



# City of Peculiar, Missouri Operating Budget

# 2016



# **2016 Adopted Budget**

Prepared by the Administration Department

250 S. Main St.  
Peculiar, Missouri 64078

# TABLE OF CONTENTS

BUDGET MESSAGE .....	3	APPENDIX:	
HISTORY AND FORM OF GOVERNMENT .....	13	A: WAGE SCALE .....	84
COMMUNITY PROFILE .....	14	B: INCENTIVE AND REWARDS PROGRAM .	85
STRATEGIC AND LONG-RANGE PLANNING ...	17	C: SAFETY AWARD PROGRAM .....	97
FISCAL OVERVIEW .....	23	D: INVESTMENT POLICY.....	99
BUDGET PROCESS.....	24	E: DEBT MANAGEMENT POLICY.....	110
ORGANIZATIONAL CHART .....	25	F: LEGAL DEBT MARGIN.....	131
BUDGET STRATEGY AND CALENDAR.....	26	G: CAPITAL IMPROVEMENT PLAN .....	132
FUND TYPES .....	28	H: PERSONNEL SUMMARY .....	136
FUND SUMMARIES .....	33	I: GLOSSARY OF TERMS .....	137
GENERAL FUND.....	34		
BUILDING FUNDS .....	38		
PARK FUND.....	39		
ROAD & STREET FUND.....	41		
GAS TAX FUND.....	42		
CAPITAL IMPROVEMENT FUND.....	43		
L.E.T. FUND .....	44		
EAST & WEST GROWTH FUNDS .....	45		
211 <sup>TH</sup> STREET FUND .....	46		
DEBT SERVICE FUNDS .....	47		
WATER FUND .....	48		
SEWER FUND .....	50		
ENTERPRISE CONSTRUCTION FUND .....	52		
TRASH FUND.....	53		
DEPARTMENTAL SUMMARY:			
DEPARTMENT MATRIX .....	55		
POLICE DEPARTMENT .....	56		
COURT .....	59		
PLANNING .....	62		
PUBLIC WORKS .....	67		
PARK.....	71		
WATER .....	74		
SEWER .....	79		

**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Engineer**  
*Carl Brooks*

**Business Office**  
*Trudy Prickett*



**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**City Attorney**  
*Reid Holbrook*

**Parks Director**  
*Grant Purkey*

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

RE: 2015-2016 Fiscal Year Budget Message

The City of Peculiar continues to experience a healthy recovery during the 2015-2016 budget years from the market crash and housing bubble burst of 2008-2009. This budget continues a visionary process of seeking out and taking advantage of the City's strengths and competitive advantage.

This past fiscal year the City moved beyond a year to year plan and instead implemented a planned strategy for the next 5 years in infrastructure needs. The enclosed City of Peculiar budget document and supporting information constitutes the City's recommended improvements on many fronts for Fiscal Year 2015-2016 starting October 1, 2016. We continued the efforts to improve the infrastructure of the City, projecting needs 5 years out, as well as preparing for economic opportunity with the new Interchange under construction. This budget will be formally adopted by the Board of Alderman on September 21, 2015 and will establish the fiscal plan for the City's fiscal year October 1, 2015 to September 30, 2016. 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
2. Growth in the 211th interchange corridor
3. Continued maintenance of the City's infrastructure
4. Marketing the City and position the City for Economic opportunity.

Budget preparation began in March of 2015 by Administrative staff and will be adopted by the Board of Alderman on September 21, 2015. The City Administrative and Financial staff met regularly during the year to review the ongoing 2014-2015 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 2015-2016 Adopted Budget provides for a continuation of maintaining the reserve targets.

*Competitive Advantages (established 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*

Budget preparation instructions were given to Departments Heads in May at the start of the budget planning process and they were provided guidelines consistent with the adopted Financial Policies. Budget Expenditure Requests for 2015-2016 should not exceed 2014-2015 budgeted amounts since the City is to absorb increased salaries for

### ***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*

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 \$1.25 on the front and back as well as \$.25 cents on the wastewater rate beginning October 1, 2015. This is lower than estimated and approved by the Board last year which was, \$2.00 on water and \$.55 on sewer. Lowering the rate is due to the Utility staff working hard to save monies at all possible cost and efficiencies.

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 17, 2015 staff presented the recommended budget and capital plan to the Board of Alderman.

The Financial Summaries section of the Fiscal Year 2015-2016 budget book contains mission statements and goals on a department basis. Each department provided a mission statement, major accomplishments for the current year with goals and objectives for the 2015-2016 fiscal year.

### **CURRENT FISCAL CONDITION**

The 2015-2016 budget anticipates operating fund balances to maintain a strong 33% of revenues with the overall fund balance at 13% of revenues.

For the general fund, over 75% of revenues are made up of property tax, sales taxes, franchise fees and court fine. The City experienced an increase in revenue collected for property and sales taxes as well as building permits in 2014-2015. During 2014-2015 the City continued 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, 2015 the city expects to see sales tax increase of 2% over actual results for 2014. With limited revenues and increasing costs, the City must continue to be strategic in

### **Noticeable Trends in Rising Costs**

- *Gas*
- *Electricity*
- *Health Insurance for Employees*

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.

Fines and Forfeitures (Court Fines) seem to decline this past year and much lower than the peak 2007 and 2008 years. We are watching the Interchange monies closely and with the lower bids have an opportunity to possibly address a large storm water problem in that area. The property owner is working with us but the amount to construct and the CORE permit fees are of great concern. We will continue to watch this closely. This discussion would not be happening, if we had not secured from the MARC STP/BR Committee of \$1.1 Million to the 211th Street portion of the new Interchange project that put us in a much better position in funding.

### **STRATEGIC PLANNING**

In 2014 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 that we based the budget again on this year:

#### ***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)
- 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 149 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. *(Voting on this with property owners will take place in October and November of 2015.)*
2. 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. *(This was completed and sent to the State Department of Economic Development September 11, 2015. It will be reviewed in October by the State Department of Economic Development for consideration of approval.)*

3. 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. *(UAM was contracted by the City to develop a plan for the City by October 2015)*
4. 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 awarded by MARC STP/BR; City submitted TIGER request and hopeful to find out within the next month.)*
5. Address critical sewer and storm water needs. *(Bartlett and West Engineering was contracted to study potential retention or detention basin on Dean property.)*
6. Enhancement of major parks and recreation improvements to support quality of life initiatives. *(major renovations in Raisbeck park are completed and will be open on October 3. As well as numerous additional programming from families and seniors has been implemented)*

There has been much completed over the past fiscal year and we will see the final direction of them working in to this next fiscal year.

### ***New Water Supply***

The largest projects for 2015-2016 measured by funding level, is the first phase of the water connection to Kansas City. 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 is estimated to cost a total of approximately \$4,000,000. The anticipated funding source for the project is the issuance of revenue bonds, the first issuance last fall funded engineering and right of way acquisition. This new supply source allows staff to include increases in capacity at the Boards highest priority development location of 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. Increase is in reserve for the possible Kansas City water line connection. This reserve now sits at \$344,000 within this fund. We have contracted with Burns and McDonnell to review all studies, reevaluate the current sources available and confirm the Kansas City connection is the most feasible for the City.

## SUMMARY OF THE FISCAL YEAR 2015-2016 BUDGET

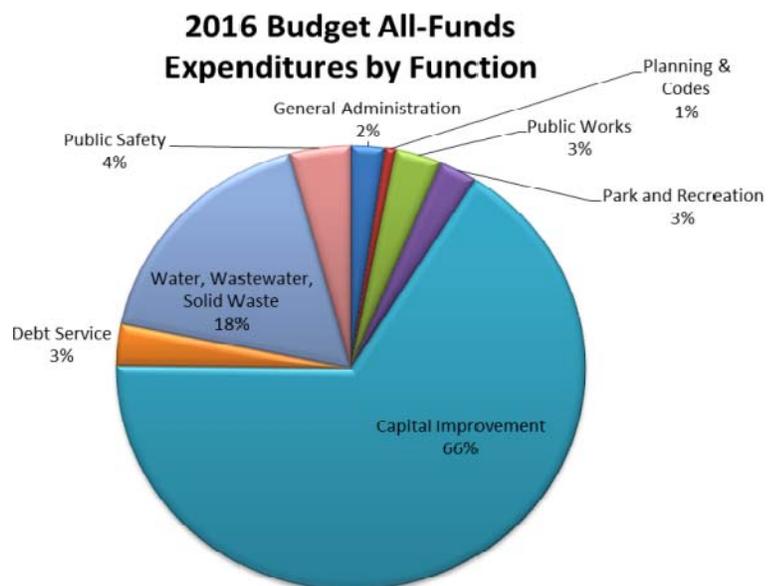
### Significant Budget Items and Trends

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 2015 of the Pay Performance Plan adjustments will be fully annualized in the 2015-2016 fiscal year budget. There is an additional Administrative Assistant position that will be added as well as a part-time Utility Clerk.

A summary of major changes for the adopted 2015-2016 budget is:

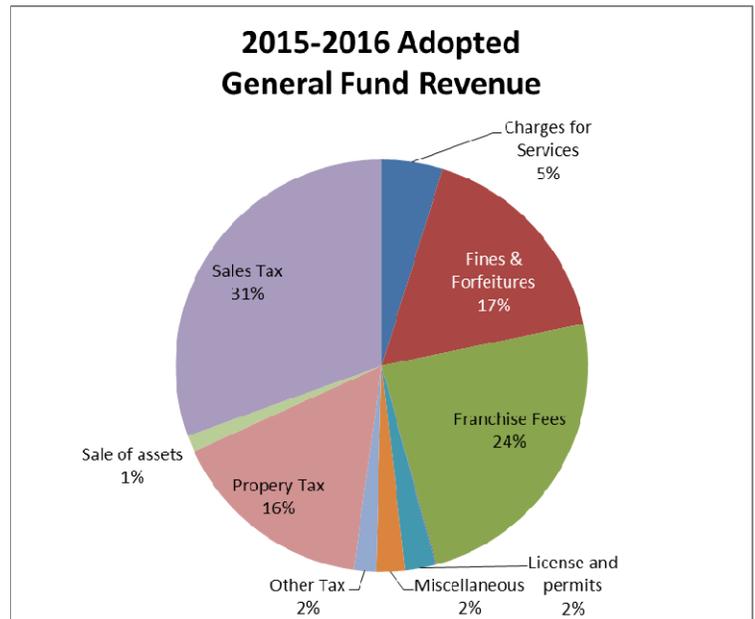
- Creation of an Information and Technology budget for the centralized control of related expenditures. This budget was a result of the consolidation of various technology line items within the general fund.
- Addition to reserve for the improvement of School Road. This reserve now sits at \$200,000 within this fund and an additional \$646,262 in Fund 30 has been set aside for School Road. So we currently set at a total of \$846,262 in reserves for School Road, phase 3.
- Addition of street sweeping budget for street sweeping contractual expense.
- Funding of a roller, flail mower brine tank as well as an additional reserve within the fund.
- Increase in reserve for the Kansas City water line connection. This reserve now sits at \$344,000 within this fund.
- Adding an Administrative position to aid the business operations and a position shared between Public Works and Park Maintenance to aid in those departments.
- Taking the marketing of the City to a high level operation. Moving forward with Vii Marketing and Branding to market the City in the Metro of Kansas City and beyond.
- Develop a final direction on Broadband capability.
- Begin gathering information for the first draft to start the APWA Accreditation process for Public Works.
- The City will take on addition responsibility in the economic enhancement of the Downtown corridor.
- Continue with the implementation of the new City wide software system. The utility change over in the software will happen in this fiscal year.



## Fund Structure

This budget book includes the results of the years ended September 30, 2013 and 2014 actuals along with the 2014-2015 amended budget, 2014-2015 estimated financial results and the 2016 proposed budget. In many cases the 2016 estimates are based on YTD results through July 30, 2015. This column is just that, an estimate of the results given the information we know today.

Overall the city's proposed budget is \$22,024,600. Excluding changes based on major capital expenditures the operating portion of the budget is \$7,420,958. This results in a 2.79% increase from the 2014-2015 amended budget of \$7,219,619. Within the capital improvement plan major projects and increases relate to the I-49 and 211th street interchange as well as the increase in bond payments from the issuance of the related 2015 general obligation bonds.



## 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

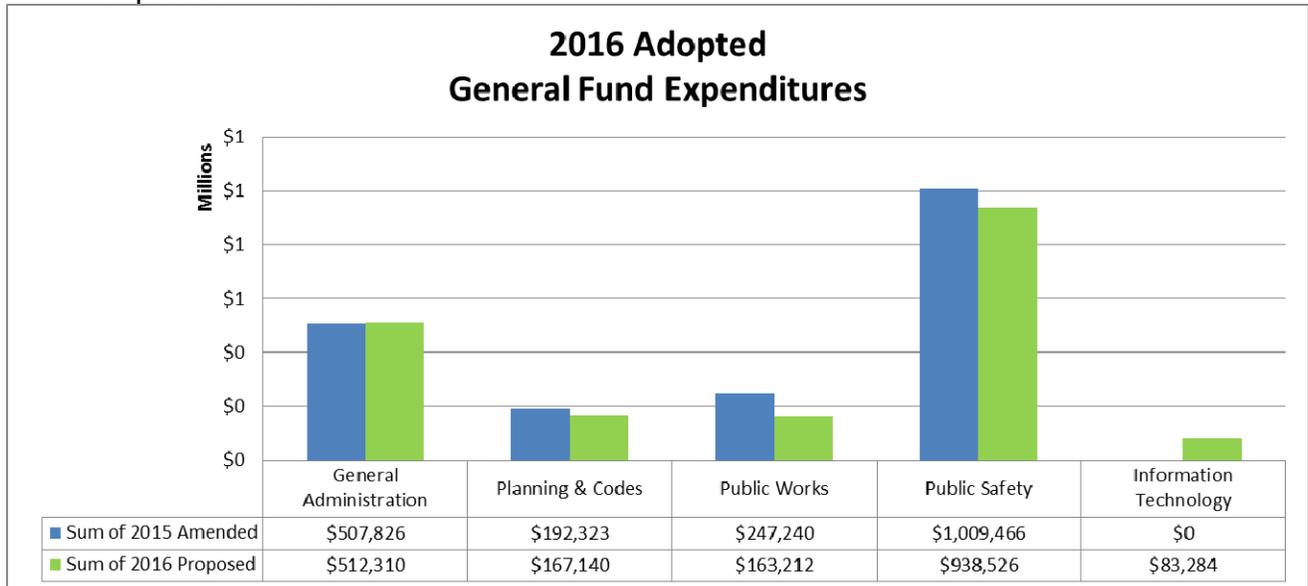
City Department heads were asked to create an out year budget plan along with their budget for the 2015-2016 fiscal year to identify future funding needs. The Capital Outlays were requested for a five year period beginning with 2016. There is a very long list of unfunded Capital Outlay which department heads have developed.

## General Fund

Revenues within the general fund, discounting one-time transfer revenue last year are anticipated to be a modest 1.7% higher than last year. The primary driver behind the increase continues to be sales tax revenue. This year total general fund revenues are on par to meet expectations of the amended 2014-2015 budget.

- Fine and Forfeiture revenues are anticipated to be substantially below budget in 2015 due to staffing availability. The 2016 budget recognizes a return to what has been experienced in the past.
- Administration: Create a Information and Technology budget for the centralized control of related expenditures. This budget was a result of the consolidation of various technology line items within the general fund.
- Public Works: maintain 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.



### 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 in 2015 maintained in 2016.

- Increase revenues for building-zoning permits for receipts through June.
- 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 personnel 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 \$200,000 within this fund.
- Road & Street: Addition of a restricted reserve of \$25,000 for unforeseen weather (snow events).
- Gas Tax: Addition of street sweeping expense for street sweeping contractual expense.
- Gas Tax: Addition of a restricted reserve of \$10,000 for unforeseen weather (snow events).

### Capital Improvement Fund

- Maintain funding for the sidewalk from City Hall to C/J highway in addition to Bridal Trail.
- Funding of a roller, flail mower brine tank as well as an additional reserve within the fund.

- Increase funding for various street projects.

**Debt Service Funds**

These funds account for the collection and repayment of the City’s 1999, 2012 and 2015 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.

The addition of the bond payments for the 2015 general obligation bonds result in an increase of the tax levy to 0.9639 from 0.4577 for the debt service fund.

**Water Enterprise Fund**

The 2016 budget proposes a \$1.25 increase reduced from the previously anticipated \$2.00 in the original water study performed in 2013 and updated annually with the budget. This increase continues the city’s progression toward a long-term cheaper source of water for our customers.

- Increase of funding set aside for principal payments. This has typically been label as depreciation in prior years.
- Increase in capital equipment, and capital purchases.
- Increase in reserve for the Kansas City water line connection. This reserve now sits at \$344,000 within this fund.

**Sewer Fund**

The sewer fund’s 2016 budget contains a \$0.25 increase reduced from the previously anticipated \$.55 increase as discussed in the sewer rate study from last year. These annual increases affords the City 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.
- Funding of various major projects in conjunction with routine maintenance.

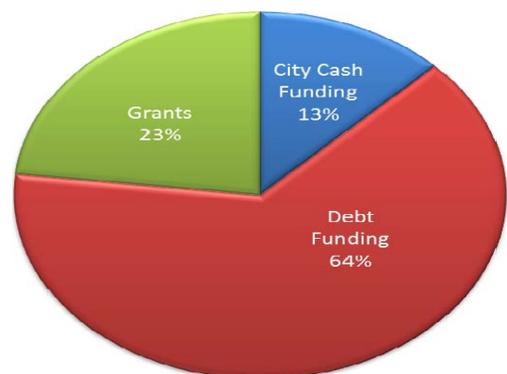
**Capital Expenditures**

The City’s 2016-2020 Capital Improvement Projects Plan (CIP) totals \$29,643,955 over the 5 year period. The breakout of capital projects include transportation, facility/equipment, parks, and utility projects and discussed further in this document. 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

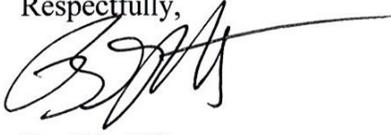
**2016-2020 Capital Funding Sources**



were put into it.

The budget continues to show the sound fiscal policy established by the Mayor and Board of Alderman. We have met the fund balance policies established by the elected body and we have maintained restricted cash reserves in the General Fund and Enterprise fund.

Respectfully,

A handwritten signature in black ink, appearing to be 'BR', with a long horizontal line extending to the right.

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

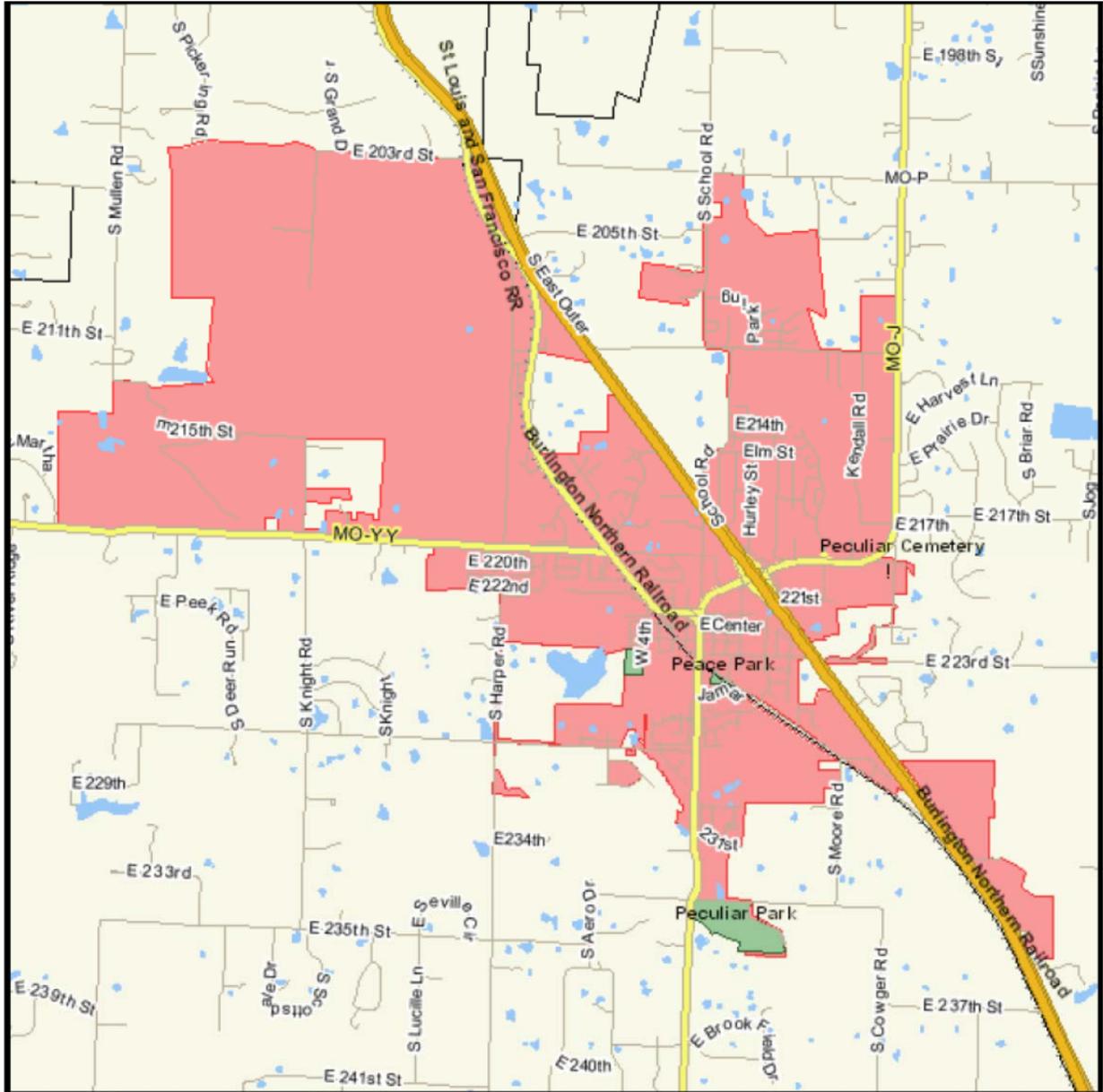
The city was incorporated in 1953 and is a Fourth Class City and a political subdivision of the State Of Missouri. The city is governed by a Mayor / Board Of Aldermen form of government and exercises powers of municipal government specifically granted by the State Of Missouri. The Mayor is elected at 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.

## 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](http://www.cityofpeculiar.com).

**Other Fast Facts:**

**Average Household income:**

1990 - \$32,969  
2000 - \$44,769  
2014 – \$68,064  
2019 - \$74,461 (estimated)

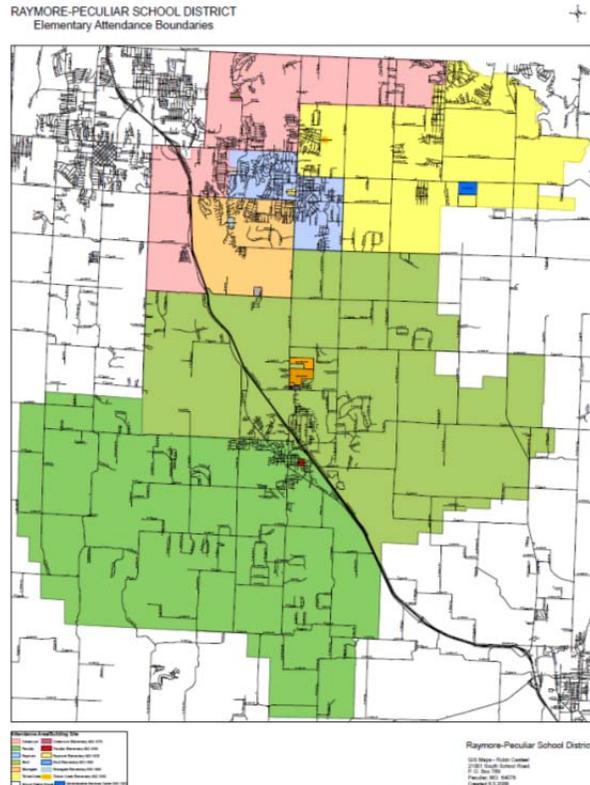
**Median value of housing, 2014; \$160,863**

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

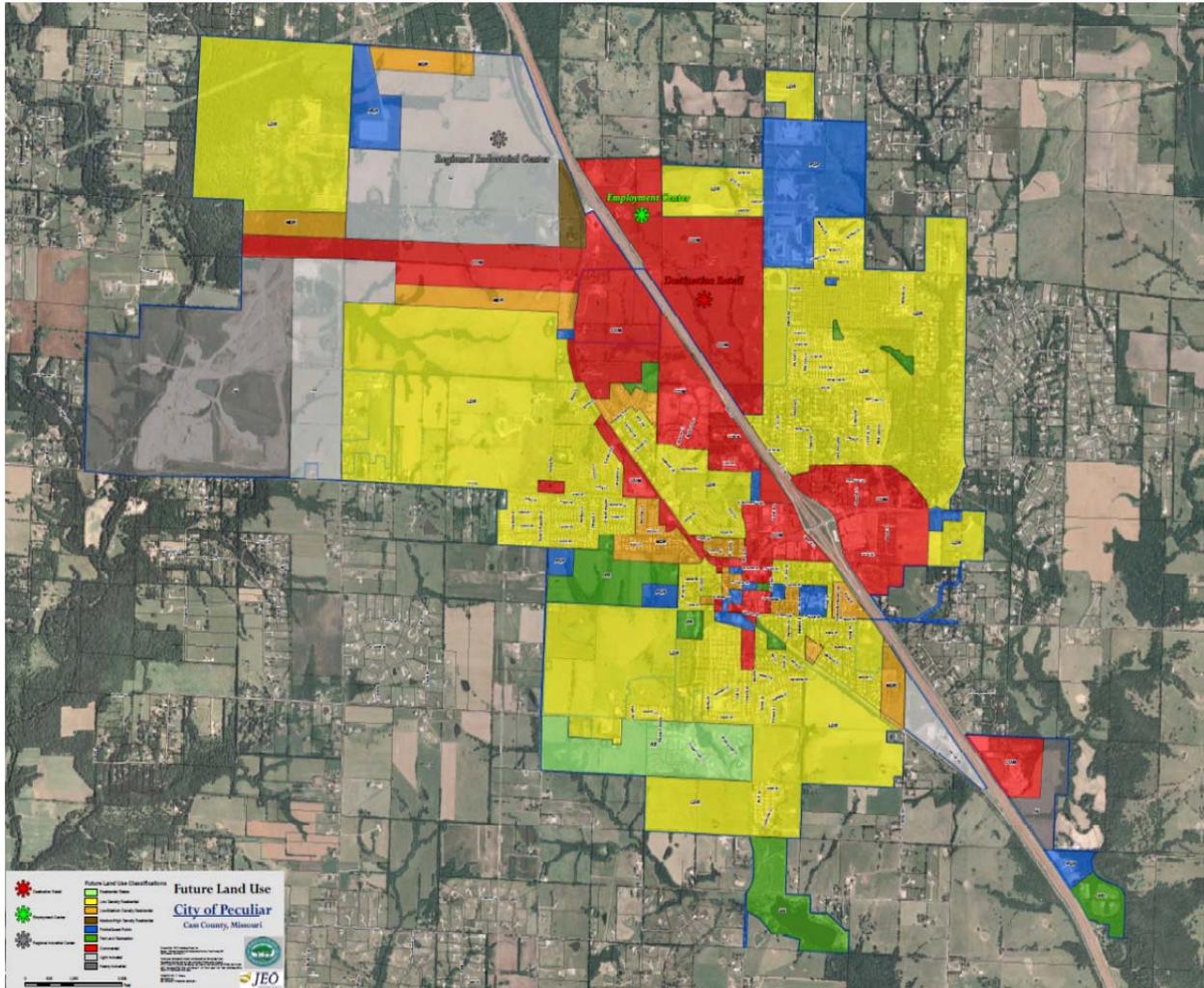
**Travel time to work variance, 1990 to 2000:** 1990 – average minutes 27.1, 2000 – average minutes 30.1, a 11.1% increase.

**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 & Methodology**

The forecast assumes the continuation of current service levels and the impact that the cost of maintaining current service levels will have in the years ahead. Revenues are projected based on anticipated growth patterns. The forecast does consider increases in revenues generated by increases in fees and charges above their current levels in certain cases.

The information contained herein is therefore a forecast of the projected financial position of the City and does anticipate strategies to meet the needs of the City. The forecast provides the basis for discussion and policy decisions that will need to be made in future years to maintain services at their current levels or enhance service levels in specific areas.

In many cases, the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels as the funds available drop below acceptable levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does consider the potential for a realignment of revenues between funds with careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the City's Multi-Year Financial Forecast has been developed and presented.

### General Assumptions

Any effort to project or forecast the future financial position of the City must be based on certain assumptions regarding revenues and expenditure growth. These assumptions, by necessity, are broadly applied. The Multi-Year Financial Forecast is no exception. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long-term trends since historically such economic trends do not continue

indefinitely. Neither can we be too optimistic about the future since we run the risk of creating unreasonable expectations.

The City uses trend analysis over a five-year period, as well as the Capital Improvement Program, as tools for providing the framework for subsequent annual operating and capital budgets. The primary mission is protecting the quality of life for the residents of Gardner while providing much needed economic development opportunities to create diverse land uses that will provide long-term economic sustainability for the City of Gardner. This mission provides for long-term visioning and multi-year financial performance that allows for the aligning of resources to accomplish priorities established by the Governing Body.

The forecast is based on quarterly data which is reviewed in conjunction with historical trends and any other relevant factors and considerations. These factors include:

1. The City's economic condition, as well as the surrounding areas
2. The various revenue sources and amounts, and their sufficiency to support City services, as well as whether they are the right mix
3. Expenditure levels and their sufficiency to provide the level of service desired, currently and in the future
4. Debt levels, fund balances, and their impact on current City financial resources

All-Funds Operating Revenue	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
<b>Revenue</b>				
Property Tax	403,550	486,702	512,100	773,401
Sales Tax	1,035,549	1,128,010	1,210,991	1,229,310
Other Tax	193,025	200,083	188,577	188,900
Charges for Services	2,202,896	2,467,427	3,040,059	3,198,734
License and permits	36,266	52,389	62,171	53,500
Intergovernmental	32,013	28,883	35,000	5,953,160
Fines & Forfeitures	302,394	256,436	154,861	265,000
Interest	88,296	58,966	90,385	86,958
Sale of assets	14,576	45,883	20,000	20,000
Miscellaneous	48,932	221,494	143,904	104,621
<b>Total</b>	<b>4,357,497</b>	<b>4,946,273</b>	<b>5,458,050</b>	<b>11,873,583</b>

### Conclusion

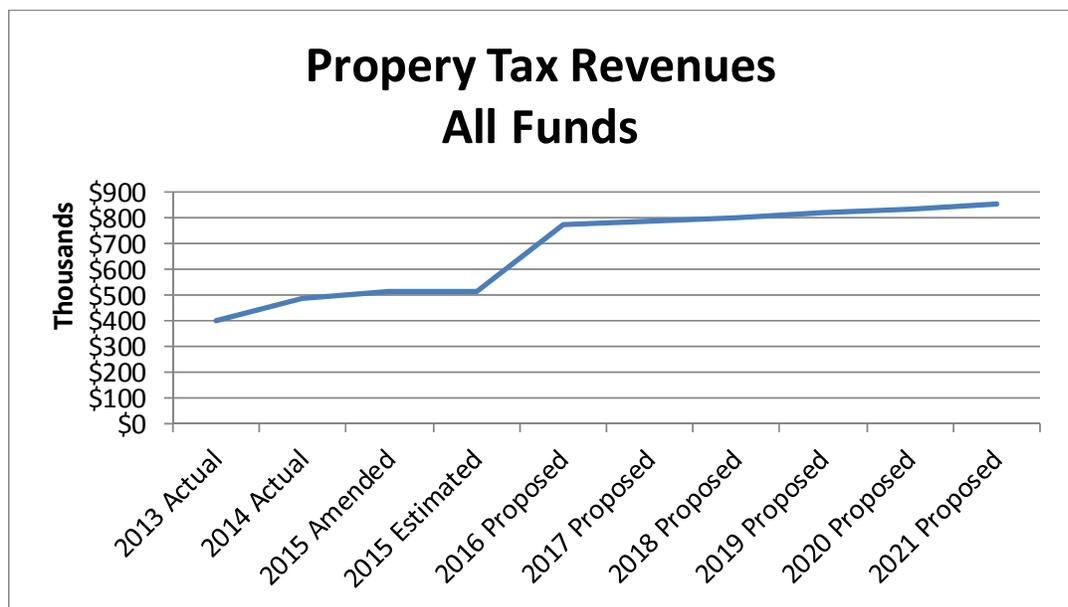
The Multi-Year Financial Forecast is a fluid document that is subject to ongoing analysis. The City's financial position is monitored continually throughout the year for changes and modifications in assumptions; changes in the economic climate affecting the community; increases or decreases in program and staffing levels; increases and decreases in charges for services; fines and fees; as well as policy decisions relating to delivery of services in the community.

The distribution of resources between operating expenditures and capital improvements is continually reviewed to ensure that all the needs of the community are being met. Serious considerations must be given to developing funding alternatives that provide a stable and reliable revenue flow to those funds where cost increases in future years will exceed available revenues. In addition, serious consideration must be given to developing revenue strategies that provide the funds necessary to continue the uninterrupted delivery of services to the residents and businesses of the City of Gardner.

### **Revenues**

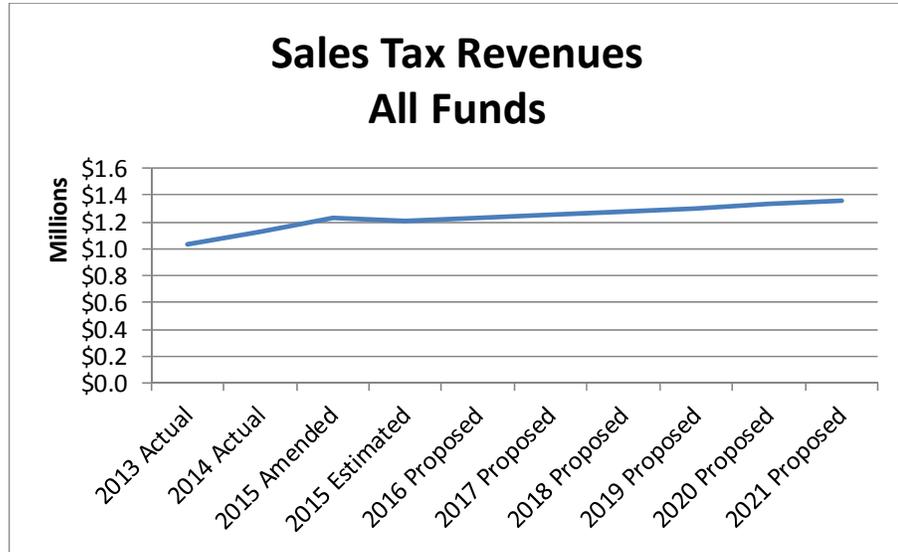
As indicated in the table above overall revenues is expected to increase by 12% from 2015 year end estimates primarily due to an increase in property tax rates related to the 2014 general obligation bond issue. Overall approximately 80% of the total operating revenue is made up of property tax, sales tax, and charges for service revenue for all funds in the 2015/2016 budget.

Property tax continues to be stable year over year due to the city's proximity to the Kansas City metro and relative stability of the city's housing inventory. During 2015 the city realized an increase in the number of permits versus to prior



years for residential housing. However, the city's major increase in property tax revenue for 2016 is the increase in the tax rate related to the issuance of general obligations bonds in 2015 for the 211<sup>th</sup> street interchange. The operating tax levy for 2015 was \$0.4556 per \$100 assessed valuation. The rate set aside for 2015 debt service was \$0.4577 per \$100 assessed valuation. The 2016 budget increases that rate to \$0.9639 bring the total city-wide levy to \$1,4195 per \$100 assessed value.

Sales tax has averaged 5% growth from 2013 to the proposed 2016 budget. The largest increase was realized in 2014 when the city enabled legislation collecting sales taxes on utility services. Long-term, the city expects the revenue stream to stabilize back to a 1-2% growth for forecasting purposes.



Charges for services are primarily made up of utility revenue collections from the water and wastewater system. Together these two revenue streams make up over 75% of the charges for services revenue category. Both water and sewer rates are charged based on a rate per gallon used with a minimum charge for 1,000 then an additional rate per 1,000 used above the first 1,000 gallons. The City performs a rate analysis every year internally with external rate study's performed periodically to validate the current forecast. For the water fund the 2015 budget implemented a \$2.50 increase per 1,000 gallon used. The 2016 budget implements the second of a 5 year estimate with an additional \$1.25 increase. During 2014 the Board of Alderman directed staff to increase rates annually at \$0.55 per 1,000 gallons. However, the 2016 budget lowered the rates necessary to fund the budget to \$0.25 per 1,000 gallons.

### Changes in Fund Balance

Overall the City's Fund Balance remains strong. Capital improvement project spending continues with the engineering and design phases of the 211<sup>th</sup> street interchange along with the city's water main extension project.

Changes within the general fund relate to the Board of Alderman's direction to budget for reserves in the amount of \$201,000. This is reflected in the 2016 budget as a budgeted appropriation. However, the 2015 estimated expenditures does not anticipate spending this appropriation. This creates the bulk of the variance from 2015 Estimated to the 2016 proposed budget.

Within the parks fund changes relate to staff's anticipation of appropriations for capital improvements in excess of \$225,000 that carried over to 2016 from the 2015 amended budget.

<b>Operating Funds - Changes in Fund Balance</b>					
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>
General Fund	\$420,984	\$465,961	\$43,856	\$296,241	\$37,683
Parks Fund	\$299,851	\$279,595	\$206,700	\$252,996	\$962
Road & Street Fund	\$93,054	\$124,715	\$200,194	\$247,725	\$264,606
Gas Tax Fund	\$51,773	\$71,152	\$22,056	\$62,969	\$59,439
LET Fund	\$1,711	\$953	\$13	\$13	\$13
Debt Service Fund	\$213,289	\$261,600	\$275,961	\$275,961	\$278,047
Water Works Fund	\$643,570	\$734,920	\$193,998	\$583,706	\$549,322
Waste Water Fund	\$1,231,434	\$1,246,556	\$1,095,289	\$1,101,552	\$616,522

## 2016-2021 Long-Range Financial Outlook

The outlook for 2016-2021 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 2016, the upcoming years may be as challenging as past years due to slow growth and rising fixed costs.

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 2016 budget includes funding for street preservation, sidewalk construction, water, sewer and storm water improvements.

## Capital Improvement Plan

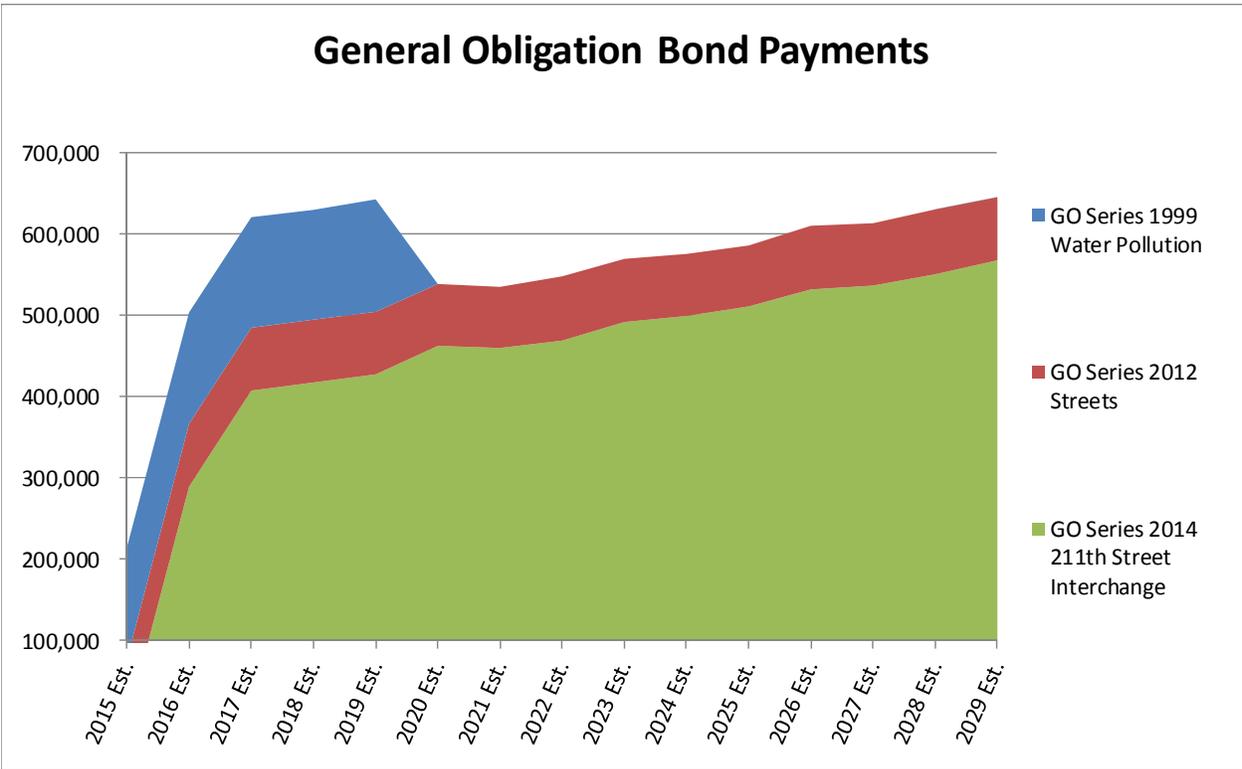
The 2016 - 2020 capital improvement plan for the city totals \$32,149,432 over the 5 years included in the plan. That's over double that of the 2015-2019 plan which was \$11,258,985. The city breaks projects down into one of 5 different categories; transportation, facility/equipment improvements, park improvements, water, and wastewater improvements.

Major changes from last year's plan includes the construction of the 211<sup>th</sup> street interchange at over \$11 million. Expected to complete construction within the 5 year window the interchange opens valuable development opportunities in the northern part of the city and includes major improvements to 211<sup>th</sup> street.

## 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.

# General Obligation Bond Payments

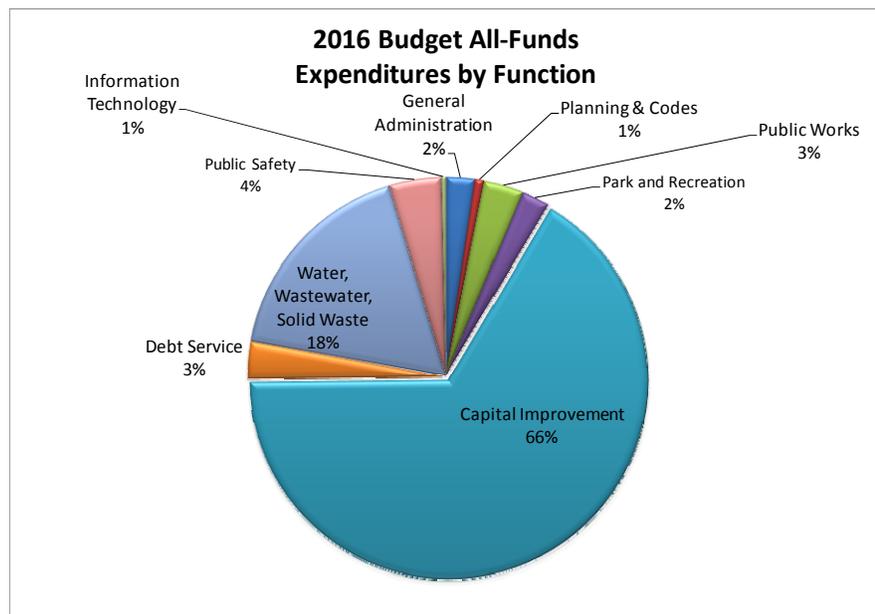


## Fiscal Overview

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 3<sup>rd</sup> 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.peculiar.mo.com](http://www.peculiar.mo.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.

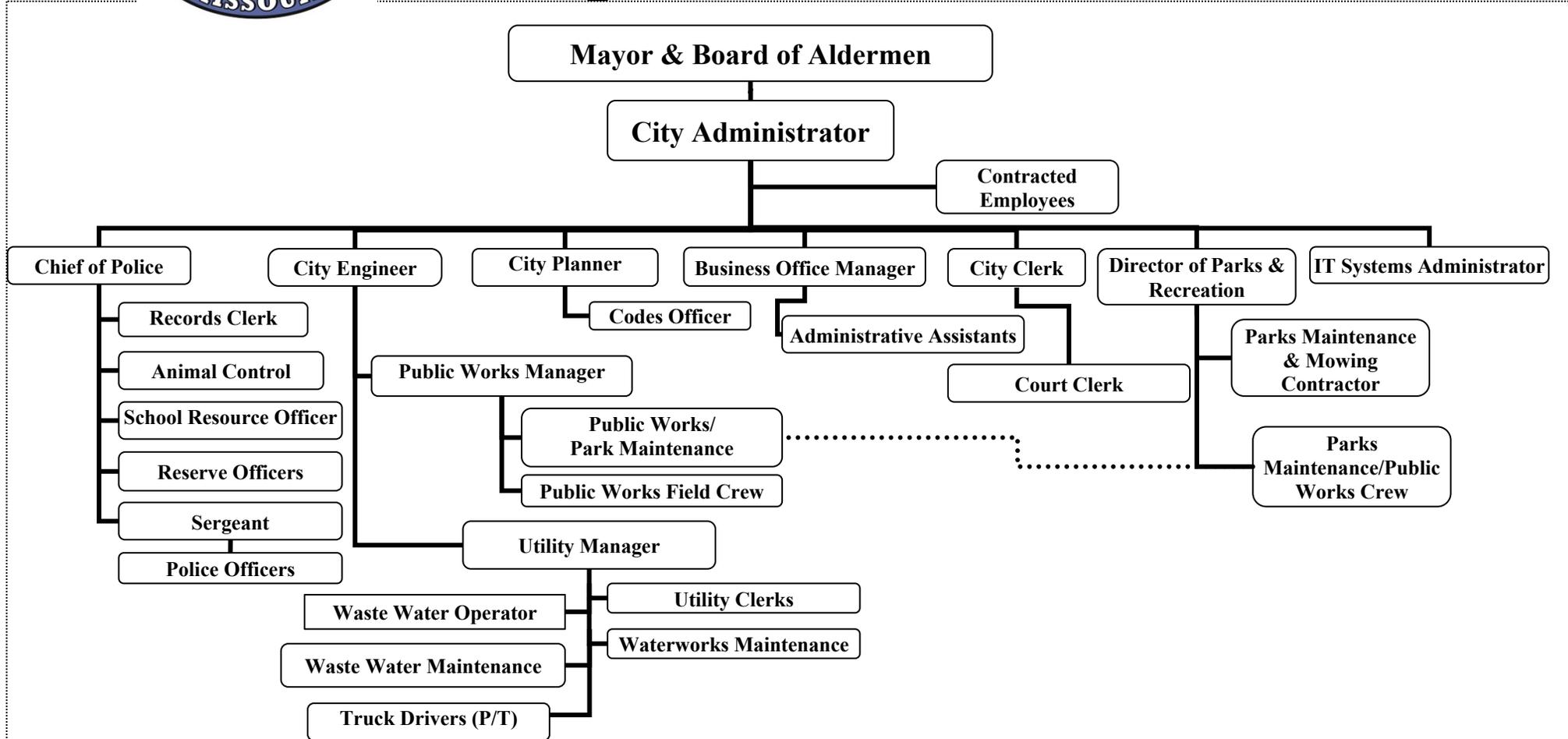
In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus as applied to the modified cash basis of accounting is used as appropriate.

- 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.



# City of Peculiar Organizational Chart



## 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 Overview**

## 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.

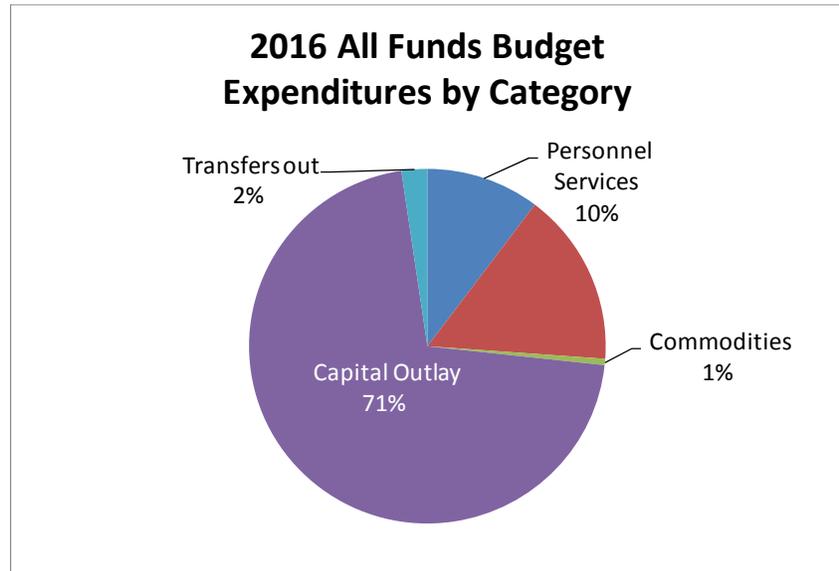
The LET Fund accounts for law enforcement monies from the State that are restricted to law enforcement.

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.

## Budget Summary

Description	2013 Actual	2014 Actual	2015 Estimated	2016 Adopted
<b>Resources</b>				
Beginning Balance	4,028,562	3,836,745	3,746,802	11,654,454
Property Tax	403,550	486,702	512,100	773,401
Sales Tax	1,035,549	1,128,010	1,210,991	1,229,310
Other Tax	193,025	200,083	188,577	188,900
Charges for Services	2,202,896	2,467,427	3,040,059	3,198,734
Franchise Fees	367,545	384,262	365,000	388,105
License and permits	36,266	52,389	62,171	53,500
Intergovernmental	32,013	28,883	35,000	5,953,160
Fines & Forfeitures	302,394	256,436	154,861	265,000
Interest	88,296	58,966	90,385	86,958
Sale of assets	14,576	45,883	20,000	20,000
Miscellaneous	48,932	221,494	143,904	104,621
Transfers In	1,187,191	484,278	414,030	1,136,843
Premium on bonds	-	0	695,000	0
Proceeds from bond issues	1,130,487	269,016	7,771,362	250,000
<b>Total</b>	<b>11,071,282</b>	<b>9,920,574</b>	<b>18,450,244</b>	<b>25,302,985</b>
<b>Expenditures by Function</b>				
Personnel Services	1,844,819	2,016,361	2,089,319	2,263,660
Contractual	3,078,901	2,507,242	3,165,474	3,485,660
Commodities	146,881	146,341	132,672	127,020
Capital Outlay	1,222,533	1,063,898	1,097,722	15,633,004
Transfers out	544,016	439,930	310,602	515,256
<b>Total Expenditures</b>	<b>6,837,150</b>	<b>6,173,772</b>	<b>6,795,790</b>	<b>22,024,600</b>

**OPERATING FUNDS BEGINNING FUND BALANCE**

	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
General	\$372,623	\$420,984	\$465,961	\$465,961	\$296,241
Administration Building	\$0	\$0	-\$1	-\$1	\$0
Public Works Building	\$0	\$0	-\$52	-\$52	\$0
Parks	\$335,132	\$299,851	\$279,595	\$279,595	\$252,996
Road & Street	\$35,465	\$93,054	\$124,715	\$124,715	\$247,725
Gas Tax	\$23,025	\$51,773	\$71,152	\$71,152	\$62,969
LET	\$0	\$1,711	\$953	\$953	\$13
Capital Improvement	\$112,177	\$245,153	\$267,914	\$267,914	\$998,438
East Growth	\$2,995	\$2,997	\$5,100	\$5,100	\$11,101
West Growth	\$9,735	\$10,746	\$3,761	\$3,761	\$14,000
211th Construction	\$0	\$334,750	-\$9,637	-\$9,637	\$7,512,982
Debt Service	\$152,755	\$158,235	\$206,574	\$206,574	\$221,605
Debt Service 2012 COP	\$55,000	\$55,054	\$55,026	\$55,026	\$54,356
Water Works	\$1,236,240	\$643,570	\$734,920	\$734,920	\$583,706
Waste Water	\$1,405,849	\$1,231,434	\$1,246,556	\$1,246,556	\$1,101,552
Enterprise Capital Projects	\$2,440	\$2,725	\$2,770	\$2,770	\$2,770
Trash	\$285,126	\$284,708	\$291,495	\$291,495	\$294,000
<b>Total Beginning Fund Balance</b>	<b>\$4,028,562</b>	<b>\$3,836,745</b>	<b>\$3,746,802</b>	<b>\$3,746,802</b>	<b>\$11,654,454</b>

**OPERATING FUNDS REVENUE**

	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
General	\$1,779,332	\$2,020,943	\$1,534,750	\$1,475,409	\$1,605,914
Administration Building	\$75,731	\$32,068	\$126,914	\$126,915	\$42,500
Public Works Building	\$14,914	\$12,281	\$27,100	\$27,152	\$27,100
Parks	\$795,835	\$217,289	\$234,250	\$229,576	\$245,750
Road & Street	\$241,812	\$269,416	\$320,600	\$320,600	\$320,600
Gas Tax	\$164,991	\$172,741	\$161,900	\$161,900	\$161,900
LET	\$3,332	\$1,908	\$4,000	\$4,000	\$4,000
Capital Improvement	\$180,431	\$357,510	\$1,299,900	\$1,077,628	\$606,126
East Growth	\$2	\$5,003	\$4,000	\$6,001	\$4,000
West Growth	\$1,011	\$6,015	\$7,000	\$14,000	\$7,000
211th Construction	\$1,130,580	\$89	\$7,008,638	\$7,655,000	\$5,758,160
Debt Service	\$153,198	\$236,558	\$247,100	\$247,100	\$523,401
Debt Service 2012 COP	\$45,888	\$25,733	\$144,078	\$144,078	\$138,085
Water Works	\$1,060,669	\$1,469,833	\$1,618,629	\$1,575,959	\$1,678,549
Waste Water	\$1,126,676	\$979,726	\$1,370,510	\$1,352,510	\$1,379,662
Enterprise Capital Projects	\$2,588	\$2,299	\$1,760,453	\$0	\$858,784
Trash	\$265,730	\$274,417	\$288,015	\$285,614	\$287,000
<b>Total Annual Revenue</b>	<b>\$7,042,720</b>	<b>\$6,083,829</b>	<b>\$16,157,837</b>	<b>\$14,703,442</b>	<b>\$13,648,531</b>
<b>Total Resources Available</b>	<b>\$11,071,282</b>	<b>\$9,920,574</b>	<b>\$19,904,639</b>	<b>\$18,450,244</b>	<b>\$25,302,985</b>

**OPERATING FUNDS EXPENSES**

	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
General	\$1,730,971	\$1,975,966	\$1,956,855	\$1,645,129	\$1,864,471
Administration Building	\$75,731	\$32,069	\$126,914	\$126,914	\$42,500
Public Works Building	\$14,914	\$12,333	\$27,100	\$27,100	\$27,100
Parks	\$831,116	\$237,545	\$307,145	\$256,175	\$497,784
Road & Street	\$184,223	\$237,755	\$245,121	\$197,590	\$303,719
Gas Tax	\$136,243	\$153,362	\$210,996	\$170,083	\$165,430
LET	\$1,621	\$2,666	\$4,940	\$4,940	\$4,000
Capital Improvement	\$47,455	\$334,749	\$988,771	\$347,104	\$958,200
East Growth	\$0	\$2,900	\$4,000	\$0	\$15,101
West Growth	\$0	\$13,000	\$10,761	\$3,761	\$21,000
211th Construction	\$795,830	\$344,476	\$7,008,638	\$132,381	\$12,747,787
Debt Service	\$147,718	\$188,219	\$232,069	\$232,069	\$521,315
Debt Service 2012 COP	\$45,834	\$25,761	\$144,748	\$144,748	\$138,085
Water Works	\$1,653,339	\$1,378,483	\$2,159,551	\$1,727,173	\$1,712,934
Waste Water	\$1,301,091	\$964,604	\$1,521,777	\$1,497,514	\$1,864,691
Enterprise Capital Projects	\$2,303	\$2,254	\$936,664	\$0	\$861,554
Trash	\$266,148	\$267,630	\$282,403	\$283,109	\$278,928
<b>Total Annual Expenditures</b>	<b>\$7,234,537</b>	<b>\$6,173,772</b>	<b>\$16,168,453</b>	<b>\$6,795,790</b>	<b>\$22,024,600</b>

**OPERATING FUNDS ENDING FUND BALANCE**

	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
General	\$420,984	\$465,961	\$43,856	\$296,241	\$37,683
Administration Building	\$0	-\$1	-\$1	\$0	\$0
Public Works Building	\$0	-\$52	-\$52	\$0	\$0
Parks	\$299,851	\$279,595	\$206,700	\$252,996	\$962
Road & Street	\$93,054	\$124,715	\$200,194	\$247,725	\$264,606
Gas Tax	\$51,773	\$71,152	\$22,056	\$62,969	\$59,439
LET	\$1,711	\$953	\$13	\$13	\$13
Capital Improvement	\$245,153	\$267,914	\$579,043	\$998,438	\$646,363
East Growth	\$2,997	\$5,100	\$5,100	\$11,101	\$0
West Growth	\$10,746	\$3,761	\$0	\$14,000	\$0
211th Construction	\$334,750	-\$9,637	-\$9,637	\$7,512,982	\$523,355
Debt Service	\$158,235	\$206,574	\$221,605	\$221,605	\$223,691
Debt Service 2012 COP	\$55,054	\$55,026	\$54,356	\$54,356	\$54,356
Water Works	\$643,570	\$734,920	\$193,998	\$583,706	\$549,322
Waste Water	\$1,231,434	\$1,246,556	\$1,095,289	\$1,101,552	\$616,522
Enterprise Capital Projects	\$2,725	\$2,770	\$826,559	\$2,770	\$0
Trash	\$284,708	\$291,495	\$297,107	\$294,000	\$302,072
<b>Total Ending Fund Balance</b>	<b>\$3,836,745</b>	<b>\$3,746,802</b>	<b>\$3,736,186</b>	<b>\$11,654,454</b>	<b>\$3,278,385</b>

## **Fund Summaries**

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

GENERAL FUND	Description	2013 Actual	2014 Actual	2015	2015	2016 Adopted
				Amended	Estimated	
<b>Revenue</b>						
10-00-4000	Property Tax	250,352	250,144	265,000	265,000	250,000
10-00-4020	Sales Tax	360,612	409,617	425,000	417,809	417,809
10-00-4030	Use Tax	130,968	83,209	100,000	86,416	90,000
10-00-4040	Cigarette Tax	28,034	27,342	29,000	26,677	27,000
10-00-4100	Franchise Fees	367,545	384,262	370,000	365,000	388,105
10-00-4200	Business Licenses	16,950	16,757	19,000	17,600	17,000
10-00-4210	Liquor Licenses	2,863	4,026	3,500	3,242	3,500
10-00-4220	Special Use Permits	1,410	529	750	637	500
10-00-4230	Building-Zoning Permits	12,893	15,456	14,500	15,000	16,000
10-00-4280	Land Disturbance Permits	178	0	0	0	0
10-00-4300	City Services	297	8,043	1,500	1,169	1,500
10-00-4310	Animal Control	3,674	5,979	4,000	4,122	5,000
10-00-4320	Inspection Fees	1,335	885	2,000	886	1,000
10-00-4330	Police Reports	794	811	1,000	774	1,000
10-00-4340	SRO Services	48,472	45,459	45,000	45,000	48,000
10-00-4420	State Grants	1,709	0	0	0	0
10-00-4430	Federal Grants	0	0	0	0	0
10-00-4500	Fines & Forfeitures	302,394	256,436	185,000	154,861	265,000
10-00-4520	Police Training	0	0	0	1,914	0
10-00-4530	Police Grants	937	0	0	0	0
10-00-4600	Interest Income	989	1,180	1,000	303	1,000
10-00-4700	Annex Rental	17,350	15,230	18,000	17,700	18,000
10-00-4710	Sale of Property	13,730	45,883	20,000	20,000	20,000
10-00-4800	Public Contributions	4,735	5,050	5,500	5,298	5,500
10-00-4801	Donated Assets	0	81,447	0	0	0
10-00-4900	Reimbursed Expense	34,845	27,989	25,000	26,000	30,000
10-00-4950	Transfers In	176,266	218,638	0	0	0
10-00-4970	Federal FBI Funds	0	0	0	0	0
10-00-4990	Bond Proceeds	0	116,571	0	0	0
<b>Total Revenue</b>		<b>1,779,332</b>	<b>2,020,943</b>	<b>1,534,750</b>	<b>1,475,409</b>	<b>1,605,914</b>
<b>Expenditures</b>						
<b>Elected Officials</b>						
10-10-5100	Salaries & Wages	19,200	19,200	19,200	19,200	19,200
10-10-5200	Payroll Taxes	1,467	1,469	1,526	1,469	1,526
10-10-5240	Employee Awards	548	718	0	338	0
10-10-5310	Travel & Training	504	9,023	500	71	2,800
10-10-5400	Office Supplies	684	4,037	600	1,298	600
10-10-5500	Newsletter	3,021	3,297	3,500	3,681	3,500
10-10-5510	Holiday Expense (Tree Lighting only)	1,723	1,814	1,000	679	2,000
10-10-5610	Accounting	0	4,618	4,500	6,757	4,500
10-10-5700	Video Taping	0	621	0	0	0
10-10-9900	Restricted Funds	0	0	201,000	0	201,000
<b>Elected Officials Expenditures</b>		<b>27,147</b>	<b>44,797</b>	<b>231,826</b>	<b>33,493</b>	<b>235,126</b>
<b>Admin</b>						
10-11-5100	Admin/Finance-Salaries & Wages	100,791	113,847	60,000	74,103	64,751
10-11-5200	Payroll Taxes	6,718	8,285	4,600	5,842	5,148
10-11-5210	Benefits	29,303	45,985	26,000	36,922	30,877
10-11-5220	Worker's Compensation	3,771	4,153	5,000	1,135	2,007
10-11-5230	Employee Functions	4,272	88	5,000	3,901	5,000
10-11-5240	Employee Awards	0	0	0	687	2,500
10-11-5310	Travel & Training	3,911	3,699	5,000	7,870	5,000
10-11-5320	Employee Testing	609	73	500	246	500
10-11-5400	Office Supplies	8,333	3,261	2,500	6,302	2,500
10-11-5410	Dues & Subscriptions	3,804	4,503	5,000	6,981	5,000
10-11-5420	Postage	1,133	1,867	1,800	736	1,800
10-11-5430	Bankcard Fees	1,666	1,252	0	2,150	0
10-11-5440	Office Machines	6,120	4,960	5,500	6,154	5,500
10-11-5520	Promotional-Advertising	1,349	2,587	2,500	2,978	2,300

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

GENERAL FUND	Description			2015	2015	2016 Adopted
		2013 Actual	2014 Actual	Amended	Estimated	
10-11-5530	Election Expense	3,064	12,336	4,500	2,220	8,200
10-11-5550	Website	2,927	1,500	1,000	486	1,000
10-11-5600	Audit	5,535	4,645	10,000	7,320	10,000
10-11-5610	Accounting	38,588	16,835	27,000	10,027	27,000
10-11-5620	Legal	27,283	62,292	55,000	67,954	65,000
10-11-5630	Litigation	38,445	25,486	15,000	5,690	15,000
10-11-5675	Liability Insurance	1,223	5,298	3,000	4,922	3,000
10-11-5690	Employee Functions	0	4,534	0	1,788	0
10-11-5715	Contractual-Payroll	8,105	8,384	8,600	5,703	8,600
10-11-5750	Contractual	1,757	1,827	1,500	1,208	1,500
10-11-5800	IT Maintenance	13,587	9,139	12,000	13,872	0
10-11-5880	Internet	0	0	0	207	0
10-11-6210	Vehicle Maintenance	1,397	1,436	2,000	1,983	2,000
10-11-6220	Fuel & Oil	3,171	2,446	3,000	2,229	3,000
10-11-6270	Insurance	3,404	69	0	0	0
10-11-8000	Capital Purchases	2,379	0	10,000	12,000	0
<b>Admin Expenditures</b>		<b>322,645</b>	<b>350,787</b>	<b>276,000</b>	<b>293,615</b>	<b>277,183</b>
<b>Law Enforcement</b>						
10-12-5100	Law Enforcement-Salaries & Wage:	442,867	452,147	499,315	437,676	488,258
10-12-5200	Payroll Taxes	33,110	33,766	39,696	32,716	38,817
10-12-5210	Benefits	132,528	160,237	175,000	160,520	168,157
10-12-5220	Worker's Compensation	9,532	17,445	25,000	27,833	15,136
10-12-5300	Uniforms	2,771	1,711	4,000	3,336	4,000
10-12-5310	Travel & Training	2,272	50	2,500	5,319	2,500
10-12-5320	Employee Testing	1,060	160	500	541	500
10-12-5400	Office Supplies	3,265	1,848	2,500	2,313	2,500
10-12-5410	Dues & Subscriptions	955	268	200	324	200
10-12-5420	Postage	172	407	350	494	350
10-12-5440	Office Machines	2,646	2,916	3,000	2,346	3,000
10-12-5550	Website	0	298	500	0	500
10-12-5610	Accounting	721	9,979	8,000	16,087	8,000
10-12-5620	Legal	2,624	2,351	3,200	7,633	3,200
10-12-5630	Litigation	2,362	4,113	5,500	0	5,500
10-12-5675	Liability Insurance	4,459	7,279	7,500	2,184	7,500
10-12-5800	IT Maintenance	3,398	6,508	1,000	3,137	0
10-12-5810	Hardware Expense	1,143	302	3,000	3,160	0
10-12-5820	Software Expense	8,409	12,118	20,000	20,483	0
10-12-5670	Contractual - Other	0	0	0	0	0
10-12-5880	Internet	1,158	3,517	2,900	4,971	0
10-12-6000	Dispatch Services	27,212	27,085	30,000	33,099	30,000
10-12-6010	Jail Expense	2,467	2,190	2,000	972	2,000
10-12-6020	Investigation Expense	3,974	922	6,000	2,546	6,000
10-12-6030	Animal Control	18,068	18,067	18,000	18,088	18,000
10-12-6070	Government Programs	0	866	0	0	0
10-12-6130	Supplies	6,204	3,145	2,000	3,614	2,000
10-12-6200	Vehicle Insurance	2,890	11,734	6,000	901	6,000
10-12-6210	Vehicle Maintenance	32,595	3,556	6,000	3,221	6,000
10-12-6220	Fuel & Oil	24,371	21,915	24,000	18,430	24,000
10-12-6250	Equipment Maintenance	658	1,176	3,000	540	3,000
10-12-7030	Utilities	624	52	1,500	3,434	1,500
10-12-8010	Capital Projects	1,199	68,347	0	0	0
10-12-8050	Federal FBI Funds	0	0	0	0	0
<b>Law Enforcement Expenditures</b>		<b>775,714</b>	<b>876,475</b>	<b>902,161</b>	<b>815,917</b>	<b>846,618</b>
<b>Emergency Management</b>						
10-15-6040	Emerg Mgnmnt Cost	728	0	1,500	110	1,500
<b>Emergency Management Expenditures</b>		<b>728</b>	<b>0</b>	<b>1,500</b>	<b>110</b>	<b>1,500</b>
<b>Court</b>						
10-13-5100	Court-Salaries & Wages	40,078	35,137	34,862	35,772	35,022
10-13-5200	Payroll Taxes	3,050	2,818	2,772	2,618	2,784

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

GENERAL FUND	Description			2015	2015	2016 Adopted
		2013 Actual	2014 Actual	Amended	Estimated	
10-13-5210	Benefits	11,025	13,458	11,602	7,392	16,476
10-13-5220	Worker's Compensation	210	932	15,479	2,763	1,086
10-13-5310	Travel & Training	6,767	1,541	2,000	565	1,150
10-13-5320	Employee Testing	121	3	100	0	100
10-13-5400	Office Supplies	4,143	2,558	2,300	1,587	2,000
10-13-5410	Dues & Subscriptions	143	90	160	784	160
10-13-5420	Postage	172	368	200	156	200
10-13-5430	Bankcard Fees	379	95	0	148	0
10-13-5440	Office Machines	183	1,339	1,300	793	1,300
10-12-5675	Liability Insurance	0	0	0	0	0
10-13-5610	Accounting	80	776	780	3,751	780
10-13-5620	Legal	0	840	850	0	850
10-13-5640	Prosecutor	10,413	13,148	10,500	12,480	15,000
10-13-5650	Judge	11,638	9,198	11,400	9,120	10,000
10-13-5800	IT Maintenance	2,312	844	4,500	836	0
10-13-5820	Software Expense	3,472	458	3,500	5,811	0
10-13-5880	Internet	0	0	0	428	0
10-13-6010	Jail Expense	5,915	4,983	5,000	4,050	5,000
10-13-7030	Utilities	382	0	0	84	0
10-13-8020	Capital Purchases	0	0	0	0	0
<b>Court Expenditures</b>		<b>100,483</b>	<b>88,586</b>	<b>107,305</b>	<b>89,137</b>	<b>91,908</b>
<b>Planning/Codes</b>						
10-14-5100	Planning-Salaries & Wages	61,578	63,703	63,498	59,214	65,744
10-14-5200	Payroll Taxes	4,206	4,750	5,048	4,719	5,227
10-14-5210	Benefits	21,709	22,989	22,009	21,603	23,005
10-14-5220	Worker's Compensation	210	986	1,968	4,038	2,038
10-14-5300	Uniforms	824	636	700	238	700
10-14-5310	Travel & Training	5,274	795	1,500	365	1,500
10-14-5320	Employee Testing	59	6	100	0	100
10-14-5400	Office Supplies	1,846	648	1,000	1,282	1,000
10-14-5410	Dues & Subscriptions	783	31	200	0	200
10-14-5420	Postage	172	430	300	308	300
10-14-5440	Office Machines	405	915	800	1,085	800
10-14-5540	Public Hearing	2,200	2,427	3,000	2,038	3,000
10-14-5610	Accounting	160	1,742	1,300	2,508	1,300
10-14-5620	Legal	3,480	1,249	1,700	0	1,700
10-14-5630	Litigation	5,969	1,970	2,700	0	2,000
10-14-5700	Eco Dev Contractual	0	26,440	65,000	59,975	35,000
10-14-5710	Contract Planning	17,291	10,611	5,500	7,990	5,500
10-14-5800	IT Maintenance	1,087	6,616	1,000	4,595	0
10-14-5820	Software Expense	890	1,140	1,000	2,046	0
10-14-5870	Communications	0	0	0	48	0
10-14-6050	Inspection Expense	0	0	1,000	171	500
10-14-6060	Property Clean Up	16,533	14,335	10,000	858	15,000
10-14-6070	Government Programs	0	48	0	0	0
10-14-6210	Vehicle Maintenance	177	20	500	144	25
10-14-6220	Fuel & Oil	1,675	1,172	1,000	489	1,000
<b>Planning/Codes Expenditures</b>		<b>146,528</b>	<b>163,659</b>	<b>190,823</b>	<b>173,713</b>	<b>165,640</b>
<b>Public Works</b>						
10-16-5100	Public Works-Salaries & Wages	41,392	48,987	46,452	35,994	7,319
10-16-5200	Payroll Taxes	2,534	3,314	3,693	2,639	582
10-16-5210	Benefits	20,633	29,764	22,245	22,764	2,376
10-16-5220	Worker's Compensation	1,087	2,431	1,440	6,834	227
10-16-5300	Uniforms	4,189	1,554	2,100	1,993	2,100
10-16-5310	Travel & Training	1,681	1,833	3,650	1,275	3,650
10-16-5320	Employee Testing	841	374	600	390	600
10-16-5400	Office Supplies	1,403	1,493	1,500	1,722	1,500
10-16-5410	Dues & Subscriptions	515	1,321	700	1,126	700
10-16-5440	Office Machines	3,546	3,366	2,500	3,443	2,500

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

GENERAL FUND	Description			2015	2015	2016 Adopted
		2013 Actual	2014 Actual	Amended	Estimated	
10-16-5610	Accounting	400	3,684	3,260	4,672	3,260
10-16-5620	Legal	125	35	75	0	75
10-16-5630	Litigation	0	4,713	50	0	50
10-16-5660	Engineering	5,000	583	5,000	0	5,000
10-16-5670	Contractual - Other	0	0	5,000	0	5,000
10-16-5750	Contractual	0	0	1,500	1,680	1,500
10-16-5800	IT Maintenance	1,903	6,441	2,000	5,795	0
10-16-5810	Hardware Expense	0	0	4,200	3,863	0
10-16-5870	Communications	0	488	1,420	240	0
10-16-5880	Internet	0	0	0	1,418	0
10-16-6130	Supplies	4,758	2,750	3,000	3,113	3,000
10-16-6200	Vehicle Insurance	2,168	3,083	3,000	1,163	3,000
10-16-6210	Vehicle Maintenance	8,899	3,789	6,150	2,745	6,150
10-16-6220	Fuel & Oil	12,536	9,299	10,200	7,978	10,200
10-16-6250	Equipment Maintenance	5,588	3,826	3,000	2,564	3,000
10-16-6260	Safety Equipment	746	949	1,300	585	1,300
10-16-6270	Insurance	0	0	0	0	0
10-16-7100	Street Supplies & Materials	0	5,184	6,500	5,041	6,500
10-16-8030	Capital Purchases	0	9,825	0	0	0
<b>Public Works Expenditures</b>		<b>119,944</b>	<b>149,086</b>	<b>140,535</b>	<b>119,037</b>	<b>69,589</b>
<b>Facilities</b>						
10-18-5210	Benefits	746	0	0	782	0
10-18-5800	IT Maintenance	10,299	1,864	1,500	1,097	0
10-18-5810	Hardware Expense	2,036	8	500	293	0
10-18-5850	Telephone	7,835	8,592	7,100	6,857	6,100
10-18-5860	Cell Phones	0	160	0	0	0
10-18-5870	Communications	526	400	700	833	0
10-18-6150	Administrative Building	34,894	15,491	20,400	22,294	17,000
10-18-6160	Public Works Building	9,344	8,228	8,200	8,614	5,200
10-18-6170	Annex Building	24,250	31,405	23,700	30,410	22,700
10-18-6180	Brierly Hall Utilities	13,845	1,431	0	0	0
10-18-8000	Capital Purchases	3,159	260	0	0	0
10-18-8040	Capital Purchases	23,357	0	0	0	0
10-18-9050	Debt Service Annex	19,265	128,706	20,748	17,139	18,938
10-18-9060	Debt Service City Hall	13,980	7,520	0	6,932	0
10-18-9600	Transfers	74,246	98,511	23,857	24,856	23,685
<b>Facilities Expenditures</b>		<b>237,782</b>	<b>302,576</b>	<b>106,705</b>	<b>120,107</b>	<b>93,623</b>
<b>Information &amp; Technology</b>						
10-19-5100	IT Salaries	0	0	0	0	15,450
10-19-5200	Payroll Taxes	0	0	0	0	1,228
10-19-5210	Benefits	0	0	0	0	8,007
10-19-5220	Worker's Compensation	0	0	0	0	479
10-19-5310	Travel & Training	0	0	0	0	2,000
10-19-5800	IT Maintenance	0	0	0	0	21,500
10-19-5810	Hardware Expense	0	0	0	0	8,700
10-19-5820	Software Expense	0	0	0	0	24,500
10-19-5880	Internet	0	0	0	0	0
10-19-5870	Communications	0	0	0	0	1,420
<b>Information &amp; Technology Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,284</b>
<b>Total Expenditures</b>		<b>1,730,971</b>	<b>1,975,966</b>	<b>1,956,855</b>	<b>1,645,129</b>	<b>1,864,471</b>
<b>Net increase (decrease) in fund balance</b>		<b>48,361</b>	<b>44,977</b>	<b>-422,105</b>	<b>(169,720)</b>	<b>(258,558)</b>
<b>Beginning Fund Balance</b>		<b>372,623</b>	<b>420,984</b>	<b>465,961</b>	<b>465,961</b>	<b>296,241</b>
<b>Ending Fund Balance</b>		<b>420,984</b>	<b>465,961</b>	<b>43,856</b>	<b>296,241</b>	<b>37,683</b>
Plus BOA Reserves				201,000		201,000
<b>Total Ending Fund Balance</b>				<b>244,856</b>		<b>238,683</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

				2015	2015	2016
Description		2013 Actual	2014 Actual	Amended	Estimated	Adopted
<b>Admin Building</b>						
15-00-4950	Transfers In	75,731	32,068	42,500	42,500	42,500
15-00-4900	Transfers In	0	0	84,414	84,415	0
<b>Total Revenue</b>		<b>75,731</b>	<b>32,068</b>	<b>126,914</b>	<b>126,915</b>	<b>42,500</b>
15-18-5400	Office Supplies & Equipmer	175	2,349	3,000	3,000	3,000
15-18-5440	Office Machines	770	0	0	0	0
15-18-5800	IT Maintenance	14,060	2,392	5,000	5,000	5,000
15-18-5880	Internet	2,137	3,173	3,000	3,000	3,000
15-18-6100	Insurance	2,948	2,840	3,000	3,000	3,000
15-18-6110	Electric	9,480	8,056	10,000	10,000	10,000
15-18-6120	Natural Gas	805	1,163	1,500	1,500	1,500
15-18-6130	Supplies	9,727	1,595	5,000	5,000	5,000
15-18-6140	Building Maintenance	20,120	10,501	12,000	12,000	12,000
15-18-8340	Admin Bldg.- Capital Purch:	6,760	0	84,414	84,414	0
15-18-9060	Debt Service City Hall	8,749	0	0	0	0
		<b>75,731</b>	<b>32,069</b>	<b>126,914</b>	<b>126,914</b>	<b>42,500</b>
<b>Net increase (decrease) in fund balance</b>		<b>0</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Public Works Building</b>						
16-00-4950	Transfers In	14,914	12,281	27,100	27,152	27,100
16-18-5440	Office Machines	500	0	0	0	0
16-18-5800	IT Maintenance	1,572	210	100	100	100
16-18-5880	Internet	2,245	1,723	2,000	2,000	2,000
16-18-6100	Insurance	1,690	2,326	2,500	2,500	2,500
16-18-6110	Electric	2,541	2,433	5,000	5,000	5,000
16-18-6120	Natural Gas	2,212	2,661	4,500	4,500	4,500
16-18-6130	Supplies	392	36	2,000	2,000	2,000
16-18-6140	Building Maintenance	3,762	2,944	11,000	11,000	11,000
		<b>14,914</b>	<b>12,333</b>	<b>27,100</b>	<b>27,100</b>	<b>27,100</b>
<b>Net increase (decrease) in fund balance</b>		<b>0</b>	<b>(52)</b>	<b>0</b>	<b>52</b>	<b>0</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>PARK FUND</b>					
<b>Parks - Revenue</b>					
20-00-4020 Sales Tax	151,518	189,795	215,000	210,000	220,500
20-00-4230 Building-Zoning Permits	600	4,207	4,500	4,680	4,500
20-00-4240 Boating Permits	72	414	400	412	400
20-00-4600 Interest Income	615	-16,706	500	623	500
20-00-4810 Special Events	6,662	28,438	0	0	6,000
20-00-4910 Transfer In-General	0	0	0	0	0
20-00-4920 Recreation Programs	998	8,876	10,000	9,103	10,000
20-00-4921 Reimbursements & Refunds	0	0	0	0	0
20-00-4922 Donations & Sponsorships	0	2,090	1,000	1,908	1,000
20-00-4923 Concessions	0	0	2,500	2,500	2,500
20-00-4924 Shelter Rental	370	175	350	350	350
20-00-4925 Other Permits	0	0	0	0	0
20-00-4950 Transfers In	635,000	0	0	0	0
<b>Total Revenue</b>	<b>795,835</b>	<b>217,289</b>	<b>234,250</b>	<b>229,576</b>	<b>245,750</b>
<b>Expenses</b>					
20-20-5100 Parks-Salaries & Wages	43,091	52,648	55,000	51,057	82,175
20-20-5200 Payroll Taxes	3,123	3,533	4,000	3,391	6,533
20-20-5210 Benefits	14,659	25,056	27,000	24,852	35,043
20-20-5220 Worker's Compensation	25	347	2,249	417	2,547
20-20-5320 Employee Testing	229	3	5	4	5
20-20-5400 Office Supplies & Equipment	2,405	950	1,000	1,021	500
20-20-5410 Dues & Memberships	908	910	800	1,092	800
20-20-5430 Bankcard Fees	0	1,039	0	1,043	0
20-20-5440 Office Machines	148	976	400	911	400
20-20-5600 Audit	615	200	200	240	200
20-20-5610 Accounting	1,700	1,371	1,100	1,319	1,100
20-20-5620 Legal	4,175	4,206	10,000	20,000	15,000
20-20-5675 Liability Insurance	491	159	0	0	0
20-20-5715 Contractual-Payroll	100	20	0	24	0
20-20-5800 IT Maintenance	1,681	1,452	1,000	1,072	1,000
20-20-6130 Supplies	291	177	300	55	300
20-20-6150 Administrative Building	5,798	4,712	4,000	5,075	3,000
20-20-6200 Vehicle Insurance	150	268	600	322	600
20-20-6210 Vehicle Maintenance	228	521	500	625	500
20-20-6220 Fuel & Oil	313	1,186	1,200	1,140	1,200
20-20-7000 Park Maintenance	38,937	29,934	25,000	27,320	29,400
20-20-7010 Mowing & Landscaping	17,625	17,484	20,000	15,893	20,000
20-20-7030 Utilities	2,673	5,698	6,000	6,422	5,000
20-20-7250 Restrooms	3,310	2,228	3,000	2,210	3,000
20-20-8040 Capital Purchases*	3,238	34,769	65,000	34,237	230,316
20-20-9010 Debt Service	663,331	7,200	21,791	21,791	22,949
20-20-9020 Debt Service Bond Fees	9,583	0	1,000	0	0
20-20-9500 Special Events	9,927	26,121	20,000	24,000	0
20-20-9510 Concessions	45	252	1,800	303	1,800
20-20-9511 Park Tools & Equipment	0	106	2,500	127	2,500
20-20-9512 Recreation Program Tools & Equip	211	188	2,500	226	2,500
20-20-9513 Staff Uniforms	136	199	500	0	500
20-20-9515 Educational Training	583	1,863	0	441	0
20-20-9518 Trees & Parks Beautification	0	1,455	9,000	116	9,216
20-20-9519 Recreational Program Expenses	1,387	10,314	14,200	9,428	14,200
20-20-9520 Trail Maintenance	0	0	1,500	0	1,500
20-20-9600 Transfers out	0	0	4,000	0	4,000
<b>Total Expenses</b>	<b>831,116</b>	<b>237,545</b>	<b>307,145</b>	<b>256,175</b>	<b>497,784</b>
<b>Net increase (decrease) in fund balance</b>	<b>(35,281)</b>	<b>(20,256)</b>	<b>(72,895)</b>	<b>(26,599)</b>	<b>(252,034)</b>
<b>Beginning Fund Balance</b>	<b>335,132</b>	<b>299,851</b>	<b>279,595</b>	<b>279,595</b>	<b>252,996</b>

City of Peculiar, Missouri  
 2015 - 2016 Adopted Budget

Description	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>PARK FUND</b>					
Ending Fund Balance	299,851	279,595	206,700	252,996	962

\*\*Capital Project money from Parks Money Market Acct.

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Road &amp; Street Fund</b>					
21-00-4020 Sales Tax	151,518	190,105	235,000	235,000	235,000
21-00-4230 Building-Zoning Permits	300	0	600	600	600
21-00-4400 County Road & Bridge(1/4 ct sales tax)	60,627	50,428	50,000	50,000	50,000
21-00-4410 Road Projects	29,367	28,883	35,000	35,000	35,000
21-00-4950 Transfers In	0	0	0	0	0
<b>Total Revenue</b>	<b>241,812</b>	<b>269,416</b>	<b>320,600</b>	<b>320,600</b>	<b>320,600</b>
<b>EXPENSES</b>					
21-25-5100 Road & Street Salaries & Wages	64,118	58,961	77,562	82,247	69,373
21-25-5110 Snow Wages	5,742	1,712	5,800	0	5,800
21-25-5200 Payroll Taxes	5,277	5,503	6,166	5,841	5,515
21-25-5210 Benefits	14,750	18,798	35,089	29,768	36,780
21-25-5220 Worker's Compensation	1,988	1,018	2,404	2,771	2,151
21-25-5660 Engineering	0	1,525	10,000	0	10,000
21-25-6250 Equipment Maintenance	1,154	353	1,000	68	1,000
21-25-7100 Supplies & Materials	23,160	17,023	20,000	11,612	20,000
21-25-7110 Contract Maintenance	6,200	12,555	17,600	6,702	17,600
21-25-7120 Sidewalk-Curb Maintenance	2,249	121	10,000	0	10,000
21-25-7130 County Grant Expense	0	57,935	0	0	0
21-25-7140 State Grant Expense	0	2,065	0	0	0
21-25-7150 Street Lights	59,585	60,186	57,000	57,332	57,000
21-25-7160 Storm Water	0	0	2,500	1,249	2,500
21.25.9000 Transfers out	0	0	0	0	66,000
21-25-9900 Restricted for Capital	0	0	0	0	0
21-25-8990 Reserved for School Road Project	0	0	0	0	0
<b>Total Expenses</b>	<b>184,223</b>	<b>237,755</b>	<b>245,121</b>	<b>197,590</b>	<b>303,719</b>
<b>Net increase (decrease) in fund balance</b>	<b>57,589</b>	<b>31,661</b>	<b>75,479</b>	<b>123,010</b>	<b>16,881</b>
<b>Beginning Fund Balance</b>	<b>35,465</b>	<b>93,054</b>	<b>124,715</b>	<b>124,715</b>	<b>247,725</b>
<b>Ending Fund Balance</b>	<b>93,054</b>	<b>124,715</b>	<b>200,194</b>	<b>247,725</b>	<b>264,606</b>
Reserved for School Road					(200,000)
<b>Unreserved Ending Fund Balance</b>			<b>200,194</b>		<b>64,606</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Gas Tax Fund</b>						
<b>Revenue</b>						
22-00-4050	Gasoline Tax	109,321	117,773	116,000	116,000	116,000
22-00-4060	Motor Vehicle Tax	55,670	54,968	45,900	45,900	45,900
<b>Total Revenue</b>		<b>164,991</b>	<b>172,741</b>	<b>161,900</b>	<b>161,900</b>	<b>161,900</b>
<b>Expenses</b>						
22-25-5100	Gas Tax Fund-Salaries & Wages	41,117	51,085	76,343	70,391	38,780
22-25-5110	Snow Wages	8,259	4,699	7,500	893	7,500
22-25-5200	Payroll Taxes	3,747	3,838	6,069	4,760	3,083
22-25-5210	Benefits	13,317	21,874	34,061	32,263	18,209
22-25-5220	Worker's Compensation	1,988	1,018	2,367	2,771	1,202
22-25-6210	Vehicle Maintenance	1,730	989	1,276	0	1,276
22-25-6250	Equipment Maintenance	4,819	2,770	3,700	1,542	6,700
22-25-7100	Supplies & Materials	0	6,861	7,000	132	4,000
22-25-7110	Contract Maintenance	1,600	0	2,680	0	2,680
22-25-7150	Street Lights	59,666	60,228	60,000	57,332	60,000
***	Street Sweep	0	0	0		12,000
22-25-9900	Restricted for Capital	0	0	10,000	0	10,000
<b>Total Expenses</b>		<b>136,243</b>	<b>153,362</b>	<b>210,996</b>	<b>170,083</b>	<b>165,430</b>
<b>Net increase (decrease) in fund balance</b>		<b>28,748</b>	<b>19,379</b>	<b>(49,096)</b>	<b>(8,183)</b>	<b>(3,530)</b>
<b>Beginning Fund Balance</b>		<b>23,025</b>	<b>51,773</b>	<b>71,152</b>	<b>71,152</b>	<b>62,969</b>
<b>Ending Fund Balance</b>		<b>51,773</b>	<b>71,152</b>	<b>22,056</b>	<b>62,969</b>	<b>59,439</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Capital Improvements</b>						
<b>Revenue</b>						
30-00-4020	Sales Tax	180,306	204,856	211,766	211,766	216,001
30-00-4230	Building-Zoning Permits	0	0	0	0	0
30-00-4430	Federal Grants	0	0	90,000	0	90,000
30-00-4450	State Grants	0	0	70,000	0	70,000
30-00-4600	Interest Income	125	209	500	500	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	116,271	54,000	229,625
30-00-4990	Bond Proceeds	0	152,445	811,363	811,362	0
<b>Total Revenue</b>		<b>180,431</b>	<b>357,510</b>	<b>1,299,900</b>	<b>1,077,628</b>	<b>606,126</b>
<b>Expenses</b>						
30-30-5680	Board Discretion	0	0	26,000	0	26,000
30-30-8100	Streets	11,550	137,977	215,900	15,000	340,780
30-30-8120	Sidewalks & Curb Maintenance	0	0	207,271	41,811	287,120
30-30-8130	Monument Sign	5,273	4,417	115,000	5,973	115,000
30-30-8140	State Grants	0	0	0	0	0
30-30-8200	Buildings	0	0	50,000	0	0
30-30-8210	Vehicle Replacement Program	25,710	156,971	165,000	112,000	0
30-30-8220	Equipment	4,922	10,112	123,500	123,500	93,200
30-30-8250	City Hall	0	0	10,000	10,000	0
30-30-8400	East Growth	0	0	0	0	0
30-30-8410	West Growth	0	0	0	0	0
30-30-8001a	Utility Engineering	0	0	0	0	25,000
30-30-8100a	School Road	0	0	0	0	0
30-30-9080	Capital Lease	0	0	0	0	0
30-30-9090	Debt Service - Vehicle Lease	0	25,272	71,000	33,720	66,000
30-30-9600	Transfers	0	0	5,100	5,100	5,100
30-30-9900	Restricted for CIP	0	0	0	0	0
<b>Total Expenses</b>		<b>47,455</b>	<b>334,749</b>	<b>988,771</b>	<b>347,104</b>	<b>958,200</b>
<b>Net increase (decrease) in fund balance</b>		<b>132,976</b>	<b>22,761</b>	<b>311,129</b>	<b>730,524</b>	<b>(352,074)</b>
<b>Beginning Fund Balance</b>		<b>112,177</b>	<b>245,153</b>	<b>267,914</b>	<b>267,914</b>	<b>998,438</b>
<b>Ending Fund Balance</b>		<b>245,153</b>	<b>267,914</b>	<b>579,043</b>	<b>998,438</b>	<b>646,363</b>
Reserved for School Road				(646,363)		(646,363)
<b>Unreserved Ending Fund Balance</b>				<b>(67,320)</b>		<b>0</b>

City of Peculiar, Missouri  
 2015 - 2016 Adopted Budget

				2015	2015	2016
Description		2013 Actual	2014 Actual	Amended	Estimated	Adopted
<b>L.E.T. Fund</b>						
23-00-4510	L.E.T. Revenue	3,332	1,908	4,000	4,000	4,000
<b>Total Revenue</b>		<b>3,332</b>	<b>1,908</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
23-12-5310	Travel & Training	1,621	2,666	4,940	4,940	4,000
<b>Total Expenses</b>		<b>1,621</b>	<b>2,666</b>	<b>4,940</b>	<b>4,940</b>	<b>4,000</b>
<b>Net increase (decrease) in fund balance</b>		<b>1,711</b>	<b>(758)</b>	<b>(940)</b>	<b>(940)</b>	<b>0</b>
<b>Beginning Fund Balance</b>		<b>0</b>	<b>1,711</b>	<b>953</b>	<b>953</b>	<b>13</b>
<b>Ending Fund Balance</b>		<b>1,711</b>	<b>953</b>	<b>13</b>	<b>13</b>	<b>13</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>East Growth Fund</b>						
<b>Revenue</b>						
31-00-4230	Building-Zoning Permits	0	5,000	4,000	6,000	4,000
31-00-4600	Interest Income	2	3	0	1	0
<b>Total Revenue</b>		<b>2</b>	<b>5,003</b>	<b>4,000</b>	<b>6,001</b>	<b>4,000</b>
<b>Expenses</b>						
31-30-8100	Streets	0	2,900	4,000	0	15,101
<b>Total Expenses</b>		<b>0</b>	<b>2,900</b>	<b>4,000</b>	<b>0</b>	<b>15,101</b>
<b>Net increase (decrease) in fund balance</b>		<b>2</b>	<b>2,103</b>	<b>0</b>	<b>6,001</b>	<b>(11,101)</b>
<b>Beginning Fund Balance</b>		<b>2,995</b>	<b>2,997</b>	<b>11,101</b>	<b>5,100</b>	<b>11,101</b>
<b>Ending Fund Balance</b>		<b>2,997</b>	<b>5,100</b>	<b>11,101</b>	<b>11,101</b>	<b>0</b>
<b>West Growth Fund</b>						
<b>Revenue</b>						
32-00-4230	Building-Zoning Permits	1,000	6,000	7,000	14,000	7,000
32-00-4600	Interest Income	11	15	0	0	0
<b>Total Revenue</b>		<b>1,011</b>	<b>6,015</b>	<b>7,000</b>	<b>14,000</b>	<b>7,000</b>
<b>Expenses</b>						
32-30-8100	Streets	0	13,000	10,761	3,761	21,000
<b>Total Expenses</b>		<b>0</b>	<b>13,000</b>	<b>10,761</b>	<b>3,761</b>	<b>21,000</b>
<b>Net increase (decrease) in fund balance</b>		<b>1,011</b>	<b>(6,985)</b>	<b>(3,761)</b>	<b>10,239</b>	<b>(14,000)</b>
<b>Beginning Fund Balance</b>		<b>9,735</b>	<b>10,746</b>	<b>3,761</b>	<b>3,761</b>	<b>14,000</b>
<b>Ending Fund Balance</b>		<b>10,746</b>	<b>3,761</b>	<b>0</b>	<b>14,000</b>	<b>0</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>211th Construction Fund</b>						
<b>Revenue</b>						
34-00-4450	State Grant	0	0	0	0	5,758,160
34-00-4600	Interest Income	93	89	0	0	0
34-00-4990	Bond Proceeds	1,130,487	0	6,313,638	6,960,000	0
34-00-4995	Premium on Bonds	0	0	695,000	695,000	0
34-00-4900	Reimbursements	0	0	0	0	0
34-00-4996	Cost of Issuance	0	0	0	0	0
<b>Total Revenue</b>		<b>1,130,580</b>	<b>89</b>	<b>7,008,638</b>	<b>7,655,000</b>	<b>5,758,160</b>
<b>Expenses</b>						
34-30-8100	Streets	759,640	247,000	7,008,638	0	12,747,787
34-30-9020	Debt Service Bond Fees	0	0	0	132,381	0
34-30-9600	Transfers Out	36,190	97,476	0	0	0
<b>Total Expenses</b>		<b>795,830</b>	<b>344,476</b>	<b>7,008,638</b>	<b>132,381</b>	<b>12,747,787</b>
<b>Net increase (decrease) in fund balance</b>		<b>334,750</b>	<b>(344,387)</b>	<b>0</b>	<b>7,522,619</b>	<b>(6,989,627)</b>
<b>Beginning Fund Balance</b>		<b>0</b>	<b>334,750</b>	<b>7,512,982</b>	<b>(9,637)</b>	<b>7,512,982</b>
<b>Ending Fund Balance</b>		<b>334,750</b>	<b>(9,637)</b>	<b>7,512,982</b>	<b>7,512,982</b>	<b>523,355</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Debt Service Fund</b>						
<b>2012 GO, 99SRF, 2014 GO</b>						
<b>Revenue</b>						
40-00-4000	Property Tax	141,604	220,002	225,000	225,000	507,401
40-00-4010	Special Assessments	11,594	16,556	22,100	22,100	16,000
<b>Total Revenue</b>		<b>153,198</b>	<b>236,558</b>	<b>247,100</b>	<b>247,100</b>	<b>523,401</b>
<b>Expenses</b>						
40-40-9000	Debt Service Principal (2012 & 2014)	85,000	25,000	36,000	36,000	37,000
40-40-9010	Debt Service Interest (2012 & 2014)	57,568	51,014	50,644	50,644	339,796
40-40-9020	Debt Service Bond Fees	150	4,436	7,500	7,500	7,500
40-40-9600	Transfers Out (99A GO Bond)	5,000	107,769	137,925	137,925	137,019
<b>Total Expenses</b>		<b>147,718</b>	<b>188,219</b>	<b>232,069</b>	<b>232,069</b>	<b>521,315</b>
<b>Net increase (decrease) in fund balance</b>		<b>5,480</b>	<b>48,339</b>	<b>15,031</b>	<b>15,031</b>	<b>2,086</b>
<b>Beginning Fund Balance</b>		<b>152,755</b>	<b>158,235</b>	<b>206,574</b>	<b>206,574</b>	<b>221,605</b>
<b>Ending Fund Balance</b>		<b>158,235</b>	<b>206,574</b>	<b>221,605</b>	<b>221,605</b>	<b>223,691</b>
Valuation				55,135,247		55,410,923
				0.4577		0.9639
				3%		5%
				<b>252,354</b>		<b>507,401</b>
<b>2012 &amp; 2013 COP</b>						
<b>Debt Service 2012 COP</b>						
<b>Revenue</b>						
41-00-4600	Interest Income	179	137	0	0	0
41-00-4910	Transfer In-General	0	5,828	23,857	23,857	23,685
41-00-***	Transfer In-Parks	0	0	0	0	22,949
41-00-4950	Transfers In - Water	36,469	31,235	71,171	71,171	45,726
41-00-4951	Transfer In-Sewer	9,240	-11,467	49,050	49,050	45,726
<b>Total Revenue</b>		<b>45,888</b>	<b>25,733</b>	<b>144,078</b>	<b>144,078</b>	<b>138,085</b>
<b>Expenses</b>						
41-40-9000	Debt Service Principal	25,000	13,500	55,000	55,000	55,000
41-40-9010	Debt Service Interest	19,909	11,421	88,748	88,748	82,085
41-40-9020	Debt Service Bond Fees	925	840	1,000	1,000	1,000
<b>Total Expenses</b>		<b>45,834</b>	<b>25,761</b>	<b>144,748</b>	<b>144,748</b>	<b>138,085</b>
<b>Net increase (decrease) in fund balance</b>		<b>54</b>	<b>(28)</b>	<b>(670)</b>	<b>(670)</b>	<b>0</b>
<b>Beginning Fund Balance</b>		<b>55,000</b>	<b>55,054</b>	<b>55,026</b>	<b>55,026</b>	<b>54,356</b>
<b>Ending Fund Balance</b>		<b>55,054</b>	<b>55,026</b>	<b>54,356</b>	<b>54,356</b>	<b>54,356</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Water Fund</b>						
<b>Revenue</b>						
50-00-4110	Water Sales	896,617	1,139,228	1,438,765	1,365,153	1,491,375
50-00-4150	Utility Collection	0	0	0	0	0
50-00-4250	Water Connection Fees	1,600	8,933	3,200	16,610	10,000
50-00-4600	Interest Income	62,769	73,550	60,000	60,000	60,000
50-00-4610	Penalties	25,124	28,620	24,000	26,435	24,000
50-00-4710	Sale of Assets	846	0	0	0	0
50-00-4720	Tower Rental	21,668	22,265	21,664	25,432	21,664
50-00-4801	Donated Assets	0	19,650	0	0	0
50-00-4900	Reimbursed Expense	661	37,989	3,000	14,330	3,000
50-00-4950	Transfers In-Water	0	85,714	0	0	0
50-00-4960	G.O. Principal (transfer from DSF 40)	51,384	53,884	68,000	68,000	68,510
50-00-4990	Bond Proceeds (2014 Refunding)	0	0	0	0	0
<b>Total Revenues</b>		<b>1,060,669</b>	<b>1,469,833</b>	<b>1,618,629</b>	<b>1,575,959</b>	<b>1,678,549</b>
<b>Expenses</b>						
50-50-5000	Water Purchases	419,630	409,318	513,661	441,031	513,661
50-50-5100	Water-Salaries & Wages	166,429	194,749	252,289	246,988	263,007
50-50-5200	Payroll Taxes	13,123	13,239	20,057	17,458	20,909
50-50-5210	Benefits	69,535	76,580	101,516	92,754	124,912
50-50-5220	Worker's Compensation	4,250	5,752	7,821	6,000	8,153
50-50-5240	Employee Awards	0	0	2,000	2,000	2,000
50-50-5300	Uniforms	1,238	1,239	2,275	1,275	2,275
50-50-5310	Travel & Training	934	1,410	2,240	7,240	2,240
50-50-5320	Employee Testing	353	292	420	420	420
50-50-5400	Office Supplies	4,200	1,869	4,100	5,100	4,100
50-50-5410	Dues & Subscriptions	2,136	1,649	1,970	1,970	1,970
50-50-5420	Postage	3,363	3,212	3,750	6,100	3,750
50-50-5430	Bankcard Fees	8,568	14,015	0	0	0
50-50-5440	Office Machines	4,150	4,972	5,500	5,500	5,500
50-50-5540	Public Hearing	344	0	500	500	500
50-50-5600	Audit	3,075	3,100	3,100	3,100	3,100
50-50-5610	Accounting	10,446	17,705	18,400	15,000	18,400
50-50-5620	Legal	24,684	2,050	5,500	7,500	5,500
50-50-5630	Litigation	4,505	319	2,200	2,000	2,200
50-50-5660	Engineering	6,086	43,000	10,000	25,000	10,000
50-50-5675	Liability Insurance	6,147	5,823	6,000	6,000	6,000
50-50-5700	Eco Dev Contractual	0	4,172	40,000	15,000	50,000
50-50-5715	Contractual-Payroll	1,147	437	2,000	12,000	2,000
50-50-5720	Water Contractual	12,530	20,651	24,500	15,000	24,500
50-50-5800	IT Maintenance	7,512	7,079	3,300	1,000	3,300
50-50-5810	Hardware Expense	1,915	1,500	7,000	2,000	12,500
50-50-5820	Software Expense	4,904	2,109	4,974	13,274	5,600
50-50-5850	Telephone	1,398	1,430	2,000	2,000	2,000
50-50-5870	Communications	0	0	180	1,680	180
50-50-6130	Supplies	0	3,847	2,000	2,500	2,000
50-50-6150	Administrative Building	13,238	0	6,600	8,000	6,600
50-50-6160	Public Works Building	4,240	0	4,000	5,000	4,000
50-50-6200	Vehicle Insurance	2,100	2,438	2,500	2,500	2,500
50-50-6210	Vehicle Maintenance	1,752	550	4,000	4,000	4,000
50-50-6220	Fuel & Oil	5,170	7,044	6,000	6,000	6,000
50-50-6260	Safety Equipment	0	887	8,300	8,300	8,300
50-50-7200	Pump-Line Maintenance	22,718	14,822	19,700	13,700	19,700
50-50-7210	Tower Maintenance	37	94	5,000	5,000	5,000
50-50-7220	Meter Maintenance	6,578	6,541	9,390	9,390	9,390
50-50-7250	Utilities	6,022	3,832	5,000	5,000	5,000
<b>Operating Subtotal</b>		<b>844,457</b>	<b>877,726</b>	<b>1,119,743</b>	<b>1,024,280</b>	<b>1,171,168</b>
50-50-8220	Equipment (annual water meter replacement)	0	0	30,000	30,000	30,000
50-50-8300	Water Capital Purchases	3,680	-10,957	576,271	311,356	159,000
50-50-8320	CIP Water	0	0	0	0	0
50-50-8500	Debt Service Principal	230,876	189,244	190,000	190,000	200,000
50-50-9010	Debt Service Interest	128,199	127,343	95,366	95,366	80,540

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

				2015	2015	2016
Description		2013 Actual	2014 Actual	Amended	Estimated	Adopted
<b>Water Fund</b>						
50-50-9020	Debt Service Bond Fees	10,859	56,705	5,000	5,000	5,000
50-50-9040	Ground Storage Tank	1,563	0	50,000	0	0
50-50-9060	Debt Service City Hall	5,125	0	0	0	0
50-50-9600	Transfers	188,542	138,422	93,171	71,171	67,226
50-50-9700	GAAP Adjustment	240,038	0			
	Capital, Depreciation & Debt	808,882	500,757	1,039,808	702,893	541,766
<b>Total Expenses</b>		<b>1,653,339</b>	<b>1,378,483</b>	<b>2,159,551</b>	<b>1,727,173</b>	<b>1,712,934</b>
<b>Net increase (decrease) in fund balance</b>		<b>(592,670)</b>	<b>91,350</b>	<b>(540,922)</b>	<b>(151,214)</b>	<b>(34,384)</b>
<b>Beginning Fund Balance</b>		<b>1,236,240</b>	<b>643,570</b>	<b>734,920</b>	<b>734,920</b>	<b>583,706</b>
<b>Ending Fund Balance</b>		<b>643,570</b>	<b>734,920</b>	<b>193,998</b>	<b>583,706</b>	<b>549,322</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

				2015	2015	2016
Description		2013 Actual	2014 Actual	Amended	Estimated	Adopted
<b>Sewer Fund</b>						
<b>Revenue</b>						
51-00-4120	Sewer Fees	891,340	873,576	951,395	951,395	970,337
51-00-4140	Bond Fees	0	0	265,000	265,000	265,000
51-00-4260	Sewer Connection Fees	439	11,126	20,000	500	20,000
51-00-4360	Stormwater Connection Fees	0	600	4,000	1,500	4,000
51-00-4600	Interest Income	20,925	403	24,958	28,958	24,958
51-00-4610	Penalties	25,124	30,347	26,857	26,857	26,857
51-00-4710	Sale of Assets	0	0	0	0	0
51-00-4801	Donated Assets	0	9,825	0	0	0
51-00-4900	Reimbursed Expense	661	-35	0	0	0
51-00-4950	Transfers In	188,187	53,884	78,300	78,300	68,510
51-00-4990	Bond Proceeds	0	0	0	0	0
<b>Total Revenues</b>		<b>1,126,676</b>	<b>979,726</b>	<b>1,370,510</b>	<b>1,352,510</b>	<b>1,379,662</b>
<b>Expenses</b>						
51-51-5001	Sludge Disposal	21,725	21,334	29,000	34,085	31,000
51-51-5100	Sewer-Salaries & Wages	248,425	251,907	262,657	236,688	305,442
51-51-5200	Payroll Taxes	18,141	18,556	20,881	17,536	24,283
51-51-5210	Benefits	92,521	97,932	103,141	101,554	137,837
51-51-5220	Worker's Compensation	4,453	5,753	8,142	18,451	9,469
51-51-5240	Employee Awards	0	0	2,000	197	2,000
51-51-5300	Uniforms	1,614	1,503	1,700	1,451	1,700
51-51-5310	Travel & Training	1,251	606	1,000	1,195	1,000
51-51-5320	Employee Testing	847	273	500	36	500
51-51-5400	Office Supplies	2,130	2,314	2,300	1,879	2,300
51-51-5410	Dues & Subscriptions	568	90	500	244	500
51-51-5420	Postage	3,036	2,969	4,250	4,061	4,250
51-51-5430	Bankcard Fees	11,344	10,196	0	2,248	0
51-51-5440	Office Machines	3,405	4,280	5,000	3,638	5,000
51-51-5540	Public Hearing	0	0	500	0	500
51-51-5600	Audit	3,075	3,000	4,100	6,720	4,100
51-51-5610	Accounting	9,169	13,784	10,000	15,191	10,000
51-51-5620	Legal	7,495	1,331	5,000	4,494	5,000
51-51-5630	Litigation	31,052	106	5,000	735	5,000
51-51-5660	Engineering	0	20,537	15,000	39,736	15,000
51-51-5675	Liability Insurance	8,433	10,191	9,000	3,057	9,000
51-51-5700	Eco Dev Contractual	0	4,172	20,000	3,102	50,000
51-51-5715	Contractual-Payroll	1,147	397	1,700	413	1,700
51-51-5730	Sewer Contractual	3,505	23,239	15,000	15,665	15,000
51-51-5800	IT Maintenance	6,973	4,133	8,100	956	8,100
51-51-5810	Hardware Expense	618	1,000	5,500	4,706	5,500
51-51-5820	Software Expense	3,073	4,518	5,000	4,424	2,500
51-51-5850	Telephone	1,503	1,754	1,650	1,798	1,650
51-51-5870	Communications	57	57	0	0	0
51-51-5880	Internet	0	0	200	1,745	200
51-51-6130	Supplies	0	3,588	650	100	650
51-51-6150	Administrative Building	13,581	5,772	3,000	3,829	3,000
51-51-6160	Building Maintenance	2,132	795	200	111	200
51-51-6200	Vehicle Insurance	2,100	2,923	4,000	873	4,000
51-51-6210	Vehicle Maintenance	19,907	9,934	30,000	26,661	30,000
51-51-6220	Fuel & Oil	29,903	33,664	21,000	14,145	21,000
51-51-6250	Equipment Maintenance	2,129	118	0	0	0
51-51-6260	Safety Equipment	0	550	1,000	0	1,000

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

				2015	2015	2016
Description		2013 Actual	2014 Actual	Amended	Estimated	Adopted
<b>Sewer Fund</b>						
51-51-7300	Plant Maintenance	17,734	21,482	35,000	35,745	25,000
51-51-7310	Lift Station Maintenance	26,972	18,941	26,000	27,634	26,000
51-51-7320	Line Maintenance	13,238	22,824	31,000	32,643	67,000
51-51-7350	Utilities	72,422	77,845	76,950	86,114	76,950
	<b>Operating Subtotal</b>	<b>397,387</b>	<b>704,368</b>	<b>775,621</b>	<b>753,858</b>	<b>913,330</b>
51-51-8310	Sewer-Capital Purchases	10,113	-1,566	98,274	98,274	451,000
51-51-8320	Stormwater Capital	0	0	12,500	12,500	25,000
51-51-8330	CIP Sewer	0	-1,440	5,500	3,000	5,500
51-51-8500	Depreciation	127,516	190,976	0	0	0
51-51-9000	Debt Service Principal	0	0	375,500	375,500	272,000
51-51-9010	Debt Service Interest	69,797	73,440	172,832	172,832	125,635
51-51-9020	Debt Service Bond Fees	2,475	1,074	10,000	10,000	5,000
51-51-9060	Debt Service City Hall	8,125	0	0	0	0
51-51-9600	Transfers	0	-2,248	71,550	71,550	67,226
51-51-9620	Capital Expense	0	0	0	0	0
	<b>Capital, Depreciation &amp; Debt</b>	<b>218,026</b>	<b>260,236</b>	<b>746,156</b>	<b>743,656</b>	<b>951,361</b>
<b>Total Expenses</b>		<b>1,301,091</b>	<b>964,604</b>	<b>1,521,777</b>	<b>1,497,514</b>	<b>1,864,691</b>
<b>Net increase (decrease) in fund balance</b>		<b>(174,415)</b>	<b>15,122</b>	<b>(151,267)</b>	<b>(145,004)</b>	<b>(485,029)</b>
<b>Beginning Fund Balance</b>		<b>1,405,849</b>	<b>1,231,434</b>	<b>1,246,556</b>	<b>1,246,556</b>	<b>1,101,552</b>
<b>Ending Fund Balance</b>		<b>1,231,434</b>	<b>1,246,556</b>	<b>1,095,289</b>	<b>1,101,552</b>	<b>616,522</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

Description	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Sewer Fund</b>					
<b>Enterprise Capital Projects</b>					
56-00-4600 Interest Income	2,588	86	0	0	0
56-00-4900 Reimbursements		0	478,182	0	46,271
56-00-4950 Transfers In Water	0	2,213	762,271	0	562,513
56-00-4960 Transfers in Sewer	0	0	0		0
56-00-4990 Bond Proceeds		0	520,000	0	250,000
<b>Total Revenues</b>	<b>2,588</b>	<b>2,299</b>	<b>1,760,453</b>	<b>0</b>	<b>858,784</b>
56-80-5740 Administration	2,303	0	0	0	2,770
56-80-**** Peculiar Dr Hurley to North St.	0	0	640,393	0	562,513
56-80-**** KC Transmission Main	0	0	250,000	0	250,000
56-80-**** Sidewalk, City Hall to C/J Highway		0	46,271	0	46,271
56-80-9000 Debt Service Principal	0	0	0	0	0
56-80-9010 Debt Service Interest	0	2,254	0	0	0
<b>Total Expenses</b>	<b>2,303</b>	<b>2,254</b>	<b>936,664</b>	<b>0</b>	<b>861,554</b>
<b>Net increase (decrease) in fund balance</b>	<b>285</b>	<b>45</b>	<b>823,789</b>	<b>0</b>	<b>(2,770)</b>
<b>Beginning Fund Balance</b>	<b>2,440</b>	<b>2,725</b>	<b>2,770</b>	<b>2,770</b>	<b>826,559</b>
<b>Ending Fund Balance</b>	<b>2,725</b>	<b>2,770</b>	<b>826,559</b>	<b>2,770</b>	<b>823,789</b>

City of Peculiar, Missouri  
2015 - 2016 Adopted Budget

		2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted
<b>Trash Fund</b>						
<b>Revenue</b>						
52-00-4130	Trash Service	265,730	271,190	280,215	280,215	281,000
52-00-4610	Penalties	-	3,227	7,800	5,399	6,000
52-00-4600	Interest Income	-	-	-	0	-
<b>Total Revenues</b>		<b>265,730</b>	<b>274,417</b>	<b>288,015</b>	<b>285,614</b>	<b>287,000</b>
<b>Expenses</b>						
52-70-5002	Trash Contract	244,183	244,126	248,355	248,355	250,000
52-70-5100	Salaries & Wages	10,861	8,345	14,000	13,823	13,941
52-70-5200	Payroll Taxes	825	744	1,186	1,013	1,108
52-70-5210	Benefits	2,280	5,473	12,000	11,034	7,046
52-70-5220	Worker's Compensation	210	632	462	2,931	432
52-70-5400	Office Supplies	131	256	250	15	250
52-70-5420	Postage	996	1,755	1,750	1,969	1,750
52-70-5430	Bankcard Fees	1,882	858	-	0	-
52-70-5610	Accounting	1,213	4,021	2,000	1,335	2,000
52-70-5620	Legal	107	-	750	0	750
52-70-5675	Liability Insurance	250	473	400	131	400
52-70-5800	IT Maintenance	339	306	500	2,103	500
52-70-6150	Administrative Building	2,871	641	750	399	750
<b>Total Expenses</b>		<b>266,148</b>	<b>267,630</b>	<b>282,403</b>	<b>283,109</b>	<b>278,928</b>
<b>Net increase (decrease) in fund balance</b>		<b>(418)</b>	<b>6,787</b>	<b>5,612</b>	<b>2,505</b>	<b>8,072</b>
<b>Beginning Fund Balance</b>		<b>285,126</b>	<b>284,708</b>	<b>291,495</b>	<b>291,495</b>	<b>294,000</b>
<b>Ending Fund Balance</b>		<b>284,708</b>	<b>291,495</b>	<b>297,107</b>	<b>294,000</b>	<b>302,072</b>

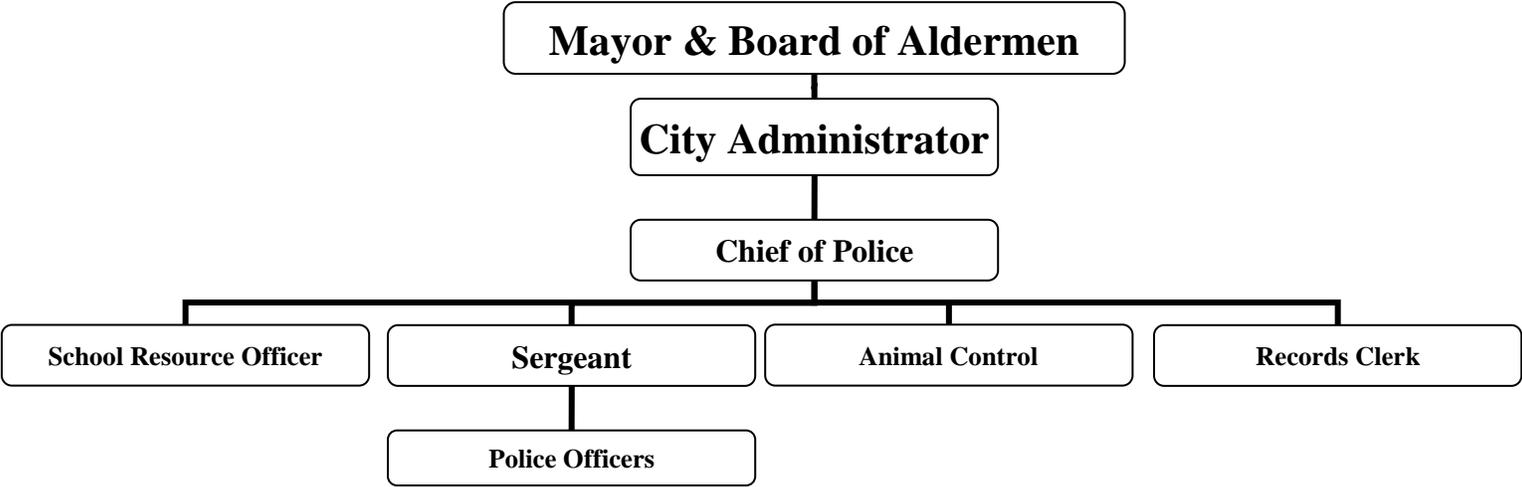
## Department Summary

## 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	Information Technology	Police Department	Municipal Court	Planning and Codes	Public Works	Park and Recreation
General	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
Administration Building						<b>X</b>	
Public Works Building						<b>X</b>	
Parks		<b>X</b>					<b>X</b>
Road and Street						<b>X</b>	
Gas Tax						<b>X</b>	
LET			<b>X</b>				
Capital Improvement						<b>X</b>	
East Growth						<b>X</b>	
West Growth						<b>X</b>	
COP Construction						<b>X</b>	
211th Interchange						<b>X</b>	
Debt Service	<b>X</b>						
Water		<b>X</b>				<b>X</b>	
Sewer		<b>X</b>				<b>X</b>	
Sewer Bond	<b>X</b>						
Sewer Construction						<b>X</b>	
Trash						<b>X</b>	
Equitable Sharing (Grants)			<b>X</b>				

# City of Peculiar Police Department Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Attorney**  
*Reid F. Holbrook*

**Business Office Manager**  
*Trudy Prickett*



**City Engineer**  
*Carl Brooks*

**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**Parks Director**  
*Grant Purkey*

**Municipal Offices – 250 S. Main Street, Peculiar, MO 64078**  
**Phone: 816.779.5212 Facsimile: 816.779.1004**

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## **PECULIAR POLICE DEPARTMENT**

### **ACHIEVEMENTS-2014-2015**

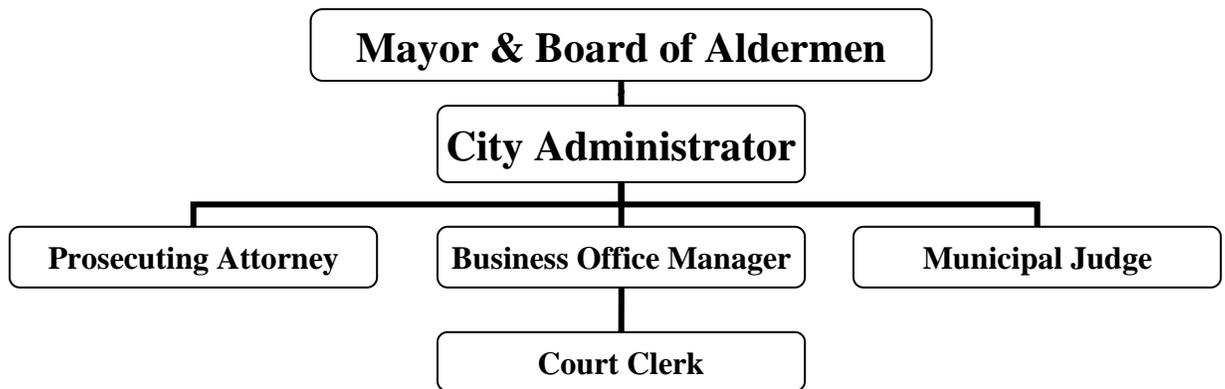
1. The police department accomplished its goals for training at the Cass County Sheriff's Office and no charge to the city for this training. The shooting simulator purchased by the department, utilizing federal funds, has been established and is being used by the sheriff's office.
2. The department has trained all current employees on the use of the new electronic equipment purchased with federal funds. The equipment includes: in-car cameras, body worn cameras, electronic finger printing technology, interrogation room audio/video recording, in-car computers, and electronic ticket writing.
3. All officers have successfully completed the 3 year State of Missouri requirements for Police Officers Standardized Training. All officers have had cultural diversity training and racial profiling training as required by the State of Missouri.
4. The Chief of Police and all officers have committed themselves to the safety and well-being of its citizens and those visiting our community. The department maintains an open door policy and strives to make staff available to the community in a timely manner.

### **GOALS-2015-2016**

1. In conjunction with the IT Department, establish computer connectivity between the police department and the city hall systems. In addition, train all police department personnel in the use of this system to better communications between departments
2. Establish a good working relationship with the newly elected county prosecutor's office. Initiate meeting with key officials within the prosecutor's office to follow property procedure in filing cases efficiently and in a professional manner.
3. Create an ongoing partnership with the school district administration to better utilize the officer assigned to the school resource position. Attend regular meeting of the school safety committee to disseminate appropriate crime trends and work to resolve critical issues.
4. Continue to build a better anti-bullying program to be used in the school district with the assistance of the Community Alliance and incorporate the SRO position into this program

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
<b>GENERAL FUND</b>						
10-12-5100	Law Enforcement-Salaries & Wages	442,867	452,147	499,315	437,676	488,258
10-12-5200	Payroll Taxes	33,110	33,766	39,696	32,716	38,817
10-12-5210	Benefits	132,528	160,237	175,000	160,520	168,157
10-12-5220	Worker's Compensation	9,532	17,445	25,000	27,833	15,136
10-12-5300	Uniforms	2,771	1,711	4,000	3,336	4,000
10-12-5310	Travel & Training	2,272	50	2,500	5,319	2,500
10-12-5320	Employee Testing	1,060	160	500	541	500
10-12-5400	Office Supplies	3,265	1,848	2,500	2,313	2,500
10-12-5410	Dues & Subscriptions	955	268	200	324	200
10-12-5420	Postage	172	407	350	494	350
10-12-5440	Office Machines	2,646	2,916	3,000	2,346	3,000
10-12-5550	Website	0	298	500	0	500
10-12-5610	Accounting	721	9,979	8,000	16,087	8,000
10-12-5620	Legal	2,624	2,351	3,200	7,633	3,200
10-12-5630	Litigation	2,362	4,113	5,500	0	5,500
10-12-5675	Liability Insurance	4,459	7,279	7,500	2,184	7,500
10-12-5800	IT Maintenance	3,398	6,508	1,000	3,137	0
10-12-5810	Hardware Expense	1,143	302	3,000	3,160	0
10-12-5820	Software Expense	8,409	12,118	20,000	20,483	0
10-12-5670	Contractual - Other	0	0	0	0	0
10-12-5880	Internet	1,158	3,517	2,900	4,971	0
10-12-6000	Dispatch Services	27,212	27,085	30,000	33,099	30,000
10-12-6010	Jail Expense	2,467	2,190	2,000	972	2,000
10-12-6020	Investigation Expense	3,974	922	6,000	2,546	6,000
10-12-6030	Animal Control	18,068	18,067	18,000	18,088	18,000
10-12-6070	Government Programs	0	866	0	0	0
10-12-6130	Supplies	6,204	3,145	2,000	3,614	2,000
10-12-6200	Vehicle Insurance	2,890	11,734	6,000	901	6,000
10-12-6210	Vehicle Maintenance	32,595	3,556	6,000	3,221	6,000
10-12-6220	Fuel & Oil	24,371	21,915	24,000	18,430	24,000
10-12-6250	Equipment Maintenance	658	1,176	3,000	540	3,000
10-12-7030	Utilities	624	52	1,500	3,434	1,500
10-12-8010	Capital Projects	1,199	68,347	0	0	0
10-12-8050	Federal FBI Funds	0	0	0	0	0
<b>Law Enforcement Expenditures</b>		<b>775,714</b>	<b>876,475</b>	<b>902,161</b>	<b>815,917</b>	<b>846,618</b>
<b>LAW ENFORCEMENT FUND</b>						
23-12-5310	Travel & Training	1,621	2,666	4,940	4,940	4,000
<b>Total Expenses</b>		<b>1,621</b>	<b>2,666</b>	<b>4,940</b>	<b>4,940</b>	<b>4,000</b>

# City of Peculiar Municipal Court Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Attorney**  
*Reid F. Holbrook*

**Business Office Manager**  
*Trudy Prickett*



**City Engineer**  
*Carl Brooks*

**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**Parks Director**  
*Grant Purkey*

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078  
Phone: 816.779.5212 Facsimile: 816.779.1004

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## **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 - 2014-2015**

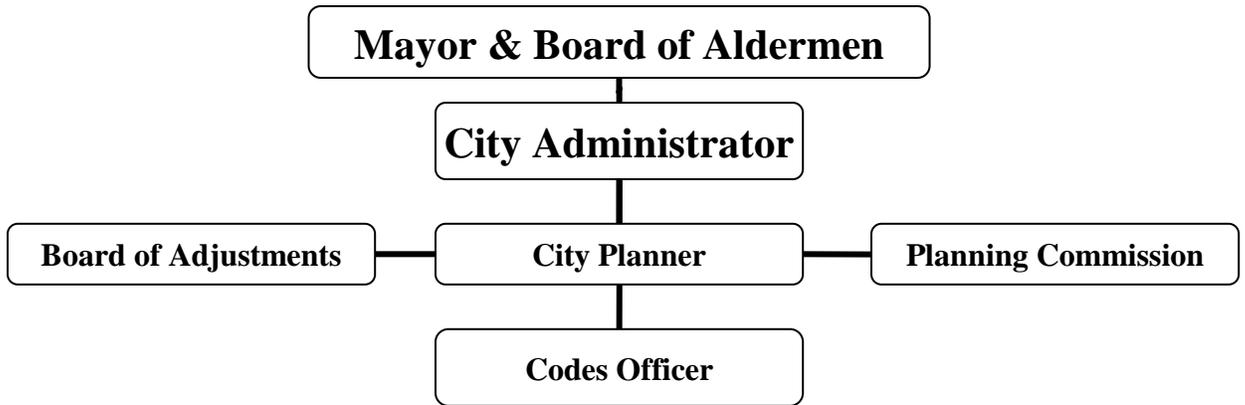
1. Interface INCODE Version 10 Municipal Court Software with City's Financial System.
2. The website has been updated with changes – i.e. new court administrator, new violations bureau schedule, changes with regard to additional fees collected for credit/debit cards.
3. Created an “Inmate Prisoner Detainee Security Fund” to collect an additional \$2.00 per citation which helps collect funds to offset the cost of fingerprinting and/or housing inmates.
4. Collecting an additional \$2.00 per citation to be sent to Hope Haven of Cass County, to help victims and families of domestic violence.
5. Received 100% compliance rating for the seven day traffic disposition reporting requirement from the Department of Revenue.

### **GOALS - 2015-2016:**

1. Continue to provide exceptional customer service, professional judicial services in an equal and impartial atmosphere.
2. Develop additional templates and macros to be utilized in the INCODE Court portion of the software.
3. Version 10 of the INCODE system will be attached to the City's financial program. Develop templates and reports and provide to the finance department for monthly auditing and review.
4. Continue to reduce previous/current warrants. (Potentially work with the police department and other law enforcement agencies).
5. Search and apply for grants that would allow or provide additional equipment for court room security.

Description	2013 Actual	2014 Actual	2015 Amended	2015 Estimated	2016 Adopted	
<b>GENERAL FUND</b>						
<b>Court</b>						
10-13-5100	Court-Salaries & Wages	40,078	35,137	34,862	35,772	35,022
10-13-5200	Payroll Taxes	3,050	2,818	2,772	2,618	2,784
10-13-5210	Benefits	11,025	13,458	11,602	7,392	16,476
10-13-5220	Worker's Compensation	210	932	15,479	2,763	1,086
10-13-5310	Travel & Training	6,767	1,541	2,000	565	1,150
10-13-5320	Employee Testing	121	3	100	0	100
10-13-5400	Office Supplies	4,143	2,558	2,300	1,587	2,000
10-13-5410	Dues & Subscriptions	143	90	160	784	160
10-13-5420	Postage	172	368	200	156	200
10-13-5430	Bankcard Fees	379	95	0	148	0
10-13-5440	Office Machines	183	1,339	1,300	793	1,300
10-12-5675	Liability Insurance	0	0	0	0	0
10-13-5610	Accounting	80	776	780	3,751	780
10-13-5620	Legal	0	840	850	0	850
10-13-5640	Prosecutor	10,413	13,148	10,500	12,480	15,000
10-13-5650	Judge	11,638	9,198	11,400	9,120	10,000
10-13-5800	IT Maintenance	2,312	844	4,500	836	0
10-13-5820	Software Expense	3,472	458	3,500	5,811	0
10-13-5880	Internet	0	0	0	428	0
10-13-6010	Jail Expense	5,915	4,983	5,000	4,050	5,000
10-13-7030	Utilities	382	0	0	84	0
10-13-8020	Capital Purchases	0	0	0	0	0
<b>Court Expenditures</b>		<b>100,483</b>	<b>88,586</b>	<b>107,305</b>	<b>89,137</b>	<b>91,908</b>

# City of Peculiar Planning/Codes Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Attorney**  
*Reid F. Holbrook*

**Business Office Manager**  
*Trudy Prickett*



**City Engineer**  
*Carl Brooks*

**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**Parks Director**  
*Grant Purkey*

**Municipal Offices – 250 S. Main Street, Peculiar, MO 64078**  
**Phone: 816.779.5212 Facsimile: 816.779.1004**

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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 – 2014-2015**

1. Completed the Annexation Process for Two (2) parcels of land; one near East 211<sup>th</sup> Street and one on State Route YY as approved by the Board of Aldermen and the residents of Peculiar (by vote); the formal, and final, Annexation Process which requires a Declaratory Judgement is scheduled for October, 2015.
2. An Erosion and Sediment Control 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 March 2015.
3. A new Land-Disturbance Permit Ordinance was developed to Amend Chapter 500, General Provisions, Article IV; Land-Disturbance Permits of the Peculiar Municipal Code. This revision was necessary to align the City's requirements with those of MDNR (Missouri Department of Natural Resources) and the Kansas City Chapter of the APWA (American Public Works Association). This new requirement was completed, presented to the Board of Aldermen, approved and adopted by Ordinance in March 2015.
4. An Ordinance to Amend Section 500.065 Adoption of Standard Specification and Design Criteria of the Peculiar Municipal Code was developed and presented to the Board of Aldermen for consideration. This Amendment proposed adoption of the Kansas City APWA Standard Specification and Design Criteria for the City of Peculiar. This Ordinance was reviewed, approved and adopted by City Ordinance in March 2015.
5. In 2014 the Board of Aldermen authorized a Fee Reduction for Twenty (20) Building Permits to construct new Single Family homes, Seventeen (17) of those Building Permits were issued. On March 2nd, 2015 the Board of Aldermen approved by Resolution to extend these reduced fees for the next Twenty (20) Single Family Building Permits issued; as of August 31<sup>st</sup>, 2015 Fourteen (14) of these permits have been issued.

6. The Update to the City of Peculiar Comprehensive Plan is essentially complete. The Comprehensive Plan Update was reviewed extensively by the Steering & Technical Committees and several Public Workshops, surveys and forums were utilized to solicit public comment. The update incorporates several studies including: a Downtown Market Analysis & 211<sup>th</sup> Street Corridor Analysis, the Final 211<sup>th</sup> Street Corridor Study and Transportation studies. A new Future Land-use Map was developed and will be adopted with the update. Additionally, a new 211<sup>th</sup> Street Design Overlay District was created to direct development surrounding the new 211<sup>th</sup> Street – I-49 Interchange which will be key to the success of this area. Public Hearings are scheduled before the Planning Commission and Board of Aldermen in September, 2015 and final adoption by City Ordinance is expected October 5<sup>th</sup>, 2015.
7. The Ordinance to adopt and Implement ICC (International Code Council) 2012 Building Codes for the City of Peculiar, to include: International Building, Residential, Mechanical, Plumbing, Fuel-Gas Codes, Property Maintenance Code and the 2011 NEC (National Electric Code) is being reviewed and will be presented to the Board of Aldermen as a Topic for Discussion in September, 2015; the Ordinance to formally adopt these Building Codes will be presented in October, 2015.
8. Adoption of the 2012 International Residential Code by the Board of Aldermen, scheduled for October, 2015, also formally establishes and adopts Climatic Design Standards for the City.
9. Our Code Enforcement/Building Inspector, Mr. Ty Erickson, attended class for Solar Volatic Inspection Certification; received both his Certificate and CEU Credits.
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 and the vast majority of issues are resolved by the property owner upon notification, as evidenced by: 530 Notices of Violation were issued however only Three (3) required abatement by the City and only Five (5) Citations were issued.
11. Scanned all Building Permits, including Single Family Housing, back thru the year 1997 into a common file to provide information & access to multiple departments and City Employees as necessary.

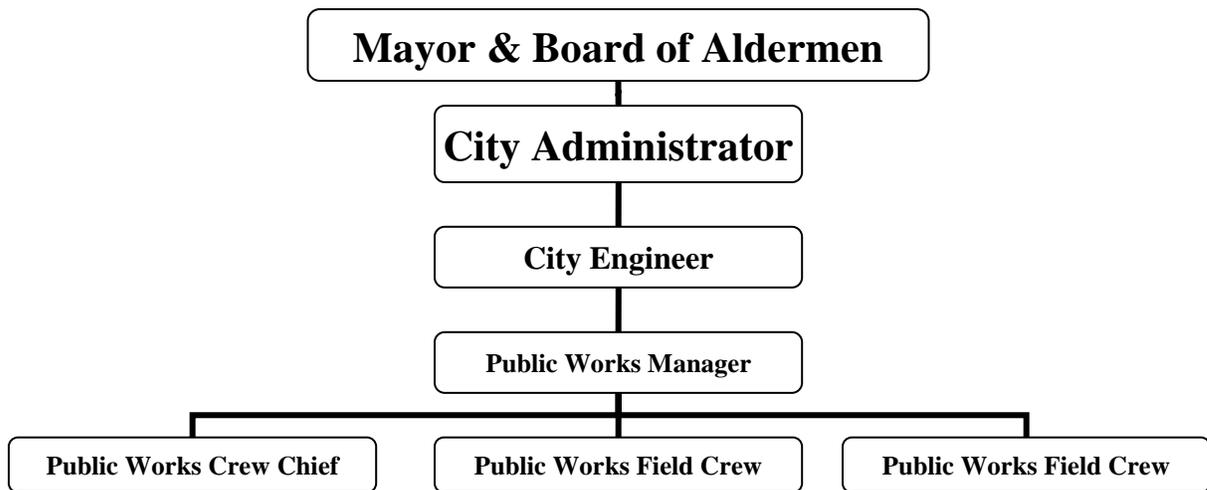
**GOALS - 2015-2016:**

1. Implement the Update to the City of Peculiar Comprehensive Plan. Revised definitions to the Land-use Categories of the Future Land-use Map will alter review criteria for new development. The submittal & review process will need clarification for both City Staff and developers.
2. Develop both a New Business handout with requirements to successfully locate & establish a new business in Peculiar and create a similar support page on the City Website so the information and applications are readily available electronically.
3. Develop a new Official Zoning Map for the City of Peculiar which incorporates zoning changes from the past two years, annexations (Municipal boundary changes) and the new 211<sup>th</sup> Street Design Overlay District.
4. 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.

5. Schedule 2012 International Code Council (ICC) training for Codes Inspector to achieve certification for the 2012 International Residential Code.
6. Digitize Residential Building Permits and enter into database) thru the year 1995.
7. 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.

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
<b>GENERAL FUND</b>						
<b>Planning/Codes</b>						
10-14-5100	Planning-Salaries & Wages	61,578	63,703	63,498	59,214	65,744
10-14-5200	Payroll Taxes	4,206	4,750	5,048	4,719	5,227
10-14-5210	Benefits	21,709	22,989	22,009	21,603	23,005
10-14-5220	Worker's Compensation	210	986	1,968	4,038	2,038
10-14-5300	Uniforms	824	636	700	238	700
10-14-5310	Travel & Training	5,274	795	1,500	365	1,500
10-14-5320	Employee Testing	59	6	100	0	100
10-14-5400	Office Supplies	1,846	648	1,000	1,282	1,000
10-14-5410	Dues & Subscriptions	783	31	200	0	200
10-14-5420	Postage	172	430	300	308	300
10-14-5440	Office Machines	405	915	800	1,085	800
10-14-5540	Public Hearing	2,200	2,427	3,000	2,038	3,000
10-14-5610	Accounting	160	1,742	1,300	2,508	1,300
10-14-5620	Legal	3,480	1,249	1,700	0	1,700
10-14-5630	Litigation	5,969	1,970	2,700	0	2,000
10-14-5700	Eco Dev Contractual	0	26,440	65,000	59,975	35,000
10-14-5710	Contract Planning	17,291	10,611	5,500	7,990	5,500
10-14-5800	IT Maintenance	1,087	6,616	1,000	4,595	0
10-14-5820	Software Expense	890	1,140	1,000	2,046	0
10-14-5870	Communications	0	0	0	48	0
10-14-6050	Inspection Expense	0	0	1,000	171	500
10-14-6060	Property Clean Up	16,533	14,335	10,000	858	15,000
10-14-6070	Government Programs	0	48	0	0	0
10-14-6210	Vehicle Maintenance	177	20	500	144	25
10-14-6220	Fuel & Oil	1,675	1,172	1,000	489	1,000
10-15-6040	Emerg Mgnmnt Cost	728	0	1,500	110	1,500
<b>Planning/Codes Expenditures</b>		<b>147,256</b>	<b>163,659</b>	<b>192,323</b>	<b>173,823</b>	<b>167,140</b>

# City of Peculiar Public Works Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Engineer**  
*Carl Brooks*

**Business Office**  
*Trudy Prickett*



**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**City Attorney**  
*Reid Holbrook*

**Parks Director**  
*Grant Purkey*

**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 – 2014-2015**

1. Hired a new Public Works Manager.
2. Ditched 30% of the City to insure better storm water drainage on the older parts of the city.
3. Worked with the Parks Department to begin construction of 2,000 feet of walking trail through downtown.
4. Completed a 4 year curb and gutter capital improvement program (CIP).
5. Completed a 5 year sidewalk capital improvement program (CIP).
6. Purchased an asphalt recycler to allow Public Works to recycle asphalt millings into reusable fresh asphalt.
7. Began purchasing equipment to utilize salt brine for pretreating roads in winter.
8. Purchased a mini excavator to replace aging equipment.
9. Worked with MoDOT and TranSystems and received an \$8,000 grant in cost share funding for the Route C Traffic Study for six (6) intersections from just north of City Hall to the J/C & I-49 interchange bridge.
10. Worked with MoDOT to advertise, bid and award the I-49 and 211<sup>th</sup> Street Interchange Project to Emery Sapp and Sons in the amount of \$9,234,712.22.
11. Completed the project management of the Fiber to the Home Broadband project, \$21,000 in design fees.
12. Completed the project management, including design, advertisement, bid and award of the Police Storage Facility \$50,000 project.
13. Completed the project design, advertisement and bid of the Bridle Trail Curb and Gutter \$73,000 project. Project has not yet been awarded.

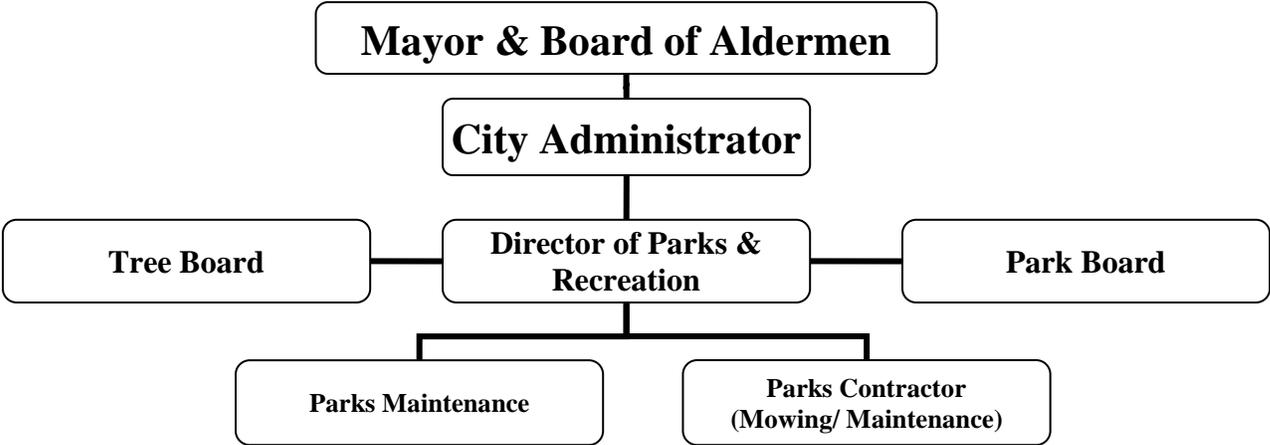
14. Reviewed the 5-year CIP and made recommendations (N. Main Street, Shishir and Glengera) to the City Administrator and City Engineer to present to the Board of Aldermen
15. Reviewed the approved yearly budget monthly; and submitted mid-year budget adjustments to City Administrator.
16. Completed the advertisement and bid of the Monument Sign Project to Gunter Construction in the amount of \$113,095.50.

**GOALS - 2015-2016:**

1. Develop a new standard operating procedure for utilizing salt brine and treating roads
2. Begin mowing City Hall, Public Works and Police Storage Facility to save money by utilizing currently owned equipment.
3. Incorporate the use of the asphalt recycler into daily patching to help alleviate potholes.
4. Complete a ten (10) year Vehicle Replacement program for all Public Works vehicles.
5. Supplement streets and storm water design standards and details, and construction specifications.
6. Begin gathering information for the first draft to start the APWA Accreditation process.
7. Begin gathering information for the first draft of Construction Standards for the Public Works Division.
8. Review and start putting together operational guidelines for Administrative and Maintenance for the Public Works Division.
9. Continue to review 5-year CIP and make recommendations to the City Administrator and City Engineer to present to the Board of Aldermen
10. Continue to review the approved yearly budget monthly; submit mid-year budget adjustments to City Administrator.

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
<b>GENERAL FUND</b>						
<b>Public Works</b>						
10-16-5100	Public Works-Salaries & Wage	41,392	48,987	46,452	35,994	7,319
10-16-5200	Payroll Taxes	2,534	3,314	3,693	2,639	582
10-16-5210	Benefits	20,633	29,764	22,245	22,764	2,376
10-16-5220	Worker's Compensation	1,087	2,431	1,440	6,834	227
10-16-5300	Uniforms	4,189	1,554	2,100	1,993	2,100
10-16-5310	Travel & Training	1,681	1,833	3,650	1,275	3,650
10-16-5320	Employee Testing	841	374	600	390	600
10-16-5400	Office Supplies	1,403	1,493	1,500	1,722	1,500
10-16-5410	Dues & Subscriptions	515	1,321	700	1,126	700
10-16-5440	Office Machines	3,546	3,366	2,500	3,443	2,500
10-16-5610	Accounting	400	3,684	3,260	4,672	3,260
10-16-5620	Legal	125	35	75	0	75
10-16-5630	Litigation	0	4,713	50	0	50
10-16-5660	Engineering	5,000	583	5,000	0	5,000
10-16-5670	Contractual - Other	0	0	5,000	0	5,000
10-16-5750	Contractual	0	0	1,500	1,680	1,500
10-16-5800	IT Maintenance	1,903	6,441	2,000	5,795	0
10-16-5810	Hardware Expense	0	0	4,200	3,863	0
10-16-5870	Communications	0	488	1,420	240	0
10-16-5880	Internet	0	0	0	1,418	0
10-16-6130	Supplies	4,758	2,750	3,000	3,113	3,000
10-16-6200	Vehicle Insurance	2,168	3,083	3,000	1,163	3,000
10-16-6210	Vehicle Maintenance	8,899	3,789	6,150	2,745	6,150
10-16-6220	Fuel & Oil	12,536	9,299	10,200	7,978	10,200
10-16-6250	Equipment Maintenance	5,588	3,826	3,000	2,564	3,000
10-16-6260	Safety Equipment	746	949	1,300	585	1,300
10-16-6270	Insurance	0	0	0	0	0
10-16-7100	Street Supplies & Materials	0	5,184	6,500	5,041	6,500
10-16-8030	Capital Purchases	0	9,825	0	0	0
<b>Public Works Expenditures</b>		<b>119,944</b>	<b>149,086</b>	<b>140,535</b>	<b>119,037</b>	<b>69,589</b>
<b>Facilities</b>						
10-18-5210	Benefits	746	0	0	782	0
10-18-5800	IT Maintenance	10,299	1,864	1,500	1,097	0
10-18-5810	Hardware Expense	2,036	8	500	293	0
10-18-5850	Telephone	7,835	8,592	7,100	6,857	6,100
10-18-5860	Cell Phones	0	160	0	0	0
10-18-5870	Communications	526	400	700	833	0
10-18-6150	Administrative Building	34,894	15,491	20,400	22,294	17,000
10-18-6160	Public Works Building	9,344	8,228	8,200	8,614	5,200
10-18-6170	Annex Building	24,250	31,405	23,700	30,410	22,700
10-18-6180	Brierly Hall Utilities	13,845	1,431	0	0	0
10-18-8000	Capital Purchases	3,159	260	0	0	0
10-18-8040	Capital Purchases	23,357	0	0	0	0
10-18-9050	Debt Service Annex	19,265	128,706	20,748	17,139	18,938
10-18-9060	Debt Service City Hall	13,980	7,520	0	6,932	0
10-18-9600	Transfers	74,246	98,511	23,857	24,856	23,685
<b>Facilities Expenditures</b>		<b>237,782</b>	<b>302,576</b>	<b>106,705</b>	<b>120,107</b>	<b>93,623</b>

# City of Peculiar Parks & Recreation Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Engineer**  
*Carl Brooks*

**Business Office**  
*Tuday Prickett*



**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**City Attorney**  
*Reid Holbrook*

**Parks Director**  
*Grant Purkey*

**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 – 2014-2015**

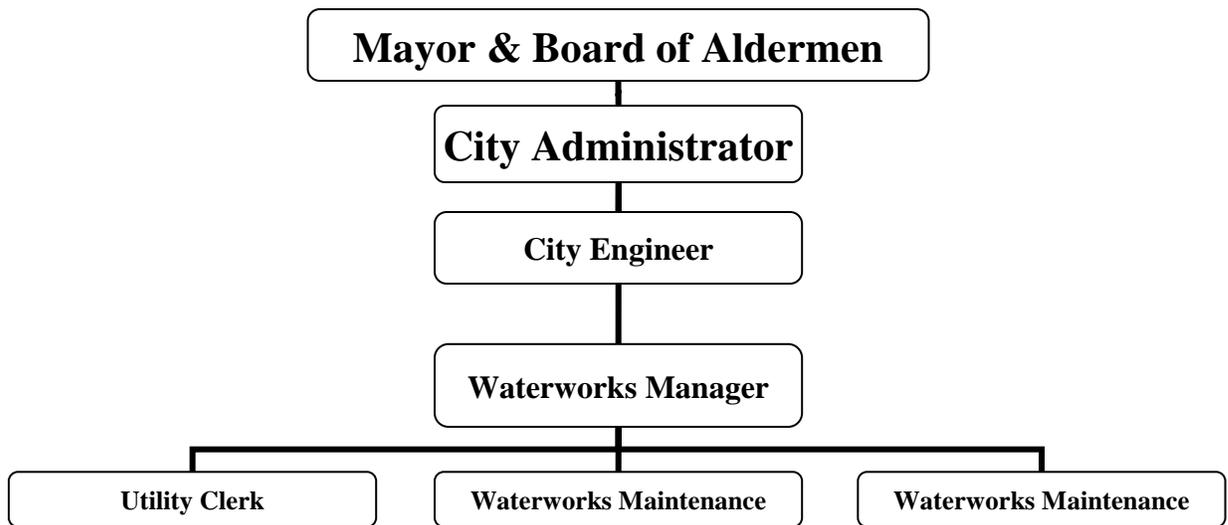
1. Grand Open and host youth soccer at Raisbeck Park
2. Begin Concessions program at Raisbeck Park
3. Install a new water line to Raisbeck Park Barn, including a new water fountain at the play-ground area
4. Complete the park signage program based on the new updated park ordinances.
5. Implement a Memorial Tree program
6. Trimmed large trees at Raisbeck, McKernan Mayors and Peace Parks
7. Installed split rail fence, raised flowerbeds and park benches on Highline Trail
8. Added brown mulch to McKernan Playground surface
9. Replace barbed wire fence with split rail fence at Raisbeck Park
10. Replace chain linked fence with split rail fence at Raisbeck Park
11. Started Fitness in the Park program
12. Started Little Soccer Kickers program
13. Started Senior's Walk N Talk Program
14. Added algaecide to City Lake to reduce moss and algae from the water

### **GOALS - 2015-2016:**

1. Complete Phase 2 of Raisbeck renovation with an extended parking lot
2. Complete the LWCF Grant, the Raisbeck Nature trail
3. Install a new playground feature at McKernan Park
4. Add a sidewalk from the current sidewalk to the Shelter house at McKernan park
5. Repair the sidewalk and bridge at McKernan Park
6. Develop a Recreation Program marketing and growth plan
7. Hire a new Park Supervisor
8. Purchase concession trailer for concession program
9. Extend Highline Trail from Broadway to YY
10. Develop Parks and Recreation Sponsorship packet
11. Install Port a Pot enclosures at Raisbeck Park
12. Install privacy fence onto Raisbeck maintenance barn
13. Create Senior's Activity Program

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
<b>PARK FUND</b>						
<b>Expenses</b>						
20-20-5100	Parks-Salaries & Wages	43,091	52,648	55,000	51,057	82,175
20-20-5200	Payroll Taxes	3,123	3,533	4,000	3,391	6,533
20-20-5210	Benefits	14,659	25,056	27,000	24,852	35,043
20-20-5220	Worker's Compensation	25	347	2,249	417	2,547
20-20-5320	Employee Testing	229	3	5	4	5
20-20-5400	Office Supplies & Equipment	2,405	950	1,000	1,021	500
20-20-5410	Dues & Memberships	908	910	800	1,092	800
20-20-5430	Bankcard Fees	0	1,039	0	1,043	0
20-20-5440	Office Machines	148	976	400	911	400
20-20-5600	Audit	615	200	200	240	200
20-20-5610	Accounting	1,700	1,371	1,100	1,319	1,100
20-20-5620	Legal	4,175	4,206	10,000	20,000	15,000
20-20-5675	Liability Insurance	491	159	0	0	0
20-20-5715	Contractual-Payroll	100	20	0	24	0
20-20-5800	IT Maintenance	1,681	1,452	1,000	1,072	1,000
20-20-6130	Supplies	291	177	300	55	300
20-20-6150	Administrative Building	5,798	4,712	4,000	5,075	3,000
20-20-6200	Vehicle Insurance	150	268	600	322	600
20-20-6210	Vehicle Maintenance	228	521	500	625	500
20-20-6220	Fuel & Oil	313	1,186	1,200	1,140	1,200
20-20-7000	Park Maintenance	38,937	29,934	25,000	27,320	29,400
20-20-7010	Mowing & Landscaping	17,625	17,484	20,000	15,893	20,000
20-20-7030	Utilities	2,673	5,698	6,000	6,422	5,000
20-20-7250	Restrooms	3,310	2,228	3,000	2,210	3,000
20-20-8040	Capital Purchases*	3,238	34,769	65,000	34,237	230,316
20-20-9010	Debt Service	663,331	7,200	21,791	21,791	22,949
20-20-9020	Debt Service Bond Fees	9,583	0	1,000	0	0
20-20-9500	Special Events	9,927	26,121	20,000	24,000	0
20-20-9510	Concessions	45	252	1,800	303	1,800
20-20-9511	Park Tools & Equipment	0	106	2,500	127	2,500
20-20-9512	Recreation Program Tools & Equ	211	188	2,500	226	2,500
20-20-9513	Staff Uniforms	136	199	500	0	500
20-20-9514	Vehicle Replacement Program	0	0	0	0	0
20-20-9515	Educational Training	583	1,863	0	441	0
20-20-9518	Trees & Parks Beautification	0	1,455	9,000	116	9,216
20-20-9519	Recreational Program Expenses	1,387	10,314	14,200	9,428	14,200
20-20-9520	Trail Maintenance	0	0	1,500	0	1,500
20-20-9600	Transfers out	0	0	4,000	0	4,000
<b>Total Expenses</b>		<b>831,116</b>	<b>237,545</b>	<b>307,145</b>	<b>256,175</b>	<b>497,784</b>

# City of Peculiar Water Works Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**City Engineer**  
*Carl Brooks*

**Business Office**  
*Trudy Prickett*



**Chief of Police**  
*Harry Gurin*

**City Planner**  
*Cliff McDonald*

**City Attorney**  
*Reid Holbrook*

**Parks Director**  
*Grant Purkey*

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

### **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.

### **Water Accomplishments – 2014-2015**

1. Started change over to new computer system. Full change over for Utility Division will not be completed until 2016.
2. Negotiated buy out from Public Water Supply District #10 for property at 927 Bridle Trail and the new Police Department Storage building on Joe Holt Pkwy to allow the City to provide water service.
3. Wrote bidding documents and advertised the Windmill Estates Water Meter Relocation project for moving meters from inside the homes to outside the homes.
4. Surveying for Kansas City transmission main along J Hwy.
5. DNR turned down the City for SRF money to construct the Kansas City water main.
6. Projects:
  - a. 211<sup>th</sup> St. 12-inch water main relocation and sanitary sewer improvements substantial completed
  - b. CIP 1 water main along Peculiar Dr. from North St. to Hurley advertised, bid an award to Triple C Underground.
  - c. Water service Raisbeck Park
  - d. Lowered water main along Highview Ct in Bradley's Crossing.
  - e. Service Availability Fee
  - f. Landlord Responsibility for utility bill
  - g. Reduced late fees from 15% to 10% on the unpaid balance
7. Began assembling APWA Practices
8. Value Engineering (VE) Study awarded to reviewed water rates and tap fees
9. Identified projects to submit to MDNR State Revolving Fund for financial consideration
10. Performed all scheduled State required testing
11. Submitted all required State reports
12. Worked closely with City Professional Staff along with City Staff to assemble an extensive itemized 2015 – 2016 working budget. Water rates were only increased ½ of projections from last year.

### **Goals – 2015-2016**

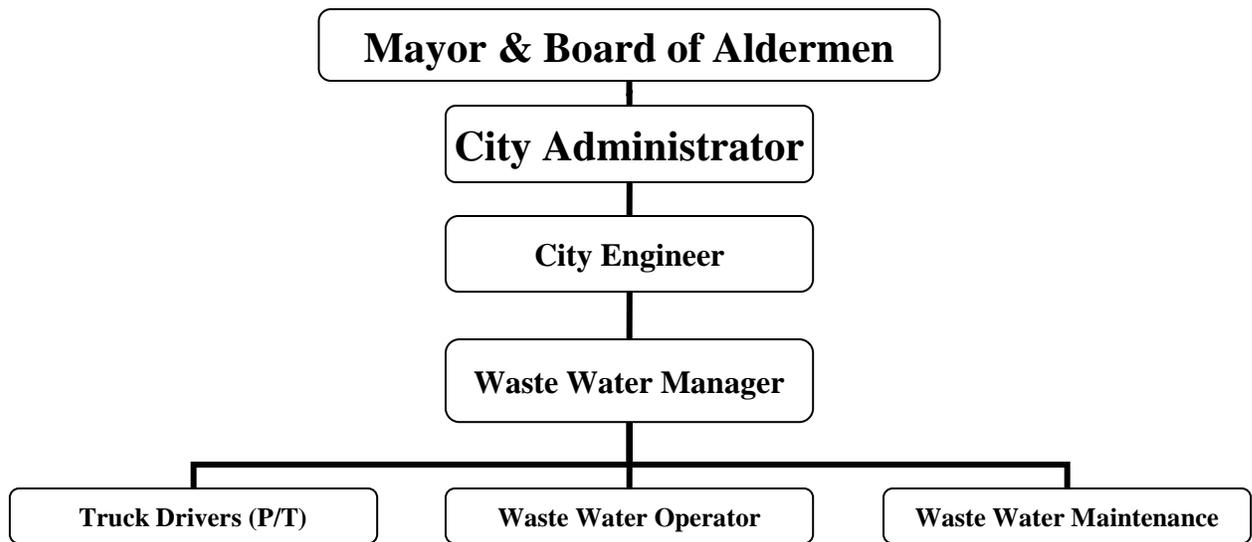
1. Complete a Value Engineering (VE) Study and design a time line for an alternate water source to be approved by the Board of Aldermen.
2. Complete a Tap Fee Study
3. Continue working with Kansas City Water Services on supplying wholesale water to the City.

4. Continue training and understanding of the new utility billing software
5. Continue gathering information for design specifications and standards for the Water Works Division
6. Continue meter change out program
7. Review and start putting together operational guidelines for Administrative and Maintenance for the Water Works Division
8. Continue gathering information for the APWA Accreditation process
9. Review and update the 5-year CIP and make recommendations to the City Administrator and City Engineer to present to the Board of Aldermen
10. Continue to review water and trash rates
11. Continue to review the approved yearly budget monthly, submit mid-year budget adjustments to City Administrator
12. Continue to monitor unaccounted water monthly
13. Continue overseeing the City's Trash budget

		2013	2014	2015	2015	2016
	Description	Actual	Actual	Amended	Estimated	Adopted
<b>WATER FUND</b>						
<b>Expenses</b>						
50-50-5000	Water Purchases	419,630	409,318	513,661	441,031	513,661
50-50-5100	Water-Salaries & Wages	166,429	194,749	252,289	246,988	263,007
50-50-5200	Payroll Taxes	13,123	13,239	20,057	17,458	20,909
50-50-5210	Benefits	69,535	76,580	101,516	92,754	124,912
50-50-5220	Worker's Compensation	4,250	5,752	7,821	6,000	8,153
50-50-5240	Employee Awards	0	0	2,000	2,000	2,000
50-50-5300	Uniforms	1,238	1,239	2,275	1,275	2,275
50-50-5310	Travel & Training	934	1,410	2,240	7,240	2,240
50-50-5320	Employee Testing	353	292	420	420	420
50-50-5400	Office Supplies	4,200	1,869	4,100	5,100	4,100
50-50-5410	Dues & Subscriptions	2,136	1,649	1,970	1,970	1,970
50-50-5420	Postage	3,363	3,212	3,750	6,100	3,750
50-50-5430	Bankcard Fees	8,568	14,015	0	0	0
50-50-5440	Office Machines	4,150	4,972	5,500	5,500	5,500
50-50-5540	Public Hearing	344	0	500	500	500
50-50-5600	Audit	3,075	3,100	3,100	3,100	3,100
50-50-5610	Accounting	10,446	17,705	18,400	15,000	18,400
50-50-5620	Legal	24,684	2,050	5,500	7,500	5,500
50-50-5630	Litigation	4,505	319	2,200	2,000	2,200
50-50-5660	Engineering	6,086	43,000	10,000	25,000	10,000
50-50-5675	Liability Insurance	6,147	5,823	6,000	6,000	6,000
50-50-5700	Eco Dev Contractual	0	4,172	40,000	15,000	50,000
50-50-5715	Contractual-Payroll	1,147	437	2,000	12,000	2,000
50-50-5720	Water Contractual	12,530	20,651	24,500	15,000	24,500
50-50-5800	IT Maintenance	7,512	7,079	3,300	1,000	3,300
50-50-5810	Hardware Expense	1,915	1,500	7,000	2,000	12,500
50-50-5820	Software Expense	4,904	2,109	4,974	13,274	5,600
50-50-5850	Telephone	1,398	1,430	2,000	2,000	2,000
50-50-5870	Communications	0	0	180	1,680	180
50-50-6130	Supplies	0	3,847	2,000	2,500	2,000
50-50-6150	Administrative Building	13,238	0	6,600	8,000	6,600
50-50-6160	Public Works Building	4,240	0	4,000	5,000	4,000
50-50-6200	Vehicle Insurance	2,100	2,438	2,500	2,500	2,500
50-50-6210	Vehicle Maintenance	1,752	550	4,000	4,000	4,000
50-50-6220	Fuel & Oil	5,170	7,044	6,000	6,000	6,000
50-50-6260	Safety Equipment	0	887	8,300	8,300	8,300
50-50-7200	Pump-Line Maintenance	22,718	14,822	19,700	13,700	19,700
50-50-7210	Tower Maintenance	37	94	5,000	5,000	5,000
50-50-7220	Meter Maintenance	6,578	6,541	9,390	9,390	9,390
50-50-7250	Utilities	6,022	3,832	5,000	5,000	5,000
	<b>Operating Subtotal</b>	<b>844,457</b>	<b>877,726</b>	<b>1,119,743</b>	<b>1,024,280</b>	<b>1,171,168</b>
50-50-8220	Equipment (annual water met	0	0	30,000	30,000	30,000
50-50-8300	Water Capital Purchases	3,680	-10,957	576,271	311,356	159,000
50-50-8320	CIP Water	0	0	0	0	0
50-50-8500	Debt Service Principal	230,876	189,244	190,000	190,000	200,000
50-50-9000	Debt Service Principal	0	0	0	0	0
50-50-9010	Debt Service Interest	128,199	127,343	95,366	95,366	80,540
50-50-9020	Debt Service Bond Fees	10,859	56,705	5,000	5,000	5,000
50-50-9040	Ground Storage Tank	1,563	0	50,000	0	0
50-50-9060	Debt Service City Hall	5,125	0	0	0	0

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
50-50-9600	Transfers	188,542	138,422	93,171	71,171	67,226
50-50-9700	GAAP Adjustment	240,038	0	0	0	0
	Capital, Depreciation & Debt	808,882	500,757	1,039,808	702,893	541,766
<b>Total Expenses</b>		<b>1,653,339</b>	<b>1,378,483</b>	<b>2,159,551</b>	<b>1,727,173</b>	<b>1,712,934</b>

# City of Peculiar Waste Water Organizational Chart



**City Administrator**  
*Brad Ratliff*

**City Clerk**  
*Janet Burlingame*

**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**  
*Grant Purkey*

### **Peculiar Wastewater 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.

### **Wastewater Accomplishments – 2014-2015**

1. Engineering Grant, Carollo Engineering, evaluate wastewater needs of the City northwest portion of the City.
2. Began discussion on inter local agreement with the City of Belton to treat sewer from the City of Peculiar for the North West portion of the City.
3. Negotiated a contract with the City of Harrisonville to take the City's sludge instead of Little Blue Valley Sewer.
4. Scheduled yearly jetting of known trouble spots
5. Tv'd questionable areas that may need repairs, possible CIPP
6. Completed and submitted England Wastewater Facility NPDES Permit
7. Began assembling APWA Practices
8. Performed all scheduled State required testing
9. Submitted all required State reports
10. Worked closely with City Professional Staff along with City Staff to assemble an extensive itemized 2015 – 2016 working budget. Water rates were only increased ½ of projections.

### **Goals – 2015-2016**

1. Review sludge handling agreement with the City of Harrisonville.
2. Complete review of the Engineering Grant, Carollo Engineering, evaluating the wastewater needs of the City northwest portion of the City.
3. Identify CIPP projects to bid and receive the most economical costs.
4. Flush known trouble areas spring of 2016
5. Continue gathering information for design specifications and standards for the Wastewater Division
6. Continue gathering operational guidelines for Administrative and Maintenance for the Wastewater Division
7. Continue gathering information for 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. Continue to review wastewater rates
10. Continue to review the approved yearly budget monthly, submit mid-year budget adjustments to City Administrator.

		2013	2014	2015	2015	2016
Description		Actual	Actual	Amended	Estimated	Adopted
<b>WASTE WATER FUND</b>						
<b>Expenses</b>						
51-51-5001	Sludge Disposal	21,725	21,334	29,000	34,085	31,000
51-51-5100	Sewer-Salaries & Wages	248,425	251,907	262,657	236,688	305,442
51-51-5200	Payroll Taxes	18,141	18,556	20,881	17,536	24,283
51-51-5210	Benefits	92,521	97,932	103,141	101,554	137,837
51-51-5220	Worker's Compensation	4,453	5,753	8,142	18,451	9,469
51-51-5240	Employee Awards	0	0	2,000	197	2,000
51-51-5300	Uniforms	1,614	1,503	1,700	1,451	1,700
51-51-5310	Travel & Training	1,251	606	1,000	1,195	1,000
51-51-5320	Employee Testing	847	273	500	36	500
51-51-5400	Office Supplies	2,130	2,314	2,300	1,879	2,300
51-51-5410	Dues & Subscriptions	568	90	500	244	500
51-51-5420	Postage	3,036	2,969	4,250	4,061	4,250
51-51-5430	Bankcard Fees	11,344	10,196	0	2,248	0
51-51-5440	Office Machines	3,405	4,280	5,000	3,638	5,000
51-51-5540	Public Hearing	0	0	500	0	500
51-51-5600	Audit	3,075	3,000	4,100	6,720	4,100
51-51-5610	Accounting	9,169	13,784	10,000	15,191	10,000
51-51-5620	Legal	7,495	1,331	5,000	4,494	5,000
51-51-5630	Litigation	31,052	106	5,000	735	5,000
51-51-5660	Engineering	0	20,537	15,000	39,736	15,000
51-51-5675	Liability Insurance	8,433	10,191	9,000	3,057	9,000
51-51-5700	Eco Dev Contractual	0	4,172	20,000	3,102	50,000
51-51-5715	Contractual-Payroll	1,147	397	1,700	413	1,700
51-51-5730	Sewer Contractual	3,505	23,239	15,000	15,665	15,000
51-51-5800	IT Maintenance	6,973	4,133	8,100	956	8,100
51-51-5810	Hardware Expense	618	1,000	5,500	4,706	5,500
51-51-5820	Software Expense	3,073	4,518	5,000	4,424	2,500
51-51-5850	Telephone	1,503	1,754	1,650	1,798	1,650
51-51-5860	Cell Phones	0	0	0	0	0
51-51-5870	Communications	57	57	0	0	0
51-51-5880	Internet	0	0	200	1,745	200
51-51-6130	Supplies	0	3,588	650	100	650
51-51-6150	Administrative Building	13,581	5,772	3,000	3,829	3,000
51-51-6160	Building Maintenance	2,132	795	200	111	200
51-51-6200	Vehicle Insurance	2,100	2,923	4,000	873	4,000
51-51-6210	Vehicle Maintenance	19,907	9,934	30,000	26,661	30,000
51-51-6220	Fuel & Oil	29,903	33,664	21,000	14,145	21,000
51-51-6250	Equipment Maintenance	2,129	118	0	0	0
51-51-6260	Safety Equipment	0	550	1,000	0	1,000
51-51-7300	Plant Maintenance	17,734	21,482	35,000	35,745	25,000
51-51-7310	Lift Station Maintenance	26,972	18,941	26,000	27,634	26,000
51-51-7320	Line Maintenance	13,238	22,824	31,000	32,643	67,000
51-51-7350	Utilities	72,422	77,845	76,950	86,114	76,950
<b>Operating Subtotal</b>		<b>397,387</b>	<b>704,368</b>	<b>775,621</b>	<b>753,858</b>	<b>913,330</b>
51-51-8310	Sewer-Capital Purchases	10,113	-1,566	98,274	98,274	451,000
51-51-8320	Stormwater Capital	0	0	12,500	12,500	25,000
51-51-8330	CIP Sewer	0	-1,440	5,500	3,000	5,500
51-51-8500	Depreciation	127,516	190,976	0	0	0
51-51-9000	Debt Service Principal	0	0	375,500	375,500	272,000
51-51-9010	Debt Service Interest	69,797	73,440	172,832	172,832	125,635

		2013	2014	2015	2015	2016
	Description	Actual	Actual	Amended	Estimated	Adopted
51-51-9020	Debt Service Bond Fees	2,475	1,074	10,000	10,000	5,000
51-51-9060	Debt Service City Hall	8,125	0	0	0	0
51-51-9600	Transfers	0	-2,248	71,550	71,550	67,226
51-51-9620	Capital Expense	0	0	0	0	0
	Capital, Depreciation & Debt	218,026	260,236	746,156	743,656	951,361
<b>Total Expenses</b>		<b>1,301,091</b>	<b>964,604</b>	<b>1,521,777</b>	<b>1,497,514</b>	<b>1,864,691</b>

## Appendix

## Appendix A

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 &amp; 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](mailto: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?

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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

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

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

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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](mailto: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**

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

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**Estimated savings (if any):**

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**Recommendations:**

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**Reviewer Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## Appendix C

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

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### 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.

RESOLUTION 2013-47

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI TO APPROVE AND ADOPT AN INVESTMENT POLICY FOR THE CITY OF PECULIAR.

WHEREAS, The Board of Aldermen recognize the need to adopt an Investment Policy and;

WHEREAS, said policy improves the quality of decisions and demonstrates a commitment to the fiduciary care of public funds, with emphasis on balancing safety of principal and liquidity with yield,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI

Section 1. The City of Peculiar, Missouri hereby adopts by Resolution, the attached Investment Policy.

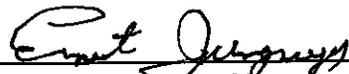
Section 3. *Effective Date.* The effective date of this Resolution shall be 16<sup>th</sup> day of December, 2013.

Upon a roll call, said Resolution was adopted by the following vote:

Alderman Gallagher	Aye	Alderman Ray	Aye
Alderman Turner	Aye	Alderman Stark	Aye
Alderman Fines	Aye	Alderman Dunsworth	Aye

APPROVED:

ATTEST:

  
Ernest Jungmeyer, Mayor

  
Nick Jacobs, City Clerk



# INVESTMENT POLICY

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*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.

RESOLUTION 2013-46

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI TO APPROVE AND ADOPT A DEBT MANAGEMENT POLICY FOR THE CITY OF PECULIAR.

WHEREAS, The Board of Aldermen recognize the need to adopt a Debt Management Policy and;

WHEREAS, said policy will provide guidance for the types of debt issued, the issuance process, and the administration of the debt portfolio, and;

WHEREAS, said policy is intended to guide decisions, identify policy goals, and demonstrate a commitment to financial planning,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI

Section 1. The City of Peculiar, Missouri hereby adopts by Resolution, the attached Debt Management Policy.

Section 3. *Effective Date.* The effective date of this Resolution shall be 16<sup>th</sup> day of December, 2013.

Upon a roll call, said Resolution was adopted by the following vote:

Alderman Gallagher	Aye	Alderman Ray	Aye
Alderman Turner	Aye	Alderman Stark	Aye
Alderman Fines	Aye	Alderman Dunsworth	Aye

APPROVED:

ATTEST:

  
Ernest Jungmeyer, Mayor

  
Nick Jacobs, City Clerk



# DEBT MANAGEMENT POLICY

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*City of Peculiar, Missouri*



**Municipal Offices - 250 S. Main Street, Peculiar, MO 64078**  
**Phone: 816.779.5212 Facsimile: 816.779.1004**

## **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**

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**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:

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\_\_\_\_\_ 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

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:

**Method of Sale**

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

\_\_\_\_\_ Competitive sale  
\_\_\_\_\_ Negotiated sale  
\_\_\_\_\_ Private placement

Conclusion:

\_\_\_\_\_ Cost of call premium  
\_\_\_\_\_ Cost of higher interest rates  
\_\_\_\_\_ Ability to refund issuance in future  
\_\_\_\_\_ 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:

**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)  $\times$  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  $NIC = (Total\ Coupon\ Interest + Discount\ or - Premium) / Bond\ Years$

**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.

# Appendix F

## 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, 2014

Real Property	\$45,804,526	
Personal Property	<u>9,359,901</u>	
Assessed Valuation	<u>55,164,427</u>	
Legal Debt Limit		11,032,885
Unissued debt	6,960,001	
GO Bonded Debt	1,620,000	
Total G.O. Debt Outstanding and Unissued	<u>8,580,001</u>	
Debt Margin	<u>\$2,452,884</u>	

## Appendix G

### 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 5 years displayed. 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 \$29,608,955.**

# City of Peculiar, Missouri

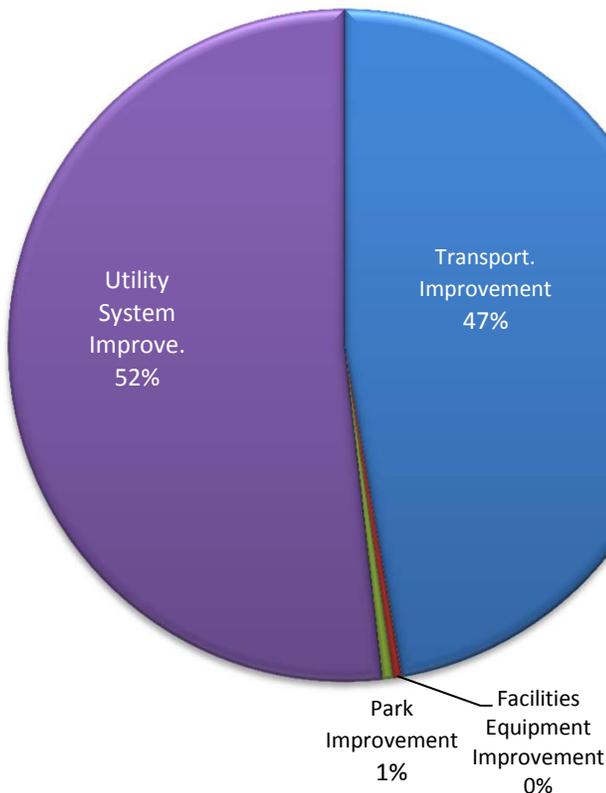
## Capital Improvement Plan Projects

2016 - 2020

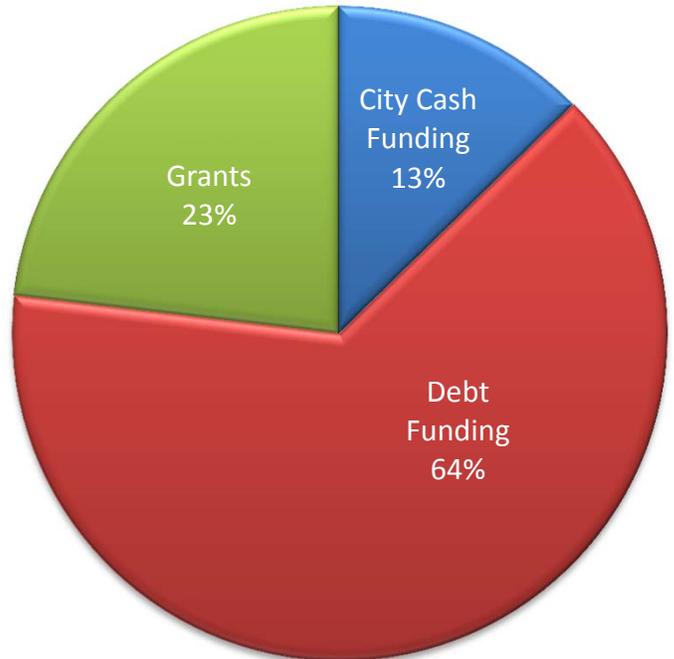
### SUMMARY FUNDING SOURCES

Project Name	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	Total
Transportation Improvement	\$ 12,616,969	\$ 1,113,700	\$ 160,000	\$ 60,000	\$ 60,000	\$ 14,010,669
Facilities/Equipment Improvement	122,000	-	-	-	-	122,000
Park Improvement	157,000	-	-	-	-	157,000
Utility System Improvement	1,444,513	3,239,944	9,837,829	340,000	492,000	15,354,286
	<b>\$ 14,340,482</b>	<b>\$ 4,353,644</b>	<b>\$ 9,997,829</b>	<b>\$ 400,000</b>	<b>\$ 552,000</b>	<b>\$ 29,643,955</b>
City Cash Funding	1,559,431	642,000	604,000	400,000	552,000	3,757,431
Debt Funding	5,922,890	3,711,644	9,393,829	-	-	19,028,363
Grants	6,858,161	-	-	-	-	6,858,161
<b>TOTAL</b>	<b>\$ 14,340,482</b>	<b>\$ 4,353,644</b>	<b>\$ 9,997,829</b>	<b>\$ 400,000</b>	<b>\$ 552,000</b>	<b>\$ 29,643,955</b>

**2016-2020 Capital Expenditure by Category**



**2016-2020 Capital Funding Sources**



City of Peculiar, Missouri  
Capital Improvement Plan Projects  
2016 thru 2020

Projects	Project Name	Account	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	Total
<b>TRANSPORTATION PROJECTS</b>								
ST15-001	N. Main Overlay, Summerskill to Bradley's Cross.	30.30.8100	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ 119,000
ST15-002	Glengera, Elm St to S of Low Water Bridge	30.30.8100	44,000	-	-	-	-	44,000
ST15-003	Shishir, Glengera to Hurley	30.30.8100	22,000	-	-	-	-	22,000
ST15-004	233 rd st. Dust Control	30.30.8100	12,000	-	-	-	-	12,000
ST15-006	1-49 & 211th Street Interchange	34-30-8100	9,906,511	-	-	-	-	9,906,511
ST15-007	211th Street	34-30-8100	1,900,585	-	-	-	-	1,900,585
ST15-008	School Rd. 211th to 203rd St.	21.25.8990	-	1,053,700	-	-	-	1,053,700
ST15-009	Asphalt Preventative	30.30.8100	48,900	30,000	30,000	30,000	30,000	168,900
ST15-010	Bridal Trail	30.30.8120	74,000	-	-	-	-	74,000
ST-16-001a	Curb and gutter	30.30.8120	-	30,000	30,000	30,000	30,000	120,000
ST16-001	School Road South Option 1	30-30-8100	100,000	-	-	-	-	100,000
ST16-002	Kayla Drive	30.30.8100	21,000	-	-	-	-	21,000
ST16-003	Harper Road	30.30.8100	85,000	-	-	-	-	85,000
ST16-004	Shadow Glenn, Phase 1	30.30.8100	45,000	-	-	-	-	45,000
st18-001	Harr Grove	30.30.8100	-	-	100,000	-	-	100,000
WA15-003A	Sidewalk, City Hall to C/J Hwy Bridge	30.30.8120	238,973	-	-	-	-	238,973
			<b>12,616,969</b>	<b>1,113,700</b>	<b>160,000</b>	<b>60,000</b>	<b>60,000</b>	<b>14,010,669</b>
<b>FACILITY/EQUIPMENT IMPROVEMENTS</b>								
m15-001	Peculiar Monument Sign	30.30.8130	100,000	-	-	-	-	100,000
st16-005	Roller Attachment	various	11,000	-	-	-	-	11,000
st16-006	Flail Mower	various	11,000	-	-	-	-	11,000
			<b>122,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,000</b>
<b>PARK IMPROVEMENT</b>								
	Raisbeck Phase 1 Park Renovaation	20.20.8040	157,000	-	-	-	-	157,000
<b>UTILITY SYSTEM IMPROVEMENTS</b>								
<i>Water</i>								
WA15-002	Kansas City Water Supply 12" Trans. Main	50.50.8300	250,000	2,630,004	1,005,057	-	-	3,885,061
WA15-003	Peculiar Drive North to Hurly	50.50.8300	562,513	-	-	-	-	562,513
wa15-004	Spencer Addition	50-50-8300	-	327,940	-	-	-	327,940
wa15-005	Harr Grove	50-50-8300	-	-	259,059	-	-	259,059
wa15-006	Water Supply Valve Engineering	50-50-8300	74,000	-	-	-	-	74,000
wa16-001	Windmill Meter Relocation	50-50-8300	50,000	-	-	-	-	50,000
WA16-002	F350 Replacement (2004)	50.50.8210	-	-	35,500	-	-	35,500
wa16-003	Water Storage Tank Maintenance		-	60,000	60,000	60,000	60,000	240,000
wa20-001	VFD Pump		-	-	-	-	30,000	30,000
wa20-002	water storage inspection		-	-	-	-	15,000	15,000
PA18-001	F350 Replacement (2008)	50.50.8210	-	-	35,500	-	-	35,500
			<b>936,513</b>	<b>3,017,944</b>	<b>1,395,116</b>	<b>60,000</b>	<b>105,000</b>	<b>5,514,573</b>
<i>Sewer</i>								
SE15-001	Line E06-005 to E06-012 Repair	51.51.8310	24,000	-	-	-	-	24,000
SE15-002	Clarifier Basin Covers	51.51.8310	25,000	-	-	-	-	25,000
SE15-003	Spencer Addition Sewer Line Upgrade	51.51.8310	51,000	-	50,000	-	50,000	151,000
SE15-004	Sewer Trenchless Liner Yearly	51.51.7320	37,000	25,000	25,000	25,000	25,000	137,000
se15-006	Sewer Main Jetting & CCTV	51.51.7320	30,000	30,000	30,000	30,000	30,000	150,000
SE16-001	Generator for WWTP headwork's facility	51.51.8310	25,000	-	-	-	-	25,000
SE16-002	Private Sector I/I Removal	51.51.8310	33,000	-	25,000	25,000	100,000	183,000
SE16-003	Manhole Rehab Phase 1	51.51.8310	68,000	-	63,000	63,000	-	194,000
se16-004	Phase 2 sewer assessments	51.51.8310	75,000	75,000	75,000	75,000	-	300,000
se16-005	WWTP Aeration Basin	51.51.8310	100,000	-	-	-	-	100,000
F15-001	WasteWater Treatment Plant Roof	51.51.8310	40,000	-	-	-	-	40,000
SE17-001	Generator for RV Park lift station	51.51.8310	-	25,000	-	-	-	25,000
SE17-002	Manhole Rehab Phase 2	51.51.8310	-	67,000	-	62,000	62,000	191,000
SE18-001	Garage Addition WWTP	51.51.8310	-	-	45,000	-	-	45,000
SE18-002	Phase 1 Sewer Relief	51.51.8310	-	-	2,495,221	-	-	2,495,221
SE18-003	Phase 2 Relief Sewer	51.51.8310	-	-	1,848,879	-	-	1,848,879
se18-004	Phase 3 relief sewer		-	-	1,627,082	-	-	1,627,082
se18-005	Phase 4 relief sewer		-	-	1,116,535	-	-	1,116,535
se18-006	Phase 5 relief sewer		-	-	1,041,996	-	-	1,041,996
SE19-001	Sludge Truck Replacement	51.51.8310	-	-	-	-	120,000	120,000
			<b>508,000</b>	<b>222,000</b>	<b>8,442,713</b>	<b>280,000</b>	<b>387,000</b>	<b>9,839,713</b>
			<b>14,340,482</b>	<b>4,353,644</b>	<b>9,997,829</b>	<b>400,000</b>	<b>552,000</b>	<b>29,643,955</b>

# Appendix H

## City of Peculiar, Missouri Personnel Summary

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

	2014 Actual	2015 Actual	2016 Proposed
<b>Admin</b>			
<i>Full Time</i>			
City Administrator	1	1	1
Business Office Mgr	1	1	1
City Clerk	1	1	1
Network Administrator	0	1	1
Receptionist	1	1	1
	<b>4</b>	<b>5</b>	<b>5</b>
<b>Court</b>			
<i>Full Time</i>			
Court Clerk	1	1	1
	<b>1</b>	<b>1</b>	<b>1</b>
<b>Elected</b>			
<i>Part Time</i>			
Alderman	7	7	7
	<b>7</b>	<b>7</b>	<b>7</b>
<b>Parks</b>			
<i>Full Time</i>			
Landscape Maintenance	0	1	1
Parks & Rec Director	1	1	1
	<b>1</b>	<b>2</b>	<b>2</b>
<b>Police</b>			
<i>Full Time</i>			
Police Chief	1	1	1
Police Clerk	1	1	1
Police Officer	4	5	5
Police Sergeant	2	2	2
SRO	1	1	1
<i>Total Full Time</i>	<b>9</b>	<b>10</b>	<b>10</b>
<i>Part Time</i>			
Police Officer	4	4	4
	<b>4</b>	<b>4</b>	<b>4</b>

	2014 Actual	2015 Actual	2016 Proposed
<b>Public Works</b>			
<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	1	1
<i>Total Full Time</i>	<b>14</b>	<b>15</b>	<b>15</b>
<i>Part Time</i>			
Intern	1	1	1
	<b>1</b>	<b>1</b>	<b>1</b>
<b>Codes</b>			
<i>Full Time</i>			
City Planner	1	1	1
Codes Officer	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Full Time Personnel</b>	<b>31</b>	<b>35</b>	<b>35</b>
<b>Total Part Time Personnel</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Grand Total</b>	<b>43</b>	<b>47</b>	<b>47</b>

## Appendix I

### 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").

**APWA** – American Public Works Association.

**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.

**CEU** – Continuing Education Units

**CID** – Community Improvement Districts are an economic development tool in the state of Missouri.

**CIPP** – Cured in pipe placing

**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.

**Fiscal Year (FY)** - A 12-month period to which the annual operating budget applies, and at the end of which, government determines its financial position and the results of its operations. The City of Peculiar's fiscal year begins October 1 and ends the following September 30.

**Full-Time Equivalent (FTE)** - One FTE is a 40 hours per week position.

**Fund** - The fiscal and accounting entity with a self-balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying a specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations. An independent fiscal and accounting entity including all cash with related liabilities or obligations.

**Fund Balance-** The fund equity of governmental funds and trust funds; the excess of assets over liabilities.

G

### **General Fund**

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

### **General Government**

A category in budget highlights detailing the expenditures of various general operating funds.

**General Obligation Bonds**

Long term debt backed by the full faith and credit of the taxing subdivision. A tax levy can be used to pay principal and interest. Often, cities will also use some revenue from a utility fund to finance the payments.

**Generally Accepted Accounting Principle (GAAP)**

Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines for general application, but also detailed practices and procedures.

**Government Finance Officers Association (GFOA)**

A representation of public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.  
(source: [www.gfoa.org](http://www.gfoa.org))

**Governmental Accounting Standards Board (GASB)**

An independent, non-profit agency whose mission is to establish and improve standards of state and local governmental accounting and financial reporting.  
(source: [www.gasb.org](http://www.gasb.org))

**Goals and Objectives**

Activities and results each department was directed to project and intend to work toward throughout the coming year.

**Grants**

Part of the General Fund in which grant funds are received for the purpose of financing operating expenditures.

I

**ICC** – International Code Council.

**IT** – the **Information technology** department within the city's budget.

**INCODE** – INCODE is the city's financial system.

K

KC – the Kansas City metropolitan area.

L

**LWCF** – Land and Water Conservation Fund

M

MDNR – Missouri Department of Natural Resources.

MS-4 – Municipal separate stormwater sewer system

N

**NEC** – National Electric Code.

**NPDES** – National Pollution Discharge Elimination System

**NID**– Neighborhood Improvement Districts are an economic development tool in the state of Missouri.

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.

**SRO** – School resource officers are integrated into the Raymore/Peculiar school district. The City receives funding for the time these officers spend in the school.

T

**TIF** – Tax Increment Financing Districts are an economic development tool in the state of Missouri.

V

**VE** – Value engineering