal funding opportunities. (\$1.1 Million recommended by MARC STP/BR Committee and will be finalized in September 2014; City submitted TIGER request and hopeful to find out within the next 2 months.)
6. Address critical sewer and storm water needs. (Water and Sewer identified and partial funding completed in water and \$50K received in sewer to complete the study of the North West area.)
7. Enhancement of major parks and recreation improvements to support quality of life initiatives. (Raisbeck on the way to be completed for soccer and 1 additional staff to be funded in 2014-2015 budget.)

The interchange is 8 months from this letter to construction. There is much to complete over this next fiscal year to be prepared for this great opportunity.

New Water Supply

The largest projects for 2015 measured by funding level, is the first phase of the water connection to Kansas City. The board discussed this during its review of the recommended long-term water rate increase beginning October 1, 2014 of \$2.50. As a review, this project allows the city to connect to water sources significantly cheaper than its current source and be competitive on an economic development perspective in the 211th street area. The total project was previously estimated to cost \$5,000,000. However, as we move closer to engineering discussions our revised estimates place the new project total at approximately \$4,000,000. The anticipated

funding source for the project is the issuance of revenue bonds, the first issuance this fall will fund engineering and right of way acquisition. This new supply source allows staff to include increases in capacity at the Board's highest priority development location – the 211th street interchange. Included in the capital plan is also improvement related to water and sewer at this interchange to enhance the city's ability to attract larger capacity water users.

Cost Shared Funds

As stated earlier, the award of \$1.2 million is the largest received for any State of Missouri agency. The Board had approved the first group of purchases for the Police Chief to procure for the Fiscal 2013-14. Staff is working hard to ensure all funds are spent appropriately and wisely to ensure equipment and needs can be met for years to come. As you are aware, these funds come with 38 pages of rules and must be spent within 18 months. There will be about \$40,000 to obligate for funding for Fiscal Year 2014-15. This has been an enormous opportunity for the City Police Department to position itself as a premiere equipped department in the State of Missouri.

There are many strategic plans the City has invested much of our time in and will continue to do so this next fiscal year. We of course have many other projects and goals for the 2014-15 Fiscal Year which you will see listed by the City Departments on the budget document. This has been a banner year for the City in preparing for the developments on our horizon. This next year with the construction of the interchange and all of the studies being completed will begin a great change in this community. It is vital the Board of Alderman continue to look forward in their thinking toward outlying years when weighing their decisions in this next fiscal year.

SUMMARY OF THE FISCAL YEAR 2014-2015 BUDGET

Significant Budget Items and Trends

The City of Peculiar budget was presented to the Board of Alderman by Department and Fund with a break out of Fixed Personnel, Operational Cost and Capital Requests. A five year capital plan was presented for the City projects including Transportation, Parks, Facilities/Equipment and Utilities.

Employee pay adjustments – The financial impact for 2014 of the Pay Performance Plan adjustments will be fully annualized in the 2014-2015 budget. There is an update to the compensation structure based on a recent Market Study performed for the City on our positions.

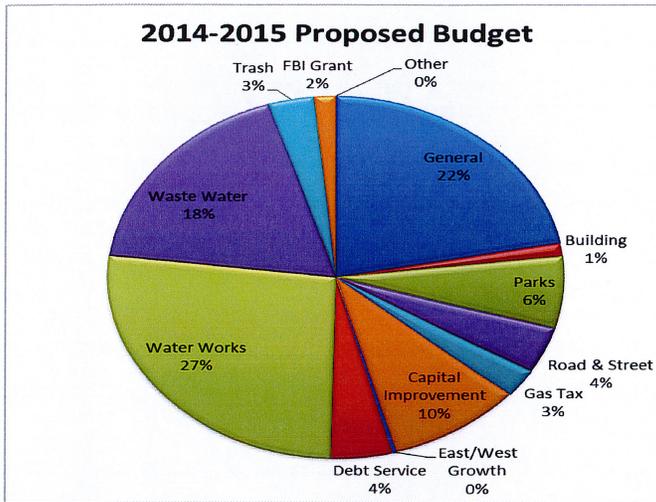
A summary of major changes for the adopted 2014-2015 budget is:

- ✓ Administration: Increase capital projects for finance system replacement. A \$100,000 reserve has been set aside for the acquisition of a new finance and utility billing system. The software purchase has been included in fund 30 with lease payments estimated to be made to that fund from the general, water and wastewater funds.
- ✓ Law Enforcement: Increase in personnel services cost for the inclusion of a full time patrol officer on January 1, 2015 funded for $\frac{3}{4}$ of the fiscal year.
- ✓ Public Works: Increase contractual services to fund the hazardous household waste program.
- ✓ Addition of one FTE within the Park fund to in-source a certain level of mowing, maintenance and project management.
- ✓ Increase capital projects line item for park renovation and improvements.
- ✓ Road & Street: Addition to reserve for the improvement of school road. This reserve now sits at \$100,000.
- ✓ Increase building to fund the replacement/repair of the sewer building roof.
- ✓ Increase equipment expenditures of proceeds related to capital leases and replace two trucks.
- ✓ Increase of street, sidewalk & curb maintenance expenditures as funding is available.
- ✓ Increase equipment for acquisition of a finance system replacement. A \$100,000 reserve has been set aside for the acquisition of a new finance and utility billing system. The software purchase has been included in fund 30 with lease payments estimated to be made to that fund from the general, water and wastewater funds.
- ✓ Waterworks System will move forward with the needed CIP improvements and plans to connect to Kansas City within three years.
- ✓ Add 1 I.T. FTE to handle on IT needs of the City that will be funded from contract costs that were going to greatly increase if not brought in house.
- ✓ Funded a Work Safety program to incentivize employees to work safe.
- ✓ Funded an Incentive Rewards program that will allow employees to receive compensation for money saved for the City.

Fund Structure

You will see the budget includes 2014 amended, 9/30/2014 estimated financial results and the 2015 proposed budget. In many cases the 2014 estimates are based on YTD results through July 30, 2014. This column is just that, an estimate of the results given the information we know today.

Overall the city's proposed all funds budget is \$8,901,051 a 4.07% increase from the 2013-2014 amended budget of \$8,552,934. Included in the increase are several reserves that have been established as well as key capital projects related to Raisebeck Park, connection to KC Water supply as well as the addition of 3 staff. Excluding those items City staff has kept the budget increase to the equivalent CPI.



With the exception of sales taxes and building permits this budget is anticipating fairly flat general revenues for the 2014-2015 budget year.

A graph of the total All Funds Budget appropriated is as follows by percentages in the pie chart:

Basis of Budgeting

The City prepares its budget for all funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing and presenting the basic financial statements. All unexpended appropriations lapse at year end of the fiscal year.

Long-range Financial Planning

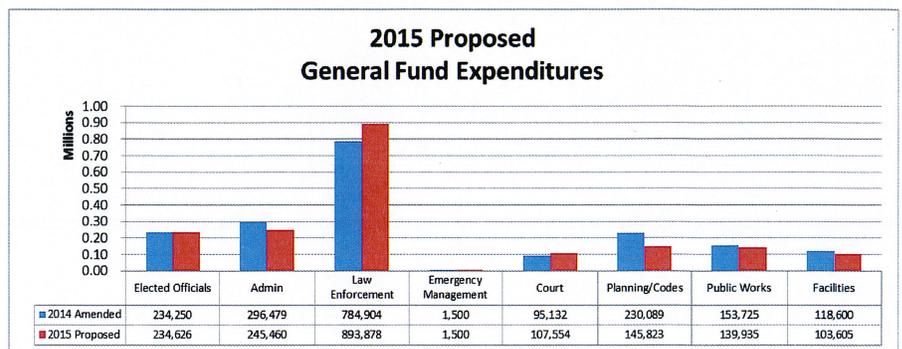
City Department heads were asked to create an out year budget plan along with their budget for the 2014-2015 fiscal year to identify future funding needs. The Capital Outlays were requested for a five year period beginning with 2015. There is a very long list of unfunded Capital Outlay which department heads have developed.

General Fund

Revenues within the general fund, discounting one-time transfer revenue last year are anticipated to be a modest 1.9% higher than last year. The primary driver behind the increase is an increase in sales tax city-wide. This year total general fund revenues are on par to meet expectations of the amended 2013-2014 budget:

- FY 2014: Increase revenue to recognize transfer in from reimbursement of costs associated with 211th interchange. This was a one-time transfer in 2014 and thus is not expected to occur in 2015.
- Governing Body: Increase in restricted funds set aside for future unanticipated purposes.
- Administration: Increase capital projects for finance system replacement and utilized current budget cost for contracted IT services to hire 1 full time IT Systems Administrator.
- Law Enforcement: Increase in personal services cost for the inclusion of a full time patrol officer on January 1, 2015 funded for ¾ of the fiscal year.
- Planning Department: decrease in expenditure associated with the expenditure of economic development funds in 2014.
- Public Works: increase contractual services to fund the hazardous household waste program.
- Debt service expenditures contained within the general fund account for the payment of notes payable related to the police building (annex). Final payment of this note is expected in 2030.

Without spending the above mentioned reserves the general fund's fund balance is anticipated to exceed city policy at 17% of revenues. During FY2014 the City set a target of 15% of revenues.



Parks Fund

Revenues for the park fund primarily consist of sales tax revenues. Similar to the general fund sales and use tax revenues have increased due to the application of sales tax on utilities which began January 1, 2014. This has benefited the fund through an overall 20% increase in revenues.

- Increase revenues for building-zoning permits for receipts through June.
- Addition of one FTE within the fund to in-source a certain level of mowing, maintenance and project management.
- Increase capital projects line item for park renovation and improvements.

Road & Street Fund/Gas Tax Fund

Revenue for the road and street fund and gas tax fund consist of sales tax, permits, county road & bridge sharing money and gas/motor vehicle taxes. Both funds are designated for infrastructure type improvements. Nationwide these two funds are used for personal service cost directly attributed to road maintenance as well as for direct infrastructure cost.

- Road & Street: Increase recognized in sales tax.
- Road & Street: Addition to reserve for the improvement of school road. This reserve now sits at \$100,000.
- Road & Street: Addition of a restricted reserve for unforeseen weather (snow events).
- Gas Tax: Addition of a restricted reserve for unforeseen weather (snow events).

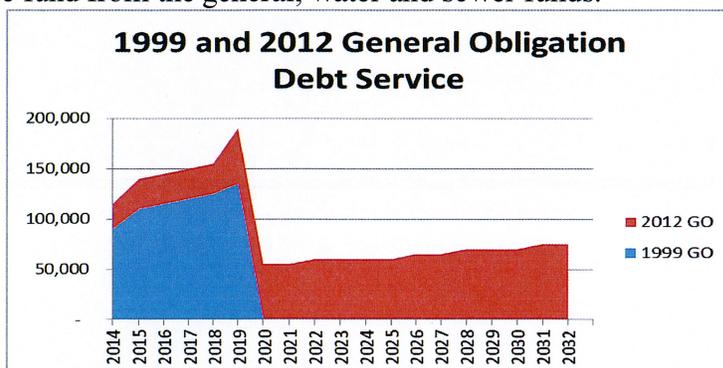
Capital Improvement Fund

Changes within the capital improvement fund include the extension of our fleet replacement program began last year. The replacement of two vehicles in addition to the continued payment of lease charges on those replaced last year. This fleet replacement program ensures staff is using proper equipment in the maintenance of the City's roads.

- Increase building expense to fund the replacement/repair of the sewer plant roof.
- Increase revenue and expenditures associated with the receipt and expenditures of proceeds related to capital leases.
- Increase of street, sidewalk & curb maintenance expenditures as funding is available.

Debt Service Funds

These funds account for the collection and repayment of the City's 1999 and 2012 general obligation bonds as well as the 2012 and 2013 COPs. Funding for the 2012 and 2013 COPs are transfers into the debt service fund from the general, water and sewer funds.



Water Enterprise Fund

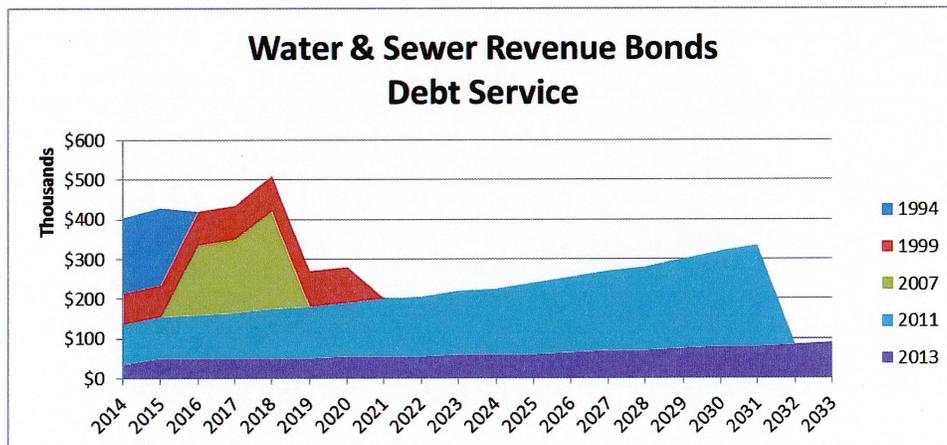
The 2015 budget proposes a \$2.50 increase in rates extended from the discussion held in 2013 for 2014's proposed budget as well as the discussions and public forum held earlier this year. This increase continues the city's progression toward a long-term cheaper source of water for our customers.

- Increase in bond proceeds due to the release of escrow from a refinancing that is expected to occur in 2015.
- Decrease of bank fees charges
- Increase of funding set aside for principal payments. This has typically been labeled as depreciation in prior years.
- Increase in capital equipment, and capital purchases.
- Increase in reserve for the Kansas City water line connection.

Sewer Fund

The sewer fund's 2015 budget contains a \$.55 annual increase as discussed earlier this year. This increase, expected to be proposed annually, affords the City an ability to keep up with the inflation being realized on certain operating costs in addition to taking advantage of future economic development opportunities.

- Continued funding of plant, lift station, and line maintenance at similar levels in the past.

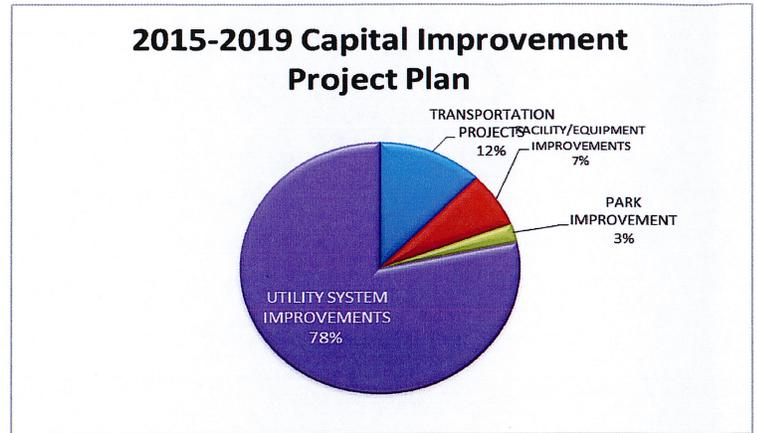


Capital Expenditures

The City's 2015-2019 Capital Improvement Projects Plan (CIP) totals \$11,258,985 over the 5 year period. The breakout of capital projects include transportation, facility/equipment, parks, and utility projects. Fund for the CIP includes a mix of cash and bond funding for the same period.

Conclusion

In conclusion, the programs outlined in the following pages of the budget document are attainable and reasonable. Sincere appreciation goes to all Department Heads, Business Office and Ben Hart, AGH, for their diligent efforts composing their departmental budget(s). As you can see by the budget before you, many hours of thought and care were put into it.



The budget continues to show the sound fiscal policy established by the Mayor and Board of Alderman. We also expect to maintain healthy fund balances in the General Fund and Enterprise Fund.

Respectfully Submitted,

Brad Ratliff
City Administrator

History and Form of Government

A community that is peculiar in name only. A name which has overshadowed our rich history. Yet, this peculiar name has somehow set apart persons associated with it, creating a chemistry, within them, which makes them very important to each other. July 29, 1868, Robert Cass County



surveyor, surveyed the town of Peculiar into lots, blocks and streets. This certified plat was filed as 'The Town Of Peculiar'. Early settlers came to western Missouri by riverboat, rail and overland. Many were migrating for the second and third time from communities in Illinois, Iowa, Michigan, Ohio and Pennsylvania. The 'Town Of Peculiar' also received families from Virginia, Kentucky and Tennessee.

The genesis of 'Peculiar' is well documented. In 1887 the railroad bought several pieces of property from a Kentuckian, George Moore. The City Fathers realized that with a new railroad the center of trade would move to the south.

The City Of Peculiar, established in 1868, and reestablished in 1889 is located in Cass County, Missouri. The city encompasses approximately 4 square miles and a current estimated population of 4,600 and an outreach population of approximately 7,500.

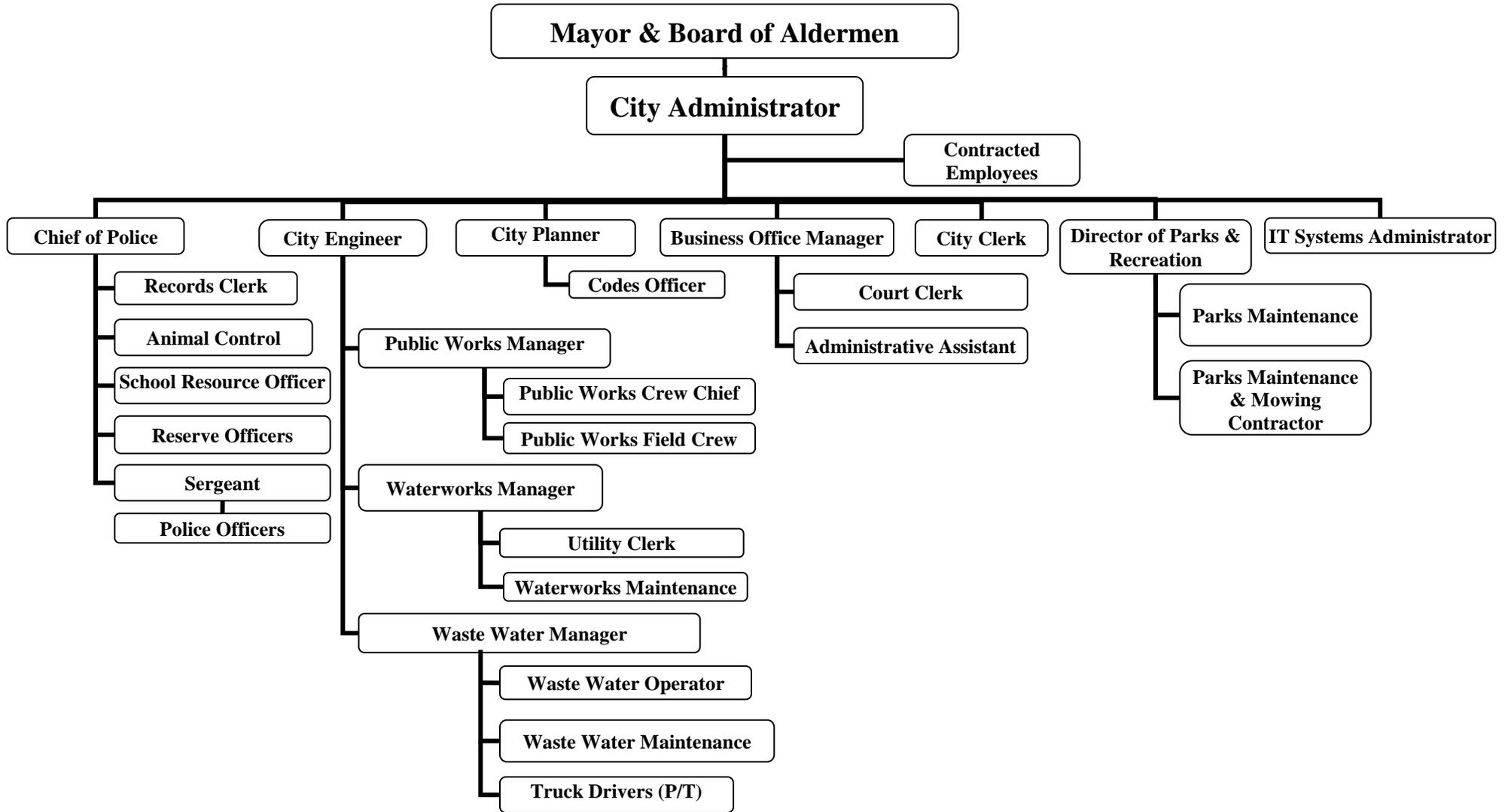
Form of Government

The city was incorporated in 1953 and is a Fourth Class City and a political subdivision of the State Of Missouri. The city is governed by a Mayor / Board Of Aldermen form of government and exercises powers of municipal government specifically granted by the State Of Missouri. The Mayor is elected at large for a two-year term, without restrictions as to reelection. The Board Of Aldermen is composed of six members, two being elected from each of the three wards of the city. Each year an alderman is elected from each ward for a term of two years. The Board Of Aldermen establishes utility and tax rates, as well as authorizes all municipal indebtedness. The City Of Peculiar is growing and incorporating new land, business and residents continuously. However, it remains a wonderful, warm community, with a 'small town' feel, in which to raise a family. Activities and opportunities are abundant.

Settlers came to build a new community in which their growing families could find opportunity, and in which they could take pride. Fortunately this holds true for present day City Of Peculiar.



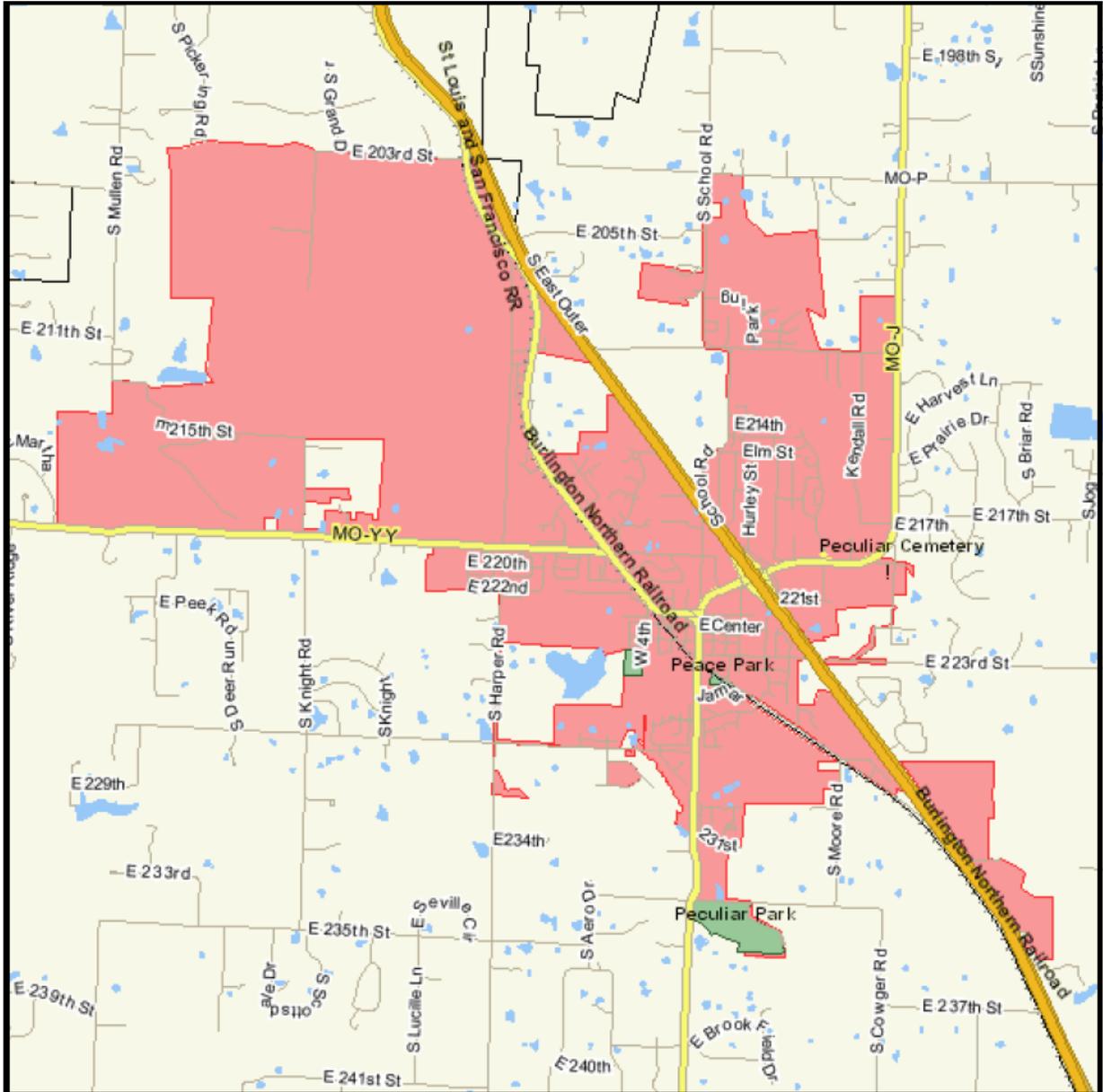
City of Peculiar Organizational Chart



Community Profile

DEMOGRAPHIC PROFILE

Since 1980 the city of Peculiar's population has nearly tripled from 1,571 to 4,669. This growth is not expected to subside any time soon. In fact from the 2000 to the 2010 census the population of Peculiar grew by 56%. By 2019 an estimated 4,898 folks will call Peculiar home.



The City is currently just over 8 square miles divided by one of the Kansas City metropolitan's key economic corridors, Interstate 49 running north and south. Additional information is available on the city's website at www.cityofpeculiar.com.

Other Fast Facts:

Average Household income:

1990 - \$32,969

2000 - \$44,769

2014 – \$68,064

2019 - \$74,461 (estimated)

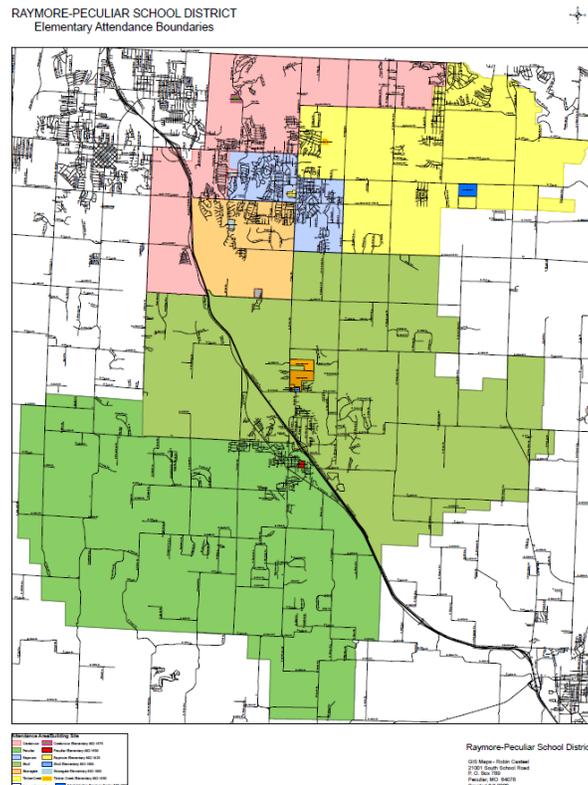
Median value of housing, 2014; \$160,863

Top three industries by employment, 2000: educational, health and social services – 14.8%; manufacturing – 14.3%; construction -13.5%

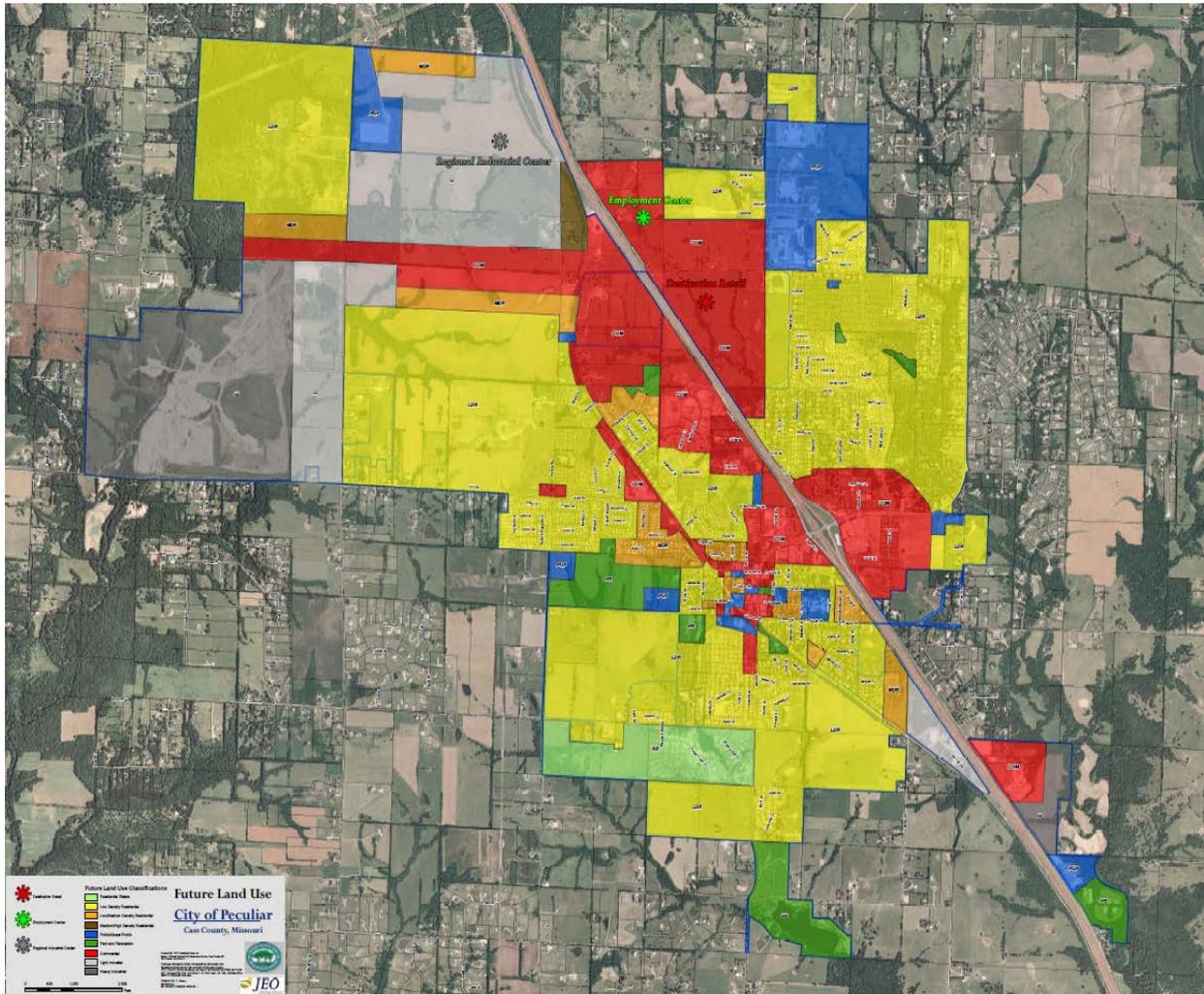
Travel time to work variance, 1990 to 2000: 1990 – average minutes 27.1, 2000 – average minutes 30.1, a 11.1% increase.

Schools:

- The Raymore-Peculiar School District covers 94 square miles including Raymore, Peculiar, and portions of Lee’s Summit as well as unincorporated areas of Cass County, Missouri.
- Graduation rates average 95%, 70% of which go on to a higher education.



Future Land Use: The city is a fourth class city 30 miles southeast of downtown Kansas City, Missouri. Displayed below is the current land use map for the city.



Strategic and Long Range Planning

Each budget year, the City modifies the budget process to adjust to the climate of that specific year; it is also important to take into account the Long Range Financial Forecast.

The Long Range Financial Forecast is a “living document” which includes the revenue and expenditure forecasts of the City's budgeted funds. The purpose is to identify financial trends, shortfalls, and issues so the City can proactively address them. The forecast projects into the future the fiscal results of continuing the City's current service levels and policies, which provides a snapshot of what the future will look like as a result of the decisions made in the recent past.

The Long Range Financial Forecast is not intended as a budget, nor as a proposed plan. It serves to set the stage for the budget process, assisting both the City Administrator and Alderman in establishing priorities and allocating resources appropriately.

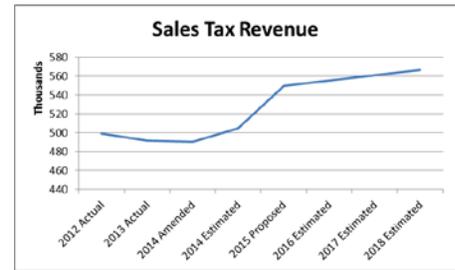
Forecasting

The City uses a variety of forecasting models to develop a 5-year revenue and expenditure plan for all funds. The plan incorporates operating and capital budget data to determine the availability of resources to support future anticipated and unanticipated expenditures. The Forecast Team, including the City Administrator and finance division, meets monthly and on an as-needed basis to evaluate the forecasts and adjust assumptions where necessary.

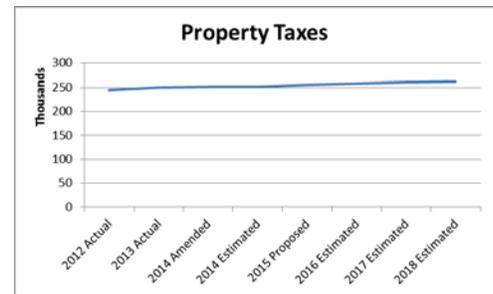
Revenue by Type	2014	2014
	Amended	Estimated
Property Tax	252,010	245,000
Sales Tax	350,277	375,000
Use Tax	140,000	72,515
Cigarette Tax	29,000	24,000
Franchise Fees	372,505	365,000
Business Licenses	22,000	19,929
Liquor Licenses	4,000	5,009
Special Use Permits	1,500	320
Building-Zoning Permits	10,000	9,000
City Services	4,200	6,753
Animal Control	4,200	6,044
Inspection Fees	2,000	902
Police Reports	1,000	815
SRO Services	43,000	48,000
State Grants	3,000	0
Federal Grants	5,000	0
Fines & Forfeitures	275,000	272,000
Police Training	1,000	0
Interest Income	1,000	1,030
Annex Rental	17,000	17,000
Sale of Property	24,000	30,000
Public Contributions	5,500	5,050
Reimbursed Expense	25,000	22,627
Transfers In-Water	220,000	220,000
	1,812,192	1,745,994

2015-2019 Long-Range Financial Outlook

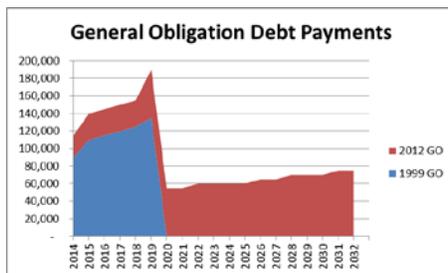
The outlook for 2015-2019 takes a conservative approach with both revenues and expenditures. The Board of Alderman and departments understand that while the City does not need a reduction in force or to eliminate major programs or services for 2015, the upcoming years may be as challenging as past years due to slow growth and rising fixed costs. The 2015 budget adds 3 new positions to meet public needs and maintain service levels. 2015 General Fund expenditures increased 4.53%. Sales tax is projected to experience gradual growth after the imposition of sales tax on utility services effective January 1, 2014, over the next 5 years, and property tax is projected to remain relatively flat.



Aligning Resources with Values The Board of Alderman believes strongly in aligning resources with public values. The public has expressed to the City that priorities include transportation and public safety, so the long-term financial plans will give high priority to these services. For example, the 2015 budget includes funding for street preservation, sidewalk construction, water, sewer and storm water improvements and additional staff in Police and Parks departments.



Long Term Debt Plans In addition to the General Fund Forecast, the City maintains forecasts for all other funds, including the Debt Service Funds and Water and Sewer Bond Payments. The Debt Service Fund forecast is reviewed annually as part of the Capital Improvement Plan process. The City is poised to experience rapid growth and as such as forecasted additional options to pay for these significant capital expenditures. The forecasts take into account the current debt service payments in both governmental and proprietary activities and the ability to pay for necessary infrastructure. The goal of the City is to decrease the debt load in future years by cash-financing more capital projects.



Fiscal Overview

The City of Peculiar has a responsibility to its citizens to carefully account for public funds, manage municipal finances wisely and plan the adequate funding of City services and improvements. Fiscal principles are established to ensure that all responsibilities are met. These principles, along with financial policies adopted by Board of Alderman, provide the framework for day-to-day decision making and are the foundation for long-term financial stability. Fiscal principles and adopted financial policies are reviewed by the City Administrator staff on a periodic basis to ensure the City is prepared for changing circumstances and economic conditions. This section outlines the City's fiscal principles that are used in the preparation of the City's budget.

Fiscal Principles:

- The City will continuously evaluate its financial position to ensure stability of the City to its citizens.
- The City will minimize the use of long-term debt to finance major projects to avoid placing debt on future taxpayers.
- The City will provide a balanced revenue structure which is responsive to economic conditions.
- The budget will be prepared in a manner in which all current revenues will pay the costs of all current expenditures (balanced budget).
- The Board of Alderman will hold public hearings, which will allow public input on budgetary spending.
- The budget will establish legal fund-level spending limits.
- The budget will establish maintenance reserves to allow for maintenance of capital assets.
- The budget will apply one-time cash revenues to non-recurring expenditures.
- The budget will address major capital improvement priorities, which have been prioritized by the City Council.

Budget Process

The City budget is one of the most important policy documents adopted by the Board of Alderman each year. Preparing and monitoring the budget are top priorities for City Departments. As a result, planning for the annual budget is started over a year before the budget's fiscal year begins.

The budget preparation process is coordinated by the City Administrator's Office and the Business Office. The budget that is adopted by the Board of Alderman is a balanced budget where revenues equal expenditures.

Requests for amendments to the budget are submitted to the City Administrator on a quarterly basis. Once approved by the city administrator the submissions are compiled and proposed to the Board of Alderman twice a year, a mid-year amendment and a 3rd quarter amendment (if needed). All amendments along with comparison of the original budget are made available to the public on the City's website at www.peculiarmo.com.

Measurement focus: Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. In the government-wide statement of net assets and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus within the limitations of the modified cash basis of accounting as defined in Item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus as applied to the modified cash basis of accounting is used as appropriate.

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net assets.

Basis of Accounting and Budgeting: The modified cash basis of accounting is used in the accounting and budgeting process. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements and proprietary fund statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Budget Strategy

The Board of Alderman and staff have remained committed to the City's mission of planning for and providing public services to enhance the quality of life for our community. As illustrated in the City Administrator's letter, the city continues to implement a planned strategy for the next 5 years in its infrastructure needs.

The 2014 budget development began with staff performing a departmental "Environmental Scan" for an overview of the economic climate and potential impacts on the local economy. The Business Office then developed budget assumptions.

The City Administrator's Office and Business Office then forecasted revenues for the 2014 budget. Departments were asked to provide line item changes to their operational budgets based on inflationary factors. Larger, capital items along with strategic changes were discussed with the City Administrator's Office prior to the Department's formal submission of their budget. Changes to the budget were then presented to the Board of Alderman with desired outcomes.

Budget Calendar

Fund Forecast Review	June
Departmental Worksheets Available	July
Department Worksheets Due	July
Departmental Meetings	July
Budget Discussion with the Board	
- Operating Budget	August
- CIP	August/September
Public Hearing & Adoption	September

Fund Summaries

Fund Types

Governmental Fund Types

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

The following are the City's Governmental fund types:

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

The Park & Recreation Fund accounts for revenues received and expenditures paid for recreational services provided by the Park and Recreation Board.

The Road and Street Fund accounts for state and local revenues that are restricted for local street expenditures.

The Gasoline Tax Fund accounts for motor vehicle revenues from the State that are restricted for street expenditures.

The LET Fund accounts for law enforcement monies from the State that are restricted to law enforcement.

The FBI Fund accounts for the Federal forfeiture funds obtained from the Federal Government that are restricted for capital purchases for law enforcement.

The Debt Service Funds are used for the accumulation of resources for, and payment of, principal, interest, and fiscal changes on long-term debt that supports the water Improvement project. The City utilizes two of these funds: Debt Service Fund and 2012 COP Debt Service Fund.

The Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by Enterprise funds. The City utilizes six of these funds: Capital Improvement Fund, East Growth Fund, West Growth Fund, 2012 COP Bonds Fund, 2012 COP Construction Fund, and 2013 Bonds

Enterprise Funds

The Proprietary Funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income. The City has three of these funds in which the City provides services to the public: Water Fund, Sewer Fund, and Trash Fund.

OPERATING FUNDS BEGINNING FUND BALANCE

	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
General	\$239,536	\$372,623	\$420,984	\$420,984	\$603,061
Administration Building	\$0	\$0	\$0	\$0	\$0
Public Works Building	\$0	\$0	\$0	\$0	\$0
Parks	\$289,636	\$335,132	\$299,851	\$299,851	\$322,450
Road & Street	\$11,577	\$35,465	\$93,054	\$93,054	\$104,000
Gas Tax	\$0	\$23,025	\$51,773	\$51,773	\$57,278
LET	\$0	\$0	\$1,711	\$1,711	\$940
Capital Improvement	\$128,973	\$112,177	\$245,153	\$245,153	\$252,547
East Growth	\$119,474	\$2,995	\$2,997	\$2,997	\$5,800
West Growth	\$8,719	\$9,735	\$10,746	\$10,746	\$16,090
2012 COP Construction	\$0	\$0	-\$16,922	-\$16,922	-\$16,922
211th Construction	\$0	\$0	\$334,750	\$334,750	\$0
Debt Service	\$15,232	\$152,755	\$158,235	\$158,235	\$160,631
Debt Service 2012 COP	\$0	\$55,000	\$55,054	\$55,054	\$71,872
Water Works	\$1,447,900	\$1,236,240	\$883,608	\$883,608	\$2,226,922
Waste Water	\$1,234,442	\$1,665,373	\$1,888,345	\$1,888,345	\$2,040,207
Sewer Bond	\$0	\$29,650	\$158,164	\$158,164	\$333,243
Sewer Construction	\$0	\$2,440	\$2,725	\$2,725	\$0
Trash	\$272,627	\$285,126	\$284,708	\$284,708	\$287,209
Equitable Sharing	\$0	\$0	\$1,127,186	\$1,127,186	\$127,649
Total Beginning Fund Balance	\$3,768,116	\$4,317,736	\$6,002,122	\$6,002,122	\$6,592,977

OPERATING FUNDS REVENUE

	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
General	\$1,639,836	\$1,779,332	\$1,929,192	\$1,752,994	\$1,665,500
Administration Building	\$0	\$75,731	\$50,800	\$32,161	\$73,604
Public Works Building	\$0	\$14,914	\$25,000	\$12,491	\$27,100
Parks	\$179,281	\$795,835	\$203,368	\$208,094	\$243,750
Road & Street	\$226,004	\$241,812	\$216,950	\$263,511	\$320,600
Gas Tax	\$148,146	\$164,991	\$162,625	\$150,632	\$161,900
LET	\$0	\$3,332	\$4,000	\$2,544	\$4,000
Capital Improvement	\$170,284	\$180,431	\$444,600	\$362,294	\$716,771
East Growth	\$1,521	\$2	\$3,000	\$6,670	\$3,000
West Growth	\$1,016	\$1,011	\$5,010	\$5,344	\$5,000
2012 COP Construction	\$0	\$97,346	\$1,000	\$0	\$0
211th Construction	\$0	\$1,130,580	\$0	\$116	\$0
Debt Service	\$293,351	\$153,198	\$237,000	\$247,075	\$247,100
Debt Service 2012 COP	\$55,000	\$45,888	\$48,000	\$64,818	\$144,078
Water Works	\$1,015,556	\$1,060,669	\$2,977,431	\$2,568,323	\$2,000,129
Waste Water	\$987,935	\$1,126,676	\$1,024,725	\$999,229	\$1,223,510
Sewer Bond	\$29,650	\$271,589	\$274,500	\$268,979	\$269,000
Sewer Construction	\$2,440	\$2,588	\$10,000	\$3,037	\$0
Trash	\$263,570	\$265,730	\$272,000	\$268,000	\$277,800
Equitable Sharing	\$0	\$1,198,042	\$0	\$463	\$100
Total Annual Revenue	\$5,013,590	\$8,609,697	\$7,889,201	\$7,216,775	\$7,382,942
Total Resources Available	\$8,781,706	\$12,927,433	\$13,891,323	\$13,218,897	\$13,975,919

OPERATING FUNDS EXPENSES

	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
General	\$1,506,749	\$1,730,971	\$1,957,196	\$1,570,917	\$1,922,075
Administration Building	\$0	\$75,731	\$50,800	\$32,161	\$73,604
Public Works Building	\$0	\$14,914	\$25,000	\$12,491	\$27,100
Parks	\$133,785	\$831,116	\$456,431	\$185,495	\$546,867
Road & Street	\$202,116	\$184,223	\$286,450	\$252,565	\$424,600
Gas Tax	\$125,121	\$136,243	\$162,625	\$145,127	\$218,996
LET	\$0	\$1,621	\$4,000	\$3,315	\$4,940
Capital Improvement	\$187,080	\$47,455	\$612,600	\$354,900	\$968,671
East Growth	\$118,000	\$0	\$3,000	\$3,867	\$3,000
West Growth	\$0	\$0	\$15,000	\$0	\$21,000
2012 COP Construction	\$0	\$114,268	\$1,000	\$0	\$0
211th Construction	\$0	\$795,830	\$334,750	\$334,866	\$0
Debt Service	\$155,828	\$147,718	\$260,800	\$244,679	\$232,069
Debt Service 2012 COP	\$0	\$45,834	\$48,000	\$48,000	\$144,748
Water Works	\$1,227,216	\$1,413,301	\$1,817,809	\$1,225,009	\$2,321,701
Waste Water	\$557,004	\$903,704	\$988,501	\$847,367	\$1,338,763
Sewer Bond	\$0	\$143,075	\$244,850	\$93,900	\$247,538
Sewer Construction	\$0	\$2,303	\$12,725	\$5,762	\$0
Trash	\$251,071	\$266,148	\$271,397	\$265,499	\$277,630
Equitable Sharing	\$0	\$70,856	\$1,000,000	\$1,000,000	\$127,749
Total Annual Expenditures	\$4,463,970	\$6,925,311	\$8,552,934	\$6,625,920	\$8,901,051

OPERATING FUNDS ENDING FUND BALANCE

	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
General	\$372,623	\$420,984	\$392,980	\$603,061	\$346,486
Administration Building	\$0	\$0	\$0	\$0	\$0
Public Works Building	\$0	\$0	\$0	\$0	\$0
Parks	\$335,132	\$299,851	\$46,788	\$322,450	\$19,333
Road & Street	\$35,465	\$93,054	\$23,554	\$104,000	\$0
Gas Tax	\$23,025	\$51,773	\$51,773	\$57,278	\$182
LET	\$0	\$1,711	\$1,711	\$940	\$0
Capital Improvement	\$112,177	\$245,153	\$77,153	\$252,547	\$647
East Growth	\$2,995	\$2,997	\$2,997	\$5,800	\$5,800
West Growth	\$9,735	\$10,746	\$756	\$16,090	\$90
2012 COP Construction	\$0	-\$16,922	-\$16,922	-\$16,922	-\$16,922
211th Construction	\$0	\$334,750	\$0	\$0	\$0
Debt Service	\$152,755	\$158,235	\$134,435	\$160,631	\$175,662
Debt Service 2012 COP	\$55,000	\$55,054	\$55,054	\$71,872	\$71,202
Water Works	\$1,236,240	\$883,608	\$2,043,230	\$2,226,922	\$1,905,350
Waste Water	\$1,665,373	\$1,888,345	\$1,924,569	\$2,040,207	\$1,924,954
Sewer Bond	\$29,650	\$158,164	\$187,814	\$333,243	\$354,705
Sewer Construction	\$2,440	\$2,725	\$0	\$0	\$0
Trash	\$285,126	\$284,708	\$285,311	\$287,209	\$287,379
Equitable Sharing	\$0	\$1,127,186	\$127,186	\$127,649	\$0
Total Ending Fund Balance	\$4,317,736	\$6,002,122	\$5,338,389	\$6,592,977	\$5,074,868

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
GENERAL FUND					
Revenue					
10-00-4000 Property Tax	244,270	250,352	252,010	252,000	255,000
10-00-4020 Sales Tax	340,569	360,612	350,277	375,000	400,000
10-00-4030 Use Tax	158,573	130,968	140,000	72,515	150,000
10-00-4040 Cigarette Tax	29,333	28,034	29,000	24,000	29,000
10-00-4100 Franchise Fees	359,863	367,545	372,505	365,000	375,000
10-00-4200 Business Licenses	19,211	16,950	22,000	19,929	22,000
10-00-4210 Liquor Licenses	4,233	2,863	4,000	5,009	6,000
10-00-4220 Special Use Permits	3,216	1,410	1,500	320	1,500
10-00-4230 Building-Zoning Permits	10,642	12,893	10,000	9,000	10,000
10-00-4280 Land Disturbance Permits	0	178	0	0	0
10-00-4300 City Services	1,290	297	4,200	6,753	7,000
10-00-4310 Animal Control	3,533	3,674	4,200	6,044	6,500
10-00-4320 Inspection Fees	762	1,335	2,000	902	2,000
10-00-4330 Police Reports	771	794	1,000	815	1,000
10-00-4340 SRO Services	46,056	48,472	43,000	48,000	48,000
10-00-4420 State Grants	0	1,709	3,000	0	2,000
10-00-4430 Federal Grants	0	0	5,000	0	5,000
10-00-4500 Fines & Forfeitures	260,124	302,394	275,000	272,000	277,000
10-00-4520 Police Training	3,293	0	1,000	0	0
10-00-4530 Police Grants	7,011	937	0	0	0
10-00-4600 Interest Income	2,687	989	1,000	1,030	1,000
10-00-4700 Annex Rental	23,600	17,350	17,000	17,000	17,000
10-00-4710 Sale of Property	0	13,730	24,000	30,000	20,000
10-00-4800 Public Contributions	2,945	4,735	5,500	5,050	5,500
10-00-4900 Reimbursed Expense	48,059	34,845	25,000	22,627	25,000
10-00-4950 Transfers In-Water	21,898	176,266	220,000	220,000	0
10-00-4970 Federal FBI Funds	47,897	0	0	0	0
10-00-4990 Bond Proceeds	0	0	117,000	0	0
Total Revenue	1,639,836	1,779,332	1,929,192	1,752,994	1,665,500
Elected Officials					
10-10-5100 Salaries & Wages	19,200	19,200	19,200	19,200	19,200
10-10-5200 Payroll Taxes	1,423	1,467	1,500	1,500	1,526
10-10-5240 Employee Awards	586	548	500	500	0
10-10-5310 Travel & Training	956	504	2,800	2,791	2,800
10-10-5400 Office Supplies	276	684	500	597	600
10-10-5500 Newsletter	8,184	3,021	4,500	3,423	3,500
10-10-5510 Holiday Expense (Tree Lighting only)	1,464	1,723	2,000	1,730	2,000
10-10-5610 Accounting	0	0	0	4,045	4,000
10-10-5700 Video Taping	1,050	0	2,250	160	0
10-10-9900 Restricted Funds	0	0	201,000	0	201,000
	33,139	27,147	234,250	33,946	234,626
Admin					
10-11-5100 Admin/Finance-Salaries & Wages	109,272	100,791	103,836	102,939	69,375
10-11-5200 Payroll Taxes	0	6,718	6,243	7,449	5,515
10-11-5210 Benefits	43,034	29,303	35,000	41,800	29,061
10-11-5220 Worker's Compensation	0	3,771	3,800	4,823	2,151
10-11-5230 Employee Functions	2,650	4,272	4,600	6,045	5,000
10-11-5240 Employee Awards	0	0	0	0	2,500
10-11-5310 Travel & Training	3,396	3,911	5,000	1,780	5,000
10-11-5320 Employee Testing	0	609	500	12	500
10-11-5400 Office Supplies	3,984	8,333	2,500	2,736	2,500
10-11-5410 Dues & Subscriptions	2,868	3,804	4,000	4,844	5,000

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
GENERAL FUND					
10-11-5420 Postage	476	1,133	1,000	1,614	1,800
10-11-5430 Bankcard Fees	629	1,666	1,500	1,059	0
10-11-5440 Office Machines	4,789	6,120	3,500	4,596	4,000
10-11-5520 Promotional-Advertising	960	1,349	2,300	2,540	2,300
10-11-5530 Election Expense	2,747	3,064	4,500	5,280	4,500
10-11-5550 Website	0	2,927	1,000	2,000	1,000
10-11-5600 Audit	0	5,535	10,000	6,193	10,000
10-11-5610 Accounting	34,121	38,588	27,000	21,514	27,000
10-11-5620 Legal	36,438	27,283	30,000	51,157	30,000
10-11-5630 Litigation	22,908	38,445	24,000	31,296	24,000
10-11-5675 Liability Insurance	3,114	1,223	3,000	6,093	3,000
10-11-5715 Contractual-Payroll	0	8,105	8,600	7,762	8,600
10-11-5750 Contractual	0	1,757	1,500	0	1,500
10-11-5800 IT Maintenance	1,581	13,587	7,500	8,316	5,000
10-11-6210 Vehicle Maintenance	4,199	1,397	2,000	1,342	2,000
10-11-6220 Fuel & Oil	948	3,171	3,000	2,673	3,000
10-11-6270 Insurance	0	3,404	0	92	0
10-11-8000 Capital Purchases	0	2,379	600	0	11,600
	278,114	322,645	296,479	325,955	265,902
Law Enforcement					
10-12-5100 Law Enforcement-Salaries & Wages	434,686	442,867	446,904	389,668	499,315
10-12-5200 Payroll Taxes	0	33,110	33,000	29,171	39,696
10-12-5210 Benefits	170,603	132,528	141,000	148,004	173,239
10-12-5220 Worker's Compensation	0	9,532	11,000	10,192	15,479
10-12-5300 Uniforms	7,319	2,771	4,000	1,233	4,000
10-12-5310 Travel & Training	5,518	2,272	2,500	67	2,500
10-12-5320 Employee Testing	0	1,060	1,000	141	500
10-12-5400 Office Supplies	2,325	3,265	2,500	1,395	2,500
10-12-5410 Dues & Subscriptions	102	955	200	203	200
10-12-5420 Postage	0	172	150	324	350
10-12-5440 Office Machines	4,039	2,646	2,650	3,027	3,000
10-12-5550 Website	0	0	500	0	500
10-12-5610 Accounting	0	721	3,700	7,589	8,000
10-12-5620 Legal	0	2,624	500	3,134	3,200
10-12-5630 Litigation	0	2,362	5,000	5,483	5,500
10-12-5675 Liability Insurance	12,024	4,459	7,500	7,279	7,500
10-12-5800 IT Maintenance	3,208	3,398	4,600	6,962	1,000
10-12-5810 Hardware Expense	0	1,143	3,000	403	3,000
10-12-5820 Software Expense	0	8,409	8,400	8,434	14,000
*** Contractual - Other	1,470	0	0	0	0
10-12-5880 Internet	0	1,158	2,000	2,856	2,900
10-12-6000 Dispatch Services	26,981	27,212	28,000	36,114	30,000
10-12-6010 Jail Expense	1,045	2,467	1,800	2,080	2,000
10-12-6020 Investigation Expense	1,643	3,974	9,000	749	6,000
10-12-6030 Animal Control	18,063	18,068	18,500	18,089	18,000
10-12-6070 Government Programs	0	0	0	1,154	0
10-12-6130 Supplies	2,530	6,204	2,000	2,074	2,000
10-12-6200 Vehicle Insurance	0	2,890	6,000	12,000	6,000
10-12-6210 Vehicle Maintenance	7,941	32,595	10,000	3,767	6,000
10-12-6220 Fuel & Oil	21,938	24,371	24,000	21,898	24,000
10-12-6250 Equipment Maintenance	2,527	658	3,000	1,108	3,000
10-12-7030 Utilities	0	624	1,500	69	1,500
10-12-8010 Capital Projects	0	1,199	1,000	0	0
10-12-8050 Federal FBI Funds	0	0	0	0	0
	723,962	775,714	784,904	724,667	884,879
Emergency Management					

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
GENERAL FUND					
10-15-6040 Emerg Mgnmnt Cost	0	728	1,500	0	1,500
	0	728	1,500	0	1,500
Court					
10-13-5100 Court-Salaries & Wages	36,598	40,078	39,335	31,278	34,862
10-13-5200 Payroll Taxes	0	3,050	2,497	2,386	2,772
10-13-5210 Benefits	14,864	11,025	13,000	12,238	11,602
10-13-5220 Worker's Compensation	0	210	1,500	1,066	15,479
10-13-5310 Travel & Training	2,038	6,767	2,000	1,267	2,000
10-13-5320 Employee Testing	0	121	100	4	100
10-13-5400 Office Supplies	1,948	4,143	2,000	2,485	2,300
10-13-5410 Dues & Subscriptions	0	143	150	120	160
10-13-5420 Postage	0	172	0	140	200
10-13-5430 Bankcard Fees	0	379	250	0	0
10-13-5440 Office Machines	0	183	650	1,427	1,300
10-12-5675 Liability Insurance	675	0	0	0	0
10-13-5610 Accounting	0	80	300	646	780
10-13-5620 Legal	0	0	850	1,120	850
10-13-5640 Prosecutor	10,200	10,413	10,500	10,500	10,500
10-13-5650 Judge	11,400	11,638	11,500	5,700	11,400
10-13-5800 IT Maintenance	3,335	2,312	1,000	953	4,500
10-13-5820 Software Expense	0	3,472	3,500	358	3,500
10-13-6010 Jail Expense	7,035	5,915	6,000	3,893	5,000
10-13-7030 Utilities	0	382	0	0	0
10-13-8020 Capital Purchases	0	0	0	0	0
	88,093	100,483	95,132	75,581	107,305
Planning/Codes					
10-14-5100 Planning-Salaries & Wages	53,212	61,578	60,559	55,950	63,498
10-14-5200 Payroll Taxes	0	4,206	4,530	4,171	5,048
10-14-5210 Benefits	20,187	21,709	16,000	25,172	22,009
10-14-5220 Worker's Compensation	0	210	1,000	962	1,968
10-14-5300 Uniforms	630	824	600	723	700
10-14-5310 Travel & Training	1,009	5,274	2,500	1,060	1,500
10-14-5320 Employee Testing	0	59	100	8	100
10-14-5400 Office Supplies	3,296	1,846	1,500	620	1,000
10-14-5410 Dues & Subscriptions	0	783	750	42	200
10-14-5420 Postage	0	172	200	279	300
10-14-5440 Office Machines	0	405	500	799	800
10-14-5540 Public Hearing	211	2,200	1,500	2,841	3,000
10-14-5610 Accounting	0	160	600	1,230	1,300
10-14-5620 Legal	0	3,480	250	1,633	1,700
10-14-5630 Litigation	0	5,969	1,500	2,627	2,700
10-14-5700 Eco Dev Contractual	0	0	62,000	47,000	65,000
10-14-5710 Contract Planning	8,612	17,291	5,000	9,232	5,500
10-14-5800 IT Maintenance	2,523	1,087	6,000	7,890	1,000
10-14-5820 Software Expense	0	890	1,000	1,013	1,000
10-14-6050 Inspection Expense	199	0	1,000	0	1,000
10-14-6060 Property Clean Up	4,955	16,533	10,000	10,434	10,000
10-14-6070 Government Programs	0	0	1,500	63	0
10-14-6210 Vehicle Maintenance	1,793	177	500	27	500
10-14-6220 Fuel & Oil	158	1,675	1,000	960	1,000
	96,785	146,528	180,089	174,736	190,823
Public Works					
10-16-5100 Public Works-Salaries & Wages	52,156	41,392	43,442	42,775	46,452
10-16-5200 Payroll Taxes	0	2,534	4,000	2,962	3,693
10-16-5210 Benefits	20,024	20,633	20,000	28,993	22,245
10-16-5220 Worker's Compensation	0	1,087	3,500	2,712	1,440

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
GENERAL FUND					
10-16-5300 Uniforms	3,759	4,189	1,900	1,636	1,900
10-16-5310 Travel & Training	1,032	1,681	4,250	1,678	4,250
10-16-5320 Employee Testing	0	841	200	499	600
10-16-5400 Office Supplies	21,656	1,403	2,000	976	2,000
10-16-5410 Dues & Subscriptions	105	515	700	741	700
10-16-5440 Office Machines	0	3,546	5,000	3,349	5,000
10-16-5610 Accounting	0	400	2,860	2,436	2,860
10-16-5620 Legal	0	125	75	47	75
10-16-5630 Litigation	0	0	0	6,283	50
10-16-5660 Engineering	0	5,000	5,000	0	5,000
*** Contractual - Other	1,078	0	0	0	5,000
10-16-5800 IT Maintenance	22,665	1,903	2,500	4,632	1,000
10-16-5810 Hardware Expense	0	0	300	0	300
10-16-5870 Communications	10,453	0	500	325	2,420
10-16-6130 Supplies	4,554	4,758	3,000	2,418	3,000
10-16-6200 Vehicle Insurance	0	2,168	3,000	2,912	3,000
10-16-6210 Vehicle Maintenance	10,665	8,899	6,150	4,581	6,150
10-16-6220 Fuel & Oil	10,500	12,536	11,000	9,557	11,000
10-16-6250 Equipment Maintenance	0	5,588	3,000	1,523	3,000
10-16-6260 Safety Equipment	0	746	1,300	1,157	1,300
10-16-6270 Insurance	9,409	0	0	0	0
10-16-7100 Street Supplies & Materials	0	0	5,565	5,000	6,000
10-16-8030 Capital Purchases	17,516	0	0	0	0
	185,572	119,944	129,242	127,192	138,435
Facilities					
10-18-5210 Benefits	0	746	0	205	0
10-18-5800 IT Maintenance	0	10,299	12,000	1,198	1,000
10-18-5810 Hardware Expense	0	2,036	1,500	10	1,500
10-18-5850 Telephone	0	7,835	7,540	6,599	7,500
10-18-5860 Cell Phones	0	0	160	213	0
10-18-5870 Communications	0	526	300	533	500
10-18-6150 Administrative Building	0	34,894	20,000	13,025	15,000
10-18-6160 Public Works Building	12,015	9,344	10,000	7,400	7,500
10-18-6170 Annex Building	18,791	24,250	21,600	25,500	21,000
10-18-6180 Brierly Hall Utilities	21,449	13,845	2,000	1,908	0
10-18-8000 Administrative	1,551	3,159	0	0	0
10-18-8040 Capital Purchases	0	23,357	0	0	0
10-18-9050 Debt Service Annex	20,278	19,265	136,500	19,895	20,748
10-18-9060 Debt Service City Hall	0	13,980	24,000	7,771	0
10-18-9600 Transfers	27,000	74,246	0	24,583	23,857
	101,084	237,782	235,600	108,840	98,605
Total Expenditures	1,506,749	1,730,971	1,957,196	1,570,917	1,922,075
Net increase (decrease) in fund balance	133,087	48,361	-28,004	182,077	(256,575)
Beginning Fund Balance	239,536	372,623	420,984	420,984	603,061
Ending Fund Balance	372,623	420,984	392,980	603,061	346,486

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Admin Building					
15-18-5400 Office Supplies & Equipme	0	175	3,000	1,775	3,000
15-18-5440 Office Machines	0	770	0	0	0
15-18-5800 IT Maintenance	0	14,060	10,000	2,921	5,000
15-18-5880 Internet	0	2,137	1,500	2,678	3,000
15-18-6100 Insurance	0	2,948	3,000	2,912	3,000
15-18-6110 Electric	0	9,480	10,000	6,304	10,000
15-18-6120 Natural Gas	0	805	1,500	1,224	1,500
15-18-6130 Supplies	0	9,727	5,000	1,744	5,000
15-18-6140 Building Maintenance	0	20,120	8,000	12,603	12,000
15-18-8340 Admin Bldg.- Capital Purch	0	6,760	8,800	0	0
15-18-9060 Debt Service City Hall	0	8,749	0	0	31,104
	0	75,731	50,800	32,161	73,604
Public Works Building					
16-18-5440 Office Machines	0	500	0	0	0
16-18-5800 IT Maintenance	0	1,572	0	90	100
16-18-5880 Internet	0	2,245	0	1,923	2,000
16-18-6100 Insurance	0	1,690	2,500	2,426	2,500
16-18-6110 Electric	0	2,541	5,000	1,445	5,000
16-18-6120 Natural Gas	0	2,212	4,500	3,200	4,500
16-18-6130 Supplies	0	392	2,000	0	2,000
16-18-6140 Building Maintenance	0	3,762	11,000	3,407	11,000
	0	14,914	25,000	12,491	27,100

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
PARK FUND					
Parks - Revenue					
20-00-4020 Sales Tax	150,653	151,518	153,000	170,000	200,000
20-00-4230 Building-Zoning Permits	600	600	3,000	4,800	4,000
20-00-4240 Boating Permits	62	72	400	447	400
20-00-4600 Interest Income	1,385	615	1,000	549	500
20-00-4810 Special Events	26,581	6,662	25,000	25,000	25,000
20-00-4910 Transfer In-General	0	0	0	0	0
20-00-4920 Recreation Programs	0	998	17,868	6,218	10,000
20-00-4921 Reimbursements & Refunds	0	0	0	0	0
20-00-4922 Donations & Sponsorships	0	0	1,000	987	1,000
20-00-4923 Concessions	0	0	1,500	0	2,500
20-00-4924 Shelter Rental	0	370	600	93	350
20-00-4925 Other Permits	0	0	0	0	0
20-00-4950 Transfers In	0	635,000	0	0	0
Total Revenue	179,281	795,835	203,368	208,094	243,750
Expenses					
20-20-5100 Parks-Salaries & Wages	16,115	43,091	52,000	45,930	70,800
20-20-5200 Payroll Taxes	0	3,123	4,100	3,012	5,629
20-20-5210 Benefits	6,266	14,659	13,000	24,479	35,748
20-20-5220 Worker's Compensation	0	25	500	463	2,249
20-20-5320 Employee Testing	0	229	0	4	5
20-20-5400 Office Supplies & Equipment	563	2,405	250	1,107	1,000
20-20-5410 Dues & Memberships	0	908	750	1,180	1,200
20-20-5430 Bankcard Fees	0	0	430	741	0
20-20-5440 Office Machines	0	148	400	681	400
20-20-5600 Audit	0	615	200	267	200
20-20-5610 Accounting	3,923	1,700	2,500	1,097	1,100
20-20-5620 Legal	6,246	4,175	3,000	3,159	3,000
20-20-5675 Liability Insurance	2,391	491	0	0	0
20-20-5715 Contractual-Payroll	1,192	100	20	27	0
20-20-5800 IT Maintenance	0	1,681	1,000	1,191	1,000
20-20-6130 Supplies	0	291	300	0	300
20-20-6150 Administrative Building	0	5,798	2,500	3,765	3,000
20-20-6200 Vehicle Insurance	0	150	300	291	600
20-20-6210 Vehicle Maintenance	137	228	500	9	500
20-20-6220 Fuel & Oil	0	313	500	726	1,200
20-20-7000 Park Maintenance	25,424	38,937	29,000	21,694	17,545
20-20-7010 Mowing & Landscaping	18,554	17,625	26,500	9,538	20,000
20-20-7030 Utilities	1,995	2,673	2,000	6,522	5,000
20-20-7250 Restrooms	1,665	3,310	3,500	1,938	3,000
20-20-8040 Capital Purchases*	0	3,238	233,742	36,795	290,800
20-20-9010 Debt Service	0	663,331	25,000	12,654	0
20-20-9020 Debt Service Bond Fees	28,387	9,583	0	0	1,000
20-20-9500 Special Events	0	9,927	26,000	0	25,000
20-20-9510 Concessions	0	45	850	0	1,800
20-20-9511 Park Tools & Equipment	234	0	0	0	2,500
20-20-9512 Recreation Program Tools & Equip	0	211	4,614	251	2,500
20-20-9513 Staff Uniforms	0	136	75	0	500
20-20-9515 Educational Training	0	583	2,500	737	3,000
20-20-9518 Trees & Parks Beautification	0	0	2,500	128	9,000
20-20-9519 Recreational Program Expenses	20,693	1,387	17,900	7,109	10,000
20-20-9520 Trail Maintenance	0	0	0	0	1,500
20-20-9600 Transfers out (COP Payment)	0	0	0	0	25,791
Total Expenses	133,785	831,116	456,431	185,495	546,867

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Etimated	2015 Proposed
Net increase (decrease) in fund balance	45,496	(35,281)	(253,063)	22,599	(303,117)
Beginning Fund Balance	289,636	335,132	299,851	299,851	322,450
Ending Fund Balance	335,132	299,851	46,788	322,450	19,333

*Capital Project money from Parks Money Market Acct.

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Road & Street Fund					
21-00-4020 Sales Tax	150,656	151,518	136,350	225,000	235,000
21-00-4230 Building-Zoning Permits	300	300	600	0	600
21-00-4400 County Road & Bridge(1/4 ct sales tax)	43,000	60,627	50,000	0	50,000
21-00-4410 Road Projects	32,048	29,367	30,000	38,511	35,000
21-00-4950 Transfers In	0	0	0	0	0
Total Revenue	226,004	241,812	216,950	263,511	320,600
EXPENSES					
21-25-5100 Road & Street Salaries & Wages	48,432	64,118	45,467	60,017	77,562
21-25-5110 Snow Wages	0	5,742	5,800	2,282	5,800
21-25-5200 Payroll Taxes	0	5,277	3,848	4,793	6,166
21-25-5210 Benefits	18,540	14,750	16,978	14,680	35,089
21-25-5220 Worker's Compensation	0	1,988	2,000	1,357	2,404
21-25-5660 Engineering	0	0	10,000	0	10,000
21-25-6250 Equipment Maintenance	3,149	1,154	1,000	471	1,000
21-25-7100 Supplies & Materials	73,285	23,160	15,000	21,317	20,000
21-25-7110 Contract Maintenance	0	6,200	17,600	4,161	17,600
21-25-7120 Sidewalk-Curb Maintenance	0	2,249	1,257	10,000	10,000
21-25-7130 County Grant Expense	0	0	58,000	77,247	0
21-25-7140 State Grant Expense	0	0	2,500	2,753	0
21-25-7150 Street Lights	58,710	59,585	57,000	53,487	57,000
21-25-7160 Storm Water	0	0	0	0	2,500
21.25.9000 Transfers out	0	0	0	0	41,000
21-25-9900 Restricted for Capital	0	0	0	0	38,479
21-25-8990 Reserved for School Road Project	0	0	50,000	0	100,000
Total Expenses	202,116	184,223	286,450	252,565	424,600
Net increase (decrease) in fund balance	23,888	57,589	(69,500)	10,946	(104,000)
Beginning Fund Balance	11,577	35,465	93,054	93,054	104,000
Ending Fund Balance	35,465	93,054	23,554	104,000	0

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Gas Tax Fund					
Revenue					
22-00-4050 Gasoline Tax	105,759	109,321	116,725	102,593	116,000
22-00-4060 Motor Vehicle Tax	42,387	55,670	45,900	48,039	45,900
Total Revenue	148,146	164,991	162,625	150,632	161,900
Expenses					
22-25-5100 Gas Tax Fund-Salaries & Wages	46,441	41,117	51,197	46,522	76,343
22-25-5110 Snow Wages	1,266	8,259	10,000	6,266	7,500
22-25-5200 Payroll Taxes	0	3,747	4,577	3,750	6,069
22-25-5210 Benefits	18,365	13,317	20,195	21,308	34,061
22-25-5220 Worker's Compensation	0	1,988	2,000	1,357	2,367
22-25-6210 Vehicle Maintenance	0	1,730	1,276	651	1,276
22-25-6250 Equipment Maintenance	709	4,819	3,700	3,693	3,700
22-25-7100 Supplies & Materials	0	0	7,000	8,038	7,000
22-25-7110 Contract Maintenance	0	1,600	2,680	0	2,680
22-25-7150 Street Lights	58,340	59,666	60,000	53,542	60,000
22-25-9900 Restricted for Capital	0	0	0	0	18,000
Total Expenses	125,121	136,243	162,625	145,127	218,996
Net increase (decrease) in fund balance	23,025	28,748	0	5,505	(57,096)
Beginning Fund Balance	0	23,025	51,773	51,773	57,278
Ending Fund Balance	23,025	51,773	51,773	57,278	182

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
L.E.T. Fund					
23-00-4510 L.E.T. Revenue	0	3,332	4,000	2,544	4,000
Total Revenue	0	3,332	4,000	2,544	4,000
23-12-5310 Travel & Training	0	1,621	4,000	3,315	4,940
Total Expenses	0	1,621	4,000	3,315	4,940
Net increase (decrease) in fund balance	0	1,711	0	(771)	(940)
Beginning Fund Balance	0	0	1,711	1,711	940
Ending Fund Balance	0	1,711	1,711	940	0

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Capital Improvements					
Revenue					
30-00-4020 Sales Tax	170,284	180,306	173,000	195,000	200,000
30-00-4230 Building-Zoning Permits	0	0	0	0	0
30-00-4430 Federal Grants	0	0	96,000	0	90,000
30-00-4450 State Grants	0	0	22,100	0	70,000
30-00-4600 Interest Income	0	125	500	14,294	500
30-00-4710 Sale of Assets	0	0	0	0	0
30-00-4900 Reimbursed Expense	0	0	0	0	0
30-00-4950 Transfers In	0	0	0	0	91,271
30-00-4990 Bond Proceeds	0	0	153,000	153,000	265,000
Total Revenue	170,284	180,431	444,600	362,294	716,771
Expenses					
30-30-5680 Board Discretion	0	0	26,000	0	26,000
30-30-8100 Streets	0	11,550	238,000	137,400	215,900
30-30-8120 Sidewalks & Curb Maintenance	105,481	0	15,000	0	207,271
30-30-8130 Monument Sign	0	5,273	120,000	5,000	100,000
30-30-8140 State Grants	0	0	0	0	0
30-30-8200 Buildings	0	0	8,000	0	50,000
30-30-8210 Vehicle Replacement Program	15,818	25,710	163,100	185,000	165,000
30-30-8220 Equipment	63,581	4,922	42,500	27,500	118,500
30-30-8250 City Hall	2,200	0	0	0	15,000
30-30-9070 Debt Service - Vehicle Lease	0	0	0	0	71,000
30-30-9900 Restricted for CIP	0	0	0	0	0
Total Expenses	187,080	47,455	612,600	354,900	968,671
Net increase (decrease) in fund balance	(16,796)	132,976	(168,000)	7,394	(251,900)
Beginning Fund Balance	128,973	112,177	245,153	245,153	252,547
Ending Fund Balance	112,177	245,153	77,153	252,547	647

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
East Growth Fund					
Revenue					
31-00-4230 Building-Zoning Permits	1,001	0	3,000	6,667	3,000
31-00-4600 Interest Income	520	2	0	3	0
Total Revenue	1,521	2	3,000	6,670	3,000
Expenses					
31-30-8100 Streets	118,000	0	3,000	3,867	3,000
Total Expenses	118,000	0	3,000	3,867	3,000
Net increase (decrease) in fund balance	(116,479)	2	0	2,803	0
Beginning Fund Balance	119,474	2,995	2,997	2,997	5,800
Ending Fund Balance	2,995	2,997	2,997	5,800	5,800
West Growth Fund					
Revenue					
32-00-4230 Building-Zoning Permits	1,000	1,000	5,000	5,333	5,000
32-00-4600 Interest Income	16	11	10	11	0
Total Revenue	1,016	1,011	5,010	5,344	5,000
Expenses					
32-30-8100 Streets	0	0	15,000	0	21,000
Total Expenses	0	0	15,000	0	21,000
Net increase (decrease) in fund balance	1,016	1,011	(9,990)	5,344	(16,000)
Beginning Fund Balance	8,719	9,735	10,746	10,746	16,090
Ending Fund Balance	9,735	10,746	756	16,090	90

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
2012 COP Construction					
Revenue					
33-00-4600 Interest Income	0	153	1,000	0	0
33-00-4990 Bond Proceeds	0	97,193	0	0	0
Total Revenue	0	97,346	1,000	0	0
Expenses					
33-30-8200 Buildings	0	0	1,000	0	0
33-30-8250 City Hall	0	20,700	0	0	0
33-30-8260 Annex Building	0	93,568	0	0	0
Total Expenses	0	114,268	1,000	0	0
Net increase (decrease) in fund balance	0	(16,922)	0	0	0
Beginning Fund Balance	0	0	(16,922)	(16,922)	(16,922)
Ending Fund Balance	0	(16,922)	(16,922)	(16,922)	(16,922)

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
211th Construction Fund					
Revenue					
34-00-4600 Interest Income	0	93	0	116	0
34-00-4990 Bond Proceeds	0	1,130,487	0	0	0
34-00-4995 Premium on Bonds	0	0	0	0	0
34-00-4996 Cost of Issuance	0	0	0	0	0
Total Revenue	0	1,130,580	0	116	0
Expenses					
34-30-8000 Administrative	0	759,640	236,750	237,391	0
34-30-9600 Transfers Out	0	36,190	98,000	97,475	0
Total Expenses	0	795,830	334,750	334,866	0
Net increase (decrease) in fund balance	0	334,750	(334,750)	(334,750)	0
Beginning Fund Balance	0	0	334,750	334,750	0
Ending Fund Balance	0	334,750	0	0	0

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Debt Service Fund					
2012 GO & 99SRF					
Revenue					
40-00-4000 Property Tax	133,210	141,604	225,000	225,000	225,000
40-00-4010 Special Assessments	160,141	11,594	12,000	22,075	22,100
Total Revenue	293,351	153,198	237,000	247,075	247,100
Expenses					
40-40-9000 Debt Service Principal	0	85,000	80,000	53,333	36,000
40-40-9010 Debt Service Interest	0	57,568	63,000	42,307	50,644
40-40-9020 Debt Service Bond Fees	0	150	9,000	5,347	7,500
40-40-9600 Transfers Out (199A GO Bond)	155,828	5,000	108,800	143,692	137,925
Total Expenses	155,828	147,718	260,800	244,679	232,069
Net increase (decrease) in fund balance	137,523	5,480	(23,800)	2,396	15,031
Beginning Fund Balance	15,232	152,755	158,235	158,235	160,631
Ending Fund Balance	152,755	158,235	134,435	160,631	175,662
2012 & 2013 COP					
Debt Service 2012 COP					
Revenue					
41-00-4600 Interest Income	0	179	0	109	0
41-00-4910 Transfer In-General	55,000	0	24,000	7,771	23,857
41-00-4933 Transfer In-Construction	0	0	0	0	0
41-00-4950 Transfers In - Water	0	36,469	12,000	56,938	71,171
41-00-4951 Transfer In-Sewer	0	9,240	12,000	0	49,050
Total Revenue	55,000	45,888	48,000	64,818	144,078
Expenses					
41-40-9000 Debt Service Principal	0	25,000	25,000	25,000	55,000
41-40-9010 Debt Service Interest	0	19,909	22,000	22,000	88,748
41-40-9020 Debt Service Bond Fees	0	925	1,000	1,000	1,000
Total Expenses	0	45,834	48,000	48,000	144,748
Net increase (decrease) in fund balance	55,000	54	0	16,818	(670)
Beginning Fund Balance	0	55,000	55,054	55,054	71,872
Ending Fund Balance	55,000	55,054	55,054	71,872	71,202

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Water Fund					
Revenue					
50-00-4110 Water Sales	798,257	896,617	1,200,658	1,128,816	1,438,765
50-00-4250 Water Connection Fees	0	1,600	1,600	4,977	3,200
50-00-4600 Interest Income	70,370	62,769	60,000	53,377	60,000
50-00-4610 Penalties	29,505	25,124	28,500	20,312	28,500
50-00-4710 Sale of Assets	0	846	0	0	0
50-00-4720 Tower Rental	21,037	21,668	21,664	17,147	21,664
50-00-4900 Reimbursed Expense	2,387	661	353,509	26,848	0
50-00-4950 Transfers In-Water	0	0	0	0	0
50-00-4960 G.O. Principal (transfer from DSF 4	94,000	51,384	61,500	71,846	68,000
50-00-4990 Bond Proceeds	0	0	1,250,000	1,245,000	380,000
Total Revenues	1,015,556	1,060,669	2,977,431	2,568,323	2,000,129
Expenses					
50-50-5000 Water Purchases	423,766	419,630	425,000	397,855	513,661
50-50-5100 Water-Salaries & Wages	162,440	166,429	180,000	154,563	252,289
50-50-5200 Payroll Taxes	0	13,123	13,900	11,209	20,057
50-50-5210 Benefits	62,726	69,535	59,220	68,587	101,516
50-50-5220 Worker's Compensation	0	4,250	5,000	4,465	7,821
50-50-5240 Employee Awards	0	0	0	0	2,000
50-50-5300 Uniforms	866	1,238	1,250	1,056	1,275
50-50-5310 Travel & Training	2,153	934	7,090	570	7,240
50-50-5320 Employee Testing	0	353	220	389	420
50-50-5400 Office Supplies	16,182	4,200	4,000	1,970	5,100
50-50-5410 Dues & Subscriptions	2,007	2,136	1,540	2,547	1,970
50-50-5420 Postage	4,756	3,363	5,000	3,080	6,100
50-50-5430 Bankcard Fees	0	8,568	10,000	10,097	0
50-50-5440 Office Machines	3,836	4,150	5,500	4,678	5,500
50-50-5540 Public Hearing	0	344	500	0	500
50-50-5600 Audit	0	3,075	3,100	4,133	3,100
50-50-5610 Accounting	19,614	10,446	15,000	14,324	15,000
50-50-5620 Legal	15,828	24,684	7,500	2,680	7,500
50-50-5630 Litigation	3,053	4,505	2,000	425	2,000
50-50-5660 Engineering	0	6,086	369,220	38,663	25,000
50-50-5675 Liability Insurance	7,949	6,147	6,000	5,823	6,000
50-50-5700 Eco Dev Contractual	0	0	15,000	5,563	15,000
50-50-5715 Contractual-Payroll	0	1,147	2,000	190	12,000
50-50-5720 Water Contractual	11,748	12,530	15,175	14,165	15,000
50-50-5800 IT Maintenance	16,286	7,512	10,000	6,842	1,000
50-50-5810 Hardware Expense	0	1,915	2,000	1,000	2,000
50-50-5820 Software Expense	0	4,904	4,000	0	13,274
50-50-5850 Telephone	0	1,398	2,000	1,273	2,000
50-50-5870 Communications	4,832	0	390	0	1,680
50-50-6130 Supplies	0	0	2,500	2,123	2,500
50-50-6150 Administrative Building	0	13,238	8,000	4,266	8,000
50-50-6160 Public Works Building	1,094	4,240	5,000	3,639	5,000
50-50-6200 Vehicle Insurance	0	2,100	2,500	2,426	2,500
50-50-6210 Vehicle Maintenance	7,899	1,752	4,000	733	4,000
50-50-6220 Fuel & Oil	5,631	5,170	6,000	6,116	6,000
50-50-6260 Safety Equipment	0	0	8,300	1,075	8,300
50-50-7200 Pump-Line Maintenance	10,180	22,718	32,500	12,109	13,700
50-50-7210 Tower Maintenance	0	37	5,000	0	5,000
50-50-7220 Meter Maintenance	1,773	6,578	9,390	4,912	9,390
50-50-7250 Utilities	11,250	6,022	5,000	4,201	5,000

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
50-50-8220 Equipment	4,060	0	10,000	0	30,000
50-50-8300 Water Capital Purchases	1,539	3,680	41,114	3,717	562,500
50-50-8320 CIP Water	0	0	0	0	0
50-50-8500 Depreciation	294,044	230,876	180,000	152,875	0
50-50-9000 Debt Service Principal	0	0	0	0	217,000
50-50-9010 Debt Service Interest	95,881	128,199	163,500	79,848	95,366
50-50-9020 Debt Service Bond Fees	8,823	10,859	16,000	6,259	5,000
50-50-9040 Ground Storage Tank	0	1,563	0	0	0
50-50-9060 Debt Service City Hall	0	5,125	17,400	0	0
50-50-9600 Transfers (COP Payments)	27,000	188,542	130,000	184,563	117,442
*** Restricted reserve	0	0	0	0	179,000
Total Expenses	1,227,216	1,413,301	1,817,809	1,225,009	2,321,701
Net increase (decrease) in fund balance	(211,660)	(352,632)	1,159,622	1,343,314	(321,572)
Beginning Fund Balance	1,447,900	1,236,240	883,608	883,608	2,226,922
Ending Fund Balance	1,236,240	883,608	2,043,230	2,226,922	1,905,350

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Sewer Fund					
Revenue					
51-00-4120 Sewer Fees	932,873	891,340	900,000	895,000	951,395
51-00-4260 Sewer Connection Fees	2,100	439	3,000	10,675	500
51-00-4360 Stormwater Connection Fees	0	0	0	300	1,500
51-00-4600 Interest Income	23,457	20,925	29,000	356	24,958
51-00-4610 Penalties	29,505	25,124	25,000	21,099	26,857
51-00-4710 Sale of Assets	0	0	0	0	0
51-00-4900 Reimbursed Expense	0	661	1,000	-47	0
51-00-4950 Transfers In	0	188,187	66,725	71,846	78,300
*** Bond Proceeds	0	0	0	0	140,000
Total Revenues	987,935	1,126,676	1,024,725	999,229	1,223,510
Expenses					
51-51-5001 Sludge Disposal	21,441	21,725	25,000	19,550	31,000
51-51-5100 Sewer-Salaries & Wages	176,471	248,425	230,778	226,680	262,657
51-51-5200 Payroll Taxes	0	18,141	13,630	16,592	20,881
51-51-5210 Benefits	67,152	92,521	69,233	96,723	103,141
51-51-5220 Worker's Compensation	0	4,453	6,000	5,464	8,142
51-51-5240 Employee Awards	0	0	0	0	2,000
51-51-5300 Uniforms	917	1,614	1,535	1,355	1,500
51-51-5310 Travel & Training	1,229	1,251	650	419	1,000
51-51-5320 Employee Testing	0	847	500	278	500
51-51-5400 Office Supplies	16,152	2,130	5,000	2,554	2,500
51-51-5410 Dues & Subscriptions	772	568	305	509	500
51-51-5420 Postage	4,642	3,036	3,100	2,673	3,000
51-51-5430 Bankcard Fees	0	11,344	10,000	7,770	0
51-51-5440 Office Machines	4,367	3,405	5,500	4,177	5,000
51-51-5540 Public Hearing	0	0	500	0	500
51-51-5600 Audit	0	3,075	4,600	4,000	4,100
51-51-5610 Accounting	19,614	9,169	12,000	9,909	10,000
51-51-5620 Legal	19,760	7,495	5,000	375	5,000
51-51-5630 Litigation	20,070	31,052	2,500	142	5,000
51-51-5660 Engineering	0	0	27,000	21,000	20,000
51-51-5675 Liability Insurance	8,649	8,433	10,500	10,191	9,000
51-51-5700 Eco Dev Contractual	0	0	15,000	5,563	15,000
51-51-5715 Contractual-Payroll	0	1,147	1,720	1,200	1,700
51-51-5730 Sewer Contractual	16,479	3,505	13,300	15,873	15,000
51-51-5800 IT Maintenance	12,679	6,973	9,000	2,575	500
51-51-5810 Hardware Expense	0	618	1,000	667	1,000
51-51-5820 Software Expense	0	3,073	5,000	5,619	5,774
51-51-5850 Telephone	0	1,503	1,600	1,600	1,600
51-51-5860 Cell Phones	0	0	0	0	0
51-51-5870 Communications	3,949	57	390	0	0
51-51-6130 Supplies	0	0	500	435	650
51-51-6150 Administrative Building	0	13,581	16,500	4,517	8,000
51-51-6160 Building Maintenance	0	2,132	10,000	1,060	0
51-51-6200 Vehicle Insurance	0	2,100	3,000	2,926	4,000
51-51-6210 Vehicle Maintenance	13,043	19,907	21,000	11,904	15,000
51-51-6220 Fuel & Oil	22,190	29,903	35,000	36,260	31,000
51-51-6250 Equipment Maintenance	2,369	2,129	1,000	0	0
51-51-6260 Safety Equipment	0	0	2,000	733	1,000
51-51-7300 Plant Maintenance	0	17,734	21,000	14,934	15,000
51-51-7310 Lift Station Maintenance	15,981	26,972	16,000	21,436	26,000

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
51-51-7320 Line Maintenance	9,510	13,238	30,000	16,314	31,000
51-51-7350 Utilities	0	72,422	80,000	77,836	80,000
51-51-8310 Sewer-Capital Purchases	3,687	10,113	25,000	40,000	263,274
*** Stormwater Capital	0	0	0	0	12,500
51-51-8330 CIP Sewer	0	0	8,000	1,471	3,000
51-51-8500 Depreciation	0	127,516	135,000	85,341	0
51-51-9000 Debt Service Principal	0	0	0	0	223,000
51-51-9010 Debt Service Interest	95,881	69,797	80,000	56,450	35,294
51-51-9020 Debt Service Bond Fees	0	2,475	5,000	0	5,000
51-51-9060 Debt Service City Hall	0	8,125	19,160	0	0
51-51-9600 Transfers (COP Payments)	0	0	0	12,292	49,050
51-51-9620 Capital Expense	0	0	0	0	0
Total Expenses	557,004	903,704	988,501	847,367	1,338,763
Net increase (decrease) in fund balance	430,931	222,972	36,224	151,862	(115,253)
Beginning Fund Balance	1,234,442	1,665,373	1,888,345	1,888,345	2,040,207
Ending Fund Balance	1,665,373	1,888,345	1,924,569	2,040,207	1,924,954
Reserves			(100,000)		(100,000)
Unreserved Ending Fund Balance	1,665,373	1,888,345	1,824,569	2,040,207	1,824,954

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Enterprise Debt Service					
2011 Sewer Bond					
55-00-4140 Bond Fees	29,650	265,478	270,000	265,115	265,000
55-00-4600 Interest Income	0	6,111	4,500	3,864	4,000
Total Revenues	29,650	271,589	274,500	268,979	269,000
Expenses					
55-55-9600 Transfers	0	0	0	0	0
55-80-9000 Debt Service Principal	0	0	100,000	0	105,000
55-80-9010 Interest Expense	0	143,075	139,850	93,900	137,538
55-80-9020 Debt Service Bond Fees	0	0	5,000	0	5,000
Total Expenses	0	143,075	244,850	93,900	247,538
Net increase (decrease) in fund balance	29,650	128,514	29,650	175,079	21,462
Beginning Fund Balance	0	29,650	158,164	158,164	333,243
Ending Fund Balance	29,650	158,164	187,814	333,243	354,705

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
2011 Enterprise Construction					
56-00-4600 Interest Income	2,440	2,588	10,000	86	0
56-00-4950 Transfers In	0	0	0	2,951	0
Total Revenues	2,440	2,588	10,000	3,037	0
56-80-5740 Administration	0	2,303	0	0	0
56-80-9000 Debt Service Principal	0	0	0	0	0
56-80-9010 Debt Service Interest	0	0	12,725	5,762	0
56-80-9020 Debt Service Bond Fees	0	0	0	0	0
Total Expenses	0	2,303	12,725	5,762	0
Net increase (decrease) in fund balance	2,440	285	(2,725)	(2,725)	0
Beginning Fund Balance	0	2,440	2,725	2,725	0
Ending Fund Balance	2,440	2,725	0	0	0

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Trash Fund					
Revenue					
52-00-4130 Trash Service	263,570	265,730	272,000	265,000	270,000
52-00-4610 Penalties	0	0	0	3,000	7,800
52-00-4600 Interest Income	0	0	0	0	0
Total Revenues	263,570	265,730	272,000	268,000	277,800
Expenses					
52-70-5002 Trash Contract	240,063	244,183	248,355	245,229	248,355
52-70-5100 Salaries & Wages	6,930	10,861	11,500	6,845	14,914
52-70-5200 Payroll Taxes	0	825	1,100	674	1,186
52-70-5210 Benefits	2,648	2,280	3,192	4,781	6,813
52-70-5220 Worker's Compensation	0	210	300	116	462
52-70-5400 Office Supplies	484	131	300	342	250
52-70-5420 Postage	0	996	1,000	1,814	1,000
52-70-5430 Bankcard Fees	0	1,882	1,700	1,145	0
52-70-5610 Accounting	0	1,213	2,500	3,372	1,000
52-70-5620 Legal	0	107	250	0	750
52-70-5675 Liability Insurance	946	250	250	350	400
52-70-5800 IT Maintenance	0	339	450	329	500
52-70-6150 Administrative Building	0	2,871	500	502	2,000
Total Expenses	251,071	266,148	271,397	265,499	277,630
Net increase (decrease) in fund balance	12,499	-418	603	2,501	170
Beginning Fund Balance	272,627	285,126	284,708	284,708	287,209
Ending Fund Balance	285,126	284,708	285,311	287,209	287,379

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Federal FBI Funds					
Revenue					
57-00-4600 Interest Income	0	232	0	463	100
57-00-4900 Reimbursed Expense	0	1,197,810	0	0	0
Total Revenue	0	1,198,042	0	463	100
Expenses					
57-12-8050 Federal FBI Funds	0	70,856	1,000,000	1,000,000	127,749
Total Expenses	0	70,856	1,000,000	1,000,000	127,749
Net increase (decrease) in fund balance	0	1,127,186	-1,000,000	-999,537	-127,649
Beginning Fund Balance	0	0	1,127,186	1,127,186	127,649
Ending Fund Balance	0	1,127,186	127,186	127,649	0

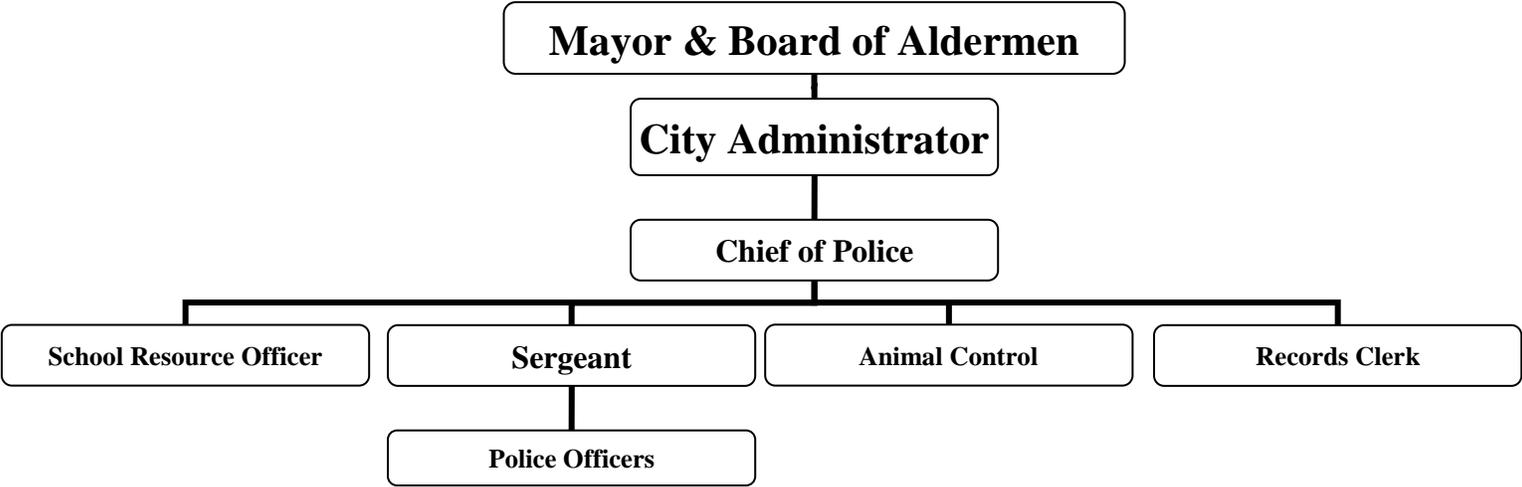
Department Summary

Funds: By Department Matrix

The matrix below illustrates which funds are budgeted in each Department. A portion of the General Fund is budgeted in nearly every Department, while the other funds only impact certain Departments. The following Department pages include the funding source for each division's operating expenditures.

Fund	Administration and Finance	Police Department	Municipal Court	Emergency Management	Planning and Codes	Public Works	Park and Recreation
General	X	X	X	X	X	X	
Administration Building						X	
Public Works Building						X	
Parks							X
Road and Street						X	
Gas Tax						X	
LET		X					
Capital Improvement						X	
East Growth						X	
West Growth						X	
COP Construction						X	
211th Interchange						X	
Debt Service	X						
Water						X	
Sewer						X	
Sewer Bond	X						
Sewer Construction						X	
Trash						X	
Equitable Sharing (Grants)		X					

City of Peculiar Police Department Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

PECULIAR POLICE DEPARTMENT MISSION STATEMENT

The City of Peculiar Police Department is committed to the safety and well-being of its citizens and visitors. Please do not hesitate to contact us with questions or concerns that we may assist you with.

ACHIEVEMENTS - 2013-2014:

1. The police department retrained all city employees in “Run, Hide Fight” in response to an active shooter scenario with the school district. In addition, all employees were trained to make appropriate notification when observing suspicious behavior.
2. The department continues its involvement in the domestic violence task force in order to better intervene in this continuing issue in our community. The department also supports the Ray-Pec Community Alliance in order to address bullying, drugs, and alcohol issues affecting our youth.
3. The department has renovated the police building, top to bottom, with new furniture for work stations, storage of records, electronic finger printing, new breath analyzing equipment, and in-house surveillance cameras, all paid for with federal funds..
4. The department has purchased Axon Body Cameras to record interactions with customers. This equipment will reduce the exposure for substantiated complaints and will produce a source of good training for the department.
5. The department established a police garage and locker area for the officers. This building relocates the department fleet away from the downtown area allowing additional parking for those citizens visiting the area. Officer’s personal vehicles are parked at the police garage and officers have lockers to prepare for work and a time clock at that location to time into the time keeping system. This project was funded by federal funds.

GOALS - 2014-2015

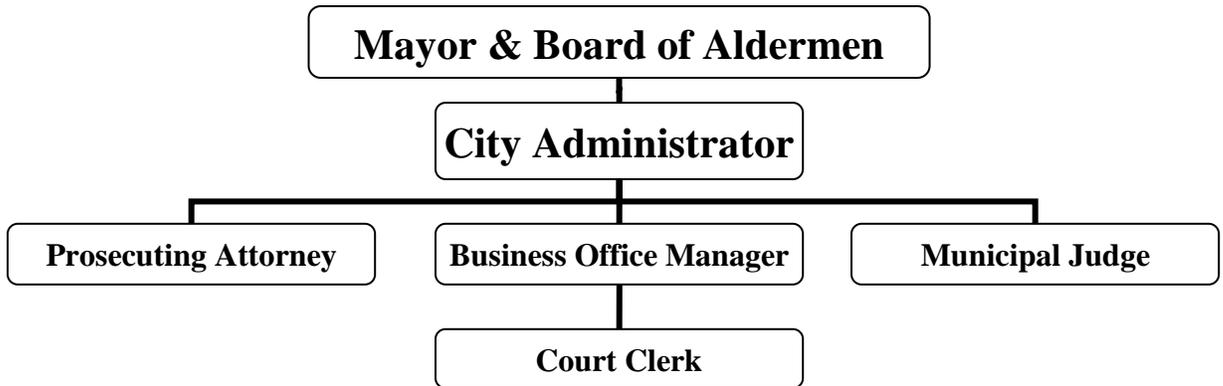
1. The department previously purchased a shooting simulator for deployment at the Cass County Sheriff’s Academy. The department’s goal is to utilize free training at the Cass County Academy, in exchange for the equipment usage, in order to reduce the overall cost for required yearly training.
2. The department will begin utilizing new electronic equipment purchased by the win-fall federal funds. We will strive to train all officers in proper utilization of the new electronics. The equipment includes new in-car cameras, body cameras, electronic finger printing, interrogation room recordings, in-car computer stations, and electronic ticket writers.
3. The department will continue to stress cultural diversity in the community and assure that all officers are achieving required continuing educational racial profiling training as promulgated by Missouri State Statute.

4. The Peculiar Police Department is committed to the safety and well-being of its citizens and visitors to our community. The Chief of Police and all officers will make themselves available to our customers to meet all their needs. We will continue to be involved with community groups and with the school district to meet their individual needs.

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Law Enforcement					
10-12-5100 Law Enforcement-Salaries & Wages	434,686	442,867	446,904	389,668	499,315
10-12-5200 Payroll Taxes	0	33,110	33,000	29,171	39,696
10-12-5210 Benefits	170,603	132,528	141,000	148,004	173,239
10-12-5220 Worker's Compensation	0	9,532	11,000	10,192	15,479
10-12-5300 Uniforms	7,319	2,771	4,000	1,233	4,000
10-12-5310 Travel & Training	5,518	2,272	2,500	67	2,500
10-12-5320 Employee Testing	0	1,060	1,000	141	500
10-12-5400 Office Supplies	2,325	3,265	2,500	1,395	2,500
10-12-5410 Dues & Subscriptions	102	955	200	203	200
10-12-5420 Postage	0	172	150	324	350
10-12-5440 Office Machines	4,039	2,646	2,650	3,027	3,000
10-12-5550 Website	0	0	500	0	500
10-12-5610 Accounting	0	721	3,700	7,589	8,000
10-12-5620 Legal	0	2,624	500	3,134	3,200
10-12-5630 Litigation	0	2,362	5,000	5,483	5,500
10-12-5675 Liability Insurance	12,024	4,459	7,500	7,279	7,500
10-12-5800 IT Maintenance	3,208	3,398	4,600	6,962	1,000
10-12-5810 Hardware Expense	0	1,143	3,000	403	3,000
10-12-5820 Software Expense	0	8,409	8,400	8,434	14,000
*** Contractual - Other	1,470	0	0	0	0
10-12-5880 Internet	0	1,158	2,000	2,856	2,900
10-12-6000 Dispatch Services	26,981	27,212	28,000	36,114	30,000
10-12-6010 Jail Expense	1,045	2,467	1,800	2,080	2,000
10-12-6020 Investigation Expense	1,643	3,974	9,000	749	6,000
10-12-6030 Animal Control	18,063	18,068	18,500	18,089	18,000
10-12-6070 Government Programs	0	0	0	1,154	0
10-12-6130 Supplies	2,530	6,204	2,000	2,074	2,000
10-12-6200 Vehicle Insurance	0	2,890	6,000	12,000	6,000
10-12-6210 Vehicle Maintenance	7,941	32,595	10,000	3,767	6,000
10-12-6220 Fuel & Oil	21,938	24,371	24,000	21,898	24,000
10-12-6250 Equipment Maintenance	2,527	658	3,000	1,108	3,000
10-12-7030 Utilities	0	624	1,500	69	1,500
10-12-8010 Capital Projects	0	1,199	1,000	0	0
10-12-8050 Federal FBI Funds	0	0	0	0	0
	723,962	775,714	784,904	724,667	884,879

City of Peculiar Municipal Court Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

PECULIAR MUNICIPAL COURT MISSION STATEMENT

Our mission is to administer justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

ACHIEVEMENTS - 2013-2014

1. INCODE was not a viable solution due to the cost. Traffic Payment.com is still processing the online/800 payments.
2. INCODE has been set-up to communicate with the Peculiar Police Department to allow for the electronically movement of citations from the Police Department to the Courts.
3. There has been some training other individuals to operate INCODE. – I have continued to learn INCODE as well primarily with the templates/documents section.
4. There was a second annual Amnesty Day this year held in June.
5. The website has been updated with changes – i.e. new judge and prosecuting attorney, new violations bureau schedule, change with regard to additional fee collected for credit/debit cards.

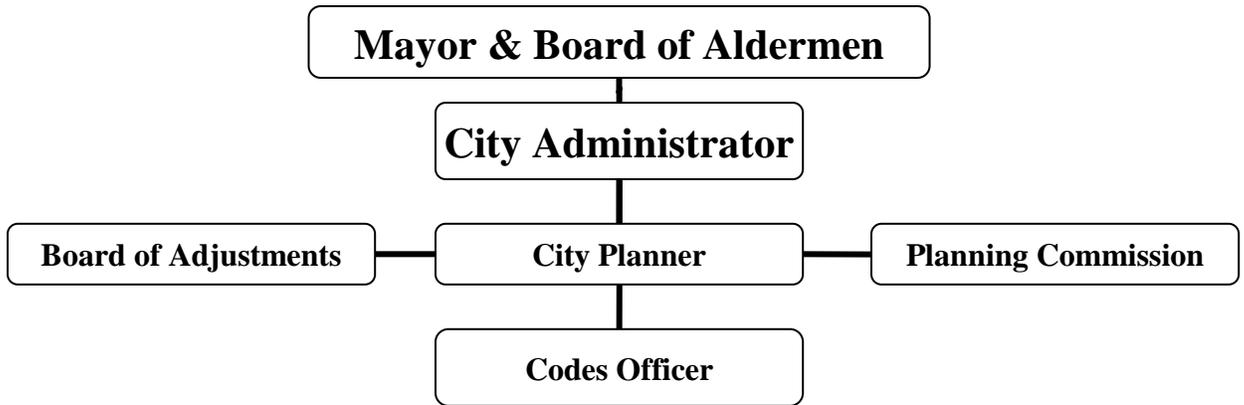
GOALS - 2014-2015:

1. Continue to reduce old/current Warrants. (Potentially work with the police department and other law enforcement agencies)
2. Continue to keep the information current and relevant to the public on the web pages.
3. Search/apply for grants that would allow/provide equipment for court room security.
4. Interface INCODE Municipal Court Software with City's Financial System.

2014-2015 Adopted Budget

<u>Description</u>	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Court					
10-13-5100 Court-Salaries & Wages	36,598	40,078	39,335	31,278	34,862
10-13-5200 Payroll Taxes	0	3,050	2,497	2,386	2,772
10-13-5210 Benefits	14,864	11,025	13,000	12,238	11,602
10-13-5220 Worker's Compensation	0	210	1,500	1,066	15,479
10-13-5310 Travel & Training	2,038	6,767	2,000	1,267	2,000
10-13-5320 Employee Testing	0	121	100	4	100
10-13-5400 Office Supplies	1,948	4,143	2,000	2,485	2,300
10-13-5410 Dues & Subscriptions	0	143	150	120	160
10-13-5420 Postage	0	172	0	140	200
10-13-5430 Bankcard Fees	0	379	250	0	0
10-13-5440 Office Machines	0	183	650	1,427	1,300
10-12-5675 Liability Insurance	675	0	0	0	0
10-13-5610 Accounting	0	80	300	646	780
10-13-5620 Legal	0	0	850	1,120	850
10-13-5640 Prosecutor	10,200	10,413	10,500	10,500	10,500
10-13-5650 Judge	11,400	11,638	11,500	5,700	11,400
10-13-5800 IT Maintenance	3,335	2,312	1,000	953	4,500
10-13-5820 Software Expense	0	3,472	3,500	358	3,500
10-13-6010 Jail Expense	7,035	5,915	6,000	3,893	5,000
10-13-7030 Utilities	0	382	0	0	0
10-13-8020 Capital Purchases	0	0	0	0	0
	88,093	100,483	95,132	75,581	107,305

City of Peculiar Planning/Codes Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
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Business Office
Trudy Prickett



Chief of Police
Harry Gurin

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PECULIAR PLANNING/CODES MISSION STATEMENT

Strive to promote quality construction & growth for the City of Peculiar by adhering to the City's Comprehensive Plan, Ordinances regarding development and our adopted Building Codes. Additionally, maintain and enhance the property values of our Citizens by enforcing the City's Property Maintenance Code.

ACHIEVEMENTS – 2013-2014

1. Completed the Annexation Process for Five (5) parcels of land adjacent to East 211th Street as approved by the Board of Aldermen and the residents of Peculiar (by vote); the formal Annexation Process was completed October 8th, 2013.
2. A City of Peculiar 3, 8 and 13 Year Annexation Plan was presented to the Board of Aldermen on October 7th, 2013, approved and adopted by Resolution.
3. An Illicit Discharge Ordinance was developed as required to support the City of Peculiar MS-4 (Municipal Separate Stormwater Sewer System) Permit required by MDNR (Missouri Department of Natural Resources). This new requirement was completed, presented to the Board of Aldermen, approved and adopted by Ordinance in November 2013.
4. The City of Peculiar Zoning Map was updated to reflect all Zoning changes and changes to Peculiar's City Limits from Annexations since its approval in May 2009. The Updated Zoning Map was approved and adopted by City Ordinance on January 6th, 2014.
5. An Economic Development and Incentive Policy for the City of Peculiar which outlines policy & procedures for Commercial Improvement Districts (CID), Neighborhood Improvement Districts (NID), Transportation Improvement Districts (TDD) and Tax Increment Financing (TIF) programs was completed, presented to the Board of Aldermen, approved and adopted by Resolution on February 18th, 2014.
6. An Ordinance to amend the Municipal Code, Chapter 400 Zoning Regulations, to provide an Approved Land Use Table for multiple zoning Districts (including all Commercial Districts) was developed and presented to the Board of Aldermen; this Ordinance was reviewed, approved and adopted by City Ordinance on March 3rd, 2014.
7. The Board of Aldermen authorized a Fee Reduction for Thirteen (13) Building Permits to construct new Single Family homes last year, Twelve (12) of those Building Permits were issued. On April 21st, 2014 the Board of Aldermen approved by Resolution to reduce fees for the next Twenty (20) Single Family homes Building Permits issued.

8. The City of Peculiar Industrial Development Authority was reviewed and updated to support Economic Development inside City Limits. The re-establishment of Peculiar's IDA with application and policy guidelines was presented to the Board of Aldermen, approved and adopted by Resolution on May 5th, 2014.
9. The Board of Aldermen were briefed on the need for the City to secure Contract Services to provide Project Design Review and Construction Inspection on large commercial & industrial developments. The Board approved the Resolution to enter into a two year contract with the Institute for Building Technology and Safety (IBTS) to provide these services on July 21, 2014.
10. Provided exceptional Codes Enforcement service to the City, abating nuisances, Noticing violators, and filing liens as necessary. The Property Maintenance Code works extremely well for the City with the vast majority of issues being resolved by the property owner upon notification, as evidenced by: 343 Notices of Violation were issued however only Eleven (11) required abatement by the City and only Five (5) Citations were issued.
11. Our Code Enforcement/Building Inspector, Mr. Ty Erickson, became Certified as an Erosion and Sediment Control Inspector in November, 2013.
12. Scanned all Building Permits, including Single Family Housing, back thru the year 2001 into a common file to provide information & access to multiple departments and City Employees as necessary.

GOALS - 2014-2015:

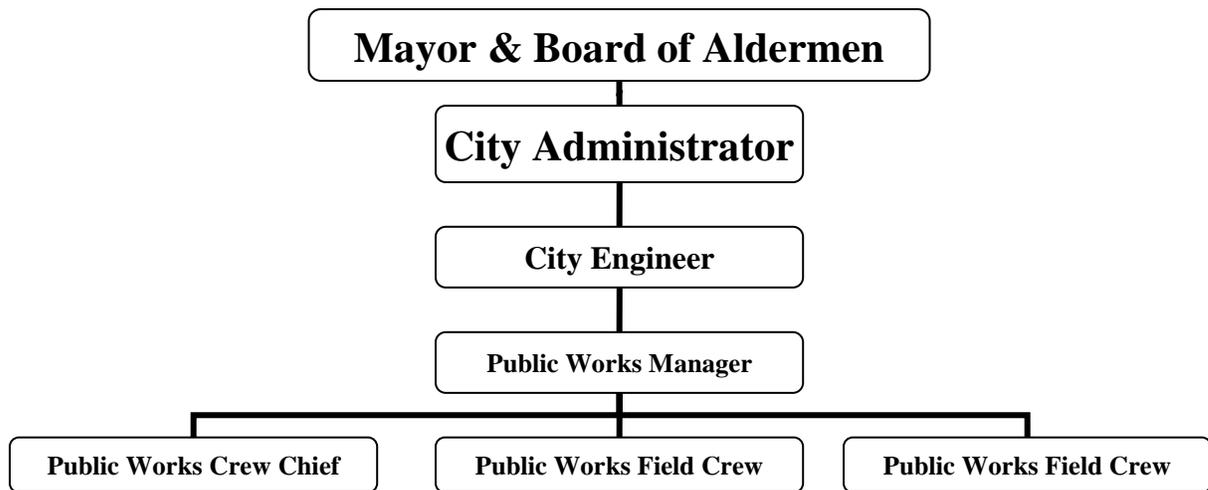
1. Continue to support the development of ordinances and policies necessary for the City's MS-4 Permit (Municipal Separate Stormwater Sewer System) required by MDNR (Missouri Department of Natural Resources).
2. Revise the City's Ordinance regarding Land Disturbance Permits to align the requirement with MDNR's one (1) acre minimum qualification and to provide additional guidance for large area development.
3. Complete an Update of the City of Peculiar 2008 Comprehensive Plan, to include:
 - a. Revised/Updated Future Land Use Plan
 - b. Economic Development & Marketing Plan
 - c. Review criteria for an "Interstate Commercial District" (or similar)
4. Prepare to Implement ICC (International Code Council) 2012 Building Codes for the City of Peculiar, to include: International Residential, Building, Mechanical, Plumbing, Energy Conservation and Fuel-Gas Codes amended for Peculiar's requirements – adopt in 2015-2016 Budget Year.
5. Remain Pro-active on property maintenance throughout the City while striving to improve and enhance the professional image of Planning and Codes to our Citizens.
6. Schedule 2012 International Code Council (ICC) training for Codes Inspector to achieve certification for at least one discipline (Electrical, Mechanical, Plumbing or International Residential Code).

7. Digitize Residential Building Permits and enter into Asyst (or new database) back thru the year 1995.
8. Perform City-wide study/update of Storm Water Detention/Retention Ponds to identify problem areas , documented with photos, and recommend corrective actions as suggested by the City Engineer.

2014-2015 Adopted Budget

<u>Description</u>	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Planning/Codes					
10-14-5100 Planning-Salaries & Wages	53,212	61,578	60,559	55,950	63,498
10-14-5200 Payroll Taxes	0	4,206	4,530	4,171	5,048
10-14-5210 Benefits	20,187	21,709	16,000	25,172	22,009
10-14-5220 Worker's Compensation	0	210	1,000	962	1,968
10-14-5300 Uniforms	630	824	600	723	700
10-14-5310 Travel & Training	1,009	5,274	2,500	1,060	1,500
10-14-5320 Employee Testing	0	59	100	8	100
10-14-5400 Office Supplies	3,296	1,846	1,500	620	1,000
10-14-5410 Dues & Subscriptions	0	783	750	42	200
10-14-5420 Postage	0	172	200	279	300
10-14-5440 Office Machines	0	405	500	799	800
10-14-5540 Public Hearing	211	2,200	1,500	2,841	3,000
10-14-5610 Accounting	0	160	600	1,230	1,300
10-14-5620 Legal	0	3,480	250	1,633	1,700
10-14-5630 Litigation	0	5,969	1,500	2,627	2,700
10-14-5700 Eco Dev Contractual	0	0	62,000	47,000	65,000
10-14-5710 Contract Planning	8,612	17,291	5,000	9,232	5,500
10-14-5800 IT Maintenance	2,523	1,087	6,000	7,890	1,000
10-14-5820 Software Expense	0	890	1,000	1,013	1,000
10-14-6050 Inspection Expense	199	0	1,000	0	1,000
10-14-6060 Property Clean Up	4,955	16,533	10,000	10,434	10,000
10-14-6070 Government Programs	0	0	1,500	63	0
10-14-6210 Vehicle Maintenance	1,793	177	500	27	500
10-14-6220 Fuel & Oil	158	1,675	1,000	960	1,000
	96,785	146,528	180,089	174,736	190,823

City of Peculiar Public Works Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

PECULIAR PUBLIC WORKS MISSION STATEMENT

The City of Peculiar, Public Works Department/Division is dedicated to maintain and improving the quality of the community through environmentally and economically sound infrastructure preservation and growth while providing excellent customer service.

ACHIEVEMENTS – 2013-2014

1. Promoted from within the department a new Public Works Manager.
2. Selected one (1) new employee that is productive, smart, and fit a good model of character.
3. Cleaned out several culverts in the City, and installed a storm sewer along the front of the property on North Street and installed a storm sewer for the walking trail along the abandoned railroad.
4. Work with MoDOT and received a \$70,000 grant in cost share funding for sidewalk project from City Hall to the J/C & I-49 interchange bridge.
5. Completed the project management, including design and observed installation of the Police Annex Building Modification \$70,000 project.
6. Completed the project management, including design, advertisement, bid and award of the Police Storage Facility \$50,000 project.
7. Completed the project design, advertisement and bid of the Bridle Trail Curb and Gutter \$12,000 project. Project has not yet been awarded.
8. Completed a 5-year street capital improvement program (CIP).
9. Completed over \$44,000 in facility maintenance cost.

GOALS - 2014-2015:

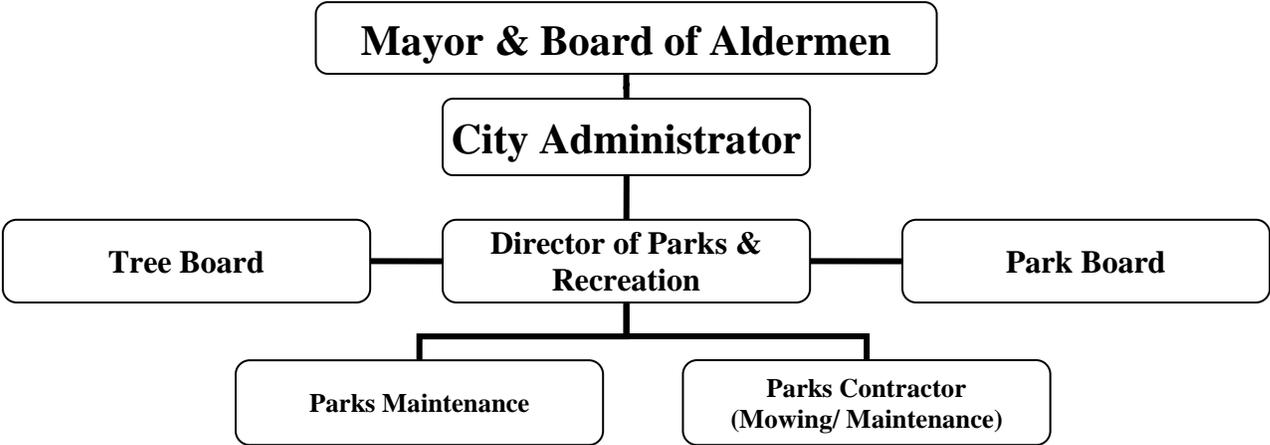
1. Complete a 5-year curb and gutter, and sidewalk capital improvement program (CIP).
2. Incorporate the use of two (2) new Public Works vehicles into the Public Works fleet program.
3. Complete a ten (10) year Vehicle Replacement program for all Public Works vehicles.
4. Supplement streets and storm water design standards and details, and construction specifications.
5. Begin gathering information for the first draft to start the APWA Accreditation process.

6. Begin gathering information for the first draft of Construction Standards for the Public Works Division.
7. Review and start putting together operational guidelines for Administrative and Maintenance for the Public Works Division.
8. Review 5-year CIP and make recommendations to the City Administrator and City Engineer to present to the Board of Aldermen
9. Review the approved yearly budget monthly; submit mid-year budget adjustments to City Administrator.

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
GENERAL FUND					
Public Works					
10-16-5100 Public Works-Salaries & Wages	52,156	41,392	43,442	42,775	46,452
10-16-5200 Payroll Taxes	0	2,534	4,000	2,962	3,693
10-16-5210 Benefits	20,024	20,633	20,000	28,993	22,245
10-16-5220 Worker's Compensation	0	1,087	3,500	2,712	1,440
10-16-5300 Uniforms	3,759	4,189	1,900	1,636	1,900
10-16-5310 Travel & Training	1,032	1,681	4,250	1,678	4,250
10-16-5320 Employee Testing	0	841	200	499	600
10-16-5400 Office Supplies	21,656	1,403	2,000	976	2,000
10-16-5410 Dues & Subscriptions	105	515	700	741	700
10-16-5440 Office Machines	0	3,546	5,000	3,349	5,000
10-16-5610 Accounting	0	400	2,860	2,436	2,860
10-16-5620 Legal	0	125	75	47	75
10-16-5630 Litigation	0	0	0	6,283	50
10-16-5660 Engineering	0	5,000	5,000	0	5,000
*** Contractual - Other	1,078	0	0	0	5,000
10-16-5800 IT Maintenance	22,665	1,903	2,500	4,632	1,000
10-16-5810 Hardware Expense	0	0	300	0	300
10-16-5870 Communications	10,453	0	500	325	2,420
10-16-6130 Supplies	4,554	4,758	3,000	2,418	3,000
10-16-6200 Vehicle Insurance	0	2,168	3,000	2,912	3,000
10-16-6210 Vehicle Maintenance	10,665	8,899	6,150	4,581	6,150
10-16-6220 Fuel & Oil	10,500	12,536	11,000	9,557	11,000
10-16-6250 Equipment Maintenance	0	5,588	3,000	1,523	3,000
10-16-6260 Safety Equipment	0	746	1,300	1,157	1,300
10-16-6270 Insurance	9,409	0	0	0	0
10-16-7100 Street Supplies & Materials	0	0	5,565	5,000	6,000
10-16-8030 Capital Purchases	17,516	0	0	0	0
	185,572	119,944	129,242	127,192	138,435
Facilities					
10-18-5210 Benefits	0	746	0	205	0
10-18-5800 IT Maintenance	0	10,299	12,000	1,198	1,000
10-18-5810 Hardware Expense	0	2,036	1,500	10	1,500
10-18-5850 Telephone	0	7,835	7,540	6,599	7,500
10-18-5860 Cell Phones	0	0	160	213	0
10-18-5870 Communications	0	526	300	533	500
10-18-6150 Administrative Building	0	34,894	20,000	13,025	15,000
10-18-6160 Public Works Building	12,015	9,344	10,000	7,400	7,500
10-18-6170 Annex Building	18,791	24,250	21,600	25,500	21,000
10-18-6180 Brierly Hall Utilities	21,449	13,845	2,000	1,908	0
10-18-8000 Administrative	1,551	3,159	0	0	0
10-18-8040 Capital Purchases	0	23,357	0	0	0
10-18-9050 Debt Service Annex	20,278	19,265	19,500	19,895	20,748
10-18-9060 Debt Service City Hall	0	13,980	24,000	7,771	0
10-18-9600 Transfers	27,000	74,246	0	24,583	23,857
	101,084	237,782	118,600	108,840	98,605

City of Peculiar Parks & Recreation Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004



PECULIAR PARKS AND RECREATION MISSION STATEMENT

It is the Mission of the Peculiar Parks & Recreation Department to enhance the quality of life for all Peculiar residents by providing well-maintained parks, playgrounds & facilities, open space areas and trails; offering high-quality, diversified recreational programs, partnering and supporting other community groups. This mission is accomplished through dedicated leadership, a commitment to excellence, and sound management of natural, financial, and human resources.

ACHIEVEMENTS – 2013-2014

1. Renovation of Raisbeck Park, including: RFP & award for Field Construction, grading and seeding. Well investigation study. Tree/brush removal and chipping.
2. Awarded a Land Water Conservation Fund Grant to build a nature/walking trail around Raisbeck Park
3. Developed a Park Board Member Handbook – All Board members received this notebook that incorporates member duties, functions, funding, ordinances which govern the board, policies, procedures and maps. This member handbook is available in hardcopy notebook and electronically.
4. Drafted the “Parks, Recreation and Trails – 5 Year Vision Plan”. Presenting to the Park Board in the fall of 2014.
5. Established a Tree Board and began quarterly meetings. Have met all Tree City USA requirements and will apply in November 2014.
6. Started a Tree nursery
7. Held 3 Arbor Day tree planting events and attended the Missouri Community Forestry Council 2014 Conference
8. Worked with a local not-for profit organization to host a 5K charity race at 66 Acre Park.
9. Developed a 2.5 mile natural path in 66 Acre Park
10. Applied for a Department of Natural Resource Tree Resource Improvement and Maintenance grant for hazardous pruning at Raisbeck Park
11. Drafted a “Yard of the Month” program to be implemented in the summer of 2015
12. Implemented a Youth Sports Recreational Program, including: Youth recreational Basketball for boys and girls in grades 4 – 8, Youth recreational Soccer for boys and girls ages 4 – 12
13. Developed an inventory / asset control system using the city inventory software
14. Revised and Adopted Chapter 125: Park Board of the Peculiar Municipal Code
15. Revised and Adopted Chapter 225: Parks and Public Property of the Peculiar Municipal Code
16. Developed and Adopted Chapter 226: Criminal Background Checks of the Peculiar Municipal Code requiring all youth sports coaches to undergo a criminal background check to be eligible for coaching for the City.
17. Funded and began development of a Park signage program
18. Began development of a trails/sidewalk system including the Downtown Rail Trail Eagle Scout Project, Raisbeck walking Trail and 66 Acre natural path. Worked with local cities to develop a Walk/Bikeway regional master plan in conjunction with MARC and the Metro Green master plan. Development of an internship program
19. Drafted a Parks & Recreation Part-Time Seasonal Employee Program. Includes a program policy outlining the need and purpose for part-time seasonal staff, categories of positions, job descriptions and an internship program and welcome packet.

20. Assisted in the development of a new City logo
21. Assisted in the application and submittal of the TIGER VI grant for the 211th Interchange.
22. Purchased the new Parks Utility Tractor and implements.
23. Hosted the annual Tractor Pull.
24. Awarded a scholarship to attend the 2014 National Recreation and Park Associations School for New Director's. Director School was the week of August 23 – August 29.

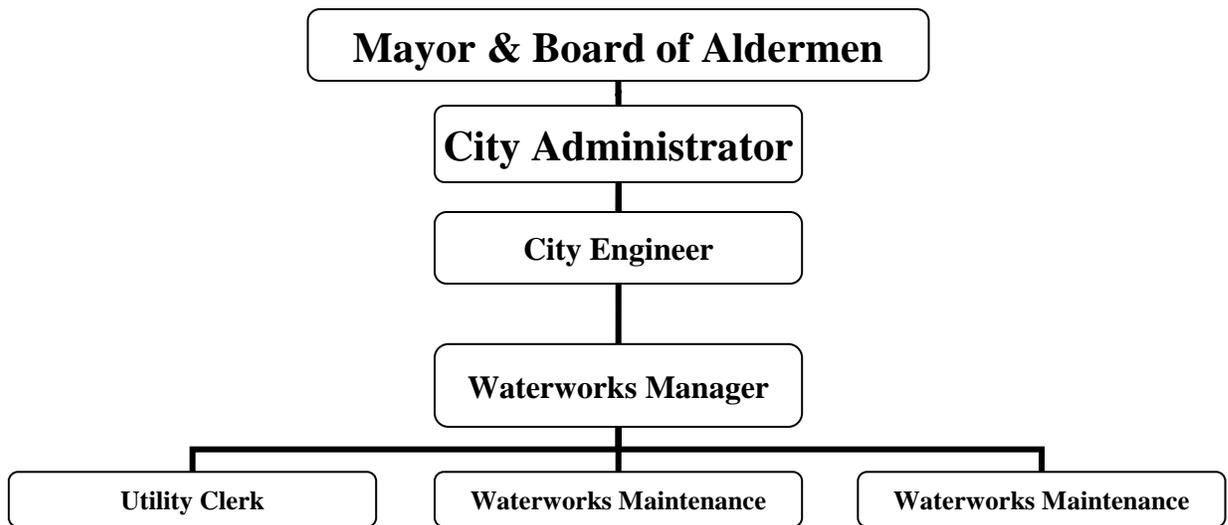
GOALS - 2014-2015:

1. Grand Open and host youth soccer at Raisbeck Park
2. Begin Concessions program at Raisbeck Park
3. Complete Phase 2 of Raisbeck renovation with an extended parking lot
4. Complete the LWCF Grant, the Raisbeck Nature trail
5. Install a new playground feature at McKernan Park
6. Build a sand volleyball court at City Lake
7. Install a new water line to Raisbeck Park Barn, including a new water fountain at the play-ground area
8. In an inter-departmental project with the Public Works and Police Department, lay a new asphalt sidewalk from the parking lot to the Concession stand at Raisbeck Park.
9. Add a sidewalk from the current sidewalk to the Shelter house at McKernan park
10. Repair the sidewalk and bridge at McKernan Park
11. Complete the park signage program based on the new updated park ordinances. Includes all parks and trails.
12. Develop a Recreation Program marketing and growth plan
13. Hire a new Park Supervisor
14. Implement a Memorial Tree program

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Etimated	2015 Proposed
PARK FUND					
Expenses					
20-20-5100 Parks-Salaries & Wages	16,115	43,091	52,000	45,930	70,800
20-20-5200 Payroll Taxes	0	3,123	4,100	3,012	5,629
20-20-5210 Benefits	6,266	14,659	13,000	24,479	35,748
20-20-5220 Worker's Compensation	0	25	500	463	2,249
20-20-5320 Employee Testing	0	229	0	4	5
20-20-5400 Office Supplies & Equipment	563	2,405	250	1,107	1,000
20-20-5410 Dues & Memberships	0	908	750	1,180	1,200
20-20-5430 Bankcard Fees	0	0	430	741	0
20-20-5440 Office Machines	0	148	400	681	400
20-20-5600 Audit	0	615	200	267	200
20-20-5610 Accounting	3,923	1,700	2,500	1,097	1,100
20-20-5620 Legal	6,246	4,175	3,000	3,159	3,000
20-20-5675 Liability Insurance	2,391	491	0	0	0
20-20-5715 Contractual-Payroll	1,192	100	20	27	0
20-20-5800 IT Maintenance	0	1,681	1,000	1,191	1,000
20-20-6130 Supplies	0	291	300	0	300
20-20-6150 Administrative Building	0	5,798	2,500	3,765	3,000
20-20-6200 Vehicle Insurance	0	150	300	291	600
20-20-6210 Vehicle Maintenance	137	228	500	9	500
20-20-6220 Fuel & Oil	0	313	500	726	1,200
20-20-7000 Park Maintenance	25,424	38,937	29,000	21,694	17,545
20-20-7010 Mowing & Landscaping	18,554	17,625	26,500	9,538	20,000
20-20-7030 Utilities	1,995	2,673	2,000	6,522	5,000
20-20-7250 Restrooms	1,665	3,310	3,500	1,938	3,000
20-20-8040 Capital Purchases*	0	3,238	233,742	36,795	290,800
20-20-9010 Debt Service	0	663,331	25,000	12,654	0
20-20-9020 Debt Service Bond Fees	28,387	9,583	0	0	1,000
20-20-9500 Special Events	0	9,927	26,000	0	25,000
20-20-9510 Concessions	0	45	850	0	1,800
20-20-9511 Park Tools & Equipment	234	0	0	0	2,500
20-20-9512 Recreation Program Tools & Equi	0	211	4,614	251	2,500
20-20-9513 Staff Uniforms	0	136	75	0	500
20-20-9515 Educational Training	0	583	2,500	737	3,000
20-20-9518 Trees & Parks Beautification	0	0	2,500	128	9,000
20-20-9519 Recreational Program Expenses	20,693	1,387	17,900	7,109	10,000
20-20-9520 Trail Maintenance	0	0	0	0	1,500
20-20-9600 Transfers out (COP Payment)	0	0	0	0	25,791
Total Expenses	133,785	831,116	456,431	185,495	546,867

City of Peculiar Water Works Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

PECULIAR WATER WORKS MISSION STATEMENT

The City of Peculiar, Water Works Division is dedicated to providing a safe, reliable, high quality, water supply product that safeguards the public health of our customers by meeting or exceeding all state and federal guidelines at a cost effective rate.

Achievements – 2013-2014

1. Selected one (1) new employee that is productive, smart, and fit a good model of character.
2. Submitted and received approval from MDNR regarding the Owner's Supervised 5 year program.
3. Submitted to MDNR and received a grant (\$28,000) for the Engineering Report on Water Supply, Pumping, Storage and Distribution Facilities.
4. Identified four (4) projects to submit to MDNR State Revolving Fund for financial consideration.
5. Selected an alternate water supply, a direct connection to Kansas City, Missouri water
6. Completed supplemental water design standards, details and construction specifications
7. Completed the 5-year water CIP.
8. Began overseeing the City's Trash Fund budget.
9. Completed scheduled maintenance and painting of the ground water ground storage reservoir project (\$300,000).
10. Performed all scheduled State required testing, and submitted all required State reports.
11. Met all compliance requirements by MDNR during their Compliance and Operation Inspection of the City's public water system. The inspection is to determine whether the system is operated and maintained in compliance with the Missouri Safe Drinking Water Act and the Missouri Public Drinking Water Commission Regulations. No deficiencies were observed.
12. Exceeded the current MDNR water loss guidelines at 15% with an average of 7% unaccounted water loss.

Goals – 2014-2015

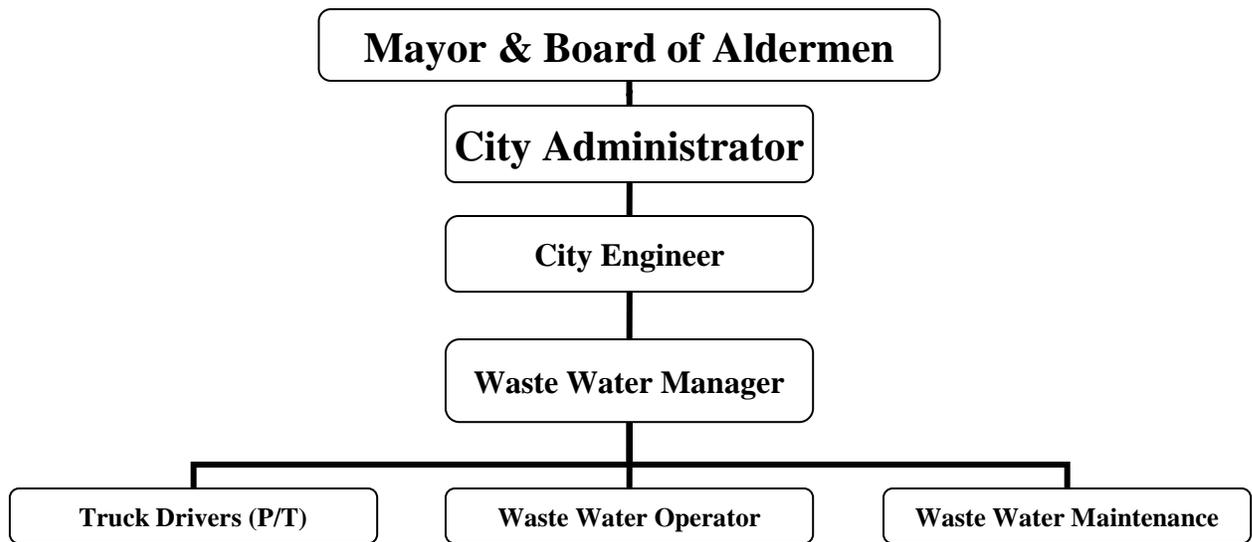
1. Begin the project management of engineering design, alignment study and acquisition of water main easements for the transmission main (\$3.9M) from Raymore to Peculiar along J Hwy, direct connection to KCMO.
2. Begin the project management of engineering design, of the three (3) water main improvements projects (\$1.4M); including the sidewalk project from City Hall to the J/C & I-49 interchange bridge.
3. Gather information and evaluate new utility billing software.
4. Begin gathering information for the first draft of Construction Standards for the Water Works Division
5. Review and start putting together operational guidelines for Administrative and Maintenance for the Water Works Division
6. Begin gathering information for the first draft to start the APWA Accreditation process

7. Review 5-year CIP and make recommendations to the City Administrator and City Engineer to present to the Board of Aldermen
8. Review water and trash rates
9. Review the approved yearly budget monthly, and submit mid-year budget adjustments to City Administrator.

2014-2015 Adopted Budget

Description	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
Water Fund					
Expenses					
50-50-5000 Water Purchases	423,766	419,630	425,000	397,855	513,661
50-50-5100 Water-Salaries & Wages	162,440	166,429	180,000	154,563	252,289
50-50-5200 Payroll Taxes	0	13,123	13,900	11,209	20,057
50-50-5210 Benefits	62,726	69,535	59,220	68,587	101,516
50-50-5220 Worker's Compensation	0	4,250	5,000	4,465	7,821
50-50-5240 Employee Awards	0	0	0	0	2,000
50-50-5300 Uniforms	866	1,238	1,250	1,056	1,275
50-50-5310 Travel & Training	2,153	934	7,090	570	7,240
50-50-5320 Employee Testing	0	353	220	389	420
50-50-5400 Office Supplies	16,182	4,200	4,000	1,970	5,100
50-50-5410 Dues & Subscriptions	2,007	2,136	1,540	2,547	1,970
50-50-5420 Postage	4,756	3,363	5,000	3,080	6,100
50-50-5430 Bankcard Fees	0	8,568	10,000	10,097	0
50-50-5440 Office Machines	3,836	4,150	5,500	4,678	5,500
50-50-5540 Public Hearing	0	344	500	0	500
50-50-5600 Audit	0	3,075	3,100	4,133	3,100
50-50-5610 Accounting	19,614	10,446	15,000	14,324	15,000
50-50-5620 Legal	15,828	24,684	7,500	2,680	7,500
50-50-5630 Litigation	3,053	4,505	2,000	425	2,000
50-50-5660 Engineering	0	6,086	369,220	38,663	25,000
50-50-5675 Liability Insurance	7,949	6,147	6,000	5,823	6,000
50-50-5700 Eco Dev Contractual	0	0	15,000	5,563	15,000
50-50-5715 Contractual-Payroll	0	1,147	2,000	190	12,000
50-50-5720 Water Contractual	11,748	12,530	15,175	14,165	15,000
50-50-5800 IT Maintenance	16,286	7,512	10,000	6,842	1,000
50-50-5810 Hardware Expense	0	1,915	2,000	1,000	2,000
50-50-5820 Software Expense	0	4,904	4,000	0	13,274
50-50-5850 Telephone	0	1,398	2,000	1,273	2,000
50-50-5870 Communications	4,832	0	390	0	1,680
50-50-6130 Supplies	0	0	2,500	2,123	2,500
50-50-6150 Administrative Building	0	13,238	8,000	4,266	8,000
50-50-6160 Public Works Building	1,094	4,240	5,000	3,639	5,000
50-50-6200 Vehicle Insurance	0	2,100	2,500	2,426	2,500
50-50-6210 Vehicle Maintenance	7,899	1,752	4,000	733	4,000
50-50-6220 Fuel & Oil	5,631	5,170	6,000	6,116	6,000
50-50-6260 Safety Equipment	0	0	8,300	1,075	8,300
50-50-7200 Pump-Line Maintenance	10,180	22,718	32,500	12,109	13,700
50-50-7210 Tower Maintenance	0	37	5,000	0	5,000
50-50-7220 Meter Maintenance	1,773	6,578	9,390	4,912	9,390
50-50-7250 Utilities	11,250	6,022	5,000	4,201	5,000
50-50-8220 Equipment	4,060	0	10,000	0	30,000
50-50-8300 Water Capital Purchases	1,539	3,680	41,114	3,717	562,500
50-50-8320 CIP Water	0	0	0	0	0
50-50-8500 Depreciation	294,044	230,876	180,000	152,875	0
50-50-9000 Debt Service Principal	0	0	0	0	217,000
50-50-9010 Debt Service Interest	95,881	128,199	163,500	79,848	95,366
50-50-9020 Debt Service Bond Fees	8,823	10,859	16,000	6,259	5,000
50-50-9040 Ground Storage Tank	0	1,563	0	0	0
50-50-9060 Debt Service City Hall	0	5,125	17,400	0	0
50-50-9600 Transfers (COP Payments)	27,000	188,542	130,000	184,563	117,442
*** Restricted reserve	0	0	0	0	179,000
Total Expenses	1,227,216	1,413,301	1,817,809	1,225,009	2,321,701

City of Peculiar Waste Water Organizational Chart



City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
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Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

PECULIAR WASTE WATER MISSION STATEMENT

The City of Peculiar, Public Works Wastewater Division is dedicated to achieve excellence in operations and to protect the quality of the environment; and be environmentally responsible of the waste treatment by meeting or exceeding the state operating permit at a cost effective rate.

Achievements – 2013-2014

1. Submitted to MDNR and received a grant (\$50,000) for the Engineering Report on Sanitary Sewer Conveyance, Collection, Pumping, and Treatment Facilities.
2. Identified several projects to submit to MDNR State Revolving Fund for financial consideration.
3. A wastewater rate study, including “winter averaging” was completed for City staff by the City’s Chief Financial Officer.
4. Completed the 5-year water CIP.
5. Performed all scheduled State required testing of effluent to meet or exceed MDNR and EPA guidelines, and have submitted all required State reports.

Goals – 2014-2015

1. Review and evaluate a sludge handling agreement with the City of Harrisonville to haul wastewater sludge to the Harrisonville Wastewater Treatment Plant in lieu of Little Blue Valley Sewer District.
2. Submit to Missouri Department of Natural Resources (MDNR) an application for a 5-year Supervised Program.
3. Supplement wastewater design standards and details, and construction specifications
4. Gather information and evaluate new utility billing software.
5. Begin gathering information for the first draft of Construction Standards for the Wastewater Division
6. Review and start putting together operational guidelines for Administrative and Maintenance for the Wastewater Division
7. Begin gathering information for the first draft to start the APWA Accreditation process
8. Review 5-year CIP and make recommendations to the City Administrator and City Engineer to present to the Board of Aldermen
9. Review the approved yearly budget monthly, and submit mid-year budget adjustments to City Administrator.
10. Review sewer rates.

2014-2015 Adopted Budget

		2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
<u>Description</u>						
Sewer Fund						
Expenses						
51-51-5001	Sludge Disposal	21,441	21,725	25,000	19,550	31,000
51-51-5100	Sewer-Salaries & Wages	176,471	248,425	230,778	226,680	262,657
51-51-5200	Payroll Taxes	0	18,141	13,630	16,592	20,881
51-51-5210	Benefits	67,152	92,521	69,233	96,723	103,141
51-51-5220	Worker's Compensation	0	4,453	6,000	5,464	8,142
51-51-5240	Employee Awards	0	0	0	0	2,000
51-51-5300	Uniforms	917	1,614	1,535	1,355	1,500
51-51-5310	Travel & Training	1,229	1,251	650	419	1,000
51-51-5320	Employee Testing	0	847	500	278	500
51-51-5400	Office Supplies	16,152	2,130	5,000	2,554	2,500
51-51-5410	Dues & Subscriptions	772	568	305	509	500
51-51-5420	Postage	4,642	3,036	3,100	2,673	3,000
51-51-5430	Bankcard Fees	0	11,344	10,000	7,770	0
51-51-5440	Office Machines	4,367	3,405	5,500	4,177	5,000
51-51-5540	Public Hearing	0	0	500	0	500
51-51-5600	Audit	0	3,075	4,600	4,000	4,100
51-51-5610	Accounting	19,614	9,169	12,000	9,909	10,000
51-51-5620	Legal	19,760	7,495	5,000	375	5,000
51-51-5630	Litigation	20,070	31,052	2,500	142	5,000
51-51-5660	Engineering	0	0	27,000	21,000	20,000
51-51-5675	Liability Insurance	8,649	8,433	10,500	10,191	9,000
51-51-5700	Eco Dev Contractual	0	0	15,000	5,563	15,000
51-51-5715	Contractual-Payroll	0	1,147	1,720	1,200	1,700
51-51-5730	Sewer Contractual	16,479	3,505	13,300	15,873	15,000
51-51-5800	IT Maintenance	12,679	6,973	9,000	2,575	500
51-51-5810	Hardware Expense	0	618	1,000	667	1,000
51-51-5820	Software Expense	0	3,073	5,000	5,619	5,774
51-51-5850	Telephone	0	1,503	1,600	1,600	1,600
51-51-5860	Cell Phones	0	0	0	0	0
51-51-5870	Communications	3,949	57	390	0	0
51-51-6130	Supplies	0	0	500	435	650
51-51-6150	Administrative Building	0	13,581	16,500	4,517	8,000
51-51-6160	Building Maintenance	0	2,132	10,000	1,060	0
51-51-6200	Vehicle Insurance	0	2,100	3,000	2,926	4,000
51-51-6210	Vehicle Maintenance	13,043	19,907	21,000	11,904	15,000
51-51-6220	Fuel & Oil	22,190	29,903	35,000	36,260	31,000
51-51-6250	Equipment Maintenance	2,369	2,129	1,000	0	0
51-51-6260	Safety Equipment	0	0	2,000	733	1,000
51-51-7300	Plant Maintenance	0	17,734	21,000	14,934	15,000
51-51-7310	Lift Station Maintenance	15,981	26,972	16,000	21,436	26,000
51-51-7320	Line Maintenance	9,510	13,238	30,000	16,314	31,000
51-51-7350	Utilities	0	72,422	80,000	77,836	80,000
51-51-8310	Sewer-Capital Purchases	3,687	10,113	25,000	40,000	263,274
***	Stormwater Capital	0	0	0	0	12,500
51-51-8330	CIP Sewer	0	0	8,000	1,471	3,000
51-51-8500	Depreciation	0	127,516	135,000	85,341	0
51-51-9000	Debt Service Principal	0	0	0	0	223,000
51-51-9010	Debt Service Interest	95,881	69,797	80,000	56,450	35,294
51-51-9020	Debt Service Bond Fees	0	2,475	5,000	0	5,000
51-51-9060	Debt Service City Hall	0	8,125	19,160	0	0
51-51-9600	Transfers (COP Payments)	0 ⁷⁷	0	0	12,292	49,050

2014-2015 Adopted Budget

<u>Description</u>	2012 Actual	2013 Actual	2014 Amended	2014 Estimated	2015 Proposed
51-51-9620 Capital Expense	0	0	0	0	0
Total Expenses	557,004	903,704	988,501	847,367	1,338,763

2011 Sewer Bond

Expenses

55-55-9600 Transfers	0	0	0	0	0
55-80-9000 Debt Service Principal	0	0	100,000	0	105,000
55-80-9010 Interest Expense	0	143,075	139,850	93,900	137,538
55-80-9020 Debt Service Bond Fees	0	0	5,000	0	5,000
Total Expenses	0	143,075	244,850	93,900	247,538

2011 Enterprise Construction

56-80-5740 Administration	0	2,303		5,762	0
56-80-9000 Debt Service Principal	0	0	0	0	0
56-80-9010 Debt Service Interest	0	0	12,725	0	0
56-80-9020 Debt Service Bond Fees	0	0	0	0	0
Total Expenses	0	2,303	12,725	5,762	0

Appendix

City of Peculiar
 Compensation Structure
 October 1, 2014

Pay Grade	Hourly Min	Hourly Midpoint	Hourly Max	Range Spread	Salary Min	Salary Midpoint	Salary Max	Police Salary Min	Police Salary Midpoint	Police Salary Max
3	\$11.11	\$12.76	\$14.42	13%	\$23,099	\$26,550	\$30,002	\$24,253.43	\$ 27,877.50	\$ 31,501.58
5	\$12.05	\$13.85	\$15.65	13%	\$25,056	\$28,800	\$32,544	\$26,308.80	\$ 30,240.00	\$ 34,171.20
7	\$13.18	\$15.14	\$17.11	13%	\$27,405	\$31,500	\$35,595	\$28,775.25	\$ 33,075.00	\$ 37,374.75
9	\$14.68	\$16.88	\$19.07	13%	\$30,537	\$35,100	\$39,663	\$32,063.85	\$ 36,855.00	\$ 41,646.15
11	\$17.13	\$19.69	\$22.25	13%	\$35,627	\$40,950	\$46,274	\$37,407.83	\$ 42,997.50	\$ 48,587.18
13	\$18.87	\$23.58	\$28.30	20%	\$39,240	\$49,050	\$58,860	\$41,202.00	\$ 51,502.50	\$ 61,803.00
15	\$21.42	\$28.56	\$35.70	25%	\$44,550	\$59,400	\$74,250	\$46,777.50	\$ 62,370.00	\$ 77,962.50
17	\$26.61	\$35.48	\$44.35	25%	\$55,350	\$73,800	\$92,250	\$58,117.50	\$ 77,490.00	\$ 96,862.50

Position	Department	Pay grade	Exempt
Admin Assistant	Admin	5	Non-exempt
Business Office Manager	Admin	15	Exempt
City Clerk	Admin	13	Exempt
Receptionist	Admin	5	Non-exempt
City Administrator	Admin	Contract	
City Planner	Codes	15	Exempt
Codes Officer	Codes	9	Non-exempt
Court Clerk	Court	7	Non-exempt
Alderman	Elected	N/A	
Mayor	Elected	N/A	
Parks & Rec Director	Parks	15	Exempt
Parks Maintenance	Parks	9	Non-exempt
Police Captain	Police	15	Non-exempt
Police Chief/Emerg. Manager	Police	17	Exempt
Police Officer	Police	9	Non-exempt
Police Sergeant	Police	13	Non-exempt
Records Clerk	Police	7	Non-exempt
Reserve Police Officer	Police	5	Non-exempt
School Resource Officer	Police	13	Non-exempt
City Engineer	Public Works	17	Exempt
P.W. Field Service Crew	Public Works	7	Non-exempt
Public Works Manager	Public Works	13	Exempt
Waterworks Manager	Waterworks	15	Exempt
Waterworks Maintenance	Waterworks	9	Non-exempt
Public Works Crew Chief	Public Works	9	Non-exempt
Waste Truck Driver	Wastewater	3	Non-exempt
Waste Water Maintenance	Wastewater	9	Non-exempt
Waste Water Manager	Wastewater	15	Exempt
Waste Water Operator	Wastewater	11	Non-exempt
Utility Clerk	Waterworks	7	Non-exempt
IT Systems Administrator	Admin	15	Exempt

Incentive and Rewards Program



*A program to recognize and reward employees
for ideas that benefit and improve the city*

January 1, 2015

City of Peculiar

Recognition and Rewards Program

Objective

The City of Peculiar has established an awards program to encourage full-time, part-time, and seasonal employees to develop ideas that result in tangible benefits to the city, ideas that cut costs, improve service, increase operating efficiency, and ideas that eliminate safety and health hazards for employees and the community. The benefit to the city is anticipated to more than offset rewards offered to employees.

Adoption

The Awards Program has been developed through the combined efforts of staff and the elected officials. Adopted by resolution by the Board of Alderman, any future changes or amendments to the plan are required to be approved in the same manner as the initial adoption.

Eligibility

All employees (with exception of those noted below) of the City of Peculiar are eligible to participate in this program.

Exceptions:

- ✓ Mayor and members of the Board of Aldermen
- ✓ Citizen members of advisory boards and commissions
- ✓ An employee conducting research and/or development projects, or who is assigned to a job requiring the solution of a specific problem.
- ✓ Department Head suggestions pertaining to or impacting their department.

Employee's Eligibility to Receive Award Subject to Completion of a 12 month Implementation

If an award is approved by the Committee subject to completion of the 12 month implementation period then the following criteria shall be met before the monetary award is conveyed:

- a) The suggestion was implemented and resulted in a net savings or measurable benefit to the City, as per the Awards Criteria.
- b) The employee has not terminated employment with the City during the 12 month period following implementation. An employee will remain eligible for an award in the event they retire during the 12 month implementation period.
- c) The employee's work has met performance goals for the entire 12 month implementation period.

Group Awards

Suggestions may be submitted by groups of employees. Financial rewards will be divided equally among all members of the team.

Ineligible Suggestions

Ineligible suggestions include:

1. Revenue measures, such as a user fee or surcharge, are not eligible unless they result in better procedures or practices
2. Traffic-related problems
3. Matters governed by state, or federal safety regulations

4. Suggestions for already implemented ideas
5. Suggestions pertaining to:
 - Routine maintenance or housekeeping, unless they describe a better way to accomplish the task
 - Experimental installations, procedures, or forms that are already in progress
 - Errors in drawing, regulations, or specifications that would be corrected routinely
 - Personal grievances, salary adjustments, employee benefits, personnel changes, job classification, hours and other conditions of employment or other public discussions
 - Ideas resulting from assigned studies, surveys, research or audits
 - Suggestions that do not relate to city activities
 - Suggestions that point out problems but do not offer solutions
 - A solution to any problem that falls within the scope of any officially assigned task (i.e. if an employee is working on an assigned task/project which yields a cost savings then that suggestion will not qualify for award through this program).
 - Additional equipment of a common nature or for obvious replacements, repairs, or maintenance
 - Any suggestion which in the opinion of the committee duplicates, or is very similar to any suggestion received previously
 - Petitions or anonymous suggestions

Award Amount

Awards will be given for suggestions based on the Awards Criteria section below, and that result in tangible benefits to the city, ideas that cut costs, improve service, increase operating efficiency, and ideas that eliminate safety and health hazards for employees and the community. Monetary awards for safety and injury reduction will be dependent upon the availability of safety funds in the budget.

Calculation of Award

The Award Committee shall decide the net cost savings (total savings minus all implementation costs) for the proposed measure calculated for a period of 12 months following implementation. The Award Committee may find that a suggestion will require more than the initial 12 months following implementation to yield a net cost savings. In those circumstances the Award Committee may establish a longer implementation period. If the benefit of a suggestion is without question going to achieve the benefit/savings presented in the application (i.e. a very simple measure) then the award may be conveyed to the employee upon implementation.

Additional monetary awards may be provided to employees whose suggestions are considered to be long-term, superior, or extraordinary in their impact on the City of Peculiar. Any award that exceeds the scheduled maximum must be approved by the Board of Aldermen before distribution.

The city will present a certificate of recognition to all employees whose suggestions are considered to be of merit. All approved suggestions will be listed in the City Administrator Report to the Board of Alderman, along with the employees' names.

Re-submittals and Ownership

Suggestions rejected may be re-submitted if changing conditions warrant. The City Administrator shall make the determination if a suggestion may be resubmitted. All suggestions become the property of the City of Peculiar and, once adopted, are subject to all applicable

public information and public record laws. An employee whose suggestion has been turned down may appeal this decision by asking the committee in writing to reconsider its decision. In order to have a suggestion reconsidered, the employee should compile additional information for the committee's review. The committee will consider appeals at its regular meeting.

Awards Committee

The membership of the Awards Committee will be comprised of the Business Office Manager, the Police Chief, and the Public Works Director. The Business Office Manager shall chair the Awards Committee. The committee will meet once a month, or as needed, to review suggestions. Applicants may request, or the committee may request, an appearance by the employee to further explain the suggestion.

Administration

Suggestions are to be submitted to the City Administrator typewritten or neatly written in ink. Try to explain as fully as possible the nature of the suggestion and how it will impact the City of Peculiar. If two suggestions are received concerning the same idea, the suggestion received first will be the only one accepted.

The Awards Committee shall adopt necessary and applicable procedures and rules for the proper administration of the Awards Program. The following areas of concern will be addressed by the awards committee internally: open or closed meeting and frequency of meetings. However, the basic premise of these guidelines shall not be altered.

Once a suggestion has been received by the City Administrator a copy of the suggestion may be sent to the respective department head for his/her review and comment and the Awards Committee Chair for review and comment. This review period shall not exceed 30 days unless further analysis is required. Each of those completing the initial review may require, in addition to the Suggestion Analysis Form, a more detailed analysis, in writing, from the applicant.

The Awards Committee may return a suggestion to an employee and request additional information is supplied with the original submittal. The employee shall have the assistance of city staff and existing resources needed to address the request for additional information of the Awards Committee. The employee will be allowed sixty (60) days to resubmit the suggestion with the additional information. If it is not resubmitted within the sixty (60) day limit, the suggestion becomes eligible for submittal by another employee.

Upon receipt of all required reviews and comments, the Awards Committee may schedule a formal presentation from the applicant, at which time all pros and cons of the suggested proposal will be discussed and evaluated.

The Awards Committee shall render a final decision within 30 calendar days after the presentation date unless the final decision is postponed due to lack of critical information, recommendation by the applicant, or procedural problems with the application process.

Evaluation of the Submission

The Committee shall consider the following criteria when evaluating a submission:

- a) The proposed measure can be accomplished in compliance with all federal and state laws and ordinances of the City.

- b) The proposed measure can be accomplished in compliance with all federal and state rules and regulations governing municipal operation.
- c) The proposed measure can be accomplished within the financial constraints of the City.
- d) The proposed measure is consistent with the policies adopted by the City.
- e) The proposed measure cannot be imposed at the expense of the operation of other departments, programs, etc.
- f) The proposed measure does not have a harmful effect on the working condition of city employees.
- g) The proposed measure does not expose the City to unreasonable liability risks.
- h) The proposed measure has a reasonable chance of realizing the savings/benefit projected by the employee.
- i) The ability of the City to measure, in dollars, the savings/benefit resulting from the implementation of the proposal.

All awards will be paid to the employee(s) through the payroll check system via a separate payroll check and are subject to all applicable taxes.

Change of Rules

The Awards Committee will meet annually to review the rules and purpose of this program. The City of Peculiar reserves the right to change or terminate the plan at any time.

Procedures

1. Employee submits suggestion on either the Concept Form or the Suggestion Form to City Administrator. If two or more people are sending in a suggestion together, all must sign the form in order to be eligible to share in the award.
2. City Administrator logs employee suggestion.
 - Sends employee a letter or email stating suggestion has been received
 - Forwards suggestion to Awards Committee
3. Awards Committee checks eligibility of suggestion.
4. Awards Committee may ask for an analysis and return the Suggestion Analysis Form to employee.
5. Awards Committee Chair notifies employee of the additional analysis/review needed and holds suggestion until the next Awards Committee meeting.
6. Awards Committee makes final decision on all suggestions.
 - a. The committee shall vote on all suggestions, a simple majority vote by a quorum of Award Committee members in attendance, in favor of a suggestion is required for approval.
 - b. The Committee shall include detailed findings as part of their decision in order that the applicant may understand the basis for the Award Committee's decision.
 - c. If the Committee votes in favor of a suggestion the Committee shall also vote on the number of points awarded the Suggestion per the Award Criteria below.
 - d. If the Committee votes in favor of a suggestion the Committee shall also indicate if the award shall be made immediately or 12 months after implementation.
7. City Administrator notifies employees of Award Committee decision.
8. Business Office Manager collects actual cost saving/benefit data for the 12 months following implementation and reports findings back to the Award Committee. (If applicable)
9. Award Committee reviews actual data and findings for 12 month period following implementation and calculates final award amount and grants award if employee has met all of the Eligibility criteria set out above.

10. City Administrator arranges for awards check to be given to the employee. (Awards are subject to applicable taxes)
11. The City Administrator will send every employee who submits a suggestion a statement of explanation as to whether their idea was chosen for an Award.
12. At the end of each calendar year, the City Administrator will provide every employee who received an award with a certificate of recognition.

Awards Criteria

Category	Point Value
I. Thoroughness and Complexity of Application	
A. Simple	5 pts.
B. Moderate	15 pts.
C. Complex	25 pts.
II. Scope of Problem	
A. Minor	5 pts.
B. Moderate	15 pts.
C. Major	25 pts.
III. Effectiveness of Solution	
A. Minor	5 pts.
B. Moderate	15 pts.
C. Major	25 pts.
IV. Safety or Customer Service Impact	
A. Minor	5 pts.
B. Moderate	15 pts.
C. Major	25 pts.
D. Not applicable	
V. Financial Impact (first 12 months of implementation)	
A. \$1 to \$500	5 pts.
B. \$501 to \$2,000	15 pts.
C. \$2,001 to \$5,000	25 pts.
D. \$5,001 to \$10,000	35 pts.
E. \$10,001 and up	45 pts.
F. Not applicable (\$0 savings)	

Note: Awards Committee must decide whether to use IV or V as a criterion PER suggestion, for a total of four award categories per suggestion.

Awards Amount Chart

Point totals are the sum of points from each of the four categories listed in the Awards Criteria.

<u>Total Points</u>	<u>*Award Amount Cost Savings/ Efficiency</u>	<u>Award Amount Safety & Service Enhancement</u>
20 – 24	1%	\$100
25 – 29	2%	\$150
30 - 34	3%	\$200
35 - 39	4%	\$250
40 - 44	5%	\$300
45 - 49	6%	\$350
50 - 54	7%	\$400
55 - 59	8%	\$450
60 - 64	9%	\$500
65 - 69	10%	\$550
70 - 74	11%	\$600
75 - 79	12%	\$700
80 - 89	13%	\$800
90 - 99	14%	\$900
100 over	15%	\$1,000

***Note: Percent of Net Cost Savings for the twelve month period following implementation.**

Additional monetary awards may be provided to employees whose suggestions are considered to be long-term, superior, or extraordinary in their impact on the City of Peculiar. Any award that exceeds the scheduled maximum must be approved by the Board of Aldermen before distribution.

Please note that awards will be on a separate payroll check, will be taxed and will be included on the employee's W-2 form at the end of the year. This includes multiple prizes received in one year.

Instructions for Submitting Suggestion

To participate in this program, you must complete the concept form or the suggestion form and send it to the address listed below. See Administration Section and Procedures Section above for more information on this process.

1. You may submit as many suggestions as you like. Each suggestion must be on a separate form.
2. Please type, or print clearly in ink, on the original form.
3. Be very specific when describing the present condition, your suggestion and the savings, revenue generated, or benefits of your suggestion.
4. You may attach extra sheets if necessary. You also may submit drawings, diagrams, or sketches with this form.
5. Suggestions submitted jointly must be signed by everyone involved.
6. For more information and direction, ask the City Administrator.
7. Response time of your idea depends on the information needed by the Awards Committee.
8. Any ideas or suggestions submitted are owned by the City.
9. Retain a copy of this form for your records.
10. Send the completed suggestion form to:

**City Administrator
250 South Main Street
Peculiar, MO 64078
Or email to: bratliff@cityofpeculiar.org**

Suggestion #: _____

Date Received: _____

City of Peculiar

Rewards and Recognition Program

Concept Form

Please read instructions before completing form

Name(s) (please print or type) _____

Job Title: _____ Work Phone: _____

Department: _____ Division: _____

Add additional sheets as needed.

SUGGESTION: Be specific. What should be done to improve the operation, process, or work condition? How should it be done?

If this is a joint suggestion, it must be signed by all suggestors.

Signature(s): _____ Date: _____

Suggestion #: _____
Implementation Date: _____

Date Received: _____

City of Peculiar

Rewards and Recognition Program

Suggestion Form

Please read instructions before completing form

Name(s) (please print or type) _____

Job Title: _____ Work Phone: _____

Department: _____ Division: _____

Add additional sheets as needed.

PRESENT CONDITION: Describe current operation, process, or work condition

SUGGESTION: Be specific. What should be done to improve the operation, process, or work condition? How should it be done?

SAVINGS OR BENEFIT: Give your best estimate of expected savings, expected revenue, generated or expected benefits (safer conditions, improved service, better quality control, etc.)

Are additional sheets attached? Yes _____ No _____

If this is a joint suggestion, it must be signed by all suggestors.

Signature(s): _____ Date: _____

Instructions for Reviewing Suggestion

1. You may attach additional sheets if necessary.
2. Please type, or print clearly in ink, on the original form.
3. Be very specific in analyzing the suggestion. Please explain whether the suggestion can be implemented in the City of Peculiar and whether your department will implement the idea.
4. If the suggestion is not feasible, please outline any constraints that inhibit the implementation of the suggestion.
5. If the suggestion is feasible, please state the estimated dollar savings, revenue generated, or other positive changes that will be attained through implementation.
6. If you estimate a dollar savings, please indicate how the amount was calculated.
7. The department director should review and initial this form if the reviewer is someone other than the department director.
8. Please submit your analysis on this form within 10 business days to:
City Administrator

**250 South Main Street
Peculiar, MO 64078
Or email to: bratliff@cityofpeculiar.org**

Awards Committee Use Only

Suggestion #: _____ Date Sent: _____
Date Received: _____ Sent To: _____
Final Action: _____
Decision of Committee (approve/deny): _____ Date: _____
Findings of Committee: _____
Point Value Awarded by Committee: _____
Departments Involved in Implementation: _____
Anticipated Implementation Date: _____ Actual Implementation Date: _____

City of Peculiar
Rewards and Recognition Program
Suggestion Analysis Form
Please read instructions before completing form

Name and title of reviewer: _____

Department: _____ Work Phone: _____

Analysis of Suggestion

Does this suggestion address safety, injury reduction, accident reduction? Yes No

Requirements, if any, for implementing suggestion and estimated time needed for implementation. Will other departments be involved in implementation?

Estimated savings (if any):

Recommendations:

Reviewer Signature: _____

Date: _____

City Administrator
Brad Ratliff

City Clerk
Nick Jacobs

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Nathan Musteen

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

Safety Award Program

Policy:

It is the policy of the City of Peculiar to establish a mode of employee safety within the organization. The objective of this program is to recognize and reward those full time employees who work safely. Employees will be divided into two groups, **Physical** and **Clerical/Management**. *Employees disqualified within any quarter are disqualified from the program for a consecutive quarter.* Part-time, seasonal nor interns are eligible for the program.

Procedure:

Physical:

If you are a physical employee who has not incurred an accident during a quarter of the program year, you will receive the value of \$25.00 at the end of that quarter. In addition, you will be eligible for a quarterly drawing for a prize value in the amount of \$100.00. Physical employees who maintain their eligibility for all four quarters will also be eligible for the year-end pool drawing, which will value \$200.00.

Definitions

Accident: *An undesirable or unfortunate happening that occurs unintentionally and results in injury, damage or loss.*

Preventable Accident: *A preventable accident is any occurrence that happens as a result of not using the intended training issued to each employee on an annual basis. I.e.: Safety in the Workplace, hazmat, Pressure Point Compliance, Safety equipment, OSHA...*

Those listed in the Physical are:

Public Works/Field Crew
Public Works/Crew Chief
Public Works/ Water Maintenance
Public Works/Wastewater Maintenance
Public Works/Wastewater Operator
Public Works/Manager
Public Works/Waterworks Manager
Public Works/Wastewater Manager
Police Officer
Police Sergeant
Parks Maintenance Crew
Code Enforcement

Clerical/Management:

If you are a Clerical/Management employee who has not incurred an accident during a quarter from the program year, you will receive the value of \$20.00. In addition, you will be eligible for a quarterly drawing for a prize certificate that values in the amount of \$50.00. Clerical/Management employees who maintain their eligibility for all four quarters will be eligible for the year-end pool drawing for a prize certificate, which values in the amount of \$100.00.

Those listed under Clerical/Management are:

City Administrator
Chief of Police
City Engineer/Public Works Director
City Clerk
City Planner
Business Office Manager
Parks Director
Utility Clerk
Receptionist
Police Records Clerk
Court Clerk
IT Systems Administrator

All employees participating in the Safety Awards Program will be reviewed quarterly by a Review Committee. The review committee will consist of:

1	City Engineer
3	Chief of Police
3	Business Office Manager

The Review Committee will meet and review all participating Staff Members on a quarterly basis. The following items will be the topic and guidelines for the review.

- Employees who have lost time-on-the-job accident with a quarter (approximately 90 days).
- Employees who have an on-the-job accident that requires a doctor's medical attention (clinic, hospital) with in a quarter (approximately 90 days).
- Employees who have preventable equipment damage accidents.
- Employees who terminate employment prior to the end of each quarter.
- New employees who have not completed their probationary period.
- Employees who are receiving Temporary Total Benefits as of April 1. These employees are eligible when they have returned to work one complete quarter.
- Employees who have been absent 30 days or more within a quarter (approximately 90 days).
- Any person that is responsible for the injury of another, due to negligence on their part will be disqualified for the specified time as well as the injured employee.

Safety Committee:

The Safety Committee will meet quarterly to discuss work safety issues and make suggestions and recommendations to the City Administrator for employee safety. The Committee will also review all injuries incidents and decide upon the above stated disqualifiers. The committee will review if the employee should be disqualified from the Work Safety Program for carelessness or violated work safety rules or that, the injury was unavoidable and the employee shall not be disqualified. If an employee was careless, they may also make recommendations for discipline of that employee. The City Administrator will review all recommendations but is not bound by the Committee's recommendation. Once the City Administrator has ruled on an employee in disqualification; the decision is final. If the City Administrator disciplines the employee for their action(s) in the injury, the discipline will be in accordance to the Employee Handbook.

INVESTMENT POLICY

City of Peculiar, Missouri



Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

I. Scope

This policy applies to the investment of all operating funds of the City of Peculiar, Missouri. Longer-term funds, including investments of employees' retirement funds and proceeds from certain bond issues, are covered by a separate policy.

Pooling of Funds

Except for cash in certain restricted and special funds, the City of Peculiar, Missouri 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.

External Management of Funds

Investment through external programs, facilities and professionals operating in a manner consistent with this policy will constitute compliance.

II. 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 Peculiar, Missouri will minimize credit risk, 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 Peculiar, Missouri will do business.
- Diversifying the portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The City of Peculiar, Missouri 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 is 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 should 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 is 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.

III. Standards of Care

1. Prudence

All participants in the investment process shall act responsibly as custodians of the public trust. The standard of prudence to be applied by the personnel of the Investment Division is the “prudent investor” rule, which states, “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 Peculiar, Missouri.

3. Delegation of Authority

Authority to manage the investment program is granted to the City Administrator or his designee as Investment Officer. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the 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.

IV. Investment Transactions

1. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment transactions. In addition, a list also will be maintained of approved security broker/dealers 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 National Association of Securities Dealers (NASD) certification.
- Proof of state registration.
- Completed broker/dealer questionnaire.
- Certification of having read and understood and agreeing to comply with the City of Peculiar, Missouri’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 Peculiar, Missouri independent auditor. The internal control structure shall be designed to ensure that the assets of the City of Peculiar, Missouri 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 Peculiar, Missouri and shall be held by a third-party custodian as evidenced by safekeeping receipts.

V. 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 City of Peculiar, Missouri will consider and which shall be authorized for the investments of funds by the City of Peculiar, Missouri.

A. Governmental and Agency Debt – those securities issued by and or guaranteed by the Federal Government or an Agency or Instrumentality of the Federal Government:

I. United States Treasury Securities. The City of Peculiar, Missouri 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.

II. United States Agency Securities. The City of Peculiar, Missouri may invest in obligations issued or guaranteed by any agency of the United States Government as described in V. (2).

B. Fixed Income investments secured by FDIC insurance and/or Collateral:

I. Repurchase Agreements. The City of Peculiar, Missouri may invest in contractual agreements between the City of Peculiar, Missouri and commercial banks or primary government securities dealers. The purchaser in a repurchase agreement (repo) 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.

II 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.

C. Other Fixed Income Debt issued by Commercial Enterprises: It should be noted that investments in the following instruments require an additional level of care and prudence when undertaken by the Investment Officer. Because these investments are in commercial credits as opposed to governmental credit, or subject to the added safety of collateral, the risk of loss of principal is significantly higher for the following investments than in the four prior categories. Added financial training and education is recommended for the Investment Officer wishing to participate in and/or manage a commercial paper program. Outside professional management of your commercial paper program is highly recommended.

I. Bankers Acceptances. Bills of exchange or time drafts on and accepted by a commercial bank, otherwise known as bankers' acceptances. An issuing bank must have received the highest letter and numeral ranking (i.e., A1 / P1) by at least two nationally recognized statistical rating organizations (NRSRO's). Must be issued by domestic commercial banks. Purchases of bankers' acceptances may not exceed 180 days to maturity. No more than 5% of the total market value of the portfolio may be invested in the bankers' acceptances of any one issuer and no more than 25% of the entire portfolio may be invested in banker's acceptances.

II. Commercial Paper. Commercial paper which has received the highest letter and numeral ranking (i.e., A1 / P1) by at least two nationally recognized statistical rating organizations (NRSRO's). Eligible paper is further limited to issuing corporations that have a total commercial paper program size in excess of \$250,000,000 and have long term debt ratings, if any, of "A" or better from at least one NRSRO. Purchases of commercial paper may not exceed 180 days to maturity. Approved commercial paper programs should provide some diversification by industry. Additionally, purchases of commercial paper in industry sectors that may from time to time be subject to undue risk and potential illiquidity should be avoided. The only asset-backed commercial paper programs that are eligible for purchase are fully supported programs that provide adequate diversification by asset type (trade receivables, credit card receivables, auto loans, etc.) No securities arbitrage programs or commercial paper issued by Structured Investment Vehicles (SIV's) shall be considered. No more than 5% of the total market value of the portfolio may be invested in the commercial paper of any one issuer. No more than 25% of the entire investment portfolio may be invested in Commercial Paper. Commercial paper issuers must be subject to weekly credit review and daily news research and analysis and a monitoring program must be established to promulgate best practices credit monitoring.

2. Security Selection

The following list represents the entire range of United States Agency Securities that the City of Peculiar, Missouri will consider and which shall be authorized for the investment of funds by the City of Peculiar, Missouri. Additionally, the following definitions and guidelines should be used in purchasing the instruments:

- U.S. Govt. Agency Coupon and Zero Coupon Securities. Bullet coupon bonds with no embedded options.
- U.S. Govt. Agency Discount Notes. Purchased at a discount with maximum maturities of one (1) year.
- U.S. Govt. Agency Callable Securities. Restricted to securities callable at par only with final maturities of five (5) years.
- U.S. Govt. Agency Step-Up Securities. The coupon rate is fixed for an initial term. At coupon date, the coupon rate rises to a new, higher fixed term. Restricted to securities with final maturities of five (5) years.

3. Investment Restrictions and Prohibited Transactions

To provide for the safety and liquidity of the City of Peculiar, Missouri funds, the investment portfolio will be subject to the following restrictions:

- Borrowing for investment purposes ("Leverage") is prohibited.
- Instruments known as variable rate demand notes, floaters, 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.
- 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 100%.

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 Peculiar, Missouri 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 Peculiar, Missouri security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

5. Repurchase Agreements

These securities for which repurchase agreement will be transacted will be limited to U.S. Treasury and government agency securities that are eligible to be delivered via the Federal Reserve Fedwire book entry system. Securities will be delivered to the City of Peculiar, Missouri designated Custodial Agent. Funds and securities will be transferred on a delivery vs. payment basis.

VI. Investment Parameters

1. Diversification

The investments shall be diversified to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. Diversification standards by security type and issuer shall be:

- U.S. treasuries and securities having principal and/or interest guaranteed by the U.S. government..... 100%
- Collateralized time and demand deposits.....100%
- U.S. Government agencies, and government sponsored enterprises.....no more than 60%
- Collateralized repurchase agreements.....50%
- U.S. Government agency callable securities.....no more than 30%

2. Maximum Maturities

To the extent possible, the City of Peculiar, Missouri shall attempt to match its investments with anticipated cash flow requirements. Investments in 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 Peculiar, Missouri shall adopt weighted average maturity limitations that should not exceed three (3) years and is 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.

VII. Reporting

1. Methods

The investment officer shall prepare an investment report at least quarterly, 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 Peculiar, Missouri to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the governing body of the City of Peculiar, Missouri. The report will include the following (if applicable):

- 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). [Note, this is only required annually]
- Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- Listing of investment 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.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least annually to the governing body of the City of Peculiar, Missouri. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

VIII. Policy Considerations

Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempt from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

This policy shall be adopted by resolution of the City of Peculiar, Missouri 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 MANAGEMENT POLICY

City of Peculiar, Missouri

I. Purpose

The purpose of the Debt Management Policy (the “Policy”) adopted by the City of Peculiar, Missouri (the “City”) is to provide guidance for the types of debt issued, the issuance process, and the administration of the debt portfolio.

The Policy is intended to guide decisions, identify policy goals, and demonstrate a commitment to financial planning. Stakeholders in the debt issuance process, including bond buyers, rating agencies, and citizens, recognize the importance of having a structured framework in which to issue debt and meet those obligations.

Though this Policy gives guidance for making decisions, it is not intended to be inclusive of all debt issuance types and scenarios. External factors affecting the Policy can change over time; therefore, the Policy shall be reviewed on an annual basis by the City Administrator, and any modifications made to the policy shall be approved by the Board of Alderman. Authority to manage the Policy is granted to the City Administrator or designated staff. Debt will be issued in accordance with all applicable federal and state laws and City Alderman Orders.

II. Types of Debt

The City has elected to limit the use of debt to certain circumstances. The City’s debt issuance has the following general limitations:

1. Long-term debt will not be used to fund current operations.
2. The capital project or asset lends itself to debt financing rather than pay-as-you-go funding based on the expected useful life of the project (i.e., ten (10) years or greater) or existing market conditions.
3. Other financing options have been reviewed and are not viable for the timely or economic acquisition or completion of a capital project.
4. Short-term debt may be used to provide liquidity for capital projects until long- term financing is available; generally, the City will take steps to avoid issuing short-term debt for ongoing operations.
5. Long-term debt will have an identified revenue stream or other financial resources sufficient to meet future principal and interest payments.

The City has the ability to issue many different types of debt to meet its financing objectives. The following is a listing of the types of permitted debt and general guidelines as to their use.

A. General Obligation

General obligation (G.O.) bonds have the full faith and credit of the City, because of the City’s authority to levy property taxes for debt service. G.O. bonds are authorized by the approval of the requisite number of qualified voters, as required by state statute.

As such, G.O. bonds can be used to finance capital expenditures approved by voters. The sum of all G.O. debt outstanding, regardless of type, is governed by the City’s statutory legal debt margin. The City may

incur indebtedness for authorized purposes not to exceed 10% of the valuation of taxable tangible property in the City.

Neighborhood Improvement District Bonds are general obligation issues even though their purpose is for business activity asset.

As special assessment taxes are used to liquidate the debt, the revenue and expense transactions are accounted for in the Debt Service Fund (a governmental fund). In years when special assessment revenues do not meet the required payments, enterprise funds have been required.

1. General Obligation Bonds - Full faith and credit. To be issued for capital projects which benefit the City as a whole. Principal and interest is to be paid from the City's debt levy assessed on all taxable tangible property. The Board of Alderman may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments.
2. NID. To be issued for purposes consistent with the NID statute (RSMo 67.453-64.475) in accordance with voter approved G.O. bonds as stated above. Principal and interest is to be paid from special assessments levied on properties within the NID. The City attaches liens on the properties within the district to secure payment. If property owners do not pay their assessment, debt payments will be made from proceeds from the sale of the property.

B. Special Obligation

The City is authorized to incur special obligation debt without voter approval for the purchase, construction, or expansion of City buildings. This debt is not backed by the full faith and credit of the City, but instead the City's pledge of annual appropriation. Generally, they are first secured by the revenues of the particular project. If these revenues are insufficient, the City pledges an annual appropriation from general revenues. The rating agencies consider the annual appropriation pledge as a very serious commitment of the City, which is reflected in the credit quality of the debt. Failure to appropriate on any given bond issue would potentially lead to a downgrading of the City's credit rating. While the Board of Alderman has the legal authority to appropriate special obligation commitments on an annual basis, the City enters into annual appropriation debt with the full expectation of making whatever annual appropriations are necessary to fund debt service on a timely basis.

1. Lease-backed debt. The City may issue tax-exempt and taxable leasehold revenue bonds and special limited obligation bonds by using a trust structure. Projects are to be limited to public purpose capital expenditures as described above. Principal and interest is to be paid from project revenues or specific taxes. Capital leases are not considered an indebtedness of the City because the lease payments are subject to annual appropriation; however, from a variety of perspectives (e.g. credit, accounting, etc.) all or most of this type of debt may be considered an obligation of the City.
2. Lease Purchase. Legally, the City may enter short-term lease-purchase agreements to finance capital improvements, including acquisition of equipment with an expected useful life of less

than ten years. Principal and interest is to be paid from the operating budget or other dedicated resources of the department purchasing equipment or constructing the capital improvement.

3. Certificates of Participation (COPs). A form of lease obligation in which the City enters into an agreement to pay a fixed amount annually to a third party, usually through a trust structure, subject to annual appropriation.

C. Revenue

Revenue bonds may be issued to fund capital projects related to governmental enterprise functions or for special projects supported by distinct revenue sources. They are designed to be self-supporting through user fees, other specified receipts, or taxes and do not rely on the general taxing powers of the City. Principal and interest is paid from net revenues from enterprise operations or directly from the earmarked revenue source. Revenue bonds secured by certain dedicated revenue streams, such as sales taxes, are to be authorized by voter approval.

D. Industrial Revenue

The City may issue industrial revenue bonds (per RSMo Chapter 100) for purposes consistent with state statute, which include but are not limited to: improvement of warehouses, industrial plants, buildings, machinery, etc. The City acts as a “conduit” issuer, as defined under federal law and state statute, on behalf of a private or non-profit party. Chapter 100 bonds are not included in the City’s debt burden because they are secured solely by revenues of the private or non-profit party. Principal and interest on Chapter 100 bonds is paid solely from the net revenues of the project and do not constitute a general obligation of the City.

E. Temporary Loans

The City can use short-term funding, primarily temporary notes, to provide interim funding for capital projects until long-term debt is issued. In most instances, temporary notes are redeemed with subsequent long-term debt. Temporary notes will generally have a one-year maturity, with principle and interest paid at maturity, though longer maturities are allowed if the project necessitates.

The City does have the ability to issue tax anticipation notes to meet short-term liquidity needs before tax revenues are received. However, it is the preference of the City to avoid usage of anticipation notes by managing cash flows. Tax anticipation notes will be limited to six months maturity.

F. Interfund Borrowing

The City can utilize interfund borrowing, mainly from the General Fund, for short-term or long-term debt. Interfund loans provide interim funding for capital projects and NIDs until long-term financing is secured. Interfund borrowing as long-term debt for NIDs must be evaluated on a case by case basis. Market rates of interest and defined repayment schedules will apply.

E. Derivatives

Generally, the City will not use debt derivatives including interest rate swaps, forward swaps, swap options, or any similar hedge instrument.

III. Debt Structures

The structure of debt issued by the City, regardless of type, is to be evaluated using the Debt Issuance Checklist attached in Appendix I.

A. Amount of Debt

The amount of debt required is derived from the underlying capital project or expenditure. The ability of the City to identify and commit resources to meet debt obligations limits the amount of debt issued. A financial analysis will be performed to evaluate the financial impact of the debt size.

B. Fixed or Variable Rate Debt

The City will in most circumstances pursue traditional, fixed-rate bond structures, where at the time of bond sale, all interest rates are known and do not change over the life of the issue. Variable interest rate bonds have interest rates that reset on a periodic basis. Particular conditions may arise where the City would consider the use of variable interest rate bonds, such as an adverse fixed-rate municipal market or the potential to accelerate debt retirement.

Variable interest rate debt exposes the City to interest rate risk over the term of the financing. The City can use unhedged variable rate bonds as part of a comprehensive asset/liability management program and will use various risk mitigation procedures. This includes investing excess cash to earn investment income that can be used as a direct offset to rising rates on the unhedged variable rate bonds. Excess cash means amounts not available for operations or used to earn regular investment income for City funds, and must be invested in an internally-restricted portfolio.

C. Taxable vs. Tax-exempt Debt

The City shall first seek to issue only tax-exempt debt and avoid taxable debt in order to reduce interest expense. However, the City recognizes that not all financings will be able to be completed on a tax-exempt basis and therefore reserves the right to participate in taxable financings if necessary.

D. Repayment Term

The City will structure its debt to comply with all federal and state and local requirements as to repayment terms. The City will manage financial resources in such a way to repay its debt in an expeditious and timely manner. Unless a specific situation necessitates, principal and interest payments will be made electronically via wire or ACH.

For debt requiring a debt service fund, the City may structure payment of the bonds to account for the release of the debt service fund as an offset to the final principal and interest payment.

E. Prepayment Provisions

Redemption provisions and call features shall be evaluated in the context of each bond sale to enhance marketability of the bonds, to allow flexibility, or to enable future refunding. The potential of additional costs, such as a call premium and higher interest rates, which result from including a call provision, will also be evaluated.

F. Credit Enhancement

The City will evaluate the cost-benefit of bond insurance, by comparing the premium cost of the insurance to the estimated difference in the true interest cost (TIC) of an insured versus uninsured bond issue. For competitive sales, the City will use bidder's option insurance.

G. Method of Sale

The best method of sale depends on the type of bonds being sold, market conditions, and the overall performance of the debt portfolio.

1. Competitive sale. Bonds are marketed to a wide audience of underwriters by the City and financial advisor. Their bids are submitted at a specified time. The underwriter is selected based on its best bid for the securities, evaluated in part on the TIC, which considers the time value of money.
2. Negotiated sale. The City selects the underwriter or group of underwriters for its securities in advance of the bond sale. The City works with a financial advisor to bring the issue to market and negotiates all rates and terms of the sale. In advance of the sale, compensation of each underwriter and the designation rules and priority of orders will be determined.
3. Private placement. The City sells its bonds to a limited number of investors or other governmental agency, and not the general public. Private placement bonds are often characterized as having higher risk or a specific type of investor base. Private placement with governmental agencies is used to decrease interest and administrative costs.

In conjunction with a financial advisor, the City will select a method of sale that is likely to produce the lowest cost of borrowing given current market conditions. In some instances, the City may choose to employ a negotiated sale or private placement instead of a competitive sale when:

1. Market conditions exist where underwriters are unwilling to take reasonable risk to underwrite bonds, as required for successful competitive sales
2. The City rejected competitive bids after a failure to receive market-justified yields
3. Debt structures would benefit from a sale targeted directly to retail investors or governmental agencies
4. Bonds are unique or "story bonds" where the leadership of an underwriter from the beginning of the transaction would reasonably be expected to produce the best execution

H. Debt Service Reserve Fund

In an effort to enhance the credit worthiness of outstanding debt such as revenue bonds, capital lease purchase, and certificates of participation the city desires to fund debt service reserve accounts to the level required by the appropriate issuance from the proceeds of such issuance. Typical standards may require the smaller of 10% of the bond size, 120% of the average annual debt service or maximum annual principal and interest payment amount.

IV. Consultants and Other Professional Services

The nature of the municipal bond industry requires certain specialized consultants to be retained. The City recognizes that continuity of consultants and their overall understanding of the City's debt portfolio will enhance the debt transaction process. In general, a competitive selection approach will be used in the retention of consultants; however, the City Administrator may also directly engage consultants on a case-by-case basis as approved by the Board of Alderman.

A. Bond Counsel

Bond counsel will be retained for all debt transactions to provide assurance to the City and investors that the bonds are legal and tax requirements have been met. In addition to standard required documentation, bond counsel must issue a written letter addressed to the City Administrator and Board of Alderman giving a summary of all documents to be signed and the bond counsel's affirmative opinion on the bond documents. The Board of Alderman typically requests a minimum of five business days to review final documents requiring signature.

The City will select bond counsel in accordance with city purchasing policy..

B. Financial Advisors

Financial advisors assist in the structuring and issuance of bonds through the competitive or negotiated sales process. A financial advisor represents only the City in the sale of bonds. While serving as the City's financial advisor, a firm may not underwrite City bonds, and also may not switch roles from financial advisor to underwriter after a financial transaction has begun within the term of the contract.

Financial advisors shall be selected in accordance with city purchasing policy. During the contract term of any party acting as financial advisor, neither the financial advisor nor any individual it employs will perform financial advisory, investment banking or similar services for any entity other than the City in transactions involving a City financial commitment without the specific direction of the City Administrator.

C. Underwriters

For negotiated sales, an underwriter markets the City's bonds to investors. The City may use more than one underwriter for an issue. The underwriter or group of underwriters purchases the bonds from the City at an agreed upon price and resells the bonds to investors.

The City will use a financial advisor to assess request for proposals (RFP) from underwriters. RFP's will be obtained and evaluated on an issue-by-issue basis. The City will not be bound by the terms and conditions of any underwriting agreement, oral or written, to which it was not a party.

D. Other Parties

Depending on the specific bond issue, other parties customary in the bond issuance process may need to be engaged, such as paying agents, trustee banks, or bond insurers. The City will retain those professional services as needed.

V. Debt Administration

Proactive debt management is a key component to the immediate and long-term success of the City's objectives. Once issued, the professional oversight of individual issues and monitoring of the City's debt portfolio will allow for favorable financial positioning.

A. Disclosure

Disclosure is a regulatory requirement and a way to enhance the marketing of the City's bonds. Disclosure includes operational and financial information for the initial marketing of a bond to investors and ongoing information regarding the status of the issue and issuer, known as continuing disclosure requirements. The City will comply with disclosure requirements as outlined in bond documents prepared by bond counsel.

B. Credit Ratings

High credit quality is essential to cost-effective financing. The City's goal is to maintain its high bond rating, and look for opportunities to increase that rating within the parameters of each type of debt issuance.

Three national agencies are currently prominent in the municipal market: Standard & Poor's, Moody's Investors Service and Fitch Investors Service. Because the City's debt issues vary greatly in size, the City and its financial advisor will evaluate the cost-benefit of obtaining a credit rating from one of the rating agencies. The retention of a rating agency relationship will be based on the potential for more favorable interest costs as compared to the direct and indirect cost of maintaining that relationship.

In advance of obtaining a credit rating, the City will prepare rating presentations in the appropriate form prior to a bond sale. The City will also maintain an ongoing statistical analysis of credit quality indicators to measure its standing over time.

C. Defeasance, Prepayment and Refunding

Accelerated retirement and restructuring of debt can be a valuable debt management tool. Accelerated retirement occurs through the use of defeasance and the exercise of prepayment provisions. Debt is often restructured through the issuance of refunding bonds.

Prepayment provisions are structured into the original bond issue. These opportunities take the form of using cash to reduce all or a portion of outstanding principal and future debt service obligations.

Debt can be refunded using current or advance refunding methods to achieve one or more of the following objectives: reduce future interest costs, restructure future debt service, or modify the legal requirements or bond covenants of the original issue. The City will generally look to a net present value savings in a minimum range of 3% to 5% of the present value of the refunding bonds. These refunding targets are not intended to prevent restructuring of outstanding debt as necessary to achieve other financial goals. The City will generally look to structure the refunding bonds in the same way as the original debt.

D. Investment of Bond Proceeds

The City will seek to lower its cost of borrowing through the investment of bond proceeds, including debt service funds, debt service reserve funds, and construction funds. Drawdowns of construction proceeds will be managed to maximize investment opportunity. Debt service funds and construction funds will be part of the City's investment pool and invested in the safest investments that optimize return on investment. Debt service reserve funds and other funds held by a trustee bank are to be invested in the safest investments available while earning a return. Bond proceeds will be invested in accordance with bond documents prepared by bond counsel.

E. Arbitrage and Tax Compliance

The City will comply with federal arbitrage and rebate regulations. The City recognizes its obligations to account for potential arbitrage rebate exposure and engage bond counsel to provide these calculations and certifications as required by bond documents. Steps will be taken to minimize any rebate liability through proactive management in the structuring and oversight of its individual debt issues and investment of bond proceeds.

For each debt issuance, the City Administrator will maintain a "Tax Advantage Obligation File" that contains documents needed to adhere to IRS requirements and to implement tax and securities law compliance procedures. The file will include an annual compliance checklist, documenting the maintained tax status of the debt issuance.

VI. Operating Reserves

The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the city as a whole. They are an integral part of the financial structure of the city and help make it possible for the city to issue debt. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies. In order to meet potentially unanticipated needs it shall be the goal of the city to maintain the following reserves:

1. An annual reserve in the general fund operating budget equal to a range of ten (10) to fifteen (15) percent of annual revenues.
2. A sixty (60) day unrestricted reserve in enterprise funds, as well as all reserves required by revenue bond indentures to remain in complete compliance with bond issue covenants.
3. An annual cash basis and contingency reserve in the debt service fund of at least ten (10) percent of the annual principal and interest and capital improvement lease payments. This includes beginning debt service fund cash, current year revenues, transfers, and general fund revenues dedicated towards COP's, etc., divided by current liabilities of G.O. debt plus COP's, etc.

A. Fund Balance

It shall be the goal of the City to maintain a minimum fund balance in the general fund of 15%. Ratings agencies prefer strong fund balance levels for entities at or aspiring to Triple A status. The above minimum fund balance calculation includes and is cumulative with the provisions of section F.2.

The Governing Body may approve the use of budgeted reserves in the case of emergency events, or conditions that result in unanticipated expenditure requirements or revenue fluctuations within a fiscal year, or to take advantage of an extraordinary opportunity.

1. Classification: The City desires to establish a fund balance classification policy consistent with the needs of the City, and in a manner consistent with governmental accounting standards. The following classifications serve to enhance the usefulness of fund balance information:
 - (a) Non-spendable: assets legally or contractually required to be maintained, or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amounts become spendable.
 - (b) Restricted: assets with externally imposed constraints, such as those mandated by creditors, grantors and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws, or regulations.
 - (c) Committed: assets with a purpose formally imposed by resolution by the Governing Body of the City, binding unless modified or rescinded by the Governing Body.
 - (d) Assigned: assets constrained by the expressed written intent of the Board of Alderman, City Administrator, or designee. Encumbrances shall be considered as assigned, unless they specifically meet the requirements to be committed or restricted.
 - (e) Unassigned: all amounts not included in other fund balance classifications. The general fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

For unrestricted fund balance, committed amounts should be reduced first, followed by assigned amounts, followed by unassigned amounts.

Appendix I

Debt Issuance Checklist

Debt Management Policy

Appendix I
Debt Issuance Checklist

Note: The structure of debt issued by the City, regardless of type, is to be evaluated using the Debt Issuance Checklist. This checklist is not meant to be inclusive of all factors that apply when evaluating debt, but a tool to analyze the structure of debt issuance. There may be factors to consider that are not included on the Debt Issuance Checklist.

General Information

Type of debt:

Short or long term debt:

Bond proceeds will be used to:

Reserve and accounts to be established under the bond ordinance:

Debt Service Reserve Account
Depreciation and Replacement Account \$_____ monthly, \$_____ maximum

Identify the financial resources that will be used to meet debt obligations:

Amount of Debt

Analyze the following ratios to evaluate the City's ability to meet debt obligations, considering: To project into future years, use the current budget's growth estimates.

Total Debt Service per Total Expenditure
Total Debt Service per Non-Capital Expenditure
Total Debt Service per Total Revenues
Total Debt Service not Supported by Dedicated Revenues
funds per Total Revenues

Conclusion:

Fixed or Variable Rate Debt

Evaluate the impact of fixed or variable interest rates by considering:

Interfund Borrowing

Evaluate the interfund borrowing for the issuance by

Financing resources used to retire the debt
Interest costs over time
Interest income earned over time
Size of the debt issuance
Opportunity cost of borrowed
Repayment schedule
Marketability and flexibility of issuance

Conclusion:

Prepayment Provisions

Evaluate the impact of call provisions by considering:

Cost of interest on fixed rate debt
Cost of interest on variable rate debt
Ability to accelerate debt retirement
Ability to offset interest expense through investment income

Cost of call premium
Cost of higher interest rates
Ability to refund issuance in future
Marketability and flexibility of issuance

Conclusion:

Conclusion:

Taxable vs. Tax-exempt Debt

Evaluate the impact of taxable vs tax-exempt debt by considering:

Cost of interest on taxable issue
Cost of interest on tax-exempt issue
Marketability and flexibility of issuance

Conclusion:

Debt Maturity

Evaluate the optimum maturity for the issuance by considering:

Financial resources used to retire the debt
Interest costs over time
Marketability and flexibility of issuance

Conclusion:

Method of Sale

Evaluate the method of sale that produces the lowest cost of borrowing:

Competitive sale
Negotiated sale
Private placement

Conclusion:

Credit Enhancement

Evaluate the impact of bond insurance by considering:

Cost of bond insurance
to estimated savings in the TIC

Conclusion:

Appendix II

Glossary of Terms

Acceleration

A provision, normally present in a bond indenture agreement, mortgage, or other contract, that the unpaid balance is to become due and payable if specified events of default should occur. These include failure to meet interest, principal, or sinking fund payments, insolvency, and nonpayment of taxes on mortgaged property.

Advance Refunding

A method of providing for payment of debt service on a municipal bond until the first call date or maturity from funds other than an issuer's revenues. Advance refunding's are done by selling a new bond issue and investing the proceeds in a portfolio of U.S. government securities structured in order to provide enough cash flow to pay debt service on the refunded bonds. Refunding bonds are settled more than 90 days in advance of an optional prepayment date. The federal restrictions are that any issue can only be advance refunded once on a tax-exempt basis.

Arbitrage

Investment earnings representing the difference between interest paid on bonds and the interest earned on securities in which bond proceeds are invested. The Internal Revenue Code regulates the amount and conditions under which arbitrage on the investment of bond proceeds is permissible and the 1986 Tax Reform Act requires, with limited exceptions, that arbitrage from investments must be rebated to the federal government.

Average Effective Interest Cost

The average interest rate on a bond issue, including all issuance costs, expressed as either net interest cost or true interest cost.

Balloon Maturity

An extremely large proportion of bond principal coming due in a single year.

Basis Point

One basis point is 1/100 of 1 percent (0.01 percent). One hundred basis points equal 1 percent.

Bond Anticipation Note

A short-term borrowing that is retired with the proceeds of a bond sale.

Bond Insurance

Insurance as to timely payment of interest and principal of a bond issue. The cost of insurance is usually paid by the issuer in the case of a new issue of bonds, and the insurance is not purchased unless the cost is more than offset by the lower interest rate that can be incurred by the use of the insurance.

Bond Purchase Agreement

Contract that outlines the terms, prices, and conditions under which the underwriters agree to purchase the bonds from the issuer.

Bond Register

A record, kept by a transfer agent or registrar on behalf of an issuer, of the names and addresses of registered bond owners.

Bond Resolution

Adopted by the issuer's governing body to authorize the issuance and sale of municipal securities. The bond resolution describes the nature of the bond offering, the terms and conditions of the sale, and the obligations of the issuer to the bondholders. When a trust indenture is used, the bond resolution also approves the trust indentures and appoints a trustee and is called a Deed of Trust.

Bond Transcript

The legal documents associated with a bond offering.

Bond Year

An element in calculating average life of an issue and in calculating net interest cost and net interest rate on an issue. A bond year is the number of 12-month intervals between the date of the bond and its maturity date, measured in \$1,000 increments. For example, the "bond years" allocable to a \$5,000 bond dated April 1, Year 1, and maturing June 1, Year 2, is 5.830 [1.166 (14 months divided by 12 months) x 5 (number of \$1,000 increments in \$5,000 bond)]. Usual computations include "bond years" per maturity or per an interest rate, and total "bond years" for the issue.

Bonded Debt

The portion of an issuer's total indebtedness as represented by outstanding bonds.

- Direct or gross bonded debt: The sum of the total bonded debt and short-term debt.
- Net direct debt or bonded debt: Direct debt less sinking fund accumulations and all self-supporting debt such as tax anticipation notes and revenue anticipation notes.
- Total overall debt or total direct and overlapping debt: Total direct debt plus the issuer's applicable share of the total debt of all overlapping jurisdictions.
- Net overall debt or net direct and overlapping debt: Net direct debt plus the issuer's applicable share of the total debt of all overlapping jurisdictions.
- Overlapping debt: On a municipal issuer's financial statement "overlapping debt" is the debt of other issuers which is payable in whole or in part by taxpayers of the subject issuer.

Book Entry

Securities in the form of entries in the issuer's or a clearing house's books, rather than in the form of paper certificates with coupons. All but the smallest bond issues are sold in book-entry format.

Call

Actions taken to pay the principal amount of the bonds prior to the stated maturity date, in accordance with the provisions for "call" stated in the proceedings and the bonds.

Callable

Subject to payment of the principal amount (and accrued interest) prior to the stated maturity date, with or without payment of a call premium.

Call Premium

A dollar amount, usually stated as a percentage of the principal amount called, paid as a "penalty" or a "premium" for the exercise of a call provision.

Capital Project

Large scale capital expenditures that require significant financial resources. This includes purchase, construction, renovation or addition of capital assets and infrastructure improvements.

Closing Date

The date on which a new issuance of bonds is delivered to the purchaser upon payment of the purchase price and the satisfaction of all conditions specified in the bond purchase agreement.

Coverage

This is a term usually connected with revenue bonds. The margin of safety for payment of debt service, reflecting the number of times (e.g. "120 percent coverage") by which annual revenues either on a gross or net basis exceed annual debt service.

Current Refunding

Refunding bonds are settled within 90 days of an optional prepayment date

Dated Date (or Issue Date)

The date of a bond issue from which the bondholder is entitled to receive interest, even though the bonds may actually be delivered at some other date.

Debt Limit

Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).

Debt Service

Principal and interest.

Debt Service Reserve Fund

Used in revenue bond issues, a fund usually amounting to principal and interest payments for one year and used only if normal revenues do not cover debt service.

Defeasance

Funds are accumulated in a dedicated debt service fund or other available reserve to place in an irrevocable escrow account an amount sufficient such that the initial deposit plus accumulated investment earnings pay all scheduled debt service obligations on the refunded bonds until an optional prepayment date, at which time all remaining refunded bonds are retired.

Depository

A clearing agency registered with the Securities and Exchange Commission which provides immobilization, safekeeping and book-entry settlement services to its participants. The four registered depositories are The Depository Trust Company (New York), the Midwest Securities Trust Company (Chicago), the Pacific Securities Depository Trust Company (Chicago) and the Philadelphia Depository Trust Company.

Discount

(1) Amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than its face amount. (2) Amount by which the amount bid for an issue is less than the aggregate principal amount of that issue.

Due Diligence

The investigation of a bond issue, by underwriter's and issuer's counsel, to ensure that all material facts related to the issue have been disclosed to potential buyers in the official statement (OS).

Duration

The sum of the present values of each of the principal and interest payments of a security, weighted by the time to receipt of each payment, divided by the total of the present values of the payments. Unlike average life or average maturity, duration takes into account the timing of both principal and interest payments.

Interest Rate Swap

An agreement between two parties to exchange future flows of interest payments. One party agrees to pay the other a fixed rate; the other pays the first party an adjustable rate usually tied to a short-term index.

Issue Date (or Dated Date)

The date of a bond issue from which the bondholder is entitled to receive interest, even though the bonds may actually be delivered at some other date.

Joint Managers

Underwriting accounts are headed by a manager. When an account is made up of several groups of underwriting firms that normally function as separate accounts, the larger account is often managed by several underwriters, usually one from each of the several groups, and these managers are referred to as "joint managers."

Lease Financings

Under the structure, a municipality borrows money to rent equipment that it will acquire at the end of a stipulated period.

Legal Opinion

An opinion of bond counsel concerning the validity of a securities issue with respect to statutory authority, constitutionality, procedural conformity and usually the exemption of interest from federal income taxes.

Letter of Credit (LOC)

A security document usually issued by a bank that back-stops, or enhances, the basic security behind a bond. In the case of a direct pay "LOC," the bondholder can request the bank to make payment directly rather than through the issuer, in which case the City agrees to promptly repay the bank or pay the bank in advance.

Level Debt Service

The result of a maturity schedule that has increasing principal amounts maturing each year so that the debt service in all years is essentially "level." "Level debt service" is often used with revenue bond issues (and, in a familiar area, in the traditional approach to monthly payments on home mortgages).

Maturity Date

The stated date on which all or a portion of the principal amount of a security is due and payable.

Maturity Schedule

The schedule (by dates and amounts) of principal maturities of an issue.

Net Interest Cost (NIC)

The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (TIC), which takes into account the time value of money $NIC = (\text{Total Coupon Interest} + \text{Discount or} - \text{Premium}) / \text{Bond Years}$

Net Tax-Supported Debt Service

Annual principal and interest due for aggregate tax-supported debt less any principal and interest due for tax-supported debt determined to be self-supporting (i.e., annual debt service is fully paid from dedicated taxes, fees, incremental revenues, etc.).

Notice of Sale

An official document disseminated by an issuer of municipal securities that gives pertinent information regarding an upcoming bond issue and invites bids from prospective underwriters.

Official Statement

Discloses pertinent information regarding the debt offering of a governmental entity. It should contain complete information about the bonds being offered such as a description of the security pledge for the repayment of debt, the issuer's financial condition, structure of the offering, tax status, and economic/demographic information.

Optional Redemption

A right to retire an issue or a portion thereof prior to the stated maturity thereof during a specified period of years. The right can be exercised at the option of the issuer or, in pass-through issues, of the primary obligor. "Optional redemption" may require the payment of a premium for its exercise, with the amount of the premium decreasing the nearer the option exercise date is to the final maturity date of the issue.

Par Value

The principal amount of a bond or note due at maturity.

Paying Agent

Place where principal and interest are payable. Usually a designated bank or the office of the Administrator of the issuer.

Syndicate

A group of underwriters formed for the purpose of participating jointly in the initial public offering of a new issue of municipal securities. The terms under which a "syndicate" is formed and operates are typically set forth in the "agreement among underwriters." Those terms will establish the pro rata participation of each syndicate member; the methods by which offering prices and other terms of sale will be established; in what priority orders for securities will be taken and confirmed; and the joint or several nature of the liability assumed by each member for the purchase of unsold securities. The purpose of a "syndicate" formation is to share the risk of the offering among participating underwriters and to establish a distribution network in which to market the offered securities. One or more underwriters will act as manager of the "syndicate" and one of the managers will act as lead manager and "run the books." A "syndicate" is also often referred to as an "account" or "underwriting account."

Tax-Supported Debt Service

Annual principal and interest due for aggregate tax-supported debt.

True Interest Cost

A method of calculating bids for new issues of municipal securities that takes into consideration the time value of money (see "Net Interest Cost").

Trustee

A bank designated by the issuer as the custodian of funds and official representative of bondholders. "Trustees" are appointed to insure compliance with the contract and represent bondholders to enforce their contract with the issuers.

Trust Indenture

A legal contract between the issuer and the trustee establishing responsibilities of the issuer and the rights of the bondholders. The trust indenture defines the security, flow of funds, bond covenants, and other provisions for the protection of the investors and is enforced by the trustee.

Underwriting Spread

The difference between the offering price to the public by the underwriter and the purchase price the underwriter pays to the issuer. The underwriter's profit, expenses and selling costs are usually paid from this amount.

Yield to Maturity

Total return on a bond, taking into consideration its coupon, length of maturity, and dollar price.

Computation of Legal Debt Margin

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation.

As of October 1, 2013

Real Property	\$45,433,172	
Personal Property	<u>8,737,549</u>	
Assessed Valuation	<u>54,170,721</u>	
Legal Debt Limit		10,834,144
Unissued debt	6,960,001	
GO Bonded Debt	1,799,999	
Total G.O. Debt Outstanding and Unissued	<u>8,760,000</u>	
Debt Margin	<u>\$2,074,144</u>	

City of Peculiar, Missouri Personnel Summary

This summary represents the total number of persons employed by the City of Peculiar, Missouri.

	2013 Actual	2014 Actual	2015 Proposed
Admin			
<i>Full Time</i>			
City Administrator	1	1	1
Business Office Mgr	1	1	1
City Clerk	1	1	1
Network Administrator	0	0	1
Receptionist	1	1	1
	4	4	5
Court			
<i>Full Time</i>			
Court Clerk	1	1	1
	1	1	1
Elected			
<i>Part Time</i>			
Alderman	7	7	7
	7	7	7
Parks			
<i>Full Time</i>			
Landscape Maintenance	0	0	1
Parks & Rec Director	1	1	1
	1	1	2
Police			
<i>Full Time</i>			
Police Chief	1	1	1
Police Clerk	1	1	1
Police Officer	4	4	5
Police Sergeant	2	2	2
SRO	1	1	1
<i>Total Full Time</i>	9	9	10
<i>Part Time</i>			
Police Officer	4	4	4
	13	13	14
Public Works			
<i>Full Time</i>			
City Engineer	1	1	1
Waterworks Mgr	1	1	1
Waste Water Mgr	1	1	1
Waste Wtr Operator	2	2	2
Utility Clerk	1	1	1
Field Service Crew	6	6	6
Waste Truck Driver	2	2	2
Waste Water Maint.	0	0	1
<i>Total Full Time</i>	14	14	15
<i>Part Time</i>			
Intern	1	1	1
	15	15	16
Codes			
<i>Full Time</i>			
City Planner	1	1	1
Codes Officer	1	1	1
	2	2	2
Total Full Time Personnel	31	31	35
Total Part Time Personnel	12	12	12
Grand Total	43	43	47

The Capital Improvement Plan

The Capital Improvement Plan (CIP) is a separate budgeting process within the annual operating budget. The CIP procedure is used to plan, budget and finance the purchase and/or construction of large capital infrastructure, facilities, equipment and other capital assets. The City uses this process to ensure expensive, long-lived projects are aligned with its strategic direction and that the money is well spent.

Funding for capital projects can be obtained from any of the following sources:

Current General Fund Operating Revenues Cash is allocated from the General Fund to fund maintenance, technology and other small capital projects.

Water & Sewer and Solid Waste Revenue Bonds The Water & Sewer and Solid Waste funds are enterprise funds, which are supported by fees for service rather than by taxes. Revenue bonds are a type of loan in which the loan is repaid with revenues from the enterprise, not by contributions from the General Fund. These loans are used for projects related to plant capacity and modernizing the systems.

General Obligation (GO) Bonds This funding source is used to finance major capital projects with an expected life of 10 or more years. A general obligation bond is secured by the City's pledge to use legally available resources, including tax revenue, to repay bondholders. The City used a portion of the property tax levy to finance the debt service payments.

Neighborhood Improvement Districts These are a financing and development tool whereby cities can issue general obligation bonds for construction of public improvement and assess the cost to properties that benefit. The bonds are then retired through payment of special assessments by these benefiting properties.

Parks Sales Tax Fund This is funded by a voter approved 1/2 cent sales tax initiative. It is dedicated to parks and recreational facilities.

Water and Sewer Funds These are funded from fees associated with water and sanitary sewer charges respectively. It is dedicated to fund the operation, maintenance and capital improvement costs for the water and sewer system.

Road and Street Tax These are funded by the city share of county maintenance funding along with 1/2 cent sales tax.

Gasoline Tax These are funded by the city share of motor vehicle gas taxes.

Capital Improvement Tax These are funds derived from 1/2 cent sales tax funds.

Grants Funds may be granted from Federal, State or local sources, such as law enforcement sharing or transportation funding.

CIP Development Process

The CIP provides detailed information for all CIP projects that the City has planned for the years 2015-2019. The CIP is updated annually to make adjustments for changing capital needs, changes in availability and cost of funds, and to add a year of programming to replace the year just completed. The CIP process begins in June when all documents and financial tools are updated with current figures. Departments update current project descriptions and create new project descriptions for proposed projects. These descriptions include the following information: Project Name and Number, Fund, Department, Contact Person, Total Project Cost, Description, Justification, Expenditure Detail, Timeline Funding Sources, and Operation and Maintenance costs. Projects are then listed in the 5 year CIP or the unfunded/pending List. The Forecast Team examines the revenue forecast to see how the updated projects and proposed new projects impact the forecast. A debt service analysis is conducted and determines the final number of bond projects that can be financed within the five year period. New projects are included based upon debt capacity, operation and maintenance cost impacts.

The Administration Department then prepares the electronic and print version of the proposed CIP. Work sessions are held with the Board of Alderman to give the board an opportunity to study and evaluate the proposal. The CIP is then formally adopted by the Board of Alderman in September.

The 2014 total dollar amount for capital expenditures is \$11,258,985.

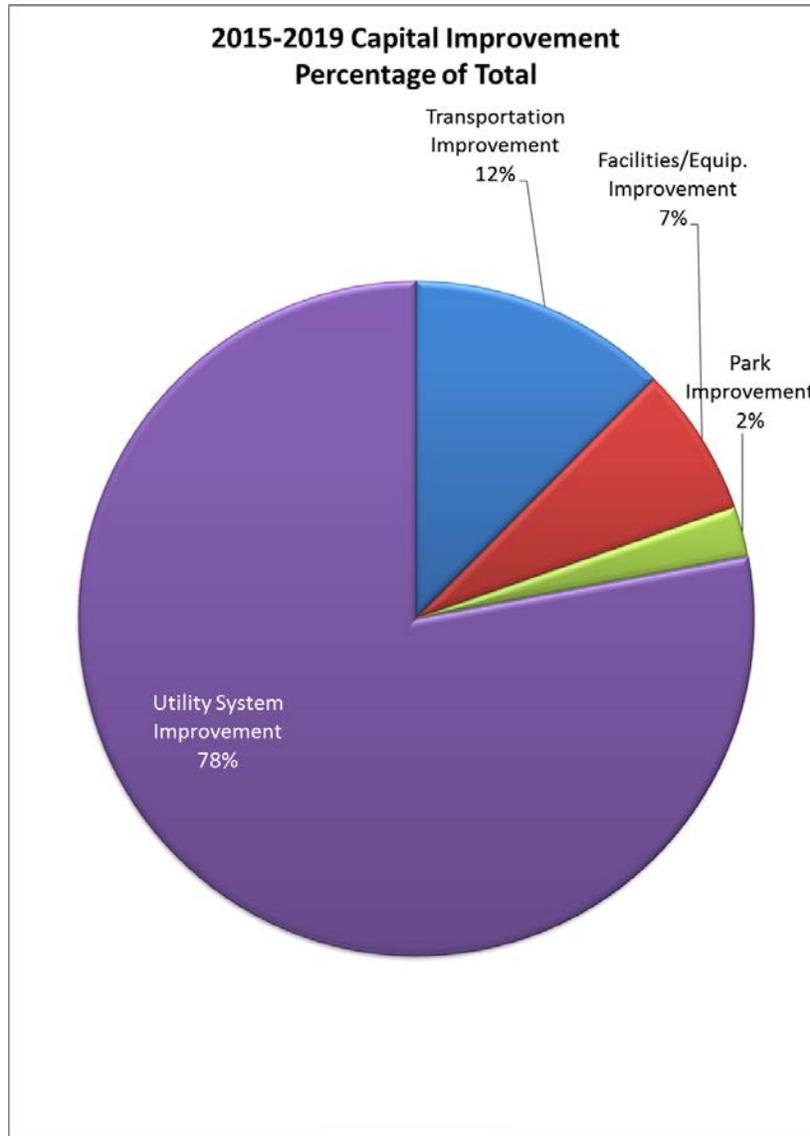
City of Peculiar, Missouri

Capital Improvement Plan Projects

2015 thru 2019

Project Category

Project Name	Account	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	Total	Unfunded	Grand Total
Transportation Improvement		\$ 580,771	\$ 237,900	\$ 237,900	\$ 157,900	\$ 187,900	\$ 1,402,371	\$ 853,700	\$ 2,256,071
Facilities/Equip.Improvement		251,048	140,548	128,048	163,548	128,048	811,240	-	811,240
Park Improvement		269,042	-	-	-	-	269,042	-	269,042
Utility System Improvement		776,421	3,322,572	1,314,105	2,656,686	706,548	8,776,332	-	8,776,332
		\$ 1,877,282	\$ 3,701,020	\$ 1,680,053	\$ 2,978,134	\$ 1,022,496	\$ 11,258,985	\$ 853,700	\$ 12,112,685



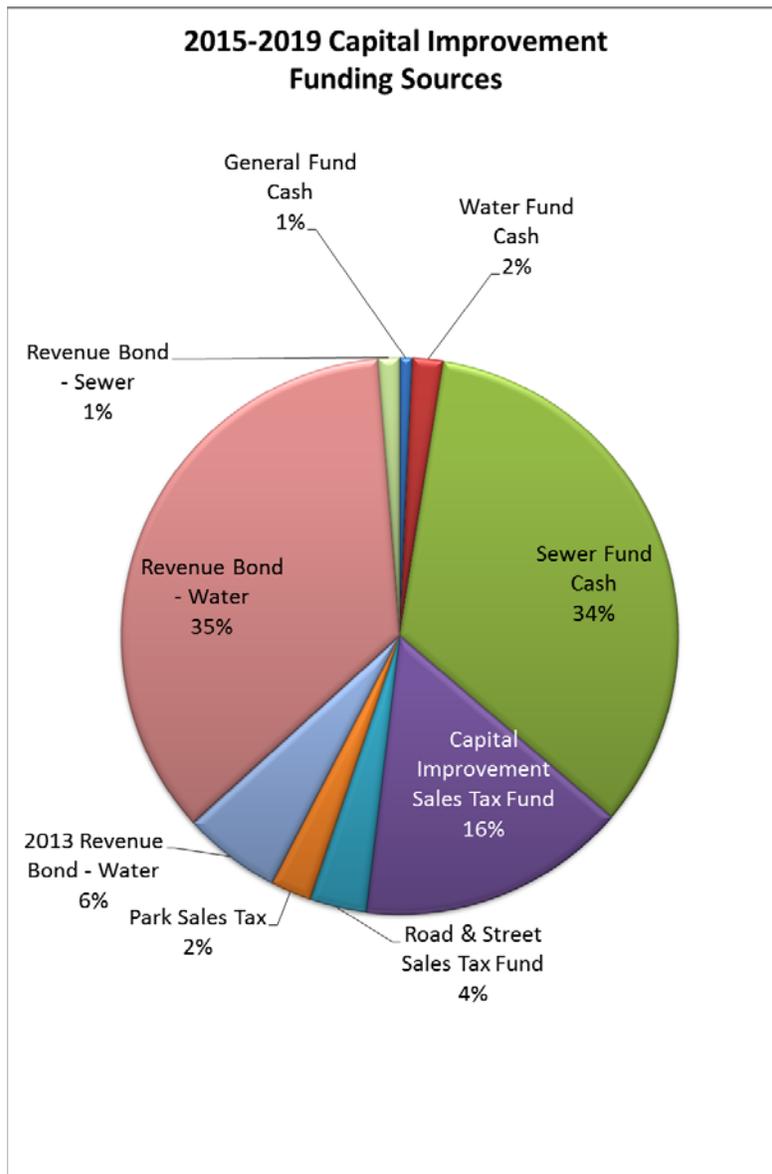
City of Peculiar, Missouri

Capital Improvement Plan Projects

2015 thru 2019

Funding Source

Project Name	Account	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	Total	Unfunded	Grand Total
General Fund Cash		\$ 16,548	\$ 16,548	\$ 16,548	\$ 16,548	\$ 16,548	\$ 82,740	\$ -	\$ 82,740
Water Fund Cash		58,274	53,274	18,274	53,274	18,274	201,370	-	201,370
Sewer Fund Cash		123,274	224,274	160,274	2,603,412	688,274	3,799,508	-	3,799,508
Capital Improvement Sales Tax Fund		657,671	284,000	271,500	271,500	271,500	1,761,671	-	1,761,671
Road & Street Sales Tax Fund		157,600	77,900	77,900	27,900	27,900	369,200	853,700	1,222,900
Park Sales Tax		269,042	-	-	-	-	269,042	-	269,042
2013 Revenue Bond - Water		94,873	545,520	-	-	-	640,393	-	640,393
Revenue Bond - Water		360,000	2,499,504	1,135,557	-	-	3,995,061	-	3,995,061
Revenue Bond - Sewer		140,000	-	-	-	-	140,000	-	140,000
TOTAL		\$ 1,877,282	\$ 3,701,020	\$ 1,680,053	\$ 2,978,134	\$ 1,022,496	\$ 11,258,985	\$ 853,700	\$ 12,112,685



City of Peculiar, Missouri

Capital Improvement Plan Projects

2015 thru 2019

Project Name	Account	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	Total	Unfunded	Grand Total
TRANSPORTATION PROJECTS									
N. Main Overlay, Summerskill to Bradley's Cross.	30.30.8100	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ 119,000	\$ -	\$ 119,000
Glengera, Elm St to S of Low Water Bridge	30.30.8100	44,000	-	-	-	-	44,000	-	44,000
Shishir, Glengera to Hurley	30.30.8100	22,000	-	-	-	-	22,000	-	22,000
Knight Rd Dust Control, YY to 215th St.	30.30.8100	12,000	-	-	-	-	12,000	-	12,000
School Rd. 211th to 203rd St.	21.25.8990	100,000	50,000	50,000	-	-	200,000	853,700	1,053,700
Asphalt Preventative	30.30.8100	18,900	30,000	30,000	-	30,000	108,900	-	108,900
Curb & Gutters	30.30.8120	45,000	30,000	30,000	30,000	30,000	165,000	-	165,000
Sidewalk, City Hall to C/J Hwy Bridge	30.30.8120	162,271	-	-	-	-	162,271	-	162,271
Street Preservation:									
Engineering	21.25.5660	10,000	10,000	10,000	10,000	10,000	50,000	-	50,000
Crack Seal Contract	21.25.7100	20,000	3,600	3,600	3,600	3,600	34,400	-	34,400
Contract Maintenance	21.25.7110	17,600	11,000	11,000	11,000	11,000	61,600	-	61,600
Sidewalk	21.25.7120	10,000	3,300	3,300	3,300	3,300	23,200	-	23,200
Future Overlay Program	30.30.8100/8120	-	100,000	100,000	100,000	100,000	400,000	-	400,000
FACILITY/EQUIPMENT IMPROVEMENTS									
F550's with Plow & Equip.	30.30.8210	35,500	35,500	35,500	35,500	35,500	177,500	-	177,500
WasteWater Treatment Plant Roof	30.30.8200	40,000	-	-	-	-	40,000	-	40,000
Peculiar Monument Sign	30.30.8130	100,000	-	-	-	-	100,000	-	100,000
GIS Phase 2	10.16.5660	5,000	5,000	5,000	5,000	5,000	25,000	-	25,000
Finance Sys./Ut. Bill. Repl. 1/2 GF - 7 yr lease	10.11.8000	11,548	11,548	11,548	11,548	11,548	57,740	-	57,740
Snow Brine Solution Mixing Tank & Equip.	30.30.8220	18,500	12,500	-	-	-	31,000	-	31,000
Christmas Lighting	30.30.8220	5,000	5,000	5,000	5,000	5,000	25,000	-	25,000
F550's with Plow & Equip. (2014 Lease)	30.30.8210	35,500	35,500	35,500	35,500	-	142,000	-	142,000
Future Vehicle Replacement Program	30.30.8210	-	35,500	35,500	35,500	35,500	142,000	-	142,000
Future Vehicle Replacement Program	30.30.8210	-	-	-	35,500	35,500	71,000	-	71,000
PARK IMPROVEMENT									
Raisbeck Phase 1 Park Renovaation	20.20.8040	175,152	-	-	-	-	175,152	-	175,152
Raisbeck Phase Park Renovaation: Parking	20.20.8040	10,000	-	-	-	-	10,000	-	10,000
McKernan Park Playground Addition		25,000	-	-	-	-	25,000	-	25,000
Park Signage Project		4,000	-	-	-	-	4,000	-	4,000
City Lake Sand Volleyball Court		13,500	-	-	-	-	13,500	-	13,500
Concession Equipment		2,410	-	-	-	-	2,410	-	2,410
Soccer Complex Equipment		10,000	-	-	-	-	10,000	-	10,000
Raisbeck Walking Trail		28,980	-	-	-	-	28,980	-	28,980
UTILITY SYSTEM IMPROVEMENTS									
211th Street Water Upsize 8" to 12"	50.50.8300	110,000	-	-	-	-	110,000	-	110,000
Kansas City Water Supply 12" Trans. Main	50.50.8300	250,000	2,499,504	1,135,557	-	-	3,885,061	-	3,885,061
Peculiar Drive North to Hurly	50.50.8300	94,873	545,520	-	-	-	640,393	-	640,393
F350 Replacement (2004)	50.50.8210	-	35,000	-	-	-	35,000	-	35,000
F350 Replacement (2008)	50.50.8210	-	-	-	35,000	-	35,000	-	35,000
GIS Improvements	50.50.5660	25,000	5,000	5,000	5,000	5,000	45,000	-	45,000
Finance Sys./Ut. Bill. Repl. 1/4 Wtr - 7 yr lease	50.50.5820	5,774	5,774	5,774	5,774	5,774	28,870	-	28,870
Yearly Software Upgrades	50.50.5820	7,500	7,500	7,500	7,500	7,500	37,500	-	37,500
211th Street Conduits 6" -2	50.50.8300	20,000	-	-	-	-	20,000	-	20,000
Line E06-005 to E06-012 Repair	51.51.8310	22,000	-	-	-	-	22,000	-	22,000
Clarifier Basin Covers	51.51.8310	25,000	-	-	-	-	25,000	-	25,000
Spencer Addition Sewer Line Upgrade	51.51.8310	21,000	30,000	-	50,000	50,000	151,000	-	151,000
Sewer Trenchless Liner Yearly	51.51.8310	12,000	25,000	25,000	25,000	25,000	112,000	-	112,000
211th Street Sewer Improvements	51.51.8310	140,000	-	-	-	-	140,000	-	140,000
Generator for WWTP headwork's facility	51.51.8310	-	25,000	-	-	-	25,000	-	25,000
Private Sector I/I Removal	51.51.8310	-	33,000	-	25,000	125,000	183,000	-	183,000
Manhole Rehab Phase 1	51.51.8310	-	68,000	-	63,000	63,000	194,000	-	194,000
Generator for RV Park lift station	51.51.8310	-	-	25,000	-	-	25,000	-	25,000
Manhole Rehab Phase 2	51.51.8310	-	-	67,000	62,000	62,000	191,000	-	191,000
Garage Addition WWTP	51.51.8310	-	-	-	45,000	-	45,000	-	45,000
Phase 1 Sewer Relief	51.51.8310	-	-	-	1,311,138	-	1,311,138	-	1,311,138
Phase 2 Relief Sewer	51.51.8310	-	-	-	979,000	-	979,000	-	979,000
Sludge Truck Replacement	51.51.8310	-	-	-	-	120,000	120,000	-	120,000
WWTP Disinfection	51.51.8310	-	-	-	-	200,000	200,000	-	200,000
Finance Sys./Ut. Bill. Repl. 1/4 Swr - 7 yr lease	51.51.5820	5,774	5,774	5,774	5,774	5,774	28,870	-	28,870
Yearly software upgrades an support, 50%	51.51.8310	7,500	7,500	7,500	7,500	7,500	37,500	-	37,500
Sewer Main Jetting & CCTV	51.51.8310	30,000	30,000	30,000	30,000	30,000	150,000	-	150,000
		\$ 1,877,282	\$ 3,701,020	\$ 1,680,053	\$ 2,978,134	\$ 1,022,496	\$ 11,258,985	\$ 853,700	\$ 12,112,685

Glossary of Terms

A

Ad Valorem - A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property tax").

Amortization - Payment of principal plus interest over a fixed period of time.

Appropriate - An authorization made by the Governing Body which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

Fund Balance – the difference between assets and liabilities in reported in a governmental fund.

Assessed Valuation - The valuation placed upon real and certain personal property by the County Assessor as the basis for levying property taxes.

B

Balanced Budget - Annual financial plan in which expenditures do not exceed revenues.

Bond - A written promise to pay a specified sum of money on a specific date at a specified or variable stated interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are typically used as long-term debt to pay for specific capital expenditures.

Bond Rating - A rating that is received from Standard & Poor's Corporation and Moody's Investors Service, Inc., that shows the financial and economic strengths of the City.

Budget - A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period

of time. It is the primary means by which most of the expenditures and service activities of the City are controlled.

C

Capital Improvement Plan (CIP) - A plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

Capital Expenditure - funds spent for the acquisition of a long-term asset.

Capital Outlay - Land, buildings, building improvements, vehicles, machinery and equipment, infrastructure and all other tangible assets over \$1,000 that are used in operations and that have initial useful lives extending beyond a single reporting period.

Charges for Service - Category for revenue accounts which includes fees paid by citizens for services rendered. For example, various charges to the public for Animal Control services.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Service rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

COPs - Certificates of Participation. COPs are lease financing agreements in the form of securities that can be marketed to investors in a manner similar to tax exempt

debt.

Current Assets - Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Some examples are cash, temporary investments, and taxes receivables which will be collected within one year.

Current Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

D

Delinquent Taxes - Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. The unpaid balances continue to be delinquent taxes until abated, paid, or converted into tax liens.

Department - A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

E

Encumbrances - Commitments related to unperformed contracts for goods or services

Enterprise Fund - Fund used to account for the acquisition, operation, and maintenance of governmental facilities and services which are predominately self-supporting through user charges.

Expenditures - A decrease in the net financial resources of the City due to the acquisition of goods and services.

F

Fines and Forfeitures - Category for

revenue accounts which includes fees paid by citizens. For example, Court Fines and Parking Meter Fines due.

O

Ordinance - A law set forth by a governmental authority.

P

Park Sales Tax - A ½ cent sales tax approved by voters .

Personal Services - Expenditures relating to compensating City employees, including salaries, wages, overtime pay, and holiday pay.

R

Reserve - An account used to indicate a portion of a fund balance is restricted or set aside for emergencies or unforeseen expenditures not otherwise budgeted

Revenue - All money that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds - Revenue bonds are a type of loan in which the loan is repaid with revenues from the revenue-generating entity, not by contributions from taxes or the General Fund.

S

Special Assessments - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.