

TENTATIVE AGENDA
RAYTOWN BOARD OF ALDERMEN
APRIL 19, 2016
REGULAR SESSION No. 25
RAYTOWN CITY HALL
10000 EAST 59TH STREET
RAYTOWN, MISSOURI 64133

OPENING SESSION
7:00 P.M.

Invocation
Pledge of Allegiance
Roll Call

Public Comments

Communication from the Mayor

Communication from the City Administrator

Committee Reports

CLOSED SESSION

Notice is hereby given that the Mayor and Board of Aldermen may conduct a closed session, pursuant to the following statutory provisions:

610.021(1) Legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys;

STUDY SESSION
(2 Items)

2014-2015 Audit Presentation
Cochran Head Vick & Co., P.C.
Mark Loughry, Finance Director

Sales Tax Report Card
Mark Loughry, Finance Director

LEGISLATIVE SESSION

1. CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine by the Board of Aldermen and will be enacted by one motion without separate discussion or debate. The Mayor or a member of the Board of Aldermen may request that any item be removed from the consent agenda. If there is no objection by the remaining members of the board, such item will be removed from the consent agenda and considered separately. If there is an objection, the item may only be removed by a motion and vote of the board.

Approval of the Regular April 5, 2016 Board of Aldermen meeting minutes.

REGULAR AGENDA

2. Public Hearing: A public hearing to approve a Conditional Use Permit to allow an indoor shooting range on property located at 6326 Raytown Road.
 - 2a. **FIRST READING: Bill No. 6407-16, Section XIII. AN ORDINANCE GRANTING A CONDITIONAL USE PERMIT SUBJECT TO CERTAIN CONDITIONS TO ALLOW AN INDOOR SHOOTING RANGE ON PROPERTY LOCATED AT 6326 RAYTOWN ROAD.** Point of Contact: John Benson, Development & Public Affairs Director.
3. Public Hearing: A public hearing to grant a waiver to the approved exterior building materials specified on property located at 8320 Westridge Road.
 - 3a. **FIRST READING: Bill No. 6408-16, Section XIII. AN ORDINANCE GRANTING A WAIVER TO THE APPROVED EXTERIOR BUILDING MATERIALS SPECIFIED IN THE CITY OF RAYTOWN HIGHWAY 350 CORRIDOR DESIGN STANDARDS PROVIDED IN SECTION 50-421(H) OF THE CITY OF RAYTOWN CODE OF ORDINANCES AND APPROVING THE USE OF COMPOSITE SIDING MATERIAL ON PROPERTY LOCATED AT 8320 WESTRIDGE ROAD.** Point of Contact: John Benson, Development & Public Affairs Director.
4. **R-2861-16: A RESOLUTION APPOINTING A MEMBER OF THE BOARD OF ALDERMEN TO THE POSITION OF ACTING PRESIDENT FOR A TERM OF ONE YEAR OR UNTIL A SUCCESSOR IS APPOINTED.** Point of Contact: Teresa Henry, City Clerk.

Proclamations and Presentations

- ★ A Proclamation of appreciation to Aldermen Steve Mock for his service as Acting President of the Board of Aldermen during 2015-2016
5. **R-2862-16: A RESOLUTION ESTABLISHING THE RATES FOR MEDICAL AND DENTAL INSURANCE FOR THE INSURANCE PLAN YEAR FROM JULY 1, 2016 TO JUNE 30, 2017.** Point of Contact: Debbie Duncan, Human Resource Manager.
 6. **R-2863-16: A RESOLUTION AUTHORIZING AND APPROVING GROUP TERM LIFE INSURANCE AND ACCIDENTAL DEATH AND DISABILITY INSURANCE.** Point of Contact: Debbie Duncan, Human Resource Manager.
 7. **R-2864-16: A RESOLUTION AUTHORIZING AND APPROVING THE CONTINUATION AN AGREEMENT WITH INFINITY BUILDING SERVICES FOR MOWING SERVICES IN AN AMOUNT NOT TO EXCEED \$52,000.00 BUT WITHIN BUDGETED AMOUNTS FOR FISCAL YEAR 2015-2016.** Point of Contact: Kati Horner Gonzalez, Assistant Director Public Works.
 8. **R-2865-16: A RESOLUTION AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH BURNS & MCDONNELL ENGINEERING COMPANY, INC. FOR THE 2016 SANITARY SEWER EVALUATION AND BILLING STUDY IN AN AMOUNT NOT TO EXCEED \$70,000.00 FOR FISCAL YEAR 2015-2016 BUDGET.** Point of Contact: Kati Horner Gonzalez, Assistant Director Public Works.

ADJOURNMENT

CITY OF RAYTOWN, MISSOURI

Basic Financial Statements



**For Year Ended
October 31, 2015**

Prepared by:

Mark Loughry
Director of Finance

CITY OF RAYTOWN, MISSOURI

Basic Financial Statements

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds to the Statement of Activities	17
Statement of Net Position – Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund	19
Statement of Cash Flows – Proprietary Fund	20
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to the Basic Financial Statements	23-53
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - General Fund	54
Schedule of Changes in Net Pension Liability and Related Ratios – LAGERS	55
Schedule of Changes in Net Pension Liability and Related Ratios – Police Pension	56
Schedule of Employer Contributions – LAGERS	57
Schedule of Employer Contributions – Police Pension	58
Schedule of Funding Progress	59
Other Supplementary Information:	
Combining Statements and Individual Fund Schedules:	
Combining Balance Sheet – Non-major Governmental Funds	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	61
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual Budgeted Non-major Funds:	
Park Fund	62
Risk Management Fund	63
Transportation Sales Tax Fund	64
Capital Sales Tax Fund	65
Public Safety Sales Tax Fund	66
Capital Improvement Fund	67
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual TIF Fund	68
Statement of Changes in Assets and Liabilities – Agency Funds	69



1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (816) 584-9958

INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and
Board of Alderman
City of Raytown, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Raytown, Missouri (the City), as of and for the year ended October 31, 2015, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

5700 Broadmoor Street, Suite 202
Mission, Kansas 66202
(913) 378-1100
(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of October 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Notes 11 and 12 to the financial statements, in 2015, the City adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, schedules of changes in net pension liability and related ratios, schedules of employer contributions and the schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 12, 2016 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.



Kansas City, Missouri
April 12, 2016

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

The management team for the City of Raytown, Missouri (the City) offers our readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended October 31, 2015.

Finances for this City are multifaceted and quite complex. As such, management desires for this narrative to be informative beyond what is seen on the face of the statements and to discuss the financial activities of the City. We hope you find these comments helpful as you read through them.

Financial Highlights

The assets and deferred outflows for the City of Raytown, Missouri (the City) exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$11,879,317 (net position).

The City's total net position decreased \$387,951 when compared to 2014.

Governmental activities net position decreased \$409,535 due primarily to recording depreciation expense related to the City's governmental capital assets.

The largest single area of decreased liabilities was long-term obligations as the City continues to pay down debt while not taking on any new obligations.

Business-Type Activities realized an increase in net position of \$21,584 over 2014. Similar to the Governmental activities, the City continues to decrease its business-type long term obligations.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are a broad overview of the City's finances presented in a manner similar to a private business. These statements provide both long-term and short-term information about the City's overall financial status.

The *statement of net position* presents all of the City's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as *net position*. Net position is an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for certain items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements report governmental activities of the City, which are principally supported by taxes and intergovernmental revenues, and business-type activities of the City, which are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities for the City include general government, parks and recreation, development and public affairs, public safety, and public works. The business-type activities for the City include the sanitary sewerage system.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis

October 31, 2015

Fund financial statements. *Fund financial statements* focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, thus it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Proprietary funds. There are two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. *Internal service funds* are an accounting mechanism used to accumulate and allocate costs internally among the City's various functions. The City currently does not use internal service funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements, since the resources of those funds are not available to support the City's operations. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also contains certain *required supplementary information* that further explains and supports the information in the financial statements. This report also contains *other supplementary information* that provides certain combining and individual fund statements and schedules.

Government-wide Financial Analysis

As indicated earlier, net position may serve as a useful indicator of the City's financial position. The largest portion of the City's net position, \$36,972,374 reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, and infrastructure) net of related debt. The City uses capital assets to provide services to citizens; therefore these assets are not available for future spending.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

NET POSITION

The following table reflects the condensed Statement of Net Position as of October 31, 2015 and 2014.

City of Raytown Net Position

	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014*	2015	2014*	2015	2014*
Current and other assets	\$ 20,244,626	\$ 20,340,000	\$ 5,677,255	\$ 5,192,860	\$ 25,921,881	\$ 25,532,860
Capital assets	32,904,277	34,750,041	15,635,118	15,983,004	48,539,395	50,733,045
Total assets	<u>53,148,903</u>	<u>55,090,041</u>	<u>21,312,373</u>	<u>21,175,864</u>	<u>74,461,276</u>	<u>76,265,905</u>
Deferred charge on refunding	-	-	21,228	22,997	21,228	22,997
Deferred outflows - pension	1,128,064	210,889	8,194	2,480	1,136,258	213,369
Total deferred outflows of resources	<u>1,128,064</u>	<u>210,889</u>	<u>29,422</u>	<u>25,477</u>	<u>1,157,486</u>	<u>236,366</u>
Long-term debt	47,915,327	48,881,379	11,534,424	12,279,721	59,449,751	61,161,100
Other liabilities	2,121,845	2,341,909	1,592,089	731,994	3,713,934	3,073,903
Total liabilities	<u>50,037,172</u>	<u>51,223,288</u>	<u>13,126,513</u>	<u>13,011,715</u>	<u>63,163,685</u>	<u>64,235,003</u>
Deferred inflow - pension	571,688	-	4,072	-	575,760	-
Total deferred intflows of resources	<u>571,688</u>	<u>-</u>	<u>4,072</u>	<u>-</u>	<u>575,760</u>	<u>-</u>
Net position:						
Net investment in capital assets	32,814,671	34,618,637	4,157,703	3,932,153	36,972,374	38,550,790
Restricted	10,019,017	9,398,670	524,240	514,023	10,543,257	9,912,693
Unrestricted (deficit)	(39,165,581)	(39,939,665)	3,529,267	3,743,450	(35,636,314)	(36,196,215)
Total net position	<u>\$ 3,668,107</u>	<u>\$ 4,077,642</u>	<u>\$ 8,211,210</u>	<u>\$ 8,189,626</u>	<u>\$ 11,879,317</u>	<u>\$ 12,267,268</u>

* as restated

At the end of the current fiscal year, the City is reporting positive balances in two of the three categories of net position related to governmental activities. The City currently has deficit unrestricted net position related to governmental activities due to the economic development project on 350 Highway. The City issued tax increment and sales tax revenue bonds in the amount of \$39,990,000 to fund certain development project costs. Certain debt service payments are subject to annual appropriations but not backed by the full faith and credit of the City. This obligation has resulted in the City recording the liability with no reportable capital asset. The City began paying principal payments on the bonds in 2012 and currently holds \$3,813,285 in a Debt Reserve Fund should pledged revenues fall short of debt service requirements.

The City is reporting positive balances in all three categories of net position for business-type activities.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

The following table reflects the revenues and expenses from the City's activities for the years ended October 31, 2015 and 2014:

City of Raytown Changes in Net Position

	Governmental		Business-type		Total	
	2015	2014*	2015	2014*	2015	2014*
Revenues:						
Program revenues:						
Charges for services	\$ 2,927,485	\$ 3,222,419	\$ 5,490,908	\$ 5,484,958	\$ 8,418,393	\$ 8,707,377
Operating grants and contributions	82,998	169,355	-	-	82,998	169,355
Capital grants and contributions	37,086	486,203	-	-	37,086	486,203
General revenues:						
Property taxes	1,753,966	1,773,885	-	-	1,753,966	1,773,885
Sales taxes	8,058,970	7,478,161	-	-	8,058,970	7,478,161
Motor vehicle taxes	1,157,516	1,117,765	-	-	1,157,516	1,117,765
Franchise taxes	3,986,649	4,079,083	-	-	3,986,649	4,079,083
Intergovernmental activity taxes	1,337,166	1,373,633	-	-	1,337,166	1,373,633
Other taxes	64,200	76,744	-	-	64,200	76,744
Other	558,329	461,567	322,141	257,575	880,470	719,142
Total revenues	<u>19,964,365</u>	<u>20,238,815</u>	<u>5,813,049</u>	<u>5,742,533</u>	<u>25,777,414</u>	<u>25,981,348</u>
Expenses:						
General government	2,478,072	2,391,787	-	-	2,478,072	2,391,787
Parks and recreation	1,397,884	1,391,877	-	-	1,397,884	1,391,877
Development and public affairs	949,070	994,528	-	-	949,070	994,528
Public safety	8,737,979	8,216,758	-	-	8,737,979	8,216,758
Public works	6,032,464	5,225,930	-	-	6,032,464	5,225,930
Interest on long-term debt	1,842,480	1,899,682	-	-	1,842,480	1,899,682
Sanitary sewer	-	-	4,727,416	4,002,910	4,727,416	4,002,910
Total expenses	<u>21,437,949</u>	<u>20,120,562</u>	<u>4,727,416</u>	<u>4,002,910</u>	<u>26,165,365</u>	<u>24,123,472</u>
Change in net assets before transfers	(1,473,584)	118,253	1,085,633	1,739,623	(387,951)	1,857,876
Transfers	1,064,049	1,159,824	(1,064,049)	(1,159,824)	-	-
Change in net position after transfers	(409,535)	1,278,077	21,584	579,799	(387,951)	1,857,876
Net position, beginning	4,077,642	2,799,565	8,189,626	7,609,827	12,267,268	10,409,392
Net position, ending	<u>\$ 3,668,107</u>	<u>\$ 4,077,642</u>	<u>\$ 8,211,210</u>	<u>\$ 8,189,626</u>	<u>\$ 11,879,317</u>	<u>\$ 12,267,268</u>

* as restated

Governmental Activities

The City saw an overall decrease in revenues and net position in 2015 compared to 2014. The decrease in net position is mostly attributable to the increase of expenses by \$1,317,387 or 7% compared to the 2014 levels. The increased expenses included a 4% cost of living wage increase for City employees and additional \$806,534 in Public Works and \$521,221 in Public Safety expenditures.

The largest single revenue category for Raytown remains sales taxes which totaled \$8,058,970 or 40% of total governmental revenue and was up \$580,809 or 8% compared to 2014. Revenues from governmental activities totaled \$19,964,365 or 77% of the total City revenues. This represents a decrease of \$274,450 compared to 2014. The main source of the decrease was due to the reduction of grant proceeds. The majority of grant funding was tied to the Neighborhood Stabilization Program (NSP) program.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

Business-type Activities

Total business-type activities are attributable to the sanitary sewer fund. In 2015 business-type revenues were up \$70,516 or 1%, while expenses increased \$724,506 or 18% when compared to 2014. The relatively small increase in revenue is attributable to collections, billing cycles and consumption variance by consumers from one year to the next. The increase in expenses is primarily due to treatment rate increases by Kansas City Water Services and Little Blue Valley Sewer District. In total the Business-type activities experienced an increase in net position of \$21,584.

Financial Analysis of the City's Funds

Governmental Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of \$18,770,642 which represents an increase of \$209,507 over 2014 and marks the fifth straight year of increasing combined fund balances.

General Fund

The City met its City Resolution 2039-08 requiring a contingency reserve equal to 17% of total operating revenues.

The General Fund revenues and transfers in were \$12,977,290 compared to \$13,179,769 in 2014 which represents a decrease of \$202,479 or 2%.

General Fund expenditures including transfers out were \$13,062,228 compared to \$12,642,646 in 2014 which represents an increase of \$419,582 or 3.3%. Increased expenditures were largely due to the 4% across the board wage increase and the newly implemented Police Department Professional Development Plan, and an unbudgeted storm water project when compared to 2014.

The fund balance of the General Fund decreased \$84,938 during the fiscal year compared to a \$537,123 increase in 2014. Even with this year's decrease the fund balance still remains healthy.

Tax Increment Finance Fund

The TIF Fund revenues were \$3,177,708 compared to \$2,884,892 in 2014 which represents an increase of \$292,816. The increase of approximately 10% percent is attributable to increased sales tax revenue in the TIF districts.

The expenditures were \$3,010,073 compared to \$2,963,183 in 2014 which represents an increase of \$46,890 or 1.6%. This represents a relatively flat expenditure trend that is expected to increase with the scheduled increases in debt service payments associated with the 350 Highway Development.

The fund balance of the Tax Increment Finance (TIF) Fund increased \$167,635 during the fiscal year. As the debt payment schedule increases the fund balance will be spent down unless additional development occurs to offset the escalating debt payment.

Other governmental funds (Combined)

Other Governmental funds represent multiple combined funds which include Parks, Risk Management, Capital Improvements, Transportation Sales Tax, Capital Sales Tax, and Public Safety Sales Tax funds. These funds are combined for reporting purposes only.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

The other governmental funds combined revenues were \$5,023,765 compared to \$5,123,964 in 2014 which represent a decrease of \$100,199 or 2%. This decrease was due primarily to one time revenue received in 2014 associated with Grant Funding.

Combined expenditures and transfers out for other Governmental Funds were \$4,989,297 compared to \$8,279,260 in 2014. This decrease of \$3,289,963 is primarily related to a one time capital outlay expenditure in 2014 for the White Oak Sewer Line project.

The combined fund balance of the other governmental funds increased \$126,810 during the fiscal year. The primary reason for the increase is the completion of budgeted one time projects finalized in 2014.

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide statements but in more detail.

The Sanitary Sewer fund operating revenues were \$5,490,908 in 2015 compared to operating revenues of \$5,484,958 in 2014. The increase of \$5,950 is directly related to a slight increase in consumption. The City sewer system is for the most part completely built out with very little opportunity for additional connections. Any variances in consumption and billing from one year to the next is for the most part related to how wet or dry the year is given that sewer billing is calculated off of water usage. It can be expected that without growth or new industry that the overall trend in consumption will be down as household appliances become more efficient.

The operating expenses were \$4,186,641 in 2015 compared to \$3,444,979 in 2014. The increase of \$741,662 in expenses is primarily due to treatment rate increases by Kansas City Water Services and Little Blue Valley Sewer District during the same period.

Transfers out include reimbursing the General Fund for its share of expenses directly related to the Sewer Fund but covered in the General Fund.

This fund has a significant amount of non-operating revenues and expenses. This activity is primarily related to the City debt issuance for infrastructure improvements as part of the SRF 2007A bonds. All of the projects associated with this debt issuance have now been completed.

The net position of the Sanitary Sewer fund at the end of the year increased \$21,584. Cost saving programs implemented allowed the City to hold rates level for 2015. However, due to significant treatment rate increases by Kansas City Water Services and Little Blue Valley Sewer District the City has budgeted rate increases for fiscal year 2016. Net position has increased in the sewer fund for six consecutive years primarily due to investment in infrastructure and cost saving programs. Other factors concerning the finances of this fund have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Differences between the original and the final amended budget can be summarized as follows:

- The original revenue and transfers in budget of \$12,938,770 was amended by \$6,750 to account for additional grant funding. Any other un-budgeted revenue was simply receipted as miscellaneous revenue or assigned to the appropriate revenue stream.
- The original expenditure and transfer out budget of \$13,589,391 was increased by \$213,498 to \$13,802,889. \$70,000 of this increase was to reimburse the Park fund for improvements made at Super Slash. The other major adjustment was increase of \$114,748 for storm water sewer improvement project.

CITY OF RAYTOWN, MISSOURI

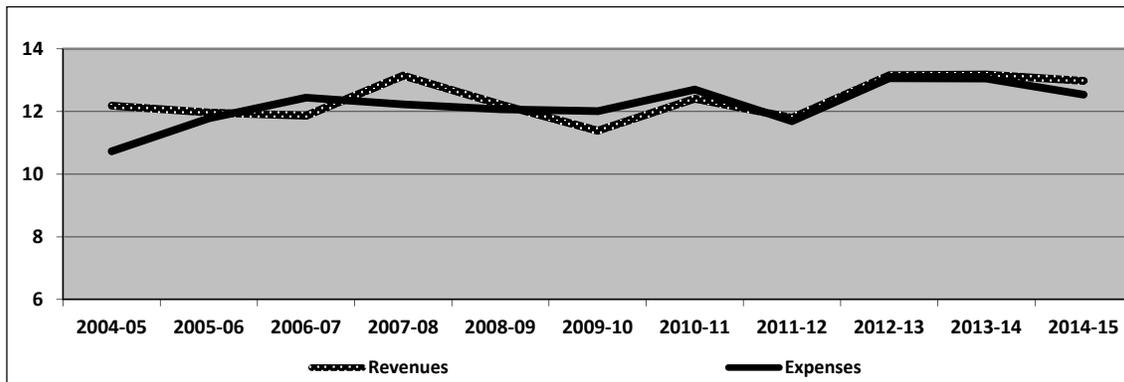
Management's Discussion and Analysis October 31, 2015

General Fund Actual to Budget Analysis

Actual revenues and transfers in were \$31,534 more than the final budget and \$38,284 more than the original budget. This increase represents a less than .3% percent variance from the original budget.

Actual expenditures and transfers out were \$1,255,476 less than the final budget. The reduction in expenditures was distributed among several line items that came in significantly below budget. The only area that exceeded the original budget was Emergency Medical Services, by \$12,637 or less than 1%, which was attributable to increase in overtime hours and & Professional Services.

The following graph illustrates the City's General Fund Revenues against Expenditures for fiscal years ended 2005 through 2015:



As this graph illustrates, the City has had revenues in excess of expenditures from FY 2004-05 through FY 2005-06. In FY 2006-07, the City had expenditures in excess of revenue that had to be made up from the fund balance. In FY 2009-10, the City again had expenditures in excess of revenues primarily due to a planned spend down of fund balance for one-time projects and a minor operating subsidy. In 2010-11 the City once again had expenditures in excess of revenues that were primarily due to a transfer for a loan to an Improvement District. In FY 2011-12, through the current fiscal year 2014-15, the City's revenue exceeded expenditures.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis
October 31, 2015

Capital Asset and Debt Administration

The City's investment in capital assets for its governmental and business-type activities as of October 31, 2015, amounts to \$48,539,395 compared to \$50,733,045 in 2014 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure. In 2015, the City purchased new equipment and completed numerous road projects and street maintenance programs.

**City of Raytown Capital Assets
(net of depreciation)**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Land/ (Const. in Prog)	\$ 2,746,725	\$ 3,288,680	\$ 433,393	\$ 4,264,929	\$ 3,180,118	\$ 7,553,609
Buildings & Improvements	2,544,986	2,568,995	-	-	2,544,986	2,568,995
Equipment & Vehicles	3,293,376	2,610,154	210,313	272,658	3,503,689	2,882,812
Infrastructure	24,319,190	26,282,212	14,991,412	11,445,417	39,310,602	37,727,629
Total	<u>\$ 32,904,277</u>	<u>\$ 34,750,041</u>	<u>\$ 15,635,118</u>	<u>\$ 15,983,004</u>	<u>\$ 48,539,395</u>	<u>\$ 50,733,045</u>

For additional information on capital assets, see Note 8 to the Basic Financial Statements.

Debt Administration

At the end of fiscal year 2015, the City had a total of \$59,449,751 of outstanding debt compared to \$61,161,100 in 2014. This was an decrease of \$1,711,349 from the previous year.

City of Raytown Outstanding Debt

	Activities		Activities		Total	
	2015	2014	2015	2014	2015	2014
TIF Bonds (plus premium)	\$ 36,625,508	\$ 37,696,313	\$ -	\$ -	\$ 36,625,508	\$ 37,696,313
Developer Obligations	1,879,889	1,937,860	-	-	1,879,889	1,937,860
Capital Leases	89,606	131,404	-	-	89,606	131,404
Net Pension Liability	8,617,734	8,452,289	18,366	19,148	8,636,100	8,471,437
Compensated Absences	410,288	420,211	5,236	7,176	415,524	427,387
Net OPEB Obligation	292,302	243,302	12,179	10,138	304,481	253,440
Revenue Bonds (plus premium)	-	-	11,498,643	12,243,259	11,498,643	12,243,259
Total	<u>\$ 47,915,327</u>	<u>\$ 48,881,379</u>	<u>\$ 11,534,424</u>	<u>\$ 12,279,721</u>	<u>\$ 59,449,751</u>	<u>\$ 61,161,100</u>

The City had a rated refinancing in 2014 which it received an S&P rating of A+.

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 which resulted in reporting a net pension liability. For additional information related to the City's pension plans, see Note 11 to the Basic Financial Statements.

For additional information on debt administration, see Note 9 to the Basic Financial Statements.

CITY OF RAYTOWN, MISSOURI

Management's Discussion and Analysis October 31, 2015

Other Factors

The City is currently experiencing some revitalization and growth along its major corridors. This growth has resulted in increased sales and property tax collections while some of the surrounding communities continue to struggle in these areas. One item to note however, is that much of these increased revenues have been deferred for various periods of times in the way of improvement districts and tax incremental financing areas.

Requests for Information

This financial report is designed to provide the reader with a general overview of the City's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Mark Loughry, Finance Director, Finance Department, City of Raytown, 10000 E 59th Street, Raytown, MO 64133.

CITY OF RAYTOWN, MISSOURI
Statement of Net Position
October 31, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 9,449,629	\$ 3,981,190	\$ 13,430,819
Receivables (net of allowance for uncollectibles):			
Taxes	1,666,126	-	1,666,126
Accounts	360,198	1,122,299	1,482,497
Fines	47,104	-	47,104
Interest	-	-	-
Intergovernmental	288,490	-	288,490
Prepays	677,481	49,526	727,007
Inventories	-	-	-
Internal balances	-	-	-
Restricted cash and investments	5,942,638	524,240	6,466,878
Loan receivable	778,528	-	778,528
Land held for redevelopment	1,034,432	-	1,034,432
Net pension asset	-	-	-
Unamortized bond issuance costs	-	-	-
Capital assets:			
Land, other assets and construction in progress, non-depreciable	2,746,725	433,393	3,180,118
Other capital assets, net of depreciation	30,157,552	15,201,725	45,359,277
Total assets	<u>53,148,903</u>	<u>21,312,373</u>	<u>74,461,276</u>
Deferred Outflows of Resources			
Deferred charge on refunding	-	21,228	21,228
Deferred outflow - pension asset	841,114	6,080	847,194
Deferred outflow - employer contributions	286,950	2,114	289,064
Total deferred outflows of resources	<u>1,128,064</u>	<u>29,422</u>	<u>1,157,486</u>
Liabilities			
Accounts payable	956,311	1,064,792	2,021,103
Accrued liabilities	303,092	3,182	306,274
Customer deposits	-	362,549	362,549
Court bonds payable	100,111	-	100,111
Interest payable	762,331	161,566	923,897
Long-term obligations:			
Net pension liability	8,617,734	18,366	8,636,100
Other long-term liabilities:			
Due within one year	1,620,300	784,852	2,405,152
Due in more than one year	37,677,293	10,731,206	48,408,499
Total liabilities	<u>50,037,172</u>	<u>13,126,513</u>	<u>63,163,685</u>
Deferred Inflows of Resources			
Deferred Inflow - pension liability	571,688	4,072	575,760
Total deferred inflows of resources	<u>571,688</u>	<u>4,072</u>	<u>575,760</u>
Net Position			
Net investment in capital assets	32,814,671	4,157,703	36,972,374
Restricted for:			
General government	122,187	-	122,187
Development and Public Affairs	339,666	-	339,666
Public safety	1,049,977	-	1,049,977
Public works	1,768,064	-	1,768,064
Debt service	6,739,123	524,240	7,263,363
Unrestricted (deficit)	(39,165,581)	3,529,267	(35,636,314)
Total net position	<u>\$ 3,668,107</u>	<u>\$ 8,211,210</u>	<u>\$ 11,879,317</u>

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Activities
For the year ended October 31, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Government activities							
General government	\$ 2,478,072	\$ 367,120	\$ -	\$ -	\$ (2,110,952)	\$ -	\$ (2,110,952)
Parks and recreation	1,397,884	381,654	-	-	(1,016,230)	-	(1,016,230)
Development and Public Affairs	949,070	107,627	-	-	(841,443)	-	(841,443)
Public safety	8,737,979	2,036,967	82,998	-	(6,618,014)	-	(6,618,014)
Public works	6,032,464	34,117	-	37,086	(5,961,261)	-	(5,961,261)
Interest on long-term debt	1,842,480	-	-	-	(1,842,480)	-	(1,842,480)
Total governmental activities	21,437,949	2,927,485	82,998	37,086	(18,390,380)	-	(18,390,380)
Business-type activities							
Sewer	4,727,416	5,490,908	-	-	-	763,492	763,492
Total business-type activities	4,727,416	5,490,908	-	-	-	763,492	763,492
Total primary government	\$ 26,165,365	\$ 8,418,393	\$ 82,998	\$ 37,086	(18,390,380)	763,492	(17,626,888)
General revenues:							
Taxes:							
Property taxes, levied for general purpose					1,178,433	-	1,178,433
Property taxes, levied for parks and recreation					575,533	-	575,533
Sales taxes					8,058,970	-	8,058,970
Motor vehicle tax					1,157,516	-	1,157,516
Franchise taxes					3,986,649	-	3,986,649
Intergovernmental activity taxes					1,337,166	-	1,337,166
Other taxes					64,200	-	64,200
Unrestricted investment earnings					274,941	322,141	597,082
Gain on disposal of capital assets					26,117	-	26,117
Miscellaneous					257,271	-	257,271
Transfers					1,064,049	(1,064,049)	-
Total general revenues and transfers					17,980,845	(741,908)	17,238,937
Change in net position					(409,535)	21,584	(387,951)
Net position-beginning of year, as restated					4,077,642	8,189,626	12,267,268
Net position-end of year					\$ 3,668,107	\$ 8,211,210	\$ 11,879,317

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI

**Balance Sheet
Governmental Funds
October 31, 2015**

	General	TIF Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 4,551,864	\$ 903,008	\$ 3,994,757	\$ 9,449,629
Receivables (net of allowance):				
Taxes	781,832	260,082	624,212	1,666,126
Accounts	360,198	-	-	360,198
Fines	47,104	-	-	47,104
Intergovernmental	140,912	147,428	150	288,490
Prepays	443,961	-	233,520	677,481
Restricted cash and investments	103,557	5,839,081	-	5,942,638
Loan receivable	-	-	778,528	778,528
Land held for redevelopment	1,034,432	-	-	1,034,432
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ 7,463,860	\$ 7,149,599	\$ 5,631,167	\$ 20,244,626
	<hr/>	<hr/>	<hr/>	<hr/>
Liabilities				
Accounts payable	\$ 367,692	\$ 7,444	\$ 581,175	\$ 956,311
Accrued liabilities	257,958	-	45,134	303,092
Court bonds payable	100,111	-	-	100,111
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	725,761	7,444	626,309	1,359,514
	<hr/>	<hr/>	<hr/>	<hr/>
Deferred inflows of resources				
Unavailable revenues	51,104	63,366	-	114,470
Total deferred inflows of resources	51,104	63,366	-	114,470
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances				
Nonspendable:				
Prepays	443,961	-	233,520	677,481
Loan receivable	-	-	778,528	778,528
Land held for redevelopment	1,034,432	-	-	1,034,432
Restricted for:				
Risk management	-	-	122,187	122,187
Development and Public Affairs	-	339,666	-	339,666
Public Safety	-	-	1,049,977	1,049,977
Public works	-	-	1,768,064	1,768,064
Debt service	-	6,739,123	-	6,739,123
Assigned for:				
Parks and recreation	-	-	621,042	621,042
Development and Public Affairs	9,400	-	-	9,400
Public works	-	-	431,540	431,540
Unassigned	5,199,202	-	-	5,199,202
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	6,686,995	7,078,789	5,004,858	18,770,642
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows, and fund balances	\$ 7,463,860	\$ 7,149,599	\$ 5,631,167	\$ 20,244,626
	<hr/>	<hr/>	<hr/>	<hr/>

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
October 31, 2015

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - total governmental funds	\$	18,770,642
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund statements.		32,904,277
Deferred outflows and inflows related to pension activity are not required to be reported in the governmental funds but are required to be reported in the Statement of Net Position		556,376
Long-term liabilities are not current obligations and, therefore, not recorded in the governmental fund statements.		(39,297,593)
Certain revenues are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.		114,470
The net pension liability is not due and payable and therefore is not recorded in the governmental fund statements.		(8,617,734)
Liabilities for interest on long-term debt are recognized only when due in the governmental fund statements but are accrued in the government-wide statements.		(762,331)
		(762,331)
Total net position of governmental activities	\$	3,668,107

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended October 31, 2015

	General	TIF Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 7,898,263	\$ 1,527,891	\$ 4,437,631	\$ 13,863,785
Intergovernmental activity taxes	-	1,435,787	-	1,435,787
Licenses and permits	370,876	-	-	370,876
Intergovernmental	1,240,515	-	37,086	1,277,601
Fines	898,698	-	-	898,698
Charges for services	1,285,616	-	374,702	1,660,318
Interest	21,044	214,030	39,867	274,941
Other	129,482	-	134,479	263,961
Total revenues	<u>11,844,494</u>	<u>3,177,708</u>	<u>5,023,765</u>	<u>20,045,967</u>
Expenditures:				
Current:				
General government	2,311,348	-	104,619	2,415,967
Parks and recreation	-	-	1,390,144	1,390,144
Development and Public Affairs	716,926	22,115	233,941	972,982
Public safety	7,301,071	-	1,041,123	8,342,194
Public works	2,661,785	-	-	2,661,785
Capital outlay	6,457	-	2,171,472	2,177,929
Debt service:				
Principal	-	1,112,971	41,798	1,154,769
Interest and fiscal charges	-	1,874,987	6,200	1,881,187
Total expenditures	<u>12,997,587</u>	<u>3,010,073</u>	<u>4,989,297</u>	<u>20,996,957</u>
Excess of revenues over (under) expenditures	<u>(1,153,093)</u>	<u>167,635</u>	<u>34,468</u>	<u>(950,990)</u>
Other financing sources (uses):				
Sale of capital assets	236	-	27,701	27,937
Transfers in	1,132,560	-	64,641	1,197,201
Transfers out	(64,641)	-	-	(64,641)
Total other financing sources (uses)	<u>1,068,155</u>	<u>-</u>	<u>92,342</u>	<u>1,160,497</u>
Net change in fund balances	(84,938)	167,635	126,810	209,507
Fund balances, beginning of year	<u>6,771,933</u>	<u>6,911,154</u>	<u>4,878,048</u>	<u>18,561,135</u>
Fund balances, end of year	<u>\$ 6,686,995</u>	<u>\$ 7,078,789</u>	<u>\$ 5,004,858</u>	<u>\$ 18,770,642</u>

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance - Governmental Funds to the Statement of Activities
For the year ended October 31, 2015

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	209,507
--	----	---------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		1,201,550
Depreciation expense		(3,174,995)
Capital asset disposals, net		(1,820)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred inflows		(107,719)
Capital contribution		129,501

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on long-term debt		1,154,769
Bond premium amortization, net		15,805

Some expenses reported in the government-wide statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds.

Change in compensated absences and other post employment benefit obligations		(39,077)
Change in interest payable		22,902
Change in net pension obligation/asset		180,042

Total change in net position of governmental activities	\$	<u><u>(409,535)</u></u>
---	----	-------------------------

CITY OF RAYTOWN, MISSOURI
Statement of Net Position
Proprietary Fund
October 31, 2015

	Sewer Fund
Assets	
Current Assets:	
Cash and investments	\$ 3,981,190
Accounts receivable, net	1,122,299
Prepays	49,526
Restricted assets:	
Restricted cash and investments	524,240
Total current assets	<u>5,677,255</u>
Non-current assets:	
Capital assets:	
Land, construction in progress, and and other non-depreciable capital assets	433,393
Other capital assets, net of depreciation	15,201,725
Total non-current assets	<u>15,635,118</u>
Total assets	<u>21,312,373</u>
Deferred Outflows of Resources	
Deferred charge on refunding	21,228
Deferred outflow - pension asset	6,080
Deferred outflow - employer contributions	2,114
Total Deferred Outflows of Resources	<u>29,422</u>
Liabilities	
Current liabilities:	
Accounts payable	1,064,792
Accrued liabilities	3,182
Compensated absences	5,236
Liabilities payable from restricted assets:	
Interest payable	161,566
Customer deposits	362,549
Current portion of bonds payable	779,616
Total current liabilities	<u>2,376,941</u>
Non-current liabilities:	
Other post employment benefits	12,179
Bonds payable	10,719,027
Net pension liability	18,366
Total non-current liabilities	<u>10,749,572</u>
Total liabilities	<u>13,126,513</u>
Deferred Inflows of Resources	
Deferred inflow - pension liability	4,072
Total Deferred Inflows of Resources	<u>4,072</u>
Net position	
Net investment in capital assets	4,157,703
Restricted net position for:	
Debt service	524,240
Unrestricted	3,529,267
Total net position	<u>\$ 8,211,210</u>

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Revenues, Expenses and Changes in
Net Position - Proprietary Fund
For the Year Ended October 31, 2015

	Sewer Fund
Operating revenues:	
Charges for services	\$ 5,455,783
Other revenue	35,125
	5,490,908
Operating expenses:	
Personal services	94,156
Commodities and supplies	209,708
Contractual services	202,257
Sewer treatment charges	3,120,556
Depreciation and amortization	559,964
	4,186,641
Total operating expenses	4,186,641
Operating income	1,304,267
Nonoperating revenues (expenses)	
Interest income	322,141
Interest expense	(540,775)
	(218,634)
Total nonoperating revenues (expenses)	(218,634)
Income before capital contributions and transfers	1,085,633
Capital contributions	68,511
Transfers out	(1,132,560)
	21,584
Change in net position	21,584
Total net position, beginning of year, as restated	8,189,626
Total net position, end of year	\$ 8,211,210

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Cash Flows-
Proprietary Fund
For the Year Ended October 31, 2015

	Sewer Fund
Cash flows from operating activities:	
Receipts from customers	\$ 5,495,409
Payments to suppliers and service providers	(2,628,691)
Payments to employees	(95,382)
Net cash provided by operating activities	2,771,336
Cash flows from investment activities:	
Investments purchased	(4,644,061)
Maturity of investments	4,803,255
Interest received	322,141
Net cash provided by investment activities	481,335
Cash flows from noncapital financing activities:	
Transfers out	(1,132,560)
Net cash used by noncapital financing activities	(1,136,321)
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(143,567)
Interest and fiscal charges	(562,828)
Principal payments on long-term debt	(730,000)
Net cash used by capital and related financing activities	(1,436,395)
Net increase in cash and cash equivalents	679,955
Cash and cash equivalents, beginning of year	1,035,808
Cash and cash equivalents, end of year	1,715,763
Certificates of deposits and investments	2,789,667
Total cash and investments, end of year	\$ 4,505,430
Financial Statement Classification:	
Cash and investments	\$ 3,981,190
Restricted cash and investments	524,240
	\$ 4,505,430
Cash flows from operating activities:	
Operating income	\$ 1,304,267
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	559,964
Changes in assets and liabilities:	
Accounts receivable	(50,106)
Intergovernmental	109,239
Prepays	(19,006)
Deferred outflows	(5,714)
Accounts payable	813,597
Accrued liabilities	1,097
Compensated absences	(1,940)
Customer deposits	54,607
Other post employment benefits	2,041
Net pension liability	(782)
Deferred Inflows	4,072
Net cash provided by operating activities	\$ 2,771,336
Supplemental Cash Flow Information:	
Non-cash Capital and Related Finance Activities:	
Contributed capital assets	\$ 68,511

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Fiduciary Net Position
October 31, 2015

	Pension Trust	Agency
Assets	Police Pension	
Cash and investments	\$ 10,175,809	\$ 85,254
Taxes receivable	-	28,706
Contribution receivable	42,774	-
Total assets	10,218,583	113,960
Liabilities		
Due to others	-	\$ 113,960
Net Position		
Net position:		
Held in trust for pension benefits	\$ 10,218,583	

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Statement of Changes in Fiduciary Net Position
For the year ended October 31, 2015

	Pension Trust
Additions:	
Employer contributions	\$ 513,291
Investment earnings:	
Interest and dividends	298,889
Net appreciation in fair value of investments	(79,809)
Investment expenses	(70,964)
Total investment earnings	148,116
Total additions	661,407
 Deductions:	
Benefits paid	960,970
Administrative expenses and other	28,355
Total deductions	989,325
 Change in net position	 (327,918)
Net position, beginning of year	10,546,501
Net position, end of year	\$ 10,218,583

See accompanying notes to the basic financial statements

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(1) Summary of Significant Accounting Policies

The City of Raytown, Missouri (the City) was incorporated in 1950 and covers an area of approximately ten square miles in Jackson County, Missouri. Raytown is a city of the fourth class and operates under the Mayor/Board of Aldermen form of government. The City provides services to its approximately 29,500 residents in many areas, including general government, law enforcement, paramedic services, public works, sewer services, community enrichment and development, and various social services. Fire protection services are provided by a fire district which is a separate governmental entity. Primary and secondary education services are provided by the Raytown School District, also a separate governmental entity.

The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America applicable to local governments (GAAP). The following represent the more significant accounting and reporting policies and practices of the City.

A. Financial Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are separate legal entities which are included in the primary government's financial report. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the City's financial accountability for the potential component unit. An entity is considered a component unit if City officials appoint a voting majority of the component unit's governing body and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit.

This report includes the financial statements of the City (the primary government) and its blended component unit, the City of Raytown, Missouri Tax Increment Financing (TIF) Commission (the Commission). The Commission is governed by an eleven-member board of which six members are appointed by the Board of Aldermen. The remaining five members are appointed by the respective taxing districts' boards. Although it is legally separate from the City, the Commission is reported as if it were part of the primary government because its sole function is to use TIF as a method to finance economic development through payments in lieu of taxes (PILOTS) and economic activity taxes (EATS). The Commission does not issue separate financial statements.

B. Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the City, the primary government, as a whole, with the exclusion of fiduciary funds. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. Internal activity is eliminated to avoid "doubling up" revenues and expenses.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared. Therefore, each of the governmental fund financial statements includes a reconciliation with brief explanations to better identify the relationship between the governmental fund statements and the government-wide statements.

The government-wide statement of activities presents a comparison between expenses and program revenues for each program of the governmental activities. Expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

FUND FINANCIAL STATEMENTS

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column.

GOVERNMENTAL FUNDS

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 following are the City's major governmental funds:

General Fund - is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. For financial reporting purposes, the City's grant fund activities are included in the General Fund. 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.

Tax Increment Financing (TIF) Fund - accounts for resources and activities of the City's tax increment financing plans.

PROPRIETARY FUNDS

Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector.

The following is the City's major proprietary fund:

Sewer Fund accounts for the provision of sewer services to residents of the City. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

FIDUCIARY FUNDS

The City maintains four fiduciary funds, the Police Pension Trust Fund, which accounts for the activity of the Policemen's Retirement Plan; the Jackson County Tax Agency Fund, which accounts for taxes collected on behalf of Jackson County, Missouri; the Raytown Highway 350 Transportation Development District (TDD), which accounts for taxes collected on behalf of the TDD and the Ditzler CID Fund, which accounts for taxes collected on behalf of the CID. Since by definition these assets are being held for the benefit of a third party and cannot be used to support activities or obligations of the City, these funds are not incorporated into the government-wide statements.

C. *Measurement Focus/Basis of Accounting*

All governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Under the current financial resources measurement focus, only current assets and current liabilities are included on the balance sheet of the fund financial statements. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e., amounts measurable and available to finance the City's operations. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current period. Significant revenues that are considered susceptible to accrual include property taxes, sales taxes, interest, and certain state and federal grants and entitlements.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purposes or on the specific project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and nearly irrevocable, i.e.; revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the available and measurable criteria.

The City records property tax receivables and revenue at the time the lien attaches to the property. Licenses and permits, fines, charges for services and certain other miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Most expenditures are measurable and are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The economic resources measurement focus and the accrual basis of accounting are utilized by the proprietary funds. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred. All assets and liabilities (whether current or noncurrent) associated with a proprietary fund's activities are included on its statement of net position. Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. All other revenues and expenses are considered nonoperating.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

D. Cash and Investments

The City maintains and controls a cash pool in which a majority of the City's funds share. Each fund's portion of the pool is displayed on their respective balance sheet/statement of net position as "cash and investments". The City's cash and cash equivalents are primarily considered to be cash on hand, amounts in demand deposits and certificates of deposits. For purposes of the statement of cash flows, short-term investments held in proprietary funds with a maturity date within three months of the date acquired by the City, if any, are considered cash equivalents.

City investments are recorded on the financial statements at fair value or amortized cost, which approximates fair value. Pension trust investments are recorded at fair value.

E. Prepaid Items

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items.

F. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items, which arise under the accrual basis of accounting that qualifies for reporting in this category. The first two relate to the change in actual and projected earnings in calculating the pension asset and employer contributions made subsequent to the measurement date of June 30, 2015. The last is a deferred amount on refunding reported in the government-wide and proprietary fund statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items, which arise under the modified accrual basis of accounting that qualifies for reporting in this category. The first one relates to the change in actual and projected experience in calculating the pension liability. The second item, unavailable revenue, is reported in the governmental funds balance sheet for items that are not yet available under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and Police Pension Fund additions to/deductions from LAGERS and Police Pension Fund's fiduciary net position have been determined on the same basis as they are reported by each plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

G. Capital Assets

Capital assets acquired for general governmental purposes are recorded as expenditures in the governmental fund financial statements and are capitalized at cost or estimated historical cost in the governmental activities column in the government-wide financial statements. Capital assets owned by the proprietary fund are stated at cost or estimated historical cost in the proprietary fund financial statements and in the business-type activities column in the government-wide financial statements. All contributed capital assets received from federal, state or local sources are recorded at fair value at the time received. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Additions, improvements and costs that significantly extend the useful life of an asset are capitalized. The cost of assets sold or retired and the related amounts of accumulated depreciation are eliminated from the accounts in the year of sale or retirement and any resulting gain or loss is reflected in the basic financial statements. Fully depreciated assets are included in the capital asset accounts until their disposal.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings and improvements	25-50 years
Office equipment and furniture	7-10 years
Computer equipment, hard and soft	3-5 years
Machinery and other equipment	7-15 years
Vehicles	5-10 years
Infrastructure	20-50 years

H. Compensated Absences

Under terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts based upon length of service. In the event of termination, an employee is paid for accumulated vacation days up to the maximum accruable of 240 hours. Employees are not paid for accumulated sick leave upon termination.

Vested or accumulated vacation leave is accounted for as follows:

Governmental Funds - The accumulated liabilities for employee vacation leave is recorded in the governmental activities column of the government-wide financial statements.

Proprietary Funds - The costs of vacation leave are accrued in the respective funds as earned by City employees and recorded in the proprietary fund financial statements and the business-type activities column of the government-wide financial statements.

I. Interfund Activity

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as interfund receivables (e.g., due from other funds) in lender funds and interfund payables (e.g. due to other funds) in borrower funds.

Services provided and used – sales and purchases of goods and services between funds for a price approximating their fair value. Interfund services provided and used are reported as revenues in funds providing the good or service and expenditures or expenses in the fund purchasing the good or service. Unpaid amounts are reported as interfund receivables and payables in the fund balance sheets or fund statements of net position.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

J. Fund Balances/Net Position

The governmental funds report the following fund balance classifications:

Non-Spendable – legally or contractually required to be maintained. Not in spendable form, including but not limited to, inventory, prepaid, land held for development, and long-term receivables. Such constraint is binding until legal or contractual requirements are repealed or amounts become spendable.

Restricted – Externally imposed constraints, including but not limited to, creditors, grantors, contributors, and constraints by law and regulations. Such constraints are binding unless modified or rescinded by external body, laws, or regulations.

Committed – Specific purpose imposed by an ordinance approved by of the Board of Aldermen. Such constraint is binding unless modified or rescinded by the Board of Aldermen.

Assigned – Constrained by the Board of Aldermen, Finance Committee, or City Administrator's expressed intent in accordance with City policy. Includes all remaining amounts not classified in governmental funds, except the general fund. Such constraint is binding unless modified or eliminated by the Board of Aldermen, Finance Committee, or City Administrator, whoever made the assignment.

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.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The General Fund balance policy is to reserve 17% of the prior fiscal year's expenditures as an emergency reserve that may only be appropriated by the Board of Aldermen. At such time the emergency reserve is depleted, the City must establish a plan to restore the reserve before any new programs may be established. Compliance with the Fund Balance Classification Policy is reviewed as part of the annual budget adoption process.

Net Position Classifications

In the government-wide statements and proprietary fund statements, equity is shown as net position and classified into three components:

Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Restricted net position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.

Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

K. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

(2) Cash and Investments

At October 31, 2015, the carrying values of cash and investments are summarized as follows:

	Governmental and Business-type Activities	Fiduciary funds	Total
Cash and cash equivalents:			
Deposits	\$ 7,471,840	\$ 85,254	\$ 7,557,094
Petty cash	4,065	-	4,065
Total cash and cash equivalents	<u>7,475,905</u>	<u>85,254</u>	<u>7,561,159</u>
Investments:			
Certificates of deposit	5,952,945	-	5,952,945
Short term investments held in trust	6,363,321	-	6,363,321
Missouri securities investment program	105,526	-	105,526
Pension trust investments	-	10,175,809	10,175,809
Total investments	<u>12,421,792</u>	<u>10,175,809</u>	<u>22,597,601</u>
Total cash and investments	<u>\$ 19,897,697</u>	<u>\$ 10,261,063</u>	<u>\$ 30,158,760</u>

Deposits and investments are reflected in the financial statements as follows:

	Government-wide statement of net position	Fiduciary funds statement of net position	Total
Cash and investments	\$ 13,430,819	\$ 10,261,063	\$ 23,691,882
Restricted cash and investments	6,466,878	-	6,466,878
Total cash and investments	<u>\$ 19,897,697</u>	<u>\$ 10,261,063</u>	<u>\$ 30,158,760</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

A summary of the City's significant accounting policies regarding cash and investments may be found in Note 1 of the Basic Financial Statements. The City's deposits and investments are generally segregated into two parts: City-wide cash and investments, and Pension trust cash and investments. Below is a description of the policies associated with these categories of deposits and investments.

City-Wide Cash and Investments

Investment Policy

Missouri state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, obligations of the U.S. government or U.S. government agencies, and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by state statutes and approved by the State of Missouri.

The City maintains a cash and investment pool, which is available for use by most funds. Interest earned is allocated to the funds on the basis of average monthly cash and investment balances. Cash and investments are held separately by some of the City's funds. The Park and Pension Trust Fund do not utilize the cash and investment pool. Additionally, certain restricted assets, related to bond ordinances and indentures and capital lease certificates, are held in escrow by financial institutions' trust departments.

Credit Risk

The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. It is the City's policy to limit its investments to Certificates of Deposit and Bonds or other obligations of the United States. Presented below is the rating by Standard and Poor's Investor Service as of yearend for each investment type:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating As of Oct. 31, 2015</u>
Missouri Investment Securities Program - Money Market Series	\$ 105,526	AAAm
Total	<u>\$ 105,526</u>	

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize all demand deposits with securities held by the financial institution's agent and in the City's name.

At October 31, 2015, the City's deposits were insured by Federal depository insurance and uninsured deposits were fully collateralized by securities held in the City's name by their financial institution's agent. The City's securities were registered and held by the City's financial institution in the City's name.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City structures 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 and by investing operating funds primarily in shorter-term securities. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2015, the following table lists the issuers of securities, and the respective fair value of those securities, that represent 5% or more of total City's investments:

<u>Issuer</u>	<u>Investment Type</u>	<u>Total Fair Value</u>	<u>Percentage</u>
Missouri Securities Investment Program	Money Market	\$ 105,526	100%

Pension Trust Investments

Pension trust cash and investments at October 31, 2015 consisted of the following:

	<u>Pension Plan</u>
Money market mutual funds	\$ 543,616
Corporate equity stocks	7,252,054
Corporate fixed income securities	1,221,718
U.S. treasury securities	132,100
U.S. government agency securities	784,141
Real estate mutual funds	242,180
	<u>\$ 10,175,809</u>

Investment Policy

The investments of the Policemen's Pension Fund (the Plan) are held separately from those of other City funds and are restricted to any investment not prohibited under the laws of the State of Missouri. The Board of Trustees, the Custodian and Investment Manager(s) chosen by the Trustees have discretionary authority concerning purchases of investments in the pension plan subject to the overall investment policy guidelines as approved by the Board of Trustees and adopted by the Board of Aldermen. The investment policy follows sections 86.590 and 105.588 of the Missouri Revised Statutes regarding constraints on the deposit and investment of Plan assets. The value of investments and changes therein have been reported to the Plan by the Custodian as having been determined through the use of fair value for all investments of the Plan.

The Plan's investment policy permits investments in high-quality domestic fixed income securities, domestic equity securities, and international equities. Under the policy, the investment manager may select fixed income securities in domestic markets, including corporate debt securities and obligations of the U.S. government or its agencies. The investment manager may select domestic equity securities or equity securities mutual funds traded on major U.S. exchanges.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Credit Risk

Credit risk is associated with the credit quality or rating of debt instrument investments. The Plan investment policy specifies that the Plan may invest in money market mutual funds, U.S. Treasuries and Government Agency securities, asset backed securities rated A or better, and corporate obligations rated BBB or better. The Plan uses the credit ratings issued by Standard and Poor's for disclosure of credit risk. The following table summarizes the Plan investments subject to credit risk:

	Fair Value	Investment Maturity (In Years)		
		AA	A	BBB
Investment type:				
Money market funds	\$ 543,616	\$ -	\$ 543,616	\$ -
Corporate fixed income	1,221,718	-	917,363	304,355
U.S. government agency	132,100	132,100	-	-
	<u>1,897,434</u>	<u>\$ 132,100</u>	<u>\$ 1,460,979</u>	<u>\$ 304,355</u>
Other investments:				
Corporate stocks	7,252,054			
Real estate mutual funds	242,180			
U.S. treasury securities	784,141			
Total	<u>\$ 10,175,809</u>			

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Plan had no deposits at October 31, 2015. Custodial credit risk also applies to investment securities. The Fund's investments are held by its investment custodian in the Fund's name.

Interest Rate Risk

Interest rate risk is the risk associated with a portfolio's sensitivity to changes in interest rates. The Plan has no specific policy regarding interest rate risk. The following table summarizes these investments:

	Fair Value	Investment Maturity (In Years)			
		Less than 1	1-5	5-10	10-30
Investment type:					
Money market funds	\$ 543,616	\$ 543,616	\$ -	\$ -	\$ -
Corporate fixed income	1,221,718	164,000	832,917	224,801	-
U.S. government agency	784,141	-	111,752	672,389	-
U.S. treasury securities	132,100	117	532		131,451
Real Estate Mutual Funds	242,180	242,180		-	
	<u>2,923,755</u>	<u>\$ 949,913</u>	<u>\$ 945,201</u>	<u>\$ 897,190</u>	<u>\$ 131,451</u>
Other investments:					
Corporate stocks	<u>7,252,054</u>				
Total	<u>\$ 10,175,809</u>				

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(3) Taxes Receivable and Revenues

The City's property tax is levied each September 1 on the assessed value as of the prior January 1 for all real and personal property located in the City. Property taxes are billed in total by November 1 following the levy date and considered delinquent after January 1. On January 1, a lien attaches to all real property for which taxes are unpaid. Taxes remaining unpaid for two years after that date are submitted to Jackson County for collection through foreclosure proceedings. Property taxes levied on September 1, 2015, are for the budget year ended October 31, 2016, and therefore, have not been reflected in the accompanying basic financial statements.

Assessed values are established by the Jackson County Assessor subject to review by the County's Board of Equalization. The assessed value for property, including railroad and utility properties located in the City as of January 1, 2014, on which the fiscal year ended October 31, 2015, levy was based, was \$296,516,032. During the year ended October 31, 2015, the City collected approximately 96% of property taxes which were levied in the period.

The City is permitted by Missouri State Statutes to levy taxes up to \$1.00 per \$100 of assessed valuation for general governmental services, other than the payment of principal and interest on long-term debt, and an unlimited amount for the payment of principal and interest on long-term debt. Property tax levies per \$100 assessed valuation for the year ended October 31, 2015 were as follows:

	Levy (Dollars)
General Fund	\$ 0.3681
Park Fund	0.1838
	<u>\$ 0.5519</u>

The City has established Tax Increment Financing (TIF) Districts that allows the City to provide public improvements by encouraging developers to construct and make new investments within blighted, conservation, or economic areas. Through the use of TIF Districts, the City can utilize the taxes generated by the incremental increase in property values and economic activities from the date the TIF District was established and the combined levies of all taxing jurisdictions for infrastructure improvements. Currently, the City has two active TIF Districts, the 350 Highway TIF and the USA 800 TIF. Tax revenue collected in the current year for the City's TIF Districts are recorded in the TIF Fund.

Taxes receivable for the year ended October 31, 2015 are as follows:

	Property Taxes	Sales Taxes	Franchise Taxes	Total
Major governmental funds:				
General	\$ 7,488	\$ 427,302	\$ 347,042	\$ 781,832
TIF Fund	-	260,082	-	260,082
Nonmajor funds	3,740	620,472	-	624,212
Total taxes receivable	<u>\$ 11,228</u>	<u>\$ 1,307,856</u>	<u>\$ 347,042</u>	<u>\$ 1,666,126</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Tax revenues for the year ended October 31, 2015 are as follows:

	Property Taxes	Sales Taxes	Franchise Taxes	Other taxes	Total
Major governmental funds:					
General Fund	\$ 1,178,433	\$ 2,668,981	\$ 3,986,649	\$ 64,200	\$ 7,898,263
TIF Fund	-	1,527,891	-	-	1,527,891
Nonmajor funds	575,533	3,862,098	-	-	4,437,631
Total tax revenues	<u>\$ 1,753,966</u>	<u>\$ 8,058,970</u>	<u>\$ 3,986,649</u>	<u>\$ 64,200</u>	<u>\$ 13,863,785</u>

(4) Tax Collection Services

Jackson County, Missouri prepares and mails the City's property tax bills. The County and City collect property and other taxes on behalf of each other. The County and City receive a fee equal to 1.00% of the gross amount of current taxes collected.

The County collected approximately \$2.1 million of the City's taxes, resulting in a collection charge of \$34,217 paid by the City to the County for the year ended October 31, 2015.

The City accounts for its collection of County taxes in the Jackson County Tax Fund (an Agency Fund). The City collected and remitted approximately \$13.5 million of County taxes resulting in collection fees of \$135,281 for the year ended October 31, 2015.

(5) Intergovernmental Revenue and Receivable

Amounts due from other governments were as follows:

	General	TIF Fund	Nonmajor Funds	Total
Gasoline and motor vehicle taxes	\$ 92,204	\$ -	\$ -	\$ 92,204
Intergovernmental activity taxes	-	147,428	-	147,428
Grants and other	48,708	-	150	48,858
	<u>\$ 140,912</u>	<u>\$ 147,428</u>	<u>\$ 150</u>	<u>\$ 288,490</u>

Intergovernmental revenues for the year were as follows:

	General	TIF Fund	Nonmajor Funds	Total
Gasoline and motor vehicle taxes	\$ 1,157,516	\$ -	\$ -	\$ 1,157,516
Intergovernmental activity taxes	-	1,435,787	-	1,435,787
Grants and other	82,999	-	37,086	120,085
	<u>\$ 1,240,515</u>	<u>\$ 1,435,787</u>	<u>\$ 37,086</u>	<u>\$ 2,713,388</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(6) Land Held For Redevelopment

From time to time, the City has acquired title to certain land that is not used in the City's continuing operations but is instead held by the City for future redevelopment projects.

	Beginning Balances	Additions	Deletions	Ending Balances
Land held for redevelopment	\$ 1,034,432	\$ -	\$ -	\$ 1,034,432

(7) Interfund Activity

Interfund transfers for the year were as follows:

Transfers From	Transfers To		
	General Fund	Nonmajor Governmental	Total
General Fund	\$ -	\$ 64,641	\$ 64,641
Sewer Fund	1,132,560	-	1,132,560
Total	\$ 1,132,560	\$ 64,641	\$ 1,197,201

Transfers from the Sewer Fund to the General Fund were used for reimbursement of salaries, wages, benefits and administrative fees expenditures. Transfers from the General Fund to the nonmajor governmental fund was for capital outlay.

In the government-wide statement of activities, capital contributions totaling \$68,511 from governmental activities to business-type activities has been reclassified as transfers in and transfers out. Accordingly, transfers between governmental activities and business-type activities totaled \$1,064,049.

There were no interfund receivables or payables year-end.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(8) Capital Assets

A summary of changes in capital assets for the year follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 1,574,522	\$ -	\$ -	\$ 1,574,522
Construction in progress	1,714,158	795,818	1,337,773	1,172,203
Total capital assets, not being depreciated	<u>3,288,680</u>	<u>795,818</u>	<u>1,337,773</u>	<u>2,746,725</u>
Capital assets, being depreciated				
Buildings and improvements	6,417,576	184,239	591,821	6,009,994
Equipment and vehicles	8,622,627	1,554,265	933,808	9,243,084
Infrastructure	61,220,132	134,504	45,226	61,309,410
Total capital assets being depreciated	<u>76,260,335</u>	<u>1,873,008</u>	<u>1,570,855</u>	<u>76,562,488</u>
Less accumulated depreciation for:				
Buildings and improvements	3,848,581	208,248	591,821	3,465,008
Equipment and vehicles	6,012,473	869,221	931,986	5,949,708
Infrastructure	34,937,920	2,097,526	45,226	36,990,220
Total accumulated depreciation	<u>44,798,974</u>	<u>\$ 3,174,995</u>	<u>\$ 1,569,033</u>	<u>46,404,936</u>
Total capital assets being depreciated, net	<u>31,461,361</u>			<u>30,157,552</u>
Governmental activities capital assets, net	<u>\$ 34,750,041</u>			<u>\$ 32,904,277</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type Activities:				
Capital assets, not being depreciated				
Land	\$ 433,393	\$ -	\$ -	\$ 433,393
Construction in progress	3,831,536	106,231	3,937,767	-
Total capital assets, not being depreciated	<u>4,264,929</u>	<u>106,231</u>	<u>3,937,767</u>	<u>433,393</u>
Capital assets, being depreciated				
Equipment and vehicles	707,618	-	34,074	673,544
Infrastructure	21,313,285	4,043,614	-	25,356,899
Total capital assets being depreciated	<u>22,020,903</u>	<u>4,043,614</u>	<u>34,074</u>	<u>26,030,443</u>
Less accumulated depreciation for:				
Equipment and vehicles	434,961	62,344	34,074	463,231
Infrastructure	9,867,867	497,620	-	10,365,487
Total accumulated depreciation	<u>10,302,828</u>	<u>\$ 559,964</u>	<u>\$ 34,074</u>	<u>10,828,718</u>
Total capital assets being depreciated, net	<u>11,718,075</u>			<u>15,201,725</u>
Business-type activities capital assets, net	<u>\$ 15,983,004</u>			<u>\$ 15,635,118</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 106,831
Parks and recreation	187,565
Development and public affairs	2,088
Public safety	294,358
Public works	<u>2,584,153</u>
Total depreciation expense for governmental activities	<u>\$ 3,174,995</u>
Business-type activities:	
Sewer	<u>\$ 559,964</u>
Total depreciation expense for business-type activities	<u>\$ 559,964</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(9) Long-term Debt and other Obligations

The following is a summary of long-term obligations of the City for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Tax increment and sales tax revenue bonds	\$ 37,425,000	\$ -	\$ 1,055,000	\$ 36,370,000	\$ 1,155,000
Premium on issuance	271,313	-	15,805	255,508	15,805
	<u>37,696,313</u>	<u>-</u>	<u>1,070,805</u>	<u>36,625,508</u>	<u>1,170,805</u>
Developer obligations	1,937,860	-	57,971	1,879,889	36,467
Capital lease obligations	131,404	-	41,798	89,606	43,770
Net pension liability	8,452,289	165,445	-	8,617,734	-
Compensated absences*	420,211	-	9,923	410,288	369,258
Net OPEB obligation *	<u>243,302</u>	<u>49,000</u>	<u>-</u>	<u>292,302</u>	<u>-</u>
Total governmental activities	<u>48,881,379</u>	<u>214,445</u>	<u>1,180,497</u>	<u>47,915,327</u>	<u>1,620,300</u>
Business-type Activities:					
Revenue bonds	12,070,000	-	730,000	11,340,000	765,000
Premium on issuance	173,259	-	14,616	158,643	14,616
	<u>12,243,259</u>	<u>-</u>	<u>744,616</u>	<u>11,498,643</u>	<u>779,616</u>
Net pension liability	19,148	-	782	18,366	-
Compensated absences*	7,176	-	1,940	5,236	5,236
Net OPEB obligation *	<u>10,138</u>	<u>2,041</u>	<u>-</u>	<u>12,179</u>	<u>-</u>
Total business-type activities	<u>12,279,721</u>	<u>2,041</u>	<u>747,338</u>	<u>11,534,424</u>	<u>784,852</u>
Total primary government	<u>\$ 61,161,100</u>	<u>\$ 216,486</u>	<u>\$ 1,927,835</u>	<u>\$ 59,449,751</u>	<u>\$ 2,405,152</u>

* Primarily liquidated by the General fund, Park fund, and Sewer fund.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Governmental activities long-term obligations are comprised of the following:

Tax increment and sales tax revenue bonds	
\$38,385,000 - 2007 Annual Appropriation Supported Tax Increment and Sales Tax Revenue Bonds due in annual installments of \$740,000 to \$5,005,000 through December 1, 2031; interest at 4.75% to 5.125%.	\$ 36,370,000
Premium on Issuance	255,508
	<u>36,625,508</u>
 Developer obligations	 <u>1,879,889</u>
 Capital lease obligation	 <u>89,606</u>
 Compensated absences	 <u>410,288</u>
 Net other post employment obligations	 <u>292,302</u>
 Net pension liability	 <u>8,617,734</u>
 Total governmental activities long-term obligations	 47,915,327
Less: amounts due within one year	<u>(1,620,300)</u>
 Total governmental activities long-term obligations due in more than one year	 <u>\$ 46,295,027</u>

Tax Increment Financing Revenues

The City, other taxing districts and governmental entities have pledged a portion of future incremental property tax and sales tax revenues (TIF revenues) to repay the tax increment and sales tax revenue bonds described above. TIF revenues were projected to produce sufficient funds to meet debt service requirements over the life of the bonds. Total principal and interest payments remaining on these bonds total approximately \$55.3 million. Should the normal TIF revenues (50% of incremental activity taxes) including those of other taxing districts and governmental entities not be sufficient to meet the required debt service obligations, the City, subject to annual appropriation, further covenants to appropriate the City's remaining 50% portion (effectively 100%) of the economic activity taxes generated by the project and other legally available funds of the City in an amount equal to the principal and interest of the bonds due in the next fiscal year. Incremental taxes are pledged to make payments on these obligations for a period not to exceed 23 years.

For the current year, the City made debt service payments on the tax increment and sales tax revenue bonds totaling \$2,987,958. The incremental tax revenues generated by the 350 Highway TIF plan began in October 2009. For the year ended October 31, 2015, the City's incremental tax revenues totaled \$1,527,891. The remaining funds necessary to meet the current year debt service requirements were derived from incremental activity tax revenues from other taxing districts and governmental entities, and interest income totaling \$1,649,817.

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City are eligible to be reimbursed from payments in lieu of taxes (PILOTS) attributable to the project. Under tax increment financing plans, the developer may be reimbursed up to the certified cost amount including interest from incremental taxes during a period not to exceed 23 years. Accordingly, certified project costs in excess of amounts reimbursed to date are reflected as a

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

long-term obligation of the City. PILOTS were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligations are limited solely to the amount of PILOTS received attributable to the project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the Commission or of the City. For the current year, debt service on the obligation totaled \$51,732 in interest and principal payments. These payments were funded by PILOTS attributable to the City as well as from other taxing districts and governmental entities.

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed are \$1,773,001 related to Phase 2 of the 350 Highway TIF Project. These obligations are to be paid from Phase 2 Economic Activity Taxes (EATS) revenues in excess of 125% of the debt service payments of the related tax increment and sales tax revenue bonds. For the current year, debt service on the obligation totaled \$24,327 in principal payments.

Business-Type activities long-term obligations are comprised of the following:

Revenue Bonds

\$7,590,000 - 2006A Sewage System Refunding and Improvements Revenue Bonds (State Revolving Loan (SRF)), due in annual installments of \$35,000 to \$580,000 through July 1, 2026; interest at 4% to 5.25%	\$ 5,125,000
--	--------------

\$5,495,000 - 2007 Sewage System Refunding and Improvements Revenue Bonds (State Revolving Loan (SRF)), due in annual installments of \$180,000 to \$405,000 through January 1, 2028; interest at 4.0% to 4.375%.	4,060,000
---	-----------

\$2,310,000 - 2013 Sewage System Refunding Revenue Bonds due in annual installments of \$155,000 to \$210,000 beginning July 1, 2015 through July 1, 2027; interest at .85% to 4.15%	2,155,000
	11,340,000
2006A - SRF Bond Premium	158,643

Total revenue bonds	11,498,643
---------------------	------------

Compensated absences	5,236
-----------------------------	-------

Net other post employment benefit obligations	12,179
--	--------

Net pension liability	18,366
------------------------------	--------

Total business-type activities long-term obligations	11,534,424
Less: amounts due within one year	(784,852)

Total business-type activities long-term obligations in more than one year	\$ 10,749,572
--	---------------

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Future Debt Service Requirements

The annual debt service requirements to amortize all outstanding bonds as of October 31, 2015 are as follows:

Year Ending October 31,	<u>Governmental Activities</u>		<u>Business-type Activities</u>			
	Tax Increment and Sales Tax		Revenue Bonds 2006A		Revenue Bonds 2007A	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 1,155,000	\$ 1,801,650	\$ 360,000	\$ 246,562	\$ 240,000	\$ 171,625
2017	1,265,000	1,741,150	380,000	228,562	250,000	161,825
2018	1,355,000	1,675,650	400,000	208,612	260,000	151,625
2019	1,355,000	1,607,900	420,000	187,612	270,000	141,025
2020	1,425,000	1,538,400	445,000	165,562	280,000	129,850
2021-2025	9,105,000	6,440,025	2,540,000	500,812	1,600,000	448,869
2026-2030	13,095,000	3,682,941	580,000	26,100	1,160,000	78,350
2031-2032	7,615,000	451,641	-	-	-	-
	<u>\$ 36,370,000</u>	<u>\$ 18,939,357</u>	<u>\$ 5,125,000</u>	<u>\$ 1,563,822</u>	<u>\$ 4,060,000</u>	<u>\$ 1,283,169</u>

Year Ending October 31,	<u>Business-type Activities</u>		<u>Total Business-type Activities</u>		<u>Total Primary Government</u>	
	Revenue Bonds 2013		Principal	Interest	Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 165,000	\$ 64,360	\$ 765,000	\$ 482,547	\$ 1,920,000	\$ 2,284,197
2017	160,000	62,463	790,000	452,850	2,055,000	2,194,000
2018	155,000	60,063	815,000	420,300	2,170,000	2,095,950
2019	165,000	57,040	855,000	385,677	2,210,000	1,993,577
2020	170,000	53,163	895,000	348,575	2,320,000	1,886,975
2021-2025	925,000	185,200	5,065,000	1,134,881	14,170,000	7,574,906
2026-2030	415,000	25,630	2,155,000	130,080	15,250,000	3,813,021
2031-2032	-	-	-	-	7,615,000	451,641
	<u>\$ 2,155,000</u>	<u>\$ 507,919</u>	<u>\$ 11,340,000</u>	<u>\$ 3,354,910</u>	<u>\$ 47,710,000</u>	<u>\$ 22,294,267</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Capital Lease Obligations

The City has entered into a capital leasing agreement for various equipment. The cumulative amount of assets acquired under the capital lease amounted to \$374,278 with related accumulated depreciation of \$93,570 as of October 31, 2015.

The future minimum lease obligation and the net present value of these minimum lease payments as of October 31, 2015 were as follows:

Governmental Activities:			
Year ending October 31:			
2016	\$	47,998	
2017		47,999	
		95,997	
Less imputed interest		(6,391)	
Present value of minimum lease payments	\$	89,606	

Restricted Assets

The City's Tax Increment and Sales Tax Revenue Bonds and the Sewer Fund's Revenue Bonds trust indentures require the City to establish certain special trust funds in the name of the City. Assets of these special funds consist of cash and investments stated at fair value, and are reported in the accompanying balance sheet/statement of net position as restricted cash and investments as follows:

<u>Account</u>	<u>TIF Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Project/construction funds	\$ 339,666	\$ -	\$ 339,666
Rebate funds	-	156,153	156,153
Debt service and debt service reserve funds	5,499,415	368,087	5,867,502
	\$ 5,839,081	\$ 524,240	\$ 6,363,321

(10) Sewerage Service Agreement

The City has entered into agreements with the City of Kansas City, Missouri and the Little Blue Valley Sewer District to provide certain sewer services for the City. For the year ended October 31, 2015, amounts recorded under these agreements were \$1,104,393 (Kansas City, Missouri) and \$1,981,958 (Little Blue Valley Sewer District).

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

(11) Commitments and Contingencies

A. Employees Retirement System

Plan Description

The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS' issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 and receive a reduced allowance.

	2015 Valuation
Benefit Multiplier:	1.25% for life, plus .75% to age 65
Final Average Salary:	5 Years
Member Contributions:	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered by Benefit Terms

At June 30, 2015, the following employees were covered by the benefit terms:

	LAGERS
Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to but no yet receiving benefits	66
Active employees	134
	224

Contributions

The City is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. City contribution rates are 11.5% (General) and 10.0% (Police) of annual covered payroll.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Net Pension Liability

The City's net pension liability was measured as of October 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2015.

Actuarial Assumptions

The total pension liability in the February 28, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5% wage inflation; 3.0% price inflation
Salary Increase	3.5% to 6.8% including wage inflation
Investment rate of return	7.25%, net of investment and administrative expenses

Mortality rates were based on 105% of the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2015 valuation were based on the results of an actuarial experience study for the period March 1, 2005 through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that City and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances at beginning of year	\$ 11,965,076	\$ 9,440,489	\$ 2,524,587
Changes for the year:			
Service Cost	560,833	-	560,833
Interest	877,580	-	877,580
Difference between expected and actual experience	(505,106)	-	(505,106)
Contributions - employer	-	823,197	(823,197)
Net investment income	-	188,721	(188,721)
Benefit payments, including refunds	(276,894)	(276,894)	-
Administrative expense	-	(18,549)	18,549
Other changes (net transfer)	-	180,399	(180,399)
Net changes	656,413	896,874	(240,461)
Balances at end of year	<u>\$ 12,621,489</u>	<u>\$ 10,337,363</u>	<u>\$ 2,284,126</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the City, calculated using the discount rate of 7.25%, as well as what the City's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease	Current Single Discount Rate	1% Increase
	6.25%	Assumption 7.25%	8.25%
Total Pension Liability (TPL)	\$ 14,524,152	\$ 12,621,489	\$ 11,022,155
Plan Fiduciary Net Position	10,337,363	10,337,363	10,337,363
Net Pension Liability (NPL)	<u>\$ 4,186,789</u>	<u>\$ 2,284,126</u>	<u>\$ 684,792</u>

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended October 31, 2015, the City recognized pension expense of \$306,396 (General) and \$299,498 (Police). The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	LAGERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in Experience	\$ -	\$ 439,857
Excess (Deficit) Investment Returns	416,749	-
Employer Contributions Subsequent to the Measurement Date	289,064	
Total	\$ 705,813	\$ 439,857

Net amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending October 31:	LAGERS
2015-2016	\$ 328,002
2016-2017	38,938
2017-2018	38,938
2018-2019	38,939
2019-2020	(65,249)
Thereafter	(113,612)
Total	\$ 265,956

Payable to the Pension Plan

At October 31, 2015, the City reported a payable of \$63,485 for the outstanding amount of contributions to the pension plan.

Supplemental Retirement Programs

Beginning on January 1, 2013 the City offers all employees not governed by a collective bargaining agreement, a deferred compensation plan created in accordance with Internal Revenue Code Section 401(a). Under the 401(a) plan, the City will match .50 cents on the dollar up to a maximum of 2.0% of the employee's annual salary deferrals in the 457(b) plan. Contributions to the plan by the City for 2015 were \$90,934.

B. Police Officers' Retirement Fund (Frozen)

Plan Description

Commissioned Officers of the Police Department hired before December 31, 2013 are members of the Police Officer's Retirement Fund Pension Plan (The Plan). The Plan is a single employer plan administered by the City of Raytown, Missouri. Benefit Trust Company, Inc. acts as investment advisor and custodian for the Policeman's Plan. The financial statements of this Plan are included within the Pension Trust Fund in the accompanying basic financial statements.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

The Plan was amended and restated effective December 31, 2013. Under the amended and restated Plan; benefits were frozen as of December 31, 2013; no new participants will enter the Plan if hired after December 31, 2013; and all active participants of the Plan as of December 31, 2013 are 100% vested.

The Plan does not issue separate financial statements.

Benefits Provided

Frozen Plan benefits for members include: normal retirement (age 55 plus 20 years of credited service, benefits equal to 2.5% for each year of credited service up to 20 years plus 1% for each year of credited service for up to the next 10 years, all times final average compensation); Pre-retirement Death Benefit (a single lump sum equal to the member's annualized compensation plus accumulated contribution); and Disability (monthly payments equal to 50% of the disabled member's compensation payable until the earlier of the member's death, age 55 or recovery from disability).

Employees Covered by Benefit Terms

At October 31, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but no yet receiving benefits	7
Active employees	47
	87
	87

Contributions

The Plan requires the City to contribute each year to the Plan in amounts as determined by the Board of Alderman as based upon the rate recommended by the Plan's actuaries in order to fund the normal cost of the amortization of the unfunded Plan liability. The City's contribution rates are 17.21% of annual covered payroll.

Net Pension Liability

The City's net pension liability was measured as of October 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

Actuarial Assumptions

The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary Increase	4.0% (plan is frozen, scale is for death benefits only)
Investment rate of return	7.5%, net of investment and administrative expenses

Mortality rates were based on RP 2000 Blue Collar Mortality Table with generational improvements.

The actuarial assumptions used in the February 28, 2015 valuation were based on the results of an actuarial experience study for the period March 1, 2005 through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These are

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages as shown in the following table, and then adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	65.00%	9.00%
Fixed Income	35.00%	3.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.5%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances at beginning of year	\$ 16,493,351	\$ 10,546,501	\$ 5,946,850
Changes for the year:			
Service Cost	12,663	-	12,663
Interest	1,193,469	-	1,193,469
Difference between expected and actual experience	(167,956)	-	(167,956)
Contributions - employer	-	513,291	(513,291)
Net investment income	-	219,080	(219,080)
Benefit payments, including refunds	(960,970)	(960,970)	-
Administrative expense	-	(99,319)	99,319
Net changes	77,206	(327,918)	405,124
Balances at end of year	\$ 16,570,557	\$ 10,218,583	\$ 6,351,974

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the City, calculated using the discount rate of 7.5%, as well as what the City's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate.

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability (TPL)	\$ 18,395,710	\$ 16,570,557	\$ 15,047,462
Plan Fiduciary Net Position	10,218,583	10,218,583	10,218,583
Net Pension Liability (NPL)	<u>\$ 8,177,127</u>	<u>\$ 6,351,974</u>	<u>\$ 4,828,879</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended October 31, 2015, the City recognized pension expense of \$623,874. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in Experience	\$ -	\$ 135,903
Excess (Deficit) Investment Returns	430,445	-
Total	<u>\$ 430,445</u>	<u>\$ 135,903</u>

Net amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending October 31:

2015-2016	\$ 75,559
2016-2017	75,559
2017-2018	75,559
2018-2019	75,558
2019-2020	(7,693)
Total	<u>\$ 294,542</u>

Payable to the Pension Plan

At October 31, 2015, the City reported a payable of \$42,774 for the outstanding amount of contributions to the pension plan.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

C. Insured (Frozen) Pension Plans

Prior to the City's participation in LAGERS and the Police Officer's Retirement Fund, the City offered two defined benefit pension plans for its employees. Upon entering into LAGERS and the Police Officer's Retirement Fund, the City made payments to transfer the obligation for all future benefit payments under these plans to an outside insurance company. Accordingly, no provisions for the related assets have been made in the accompanying financial statements. The City has no future obligation to contribute any additional amounts to these plans, and no amounts were paid during 2015. Benefits paid from these plans to participants during 2015 totaled \$78,250.

D. Post-Employment Health Benefits

In addition to providing pension benefits the City provides the post-employment healthcare benefits described below.

Plan Description

The City provides for a continuation of medical, prescription drug, hearing and vision insurance benefits to employees that retire from the City. The City provides retiree healthcare benefits through the Midwest Public Risk (MPR), which is a risk pool comprised of approximately 115 entity members. It has been determined that MPR functions as an agent multiple-employer plan.

The City requires the retirees to pay 125% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post-employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 45 (GASB Statement 45).

Retirees and spouses have the same benefits as active employees. However, all retiree coverage terminates upon Medicare entitlement or if payment is not received on a timely basis. When the retiree attains Medicare eligibility age, it may be a COBRA qualifying event for the spouse.

Funding Policy

GASB Statement 45 does not require funding of the OPEB liability, and the City has chosen not to fund it.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the City, which represents an amount that is actuarially determined in accordance with the requirements of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year plus the amortization of the unfunded actuarial liability over a period of time that the City has selected as being thirty years.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

The following table shows the components of the City's annual OPEB cost for the year, the amount of expected City contributions to the plan, and changes in the City's net OPEB obligation.

	Total
Annual required contribution	\$ 59,526
Interest on net OPEB obligation	11,405
Adjustment to annual required contribution	(14,890)
Annual OPEB cost (expense)	56,041
Less: Net employer contributions	5,000
Increase in net OPEB obligation	51,041
Net OPEB obligation - November 1, 2014	253,440
Net OPEB obligation - October 31, 2015	\$ 304,481
Net OPEB obligation reported with the City's:	
Governmental activities	\$ 292,302
Business-type activities	12,179
	\$ 304,481

The City's annual OPEB cost, the percentage of annual OPEB costs estimated to be contributed to the plan, and the net OPEB obligation for the fiscal year ending October 31, 2015 is as follows:

Fiscal Year	Annual Costs	Percentage of Annual OPEB	Net OPEB
10/31/2013	\$ 48,681	6.16%	\$ 204,196
10/31/2014	59,526	5.04%	253,440
10/31/2015	56,041	8.92%	304,481

Funded Status and Funding Progress

As of July 1, 2013, which represents the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is \$431,305. There were no assets set aside for funding the plan as of that date, thus the entire amount is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$6,821,324, which results in a ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll of 6.3 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the City are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method is used in the July 1, 2013 actuarial valuation. At the valuation date, actuarial present value of benefits is determined for each participant. The sum of these actuarial present values of benefits allocated to the current valuation year is the normal cost for the plan year. The sum of actuarial present values of benefits allocated to all valuation years preceding the valuation date represents the actuarial accrued liability.

The actuarial assumptions include a 4.5 percent investment rate of return. The actuarial assumptions for healthcare cost trend is a growth factor of 7 percent for the initial year and then declining by 0.25 percent per year until 5 percent is reached. The 5 percent growth is used on a go-forward basis. The UAAL is amortized over 30 years using as a level-dollar, open period amortization period.

E. Bond Issuance Authorization

On November 2, 2004, the voters approved issuance of up to \$18,500,000 for sanitary sewer revenue bonds and to appropriately raise the sewer rates to retire this debt. The funds will be used to upgrade or replace existing sewer lines. The City issued \$2,225,000 in 2005 through conventional bonding instruments, \$7,590,000 in 2006 and \$5,495,000 in 2007 through the State Revolving Fund. The remaining \$3,190,000 is authorized but unissued as of October 31, 2015. The City does not intend to issue any additional bonds in the upcoming fiscal year.

F. Litigation

The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding construction contract issues, personal injury and discriminatory personnel practices, property condemnation proceedings, and suits contesting the legality of certain taxes. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

G. Federal Assistance

The City has received financial assistance from various federal and state agencies in the form of grants and entitlements. These programs are subject to audit by agents of the granting authority. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the City.

H. Loan Receivable - Ditzler Community Improvement District

The City of Raytown has entered into a development agreement with Gregory Square Partners, LLC. and the Ditzler Community Improvement District (CID). Under the agreement, the City provided funding totaling \$850,000 to be used to finance a portion of the development cost of the project and development of certain real property located at the intersection of Gregory Boulevard and Ditzler Avenue. Under the terms of the agreement, the City is scheduled to be reimbursed for such advances over a period not to exceed 20 years including interest at 6.5% from CID sales taxes generated from taxable sales within the CID district. The outstanding balance under the agreement is \$778,528 at October 31, 2015.

CITY OF RAYTOWN, MISSOURI
Notes to the Basic Financial Statements
For the Year Ended October 31, 2015

I. Encumbrances

Outstanding encumbrances at October 31, 2015 were as follows: General Fund \$9,400, Capital Sales Tax Fund \$282,035 and Capital Improvements Fund \$14,165.

(12) Change in Accounting Principle

The beginning net position of the City's governmental and business-type activities was restated due to the implementation of the GASB Statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.

	Governmental Activities	Bussiness-Type Activities	Total
Net Position, beginning of year as previously reported	\$ 12,320,533	\$ 8,206,294	\$ 20,526,827
Changes in accounting and reporting related to the City's pension plans	(8,242,891)	(16,668)	(8,259,559)
Net Position, beginning of year as restated	\$ 4,077,642	\$ 8,189,626	\$ 12,267,268

(13) Subsequent Events

The City evaluated subsequent events through April 12, 2016, the date the financial statements were available to be issued. No subsequent events were identified that required disclosure in the financial statements.

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the year ended October 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,931,780	\$ 7,931,780	\$ 7,898,263	\$ (33,517)
Licenses and permits	347,500	347,500	370,876	23,376
Intergovernmental	1,097,200	1,103,950	1,240,515	136,565
Fines	1,201,050	1,201,050	898,698	(302,352)
Charges for services	1,120,000	1,120,000	1,285,616	165,616
Interest	12,100	12,100	21,044	8,944
Miscellaneous	96,580	96,580	129,482	32,902
Total revenues	<u>11,806,210</u>	<u>11,812,960</u>	<u>11,844,494</u>	<u>31,534</u>
Expenditures:				
Current:				
Mayor/Board of Alderman	92,180	108,180	99,028	9,152
Administration	1,129,299	1,129,299	1,072,872	56,427
Finance	733,290	733,290	727,381	5,909
Municipal court	350,530	350,530	319,330	31,200
Legal	113,027	113,027	81,719	31,308
General government	<u>2,418,326</u>	<u>2,434,326</u>	<u>2,300,330</u>	<u>133,996</u>
Development and Public Affairs	<u>801,247</u>	<u>801,247</u>	<u>712,424</u>	<u>88,823</u>
Police	6,358,564	6,368,314	6,059,349	308,965
Emergency medical services	1,033,075	1,036,075	1,048,712	(12,637)
Public safety	<u>7,391,639</u>	<u>7,404,389</u>	<u>7,108,061</u>	<u>296,328</u>
Public works	<u>2,978,179</u>	<u>3,092,927</u>	<u>2,344,782</u>	<u>748,145</u>
Total expenditures	<u>13,589,391</u>	<u>13,732,889</u>	<u>12,472,054</u>	<u>1,260,835</u>
Excess of revenues over (under) expenditures	<u>(1,783,181)</u>	<u>(1,919,929)</u>	<u>(627,560)</u>	<u>1,292,369</u>
Other financing sources (uses):				
Sale of capital assets	-	-	236	236
Transfers in	1,132,560	1,132,560	1,132,560	-
Transfers out	-	(70,000)	(64,641)	5,359
Total other financing sources (uses)	<u>1,132,560</u>	<u>1,062,560</u>	<u>1,068,155</u>	<u>5,595</u>
Net change in fund balances	<u>\$ (650,621)</u>	<u>\$ (857,369)</u>	440,595	<u>\$ 1,297,964</u>
Fund balances, beginning of year - budget basis			<u>6,237,000</u>	
Fund balance - end of year - budget basis			6,677,595	
Adjustments:				
Encumbrances			9,400	
Fund balance - end of year - GAAP basis			<u>\$ 6,686,995</u>	
Net change in fund balance - budget basis			\$ 440,595	
Adjustments:				
Encumbrances - beginning of year			(534,933)	
Encumbrances - end of year			9,400	
Net change in fund balance - GAAP basis			<u>\$ (84,938)</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Changes in Net Pension Liability-
and Related Ratios - LAGERS
For the year ended October 31, 2015

	LAGERS
	2015
Total Pension Liability	
Service costs	\$ 560,833
Interest on total pension liability	877,580
Difference between expected and actual experience of the total pension liability	(505,106)
Benefit payments and refunds	(276,894)
Net change in total pension liability	656,413
Total pension liability - beginning of year	11,965,076
Total pension liability - end of year (a)	\$ 12,621,489
 Plan Fiduciary Net Position	
Contributions - employer	823,197
Net investment income	188,721
Benefit payments and refunds	(276,894)
Administrative expenses	(18,549)
Other (net transfer)	180,399
Net change in plan fiduciary net position	896,874
 Plan fiduciary net position - beginning of year	9,440,489
 Plan fiduciary net position - end of year (b)	\$ 10,337,363
 Net pension liability/(asset) (a) - (b)	\$ 2,284,126
 Plan net position as a percentage of the total pension liability	81.90%
 Covered employee payroll	\$ 6,988,224
 Net pension liability/(asset) as a percentage of covered payroll	32.69%

CITY OF RAYTOWN, MISSOURI
Schedule of Changes in Net Pension Liability-
and Related Ratios - Police Pension
For the year ended October 31, 2015

	Police 2015
Total Pension Liability	
Service costs	\$ 12,663
Interest on total pension liability	1,193,469
Difference between expected and actual experience of the total pension liability	(167,956)
Benefit payments and refunds	(960,970)
Net change in total pension liability	77,206
Total pension liability - beginning of year	16,493,351
Total pension liability - end of year (a)	\$ 16,570,557
 Plan Fiduciary Net Position	
Contributions - employer	\$ 513,291
Net investment income	219,080
Benefit payments and refunds	(960,970)
Administrative expenses	(99,319)
Net change in plan fiduciary net position	(327,918)
 Plan fiduciary net position - beginning of year	10,546,501
Plan fiduciary net position - end of year (b)	\$ 10,218,583
 Net pension liability/(asset) (a) - (b)	\$ 6,351,974
 Plan net position as a percentage of the total pension liability	61.67%
 Covered employee payroll	\$ 2,962,341
 Net pension liability/(asset) as a percentage of covered payroll	214.42%

CITY OF RAYTOWN, MISSOURI
Required Supplementary Information
Schedule of Employer Contributions - LAGERS
For the year ended October 31, 2015

LAGERS

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2006	\$ 445,913	\$ 445,913	\$ -	\$ 3,625,306	12.30%
2007	463,202	463,202	-	3,958,992	11.70%
2008	466,421	466,421	-	4,055,832	11.50%
2009	473,388	473,388	-	4,152,526	11.40%
2010	489,302	489,302	-	4,292,123	11.40%
2011	523,449	523,449	-	4,326,023	12.10%
2012	501,652	501,652	-	4,215,565	11.90%
2013	508,424	508,424	-	4,236,865	12.00%
2014	485,224	485,224	-	4,219,336	11.50%
2015	499,458	499,458	-	4,162,150	12.00%

Notes to Schedule of Employer Contributions

Valuation Date February 28, 2015

Notes: The roll-forward of total pension liability from February 28, 2015 to October 31, 2015 reflects expected service cost and interest reduced by actual benefit payments and administrative costs

Methods and assumptions used to determine contributions rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Multiple bases from 14 to 15 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation assumption	3.5% wage inflation; 3% price inflation
Salary increases	3.5% to 6.8% including wage inflation
Investment rate of return	7.25%, net of investment and administrative expenses
Retirement age	Experienced-based table of rates that are specific to the type of eligibility condition
Mortality	105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based upon experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement.

CITY OF RAYTOWN, MISSOURI
Required Supplementary Information
Schedule of Employer Contributions - Police Pension
For the year ended October 31, 2015

Police Pension

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2006	\$ 419,985	\$ 282,579	\$ 137,406	\$ 1,918,348	14.73%
2007	525,837	560,191	(34,354)	2,366,472	23.67%
2008	501,472	1,115,415	(613,943)	2,770,595	40.26%
2009	685,030	278,854	406,176	2,686,169	10.38%
2010	865,591	721,033	144,558	2,780,497	25.93%
2011	616,618	645,818	(29,200)	2,987,634	21.62%
2012	678,787	686,270	(7,483)	2,978,208	23.04%
2013	660,842	660,842	-	3,065,002	21.56%
2014	508,285	509,880	(1,595)	3,122,522	16.33%
2015	513,291	513,291	-	2,962,341	17.33%

Notes to Schedule of Employer Contributions

Valuation Date January 1, 2015

Notes: The roll-forward of total pension liability from January 1, 2015 to October 31, 2015 reflects expected service cost and interest reduced by actual benefit payments and administrative costs

Methods and assumptions used to determine contributions rates:

Actuarial cost method	Unit credit
Amortization method	Closed
Remaining amortization period	29 years
Asset valuation method	Market value
Inflation assumption	4.0%
Salary increases	4.0% prior to plan freeze
Investment rate of return	7.5%
Retirement age	Retirement benefits are assumed at age 55.
Mortality	RP 2000 Blue Collar Mortality Table with generational improvements
Termination of employment	T-5 table

CITY OF RAYTOWN, MISSOURI
Required Supplementary Information
Schedule of Funding Progress

Other Post Employment Health Benefits

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	((b-a)/c) UAL as a Percentage of covered Payroll
7/1/2009	\$ -	\$ 319,274	\$ 319,274	0%	\$ 6,811,646	5%
7/1/2011	-	264,530	264,530	0%	6,957,357	4%
7/1/2013	-	431,305	431,305	0%	6,821,324	6%

CITY OF RAYTOWN, MISSOURI
Combining Balance Sheet
Non-major Governmental Funds
October 31, 2015

	Park	Risk Management	Transportation Sales Tax	Capital Sales Tax	Public Safety Sales Tax	Capital Improvements	Total Other Governmental Funds
Assets							
Cash and investments	\$ 633,033	\$ 132,958	\$ 934,705	\$ 962,099	\$ 881,846	\$ 450,116	\$ 3,994,757
Receivables (net of allowance for uncollectibles):							
Taxes	57,153	-	193,337	160,166	213,556	-	624,212
Intergovernmental	150	-	-	-	-	-	150
Loan receivable	-	-	-	-	-	778,528	778,528
Prepays	43,188	175,289	-	-	15,043	-	233,520
Total assets	\$ 733,524	\$ 308,247	\$ 1,128,042	\$ 1,122,265	\$ 1,110,445	\$ 1,228,644	\$ 5,631,167
Liabilities							
Accounts payable	\$ 51,243	\$ 10,771	\$ 333,589	\$ 148,654	\$ 18,342	\$ 18,576	\$ 581,175
Accrued liabilities	18,051	-	-	-	27,083	-	45,134
Total liabilities	69,294	10,771	333,589	148,654	45,425	18,576	626,309
Fund balances							
Nonspendable:							
Prepays	43,188	175,289	-	-	15,043	-	233,520
Loan receivable	-	-	-	-	-	778,528	778,528
Restricted for:							
Risk management	-	122,187	-	-	-	-	122,187
Public Safety	-	-	-	-	1,049,977	-	1,049,977
Public works	-	-	794,453	973,611	-	-	1,768,064
Assigned for:							
Parks and recreation	621,042	-	-	-	-	-	621,042
Public works	-	-	-	-	-	431,540	431,540
Total fund balances	664,230	297,476	794,453	973,611	1,065,020	1,210,068	5,004,858
Total liabilities and fund balance	\$ 733,524	\$ 308,247	\$ 1,128,042	\$ 1,122,265	\$ 1,110,445	\$ 1,228,644	\$ 5,631,167

CITY OF RAYTOWN, MISSOURI
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the year ended October 31, 2015

	Park	Risk Management	Transportation Sales Tax	Capital Sales Tax	Public Safety Sales Tax	Capital Improvements	Total Other Governmental Funds
Revenues:							
Taxes	\$ 909,155	\$ -	\$ 1,193,371	\$ 1,000,794	\$ 1,334,311	\$ -	\$ 4,437,631
Intergovernmental	-	-	-	-	-	37,086	37,086
Charges for services	374,702	-	-	-	-	-	374,702
Interest	-	-	1,454	2,519	1,911	33,983	39,867
Other	28,253	106,226	-	-	-	-	134,479
Total revenues	<u>1,312,110</u>	<u>106,226</u>	<u>1,194,825</u>	<u>1,003,313</u>	<u>1,336,222</u>	<u>71,069</u>	<u>5,023,765</u>
Expenditures:							
Current:							
General government	-	104,619	-	-	-	-	104,619
Parks and recreation	1,390,144	-	-	-	-	-	1,390,144
Development and Public Affairs	-	-	-	-	-	233,941	233,941
Public safety	-	-	-	-	1,041,123	-	1,041,123
Capital outlay	-	-	1,007,110	1,015,350	68,422	80,590	2,171,472
Debt service:							
Principal	-	-	-	41,798	-	-	41,798
Interest and fiscal charges	-	-	-	6,200	-	-	6,200
Total expenditures	<u>1,390,144</u>	<u>104,619</u>	<u>1,007,110</u>	<u>1,063,348</u>	<u>1,109,545</u>	<u>314,531</u>	<u>4,989,297</u>
Excess of revenues over (under) expenditures	<u>(78,034)</u>	<u>1,607</u>	<u>187,715</u>	<u>(60,035)</u>	<u>226,677</u>	<u>(243,462)</u>	<u>34,468</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	27,701	-	-	27,701
Transfers in	64,641	-	-	-	-	-	64,641
Total other financing sources (uses)	<u>64,641</u>	<u>-</u>	<u>-</u>	<u>27,701</u>	<u>-</u>	<u>-</u>	<u>92,342</u>
Net change in fund balances	(13,393)	1,607	187,715	(32,334)	226,677	(243,462)	126,810
Fund balances, beginning of year	<u>677,623</u>	<u>295,869</u>	<u>606,738</u>	<u>1,005,945</u>	<u>838,343</u>	<u>1,453,530</u>	<u>4,878,048</u>
Fund balances, end of year	<u>\$ 664,230</u>	<u>\$ 297,476</u>	<u>\$ 794,453</u>	<u>\$ 973,611</u>	<u>\$ 1,065,020</u>	<u>\$ 1,210,068</u>	<u>\$ 5,004,858</u>

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Park Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 906,500	\$ 906,500	\$ 909,155	\$ 2,655
Charges for services	364,600	364,600	374,702	10,102
Interest	-	-	-	-
Other	10,300	10,300	28,253	17,953
Total revenues	<u>1,281,400</u>	<u>1,281,400</u>	<u>1,312,110</u>	<u>30,710</u>
Expenditures:				
Current:				
Parks and recreation	1,512,358	1,671,288	1,367,440	303,848
Total expenditures	<u>1,512,358</u>	<u>1,671,288</u>	<u>1,367,440</u>	<u>303,848</u>
Excess of revenues over (under) expenditures	<u>(230,958)</u>	<u>(389,888)</u>	<u>(55,330)</u>	<u>334,558</u>
Other financing sources (uses):				
Transfers in	-	-	64,641	64,641
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>64,641</u>	<u>64,641</u>
Net change in fund balances	<u>\$ (230,958)</u>	<u>\$ (389,888)</u>	9,311	<u>\$ 399,199</u>
Fund balances, beginning of year - budget basis			<u>654,919</u>	
Fund balance - end of year - budget basis			\$ 664,230	
Adjustments:				
Encumbrances			-	
Fund balance - end of year - GAAP basis			<u>\$ 664,230</u>	
Net change in fund balance - budget basis			\$ 9,311	
Adjustments:				
Encumbrances - beginning of year			(22,704)	
Encumbrances - end of year			-	
Net change in fund balance - GAAP basis			<u>\$ (13,393)</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Risk Management Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Interest	\$ 140	\$ 140	\$ -	\$ (140)
Other	52,000	52,000	106,226	54,226
Total revenues	<u>52,140</u>	<u>52,140</u>	<u>106,226</u>	<u>54,086</u>
Expenditures:				
Current:				
General government	50,000	120,000	103,730	16,270
Total expenditures	<u>50,000</u>	<u>120,000</u>	<u>103,730</u>	<u>16,270</u>
Excess of revenues over (under) expenditures	<u>2,140</u>	<u>(67,860)</u>	<u>2,496</u>	<u>70,356</u>
Other financing sources (uses):				
Transfers in	-	70,000	-	(70,000)
Total other financing sources (uses)	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Net change in fund balances	<u>\$ 2,140</u>	<u>\$ 2,140</u>	2,496	<u>\$ 356</u>
Fund balances, beginning of year - budget basis			<u>294,980</u>	
Fund balance - end of year - budget basis			297,476	
Adjustments:				
Encumbrances			<u>-</u>	
Fund balance - end of year - GAAP basis			<u>\$ 297,476</u>	
Net change in fund balance - budget basis			\$ 2,496	
Adjustments:				
Encumbrances - beginning of year			(889)	
Encumbrances - end of year			<u>-</u>	
Net change in fund balance - GAAP basis			<u>\$ 1,607</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Transportation Sales Tax Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,005,000	\$ 1,005,000	\$ 1,193,371	\$ 188,371
Interest	900	900	1,454	554
Total revenues	<u>1,005,900</u>	<u>1,005,900</u>	<u>1,194,825</u>	<u>188,925</u>
Expenditures:				
Capital Outlay	975,250	1,065,250	552,516	512,734
Total expenditures	<u>975,250</u>	<u>1,065,250</u>	<u>552,516</u>	<u>512,734</u>
Excess of revenues over (under) expenditures	<u>30,650</u>	<u>(59,350)</u>	<u>642,309</u>	<u>701,659</u>
Net change in fund balances	<u>\$ 30,650</u>	<u>\$ (59,350)</u>	<u>642,309</u>	<u>\$ 701,659</u>
Fund balances, beginning of year - budget basis			<u>152,144</u>	
Fund balance - end of year - budget basis			794,453	
Adjustments:				
Encumbrances			<u>-</u>	
Fund balance - end of year - GAAP basis			<u>\$ 794,453</u>	
Net change in fund balance - budget basis			\$ 642,309	
Adjustments:				
Encumbrances - beginning of year			(454,594)	
Encumbrances - end of year			<u>-</u>	
Net change in fund balance - GAAP basis			<u>\$ 187,715</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Capital Sales Tax Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 875,000	\$ 875,000	\$ 1,000,794	\$ 125,794
Interest	100	100	2,519	2,419
Total revenues	<u>875,100</u>	<u>875,100</u>	<u>1,003,313</u>	<u>128,213</u>
Expenditures:				
Capital outlay	1,441,342	1,475,164	873,806	601,358
Debt service:				
Principal	41,798	41,798	41,798	-
Interest and fiscal charges	6,200	6,200	6,200	-
Total expenditures	<u>1,489,340</u>	<u>1,523,162</u>	<u>921,804</u>	<u>601,358</u>
Excess of revenues over (under) expenditures	<u>(614,240)</u>	<u>(648,062)</u>	<u>81,509</u>	<u>729,571</u>
Other financing sources (uses):				
Sale of capital assets	9,000	9,000	27,701	18,701
Total other financing sources (uses)	<u>9,000</u>	<u>9,000</u>	<u>27,701</u>	<u>18,701</u>
Net change in fund balances	<u>\$ (605,240)</u>	<u>\$ (639,062)</u>	<u>109,210</u>	<u>\$ 748,272</u>
Fund balances, beginning of year - budget basis			<u>582,366</u>	
Fund balance - end of year - budget basis			691,576	
Adjustments:				
Encumbrances			<u>282,035</u>	
Fund balance - end of year - GAAP basis			<u>\$ 973,611</u>	
Net change in fund balance - budget basis			109,210	
Adjustments:				
Encumbrances - beginning of year			(423,579)	
Encumbrances - end of year			<u>282,035</u>	
Net change in fund balance - GAAP basis			<u>\$ (32,334)</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Public Safety Sales Tax Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 1,175,000	\$ 1,175,000	\$ 1,334,311	\$ 159,311
Interest	800	800	1,911	1,111
Total revenues	<u>1,175,800</u>	<u>1,175,800</u>	<u>1,336,222</u>	<u>160,422</u>
Expenditures:				
Current:				
Public safety	1,481,099	1,481,099	967,662	513,437
Capital outlay	-	-	68,422	(68,422)
Total expenditures	<u>1,481,099</u>	<u>1,481,099</u>	<u>1,036,084</u>	<u>445,015</u>
Net change in fund balances	<u>\$ (305,299)</u>	<u>\$ (305,299)</u>	300,138	<u>\$ 605,437</u>
Fund balances, beginning of year - budget basis			<u>764,882</u>	
Fund balance - end of year - budget basis			1,065,020	
Adjustments:				
Encumbrances			-	
Fund balance - end of year - GAAP basis			<u>\$ 1,065,020</u>	
Net change in fund balance - budget basis			300,138	
Adjustments:				
Encumbrances - beginning of year			(73,461)	
Encumbrances - end of year			-	
Net change in fund balance - GAAP basis			<u>\$ 226,677</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Capital Improvement Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental	\$ 434,545	\$ 434,545	\$ 37,086	\$ (397,459)
Interest	60,140	60,140	33,983	(26,157)
Total revenues	<u>494,685</u>	<u>494,685</u>	<u>71,069</u>	<u>(423,616)</u>
Expenditures:				
Current:				
Development and public affairs	400,000	400,000	233,941	166,059
Capital outlay	1,079,375	1,079,375	77,145	1,002,230
Total expenditures	<u>1,479,375</u>	<u>1,479,375</u>	<u>311,086</u>	<u>1,168,289</u>
Excess of revenues over (under) expenditures	<u>(984,690)</u>	<u>(984,690)</u>	<u>(240,017)</u>	<u>744,673</u>
Other financing sources (uses):				
Transfers in	150,000	150,000	-	(150,000)
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Net change in fund balances	<u>\$ (834,690)</u>	<u>\$ (834,690)</u>	<u>(240,017)</u>	<u>\$ 594,673</u>
Fund balances, beginning of year - budget basis			<u>1,435,921</u>	
Fund balance - end of year - budget basis			1,195,904	
Adjustments:				
Encumbrances			<u>14,164</u>	
Fund balance - end of year - GAAP basis			<u>\$ 1,210,068</u>	
Net change in fund balance - budget basis			\$ (240,017)	
Adjustments:				
Encumbrances - beginning of year			(244,746)	
Encumbrances closed during the year			227,137	
Encumbrances - end of year			<u>14,164</u>	
Net change in fund balance - GAAP basis			<u>\$ (243,462)</u>	

CITY OF RAYTOWN, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
TIF Fund
For the year ended October 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 1,420,000	\$ 1,420,000	\$ 1,527,891	\$ 107,891
Intergovernmental activity taxes	1,189,000	1,189,000	1,435,787	246,787
Interest and other	210,000	210,000	214,030	4,030
Total revenues	<u>2,819,000</u>	<u>2,819,000</u>	<u>3,177,708</u>	<u>358,708</u>
Expenditures:				
Current:				
Development and public affairs	23,939	23,939	22,115	1,824
Debt service:				
Principal, interest and fiscal charges	<u>3,063,500</u>	<u>3,063,500</u>	<u>2,987,958</u>	<u>75,542</u>
Total expenditures	<u>3,087,439</u>	<u>3,087,439</u>	<u>3,010,073</u>	<u>77,366</u>
Excess of revenues over (under) expenditures	<u>(268,439)</u>	<u>(268,439)</u>	<u>167,635</u>	<u>436,074</u>
Net change in fund balances	<u>\$ (268,439)</u>	<u>\$ (268,439)</u>	<u>167,635</u>	<u>\$ 436,074</u>
Fund balances, beginning of year			<u>6,911,154</u>	
Fund balances, end of year			<u>\$ 7,078,789</u>	

CITY OF RAYTOWN, MISSOURI
Statement of Changes in Assets and Liabilities -
Agency Funds
For the year ended October 31, 2015

	<u>Balance October 31, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance October 31, 2015</u>
Jackson County Tax Fund				
Assets:				
Cash	\$ -	\$ 13,536,378	\$ 13,536,378	\$ -
Liabilities:				
Due to others	\$ -	\$ 13,536,378	\$ 13,536,378	\$ -
 Raytown Highway 350 TDD				
Assets:				
Cash	\$ 152,887	\$ 73,206	\$ 140,839	\$ 85,254
Taxes receivable	11,922	73,021	73,206	11,737
Total assets	<u>\$ 164,809</u>	<u>\$ 146,227</u>	<u>\$ 214,045</u>	<u>\$ 96,991</u>
Liabilities:				
Due to others	<u>\$ 164,809</u>	<u>\$ 146,227</u>	<u>\$ 214,045</u>	<u>\$ 96,991</u>
 Ditzler CID				
Assets:				
Cash	\$ -	\$ 102,962	\$ 102,962	\$ -
Taxes receivable	15,097	104,834	102,962	16,969
Total assets	<u>\$ 15,097</u>	<u>\$ 207,796</u>	<u>\$ 205,924</u>	<u>\$ 16,969</u>
Liabilities:				
Due to others	<u>\$ 15,097</u>	<u>\$ 207,796</u>	<u>\$ 205,924</u>	<u>\$ 16,969</u>
 Total				
Assets:				
Cash	\$ 152,887	\$ 13,712,546	\$ 13,780,179	\$ 85,254
Taxes receivable	27,019	177,855	176,168	28,706
	<u>\$ 179,906</u>	<u>\$ 13,890,401</u>	<u>\$ 13,956,347</u>	<u>\$ 113,960</u>
Liabilities:				
Due to others	<u>\$ 179,906</u>	<u>\$ 13,890,401</u>	<u>\$ 13,956,347</u>	<u>\$ 113,960</u>



FINANCE DIRECTOR'S OFFICE

10000 EAST 59TH STREET

RAYTOWN, MISSOURI 64133-3993

PHONE: 816-737-6084 - FAX: 816-737-8370

E-MAIL: MARKL@RAYTOWN.MO.US

MEMORANDUM

Date: 03/28/2016

To: Governing Body

From: Mark Loughry, Finance Director

Re: Sales Tax Oversight Committee Report Card

The Sales Tax Oversight Committee (STOC) is required to report annually to the Board of Alderman as to whether the Special Sales Tax monies are being spent consistent with the purposes allowed by state statute. This report is to be presented in the same time frame as the annual city audit. Traditionally the Committee has elected to provide the report in the form of a report card.

The report card grades not just the purchases meeting the intent of the sales tax but also staff's interaction and responsiveness to the committee. Staff compiles an average of the report cards submitted along with a brief description of projects or items funded with the special sales taxes. After completion staff reviews the report with the STOC. After review the final report is then submitted to the Board of Alderman during one of their meetings.

The attached report represents the STOC review of fiscal year 2014-15. The committee rated all areas as either outstanding or excellent for this review period.

Sincerely,

Mark Loughry, CPM
Finance Director

Future Sales Tax Projects

The City plans to continue with its annual replacement program. However, the City has been reserving funds for major projects as more fully outlined in the annual budget.



Special Sales Tax Citizen Review Committee

Chair - Jim Schaap

At Large Member
Jeremy Bledsoe, Sr.

Ward 1
Michael Atwood

Ward 2
Rudolph Pieters

Ward 3
Lisa Emerson

Ward 4
Darrell Swofford

Ward 5
Jim Schaap

At Large Member
Paul Hansen

Special Sales Tax Citizen Review Committee

DEDICATED TO
PROTECTING YOUR
SALES TAX DOLLARS



2015
ADMINISTRATIVE AND
FISCAL REPORT CARD



1/2 Cent Transportation Sales Tax
3/8 Cent Capital Sales Tax
1/2 Cent Public Safety Sales Tax

2015 Fiscal Report Card

Unaudited Numbers as of October 31, 2015

Transportation Sales Tax

Beginning Fund Balance - 606,738

2015 Revenues - \$1,001,487

2015 Expenses - 1,020,953

- Metroflex -
- Street Repair -
- Street Overlay -
- Snow and Ice Removal/Treatment -

Ending Fund Balance - \$587,272

2015 Curb & Sidewalk Projects



Linear feet of curb replaced
1,952

Linear feet of sidewalk replaced
1,256

American Disabilities Act (ADA)
ramps replaced
12



2015 Administration Report Card

(Committee Submitted January, 2016)

“As of October 31, 2015 all expenditures have met the intent of the Citizens of Raytown.”

Average Departmental Report Card Score

Mayor / Alderman Liaison

- Coordination / Procedures O

Finance Department

- Budget Forecasting O
- Bidding Process O
- Teamwork / Coordination E

Public Works Department

- Budget Forecasting O
- Bidding Process E
- Quality of Products Purchased O
- Quality of Traffic Signal Systems O
- Teamwork / Coordination E

Police Department

- Budget Forecasting O
- Bidding Process O
- Quality of Products Purchased O
- Teamwork / Coordination E

Emergency Services

- Budget Forecasting O
- Bidding Process O
- Teamwork / Coordination O

LEGEND:

(N) Needs Improvement; (B) Below Average, (M) Meets Committee Standards; (O) Outstanding, (E) Exceptional

2015 Fiscal Report Card

Unaudited Numbers as of October 31, 2015

Public Safety Sales Tax

Beginning Fund Balance - \$838,344

2015 Revenues - \$1,122,666

2015 Expenses - \$1,088,971

Police Department - \$932,212

- Sworn Officers (10 employees)
- Detention Staff (3 employees)
- Dispatcher
- Crime Analyst
- Radio Console Replacement

Emergency Medical Services - \$88,360

- Paramedic
- Training

Ending Fund Balance - \$872,038

We are proud to say that we believe “Raytown City Government is operating at a high level of efficiency. We are confident they will continue to perform at this level for the remainder of the bond and sales tax issues. All expenditures are consistent with the sales tax expectations, and the voters’ intended use for the sales tax.”

2015 Roadway Improvements



Asphalt Patching & Overlay
4,017 tons

Milling and Asphalt Repair
180,941 sq. ft.

Concrete street repairs & driveway approaches
2,806 sq. ft.



Linear feet striped
4,320

Lane miles swept
1,810



2015 Fiscal Report Card

Unaudited Numbers as of October 31, 2015

Capital Sales Tax

Beginning Fund Balance - \$1,005,943

2015 Revenues - \$870,848

2015 Expenses - \$1,063,347

Capital Purchases -

Building Maintenance -

Salt Barn Lease Payment -

Bank Fees -

Ending Fund Balance - \$813,444

Technology Purchases



Fleet Purchases



Public Works Heavy Equipment



City Hall Improvements



**DRAFT
MINUTES
RAYTOWN BOARD OF ALDERMEN
APRIL 5, 2016
REGULAR SESSION No. 24
RAYTOWN CITY HALL
10000 EAST 59TH STREET
RAYTOWN, MISSOURI 64133**

**OPENING SESSION
7:00 P.M.**

Mayor Michael McDonough called the April 5, 2016 Board of Alderman meeting to order at 7:00 p.m. Pat Jackson of Blue Presbyterian Church provided the invocation and led the pledge of allegiance.

Roll Call

The roll was called by Teresa Henry, City Clerk and the attendance was as follows:

Present: Alderman Karen Black, Alderman Josh Greene, Alderman Jason Greene, Alderman Janet Emerson, Alderman Mark Moore, Alderman Steve Meyers, Alderman Bill Van Buskirk, Alderman Steve Mock, Alderman Eric Teeman

Absent: Alderman Jim Aziere

Proclamations

Mayor Michael McDonough presented a proclamation to James Brafford recognizing April 10-16, 2016 as National Telecommunicator Week.

Public Comments

Pat Jackson spoke regarding the Mayor's Prayer Breakfast.

Mary Tate spoke regarding neighborhood safety concerns.

Communication from the Mayor

Mayor Michael McDonough reported that the Egg-Extravaganza events were a success despite the rain.

Mayor McDonough announced that there were several major projects underway in the City, one of them being the Streetscape. Mayor stated that these projects will help promote/market the City.

Mayor McDonough urged Raytown residents to help promote/market Raytown by keeping the City's neighborhoods clean.

Communication from the City Administrator

Mahesh Sharma, City Administrator, reported that he and staff attended the open house of the home that was remodeled through the Neighborhood Revitalization Program.

Mr. Sharma announced that the City would be applying for grants to assist with Phase II of the Streetscape and 83rd Street Bridge projects.

The March 23, 2016 Raytown Area Chamber luncheon was attended by several staff and board members. Mr. Sharma reported that the guest spoke about immigration issues and the impact on the community.

Mr. Sharma and Mayor McDonough attended the Eastern Jackson County Betterment Council meeting on March 25, 2016. The main item for discussion was the Use Sales Tax and how it would impact the region.

Applications have been reviewed for the Economic Development Administrator position. Candidates will be contacted and scheduled for interviews sometime next week.

Raytown Rotary Club members were out on street corners selling papers on the Royals opening day. Members raised approximately \$1,500.00; half of the proceeds will go to local charities.

Committee Reports

Alderman Josh Greene reported that the Finance Committee was scheduled to meet April 12, 2016.

Alderman Janet Emerson announced that the Human Relations Committee's town hall meeting, "What to Expect if You are Pulled Over," was scheduled for April 23, 2016 at 10 a.m.

Alderman Steve Mock thanked staff for their hard work to get the home at 8605 Elm Street remodeled through the Neighborhood Revitalization Program. Alderman Mock encouraged board members and residents to volunteer their time to clean up their neighborhoods.

Alderman Mock thanked volunteers who put in their time to make the Egg-Extravaganza a success.

Alderman Mock announced that the Council on Aging was scheduled to meet April 21, 2016.

LEGISLATIVE SESSION

1. CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine by the Board of Aldermen and will be enacted by one motion without separate discussion or debate. The Mayor or a member of the Board of Aldermen may request that any item be removed from the consent agenda. If there is no objection by the remaining members of the board, such item will be removed from the consent agenda and considered separately. If there is an objection, the item may only be removed by a motion and vote of the board.

Approval of the Regular March 22, 2016 Board of Aldermen meeting minutes.

REGULAR AGENDA

Alderman Josh Greene, seconded by Alderman Black, made a motion to approve the consent agenda. The motion was approved by a vote of 9-0-1.

Ayes: Aldermen Josh Greene, Black, Teeman, Mock, Van Buskirk, Meyers, Moore, Emerson, Jason Greene

Nays: None

Absent: Alderman Aziere

2. R-2859-16: A RESOLUTION AUTHORIZING AND APPROVING AN AGREEMENT WITH MIDWEST ANIMAL RESQ FOR ANIMAL ADOPTION SERVICES FOR FISCAL YEAR 2015-2016. Point of Contact: John Benson, Development and Public Affairs Director.

The resolution was read by title only by Teresa Henry, City Clerk.

John Benson, Development and Public Affairs Director and Erin Morse, Midwest Animal ResQ, provided the Staff Report and remained available for discussion.

Discussion included whether or not the City would be reimbursed any monies from the fees that are charged to residents, if the shelter would accept animals that were diseased and considered dangerous, concerns regarding the possibility of diseases spreading to other sheltered animals, concerns with funding a private agency, if the City would save money by working with the shelter and Chain of Hope agency.

Alderman Josh Greene, seconded by Alderman Moore made a motion to adopt. The motion was approved by a vote of 8-1-1.

Ayes: Aldermen Josh Greene, Moore, Jason Greene, Teeman, Black, Emerson, Meyers, Mock
Nays: Alderman Van Buskirk
Absent: Alderman Aziere

3. **R-2860-16: A RESOLUTION** AUTHORIZING AND APPROVING THE PURCHASE OF WORKSTATIONS AND EQUIPMENT FROM KNOLL OFF THE U.S. COMMUNITIES COOPERATIVE BID IN AN AMOUNT NOT TO EXCEED \$76,208.36 AND AMENDING FISCAL YEAR 2015-2016 BUDGET. Point of Contact: Jim Lynch, Police Chief.

The resolution was read by title only by Teresa Henry, City Clerk.

Jim Lynch, Police Chief and Captain Randy Hudspeth, provided the Staff Report and remained available for discussion.

Discussion included why furniture was not calculated into the remodel budget, who was responsible for budgeting the project, where the funds for the project would be coming from, the bidding process, whether or not some of the proposed furniture was specifically for police, possible items that could be cut to provide cost savings, the age of the current furniture, if furniture could be budgeted into the next fiscal year, if current furniture was damaged during the move to the annex, whether or current furniture would be auctioned, the moving company's liability, cost to repair evidence shed, the impact of spending the proposed amount of money on the Public Safety Sales Tax funds and if some portions of the proposed project could wait until next fiscal year.

Alderman Emerson, seconded by Alderman Moore made a motion to adopt. The motion was approved by a vote of 6-3-1.

Ayes: Aldermen Emerson, Mock, Meyers, Teeman, Josh Greene, Van Buskirk
Nays: Aldermen Moore, Jason Greene, Black
Absent: Alderman Aziere

CLOSED SESSION

Notice is hereby given that the Mayor and Board of Aldermen may conduct a closed session, pursuant to the following statutory provisions:

610.021(1) Legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys;

Alderman Van Buskirk, seconded by Alderman Mock, made a motion to move into Closed Session. The motion was approved by a vote of 5-4-1.

Ayes: Aldermen Van Buskirk, Mock, Josh Greene, Teeman, Emerson
Nays: Aldermen Jason Greene, Moore, Black, Meyers
Absent: Alderman Aziere

ADJOURNMENT

Alderman Emerson, seconded by Alderman Moore made aw motion to adjourn. The motion was approved by a vote of 10-0.

Ayes: Alderman Emerson, Moore, Meyers, Jason Greene, Van Buskirk, Josh Greene, Moore, Aziere, Mock, Black and Teeman.

Nays: None.

The meeting adjourned at 9:20 p.m.

Teresa M. Henry, MRCC
City Clerk

CITY OF RAYTOWN
Request for Board Action

Date: April 19, 2016

Bill No. 6407-16

To: Mayor and Board of Aldermen

Section No.: XIII

From: John Benson, Director of Development & Public Affairs

Department Head Approval: _____

Finance Director Approval: _____ (only if funding requested)

City Administrator Approval: _____

Action Requested: Conduct a public hearing to consider a Conditional Use Permit application to allow an indoor shooting range in the Neighborhood Commercial (NC) District on property located at 6326 Raytown Road.

Recommendation: By a vote of 6-0 the Planning & Zoning Commission recommends approval of the application subject to compliance with all applicable ordinances and codes of the City of Raytown, the State of Missouri and the United States.

Analysis: Steve Brackeen is seeking approval of a Conditional Use Permit application for an indoor shooting range to be located at 6326 Raytown Road. The property is zoned Neighborhood Commercial (NC) zoning district. The Board of Aldermen approved a Conditional Use Permit application last year that was submitted by the applicant for an indoor shooting range at 8830 Highway 350. However, since that time the applicant has encountered unanticipated issues in installing the shooting range in that building with the owner of that property and now wants to open the shooting range at 6326 Raytown Road.

The proposed indoor shooting range will be located in the basement of the existing building on the property. The applicant will also be moving his gun and ammunition store (Blue Steel Gun & Ammo) to the main level of the building. The sale of guns and ammunition is a retail use and is a permitted use in the NC zoning district. Therefore, the gun and ammunition store does not require a Conditional Use Permit.

Alternatives: Alternatives to the recommendation of the Planning & Zoning Commission would be to:

1. Deny the Conditional Use Permit application; or
2. Refer the application back to the Planning & Zoning Commission for reconsideration or further review.

Budgetary Impact: This application does not require the City to provide any funding.

Additional Reports Attached:

- Conditional Use Permit Application submitted by applicant
- Staff Report for this application for April 7, 2016 Planning & Zoning Commission meeting
- Minutes of the April 7, 2016 Planning & Zoning Commission meeting

The proposed indoor shooting range will be located in the basement of the existing building on the property. The applicant will also be moving his gun and ammunition store (Blue Steel Gun & Ammo) to the main level of the building, which is a retail use and is a permitted use in the NC zoning district. Therefore, the gun and ammunition store does not require a Conditional Use Permit.

Factors To Be Considered:

In considering and making a decision on an application for a Conditional Use Permit, consideration is required to be given by the city to the health, safety, morals, comfort and general welfare of the inhabitants of the city, including but not limited to, the following factors.

1. The stability and integrity of the various zoning districts.

The property to which the Conditional Use Permit application applies is zoned Neighborhood Commercial (NC). The zoning and uses on surrounding properties are more specifically described below:

East: Raytown Road abuts the east side of the property with the parking lot for the Hang Out bar being located on the east side of the street. The parking lot for Brian's Car Care is also located on the east side of Raytown Road to the southeast of the subject property. The area to the east is zoned Neighborhood Commercial (NC).

West: Commercial businesses are located to the west of the subject property and are zoned Neighborhood Commercial (NC).

South: 63rd Terrace abuts the south side of the subject property with an office building located on the opposite side of the street, which is zoned Neighborhood Commercial (NC).

North: A retail store (Crumps Wallpaper & Paint) is located to the north of the subject property and is zoned Neighborhood Commercial (NC).

2. Conservation of property values.

The proposed use, if approved, will allow the applicant to open the shooting range in the same building as his gun and ammunition store. The current use on the property is a real estate office that generates a minimal amount of traffic. The proposed retail gun and ammunition store and indoor shooting range will increase the volume of customer traffic to the downtown area that can be of benefit to neighboring businesses in the area. Additionally, because the shooting range will be the only one in Raytown it will help attract customers that may not otherwise come to Raytown which can be of benefit to surrounding businesses as well. The increased number of customers will help strengthen the business climate that can help strengthen property values.

3. Protection against fire and casualties.

If the Conditional Use Permit application is approved, the city's adopted codes require the building to be inspected by the city and Raytown Fire Protection District to ensure compliance with life safety codes contained in the city's adopted Building Codes and Fire Codes.

4. Observation of general police regulations.

The applicant is not proposing to alter or add onto the existing buildings or parking area. The existing parking lot can accommodate the anticipated traffic from the proposed use. In addition, the shooting range will be constructed in a manner to ensure bullets cannot go through exterior walls or the ceiling of the basement.

5. Prevention of traffic congestion.
The number of shooting lanes is limited. As a result the amount of traffic generated at any given time by the proposed use will be limited resulting in a minimal increase of traffic. Raytown Road is classified as an arterial street. As such the volume of traffic is expected to be easily accommodated. For these reasons, the applicant requested a waiver to the city's traffic impact analysis submittal requirements, which the Public Works Department granted.
6. Promotion of traffic safety and the orderly parking of motor vehicles.
There are approximately 17 existing parking spaces located on the east (front) and south side of the building. In addition, there is an area to the west (rear) of the building on which vehicles can park that is accessible from the alley that runs along the west edge of the property. The applicant is not proposing to change the layout of the existing parking area and to utilize the existing parking area which is largely unused currently. Staff is not aware of any traffic safety issues in the past with the existing parking layout on the property or onto Raytown Road or 63rd Terrace. Therefore, due to the limited increase in the number of vehicles that would result from approval of the application, it appears there will be orderly off-street parking and no traffic safety issues will be created.
7. Promotion of the safety of individuals and property.
As previously described, prior to the business opening the building and property will be inspected by the City's Building Official and the Fire Marshal from the Raytown Fire Protection District to ensure the building complies with all applicable life safety codes and that the property is in compliance with the city's property maintenance codes.
8. Provision for adequate light and air.
The residential use is proposing to locate within the existing building on the property with no new construction. Therefore, there will be no impact on the provision for adequate light and air in the area.
9. Prevention of overcrowding and excessive intensity of land uses.
The proposed use is expected to generate a minimal amount of traffic. Therefore the proposed use is relatively low intensity in nature. As such, it does not appear it will cause overcrowding or be an excessively intense land use.
10. Provision for public utilities and schools.
All utilities are available to serve the property and the proposed use. In addition, the proposed use is not anticipated to not have any impact on schools.
11. Invasion by inappropriate uses.
The proposed use will be located in an existing commercial building adjacent to other commercial uses in the Raytown Central Business District. Therefore, it does not appear that the proposed shooting range will be invasion of an inappropriate use.
12. Value, type and character of existing or authorized improvements and land uses.
The property on which the proposed use would be located is developed and does not necessitate any exterior site or building improvements. Additionally, as previously described, the proposed use will use the existing building and parking area. Therefore, the proposed use is in keeping with the value, type and character of existing or authorized improvements and land uses.
13. Encouragement of improvements and land uses in keeping with overall planning.
The City's Comprehensive Plan identifies the area in which the subject property is located as an area for commercial uses. The property has an existing paved parking area which can accommodate the traffic that is anticipated to be generated by the proposed business. As such the proposed use is in keeping with the type of uses envisioned for the area and there are no anticipated improvements needed.

14. Provision for orderly and proper renewal, development and growth.
If approved, the proposed use will occupy an existing building in the Raytown Central Business District and will provide an additional commercial use to the area.

Staff Recommendation:

It is the recommendation of staff that the Conditional Use Permit for an indoor shooting range be approved subject to the following conditions:

1. Compliance with all applicable ordinances and codes of the City of Raytown, the State of Missouri and the United States.

CITY OF RAYTOWN
PLANNING AND ZONING COMMISSION MEETING

MINUTES

April 7, 2016

7:00 pm

Raytown City Hall

Board of Aldermen Chambers

10000 East 59th Street

Raytown, Missouri 64133

1. Welcome by Chairperson- Mr. Tommy Bettis, Vice-chairman, served as Chairman for the meeting in Mr. Kevin Wilson's absence.

2. Call meeting to order and Roll Call

Wilson: Absent

Jimenez: Present

Stock: Present

Bettis: Present

Robinson: Present

Lightfoot: Present

Hartwell: Absent

Dwight: Present

Meyers: Absent

Also Present: John Benson, Director of Development and Public Affairs, George Kapke, City Attorney, and Scott Peterson, Permit Technician.

3. Approval of Minutes of February 29, 2016 Meeting Minutes

A. Revisions- None

B. Motion- Ms. Stock motioned to approve the minutes as submitted.

C. Second- Ms. Dwight seconded Ms. Stock's motion to approve.

D. Additional Board Discussion- None

E. Vote- Motion passed unanimously 6-0.

4. Old Business. – None

5. New Business

A. Application: Waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Case No.: PZ-2016-004

Applicant: Mike Leardi on behalf of Brian and Kenda Bamesberger

1. Introduce Application- Mr. Bettis introduced PZ-2016-004 to the board.

2. Open Public Hearing- Mr. Bettis opened the public hearing.

3. Explain Procedure for a Public Hearing and swear-in speakers:
Mr. Kapke swore in those wishing to speak on behalf of the application.
4. Enter Relevant City Exhibits into the Record:
 - a. Application for Waiver submitted by applicant
 - b. Publication of Notice of Public Hearing in Daily Record Newspaper
 - c. Public Hearing Notices sent to property owners within 185-feet of subject property
 - d. City of Raytown Zoning Ordinance, as amended
 - e. City of Raytown Comprehensive Plan
 - f. Staff Report on application for April 7, 2016 Planning & Zoning Commission meeting
 - g. Material sample for proposed exterior siding
5. Explanation of any exparte' communication from Commission members regarding the application.
6. Introduction of Application by Staff-
Mr. Benson introduced the application to the board. He added exhibit "g", a material sample, into the public record.
7. Presentation of Application By Applicant-
Mr. Wolfgang Trost, 5300 W 94th Ter., Prairie Village, KS, architect on behalf of the applicant, presented the application to the board. The applicant wished to use a Trex decking composite material as an exterior finish on the wall of his client's building, located in the Highway 350 Corridor.

There was some discussion regarding the lifespan of the proposed exterior material, as well as its ability to withstand wind and precipitation.
8. Request for Public Comment- None
9. Additional Comment from Applicant, necessary- None
10. Additional Staff Comments and Recommendation-
Mr. Benson clarified that the proposed material had not been included in the 350 Design Standards because it was an unknown material and had not been considered for approval. There is no specific restriction on this material.
11. Board Discussion-
Several board members expressed their support for the unique use of the material as an exterior finish.
12. Close Public Hearing-
Mr. Bettis closed the public hearing.

13. Board Decision to Approve, Conditionally Approve or Deny the Application.
 - a. Motion- Mr. Jimenez made a motion to approve the application.
 - b. Second- Ms. Stock seconded the motion made by Mr. Jimenez.
 - c. Additional Board Discussion- None
 - d. Vote- Motion passed unanimously 6-0.

B. Application: Conditional Use Permit Application that seeks to allow an indoor shooting range in the Highway Corridor Commercial (HC) District at 6326 Raytown Road, Raytown, MO 64133.

Case No.: PZ-2016-005

Applicant: Steve Brackeen on behalf of Gary Knabe, Cary Properties, LLC

1. Introduce Application-
Mr. Bettis introduced PZ-2016-005 to the board.
2. Open Public Hearing-
Mr. Bettis opened the public hearing.
3. Explain Procedure for a Public Hearing and swear-in speakers-
Mr. Kapke swore in those wishing to speak on behalf of the application.
4. Enter Relevant City Exhibits into the Record:
 - a. Conditional Use Permit Application submitted by applicant
 - c. Publication of Notice of Public Hearing in Daily Record Newspaper ad.
 - d. Public Hearing Notices sent to property owners within 185-feet of subject property
 - e. City of Raytown Zoning Ordinance, as amended
 - f. City of Raytown Comprehensive Plan
 - g. Staff Report on application for April 7, 2016 Planning & Zoning Commission meeting
5. Explanation of any exparte' communication from Commission members regarding the application- None
6. Introduction of Application by Staff- None
7. Presentation of Application by Applicant-
Mr. Steve Brackeen, 12116 E 78th Ter., Kansas City, MO, presented the application to the board. Mr. Brackeen sought to build an indoor shooting range in the basement of his business. Mr. Brackeen described the safety components of the range, as well as the ventilation system designed to ensure user safety.
8. Request for Public Comment- None
9. Additional Comment from Applicant, if necessary- None

10. Additional Staff Comments and Recommendation-

Mr. Benson noted that there was sufficient parking at the location, and that a waiver to the Traffic Impact Analysis was granted by the Public Works Department. Mr. Benson recommended approval of the application subject to the condition that the applicant comply with all applicable Raytown City Ordinances, and the laws of the State of Missouri and the United States.

11. Board Discussion- None

12. Close Public Hearing-

Mr. Bettis closed the public hearing.

13. Board Decision to Approve, Conditionally Approve or Deny the Application.

- a. Motion- Ms. Stock made a motion to approve the application subject to the staff recommendation.
- b. Second- Mr. Jimenez seconded the motion made by Ms. Stock.
- c. Additional Board Discussion- Mr. Robinson asked about the legality of carrying firearms on city streets. Mr. Brackeen stated that it is legal to carry firearms into the store according to state law.
- d. Vote- Motion passed unanimously 6-0.

C. Application: Final Site Development Plan and a request for a waiver to the minimum driveway width requirements in the Commercial Site Design Standards of the City of Raytown Central Business District Design Standards as provided in Section 50-396 of the City of Raytown Code of Ordinances.

Case No.: PZ-2016-006

Applicant: Robert Chapman on behalf of Tru-Path Counseling

1. Introduce Application-

Mr. Benson stated that the applicant had withdrawn their application on behalf of finding [due to](#) a resolution with Staff regarding the driveway regulations that no longer required Board approval. The applicant will move forward with the project with the new agreement.

6. Other Business – None

7. Planning Project Reports:

Mr. Benson updated the board on the status of the Comprehensive Plan Review, and discussed future meeting dates to continue the review process.

8. Set Future Meeting Date - Thursday, April 28, 2016 at 7:00 PM

9. Adjourn

With no further business to be considered the meeting was adjourned.

AN ORDINANCE GRANTING A CONDITIONAL USE PERMIT SUBJECT TO CERTAIN CONDITIONS TO ALLOW AN INDOOR SHOOTING RANGE ON PROPERTY LOCATED AT 6326 RAYTOWN ROAD

WHEREAS, application PZ-2016-005, submitted by Steve Brackeen on behalf of Gary Knabe with Cary Properties, LLC seeks to allow an indoor shooting range at 6326 Raytown Road in Raytown, Missouri; and

WHEREAS, pursuant to City Code Chapter 50, Article V of the City of Raytown Code of Ordinances, application no. PZ-2016-005, was referred to the Planning & Zoning Commission to hold a public hearing; and

WHEREAS, after due public notice in the manner prescribed by law, the Planning & Zoning Commission held public hearings on said application on April 7, 2016 and;

WHEREAS, at the conclusion of said public hearing on April 7, 2016 the Planning Commission by a vote of six (6) in favor and zero (0) against rendered a report to the Board of Aldermen recommending that the Conditional Use Permit Application be approved subject to certain conditions which are specified in Section 2 herein; and

WHEREAS, after due public notice in the manner prescribed by law, the Board of Aldermen held public hearings on said application on April 19, 2016 and on May 3, 2016; and

WHEREAS, pursuant to City Code Section 28-215(a) makes it unlawful for any person within the limits of the City of Raytown to shoot or discharge a firearm unless otherwise approved by the Board of Aldermen pursuant to City Code Section 28-215 (b)(3) for persons participating in an activity or business; and

WHEREAS, based on all of the information presented finds it is in the best interest of the citizens of the City of Raytown to grant said Conditional Use Permit subject to certain conditions and thereby authorize persons to fire and discharge firearms associated with the operation of said Conditional Use Permit.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

SECTION 1 – GRANT OF CONDITIONAL USE PERMIT. That a Conditional Use Permit is hereby granted to allow an indoor shooting range on property located at 6326 Raytown Road in Raytown, Missouri, as legally described in Exhibit “A”, subject to the conditions set forth in Section 2 herein.

SECTION 2 – CONDITIONS OF APPROVAL AND OPERATION. That the following conditions of approval shall apply and be followed during the duration of the use allowed by this Conditional Use Permit.

- A. Compliance with all applicable local, state of Missouri and federal regulations and laws.
- B. It is hereby deemed lawful for a person to shoot or discharge a firearm pursuant to City Code Section 28-215 (b)(3) for persons participating at the approved shooting range.

SECTION 3 – FAILURE TO COMPLY. That failure to comply with any of the conditions or provisions contained in this ordinance shall constitute violations of both this ordinance and the City’s Comprehensive Zoning Code and shall be cause for revocation of the Conditional Use Permit granted herein in addition to other penalties contained in the City Code.

SECTION 4 – REPEAL OF ORDINANCES IN CONFLICT. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 5 – SEVERABILITY CLAUSE. The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

SECTION 6 – EFFECTIVE DATE. This ordinance shall be in full force and effect from and after the date of its passage and approval.

BE IT REMEMBERED that the above was read two times by heading only, **PASSED AND ADOPTED** by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri, this _____ day of May, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney

BILL NO. 6407-16

ORDINANCE NO. ____-16

SECTION NO. XIII

Exhibit "A"

CITY OF RAYTOWN
Request for Board Action

Date: April 19, 2016

Bill No. 6408-16

To: Mayor and Board of Aldermen

Section No.: XIII

From: John Benson, Director of Development & Public Affairs

Department Head Approval: _____

Finance Director Approval: _____ (only if funding requested)

City Administrator Approval: _____

Action Requested: Approval of composite siding material and granting of a waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Recommendation: The Planning & Zoning Commission by a vote of 6 in favor and 0 against recommends approval of the proposed composite siding material and granting of a waiver to the Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Analysis: Brian and Kenda Bamesberger own and operate Star Drywall, which is located on the property at 8320 Westridge Road. They are remodeling the existing building on the property and want to change the exterior building material on the front of the building to a composite siding material. A sample of the proposed material has been provided to staff and will be provided at the meeting. The composite siding material proposed, however, does not comply with the Highway 350 Corridor Design Standards. As such, they are seeking approval of their request for a waiver to the allowable type of exterior building materials specified in the Highway 350 Corridor Design Standards as provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Alternatives: Alternatives to the recommendation of the Planning & Zoning Commission would be to either deny the final plat application or refer the application back to the Planning & Zoning Commission for revisions and/or further review.

Budgetary Impact: This application does not require the City to provide any funding.

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Additional Reports Attached:

- Staff Report on this application for the April 7, 2016 Planning & Zoning Commission meeting.

STAFF REPORT

To: THE CITY OF RAYTOWN PLANNING AND ZONING COMMISSION

From: THE COMMUNITY DEVELOPMENT DEPARTMENT

Date: April 7, 2016

Subject: Agenda Item No. 5.A: Waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Background Information:

Brian and Kenda Bamesberger, own and operate Star Drywall, which located on the property, at 8320 Westridge Road. They are remodeling a portion of the building on the property and want to change the exterior building material on the front of the building to a composite siding material. A sample of the proposed material has been provided to staff and will be provided at the meeting. The composite siding material proposed, however, does not comply with the Highway 350 Corridor Design Standards. As such, they are seeking approval of their request for a waiver to the allowable type of exterior building materials specified in the Highway 350 Corridor Design Standards as provided in Section 50-421(h) of the City of Raytown Code of Ordinances.



Factors to be Considered:

There are three sections of the Highway 350 Corridor Design Standards that relate to this waiver request.

Section 50-418(2)(6) of the Highway 350 Design Standards allow for waivers to the standards to be requested by a property owner. When seeking a waiver, the owner of the property shall:

- a. Submit all reasons why, considering only the physical characteristics of the property, compliance is impossible.
- b. Bear the burden of establishing, by clear and convincing evidence, that it is physically impossible to comply with one or more of the regulations of this division.

Section 50-418(2)(6) also states that economic hardship shall not be considered as a reason for noncompliance.

The applicant has submitted an elevation drawing of what the proposed material would look like on the exterior of the building on the property. A copy of the elevation drawing is attached. The applicant has also submitted a sample of the proposed composite siding material to staff, which will be provided at the Planning & Zoning Commission meeting.

Section 421(h) of the Highway 350 Design Standards states that the intent of the standards regulating exterior building materials is:

- a. To encourage creative expression through diversity of architectural style that enlivens the street.
- b. To ensure a standard of quality that will be easily maintained and cared for over time.

The composite material is durable. In addition, the applicant has submitted an elevation drawing, which is attached, that depicts what the proposed material would look like on the building. Staff feels that the quality of the material as well as the appearance depiction of proposed exterior will meet the intent of Section 421(h) of the Highway 350 Design Standards.

Section 50-421(h) of the Highway 350 Corridor Design Standards also states: "Facades shall be constructed of durable and maintainable materials" and that "materials that have texture, pattern and lend themselves to quality."

The following are the exterior materials allowed by the Highway 350 Corridor Design Standards:

1. Brick: no larger than four-inch by four-inch by eight-inch. The board of aldermen may approve an alternative to this design standard.

2. Stucco: surface texture of Sandpebble or Quartzputz in colors as identified in the "Color" standards.
3. Stone: polished surfaces in natural color and texture of native stone in colors as identified in the "Color" standards.
4. Ceramic: tiles that are a minimum size of 12-inch by 12-inch in colors as identified in the "Color" standards.
5. Glass: insulated glass panels in clear colors as identified in the "Color" standards without reflection or mirror appearance.
6. Architectural metal.
7. Cast concrete and wood may be used as secondary facade materials, as long as the secondary materials do not comprise more than 30 percent of the facade.
8. Split face block may be used on the rear and sides of buildings that are not addressing a street frontage.

While the composite material is not an approved exterior material, after reviewing the proposed material, staff feels that it would result in the building facade being constructed of a durable and maintainable material and will provide texture, pattern and be a quality material.

Staff Recommendation:

It is the recommendation of staff that the proposed composite siding material be approved as a waiver to Section 421(h) of the Highway 350 Corridor Design Standards be approved.

CITY OF RAYTOWN
PLANNING AND ZONING COMMISSION MEETING

MINUTES

April 7, 2016

7:00 pm

Raytown City Hall

Board of Aldermen Chambers

10000 East 59th Street

Raytown, Missouri 64133

1. Welcome by Chairperson- Mr. Tommy Bettis, Vice-chairman, served as Chairman for the meeting in Mr. Kevin Wilson's absence.

2. Call meeting to order and Roll Call

Wilson: Absent

Jimenez: Present

Stock: Present

Bettis: Present

Robinson: Present

Lightfoot: Present

Hartwell: Absent

Dwight: Present

Meyers: Absent

Also Present: John Benson, Director of Development and Public Affairs, George Kapke, City Attorney, and Scott Peterson, Permit Technician.

3. Approval of Minutes of February 29, 2016 Meeting Minutes

A. Revisions- None

B. Motion- Ms. Stock motioned to approve the minutes as submitted.

C. Second- Ms. Dwight

D. Additional Board Discussion- None

E. Vote- Motion passed unanimously 6-0.

4. Old Business. – None

5. New Business

A. Application: Waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances.

Case No.: PZ-2016-004

Applicant: Mike Leardi on behalf of Brian and Kenda Bamesberger

1. Introduce Application- Mr. Bettis introduced PZ-2016-004 to the board.

2. Open Public Hearing- Mr. Bettis opened the public hearing.

3. Explain Procedure for a Public Hearing and swear-in speakers:
Mr. Kapke swore in those wishing to speak on behalf of the application.
4. Enter Relevant City Exhibits into the Record:
 - a. Application for Waiver submitted by applicant
 - b. Publication of Notice of Public Hearing in Daily Record Newspaper
 - c. Public Hearing Notices sent to property owners within 185-feet of subject property
 - d. City of Raytown Zoning Ordinance, as amended
 - e. City of Raytown Comprehensive Plan
 - f. Staff Report on application for April 7, 2016 Planning & Zoning Commission meeting
 - g. Material sample for proposed exterior siding
5. Explanation of any exparte' communication from Commission members regarding the application.
6. Introduction of Application by Staff-
Mr. Benson introduced the application to the board. He added exhibit "g", a material sample, into the public record.
7. Presentation of Application By Applicant-
Mr. Wolfgang Trost, 5300 W 94th Ter., Prairie Village, KS, architect on behalf of the applicant, presented the application to the board. The applicant wished to use a Trex decking composite material as an exterior finish on the wall of his client's building, located in the Highway 350 Corridor.

There was some discussion regarding the lifespan of the proposed exterior material, as well as its ability to withstand wind and precipitation.
8. Request for Public Comment- None
9. Additional Comment from Applicant, necessary- None
10. Additional Staff Comments and Recommendation-
Mr. Benson clarified that the proposed material had not been included in the 350 Design Standards because it was an unknown material and had not been considered for approval. There is no specific restriction on this material.
11. Board Discussion-
Several board members expressed their support for the unique use of the material as an exterior finish.
12. Close Public Hearing-
Mr. Bettis closed the public hearing.
13. Board Decision to Approve, Conditionally Approve or Deny the Application.

- a. Motion- Mr. Jimenez made a motion to approve the application.
- b. Second- Ms. Stock seconded the motion made by Mr. Jimenez.
- c. Additional Board Discussion- None
- d. Vote- Motion passed unanimously 6-0.

B. Application: Conditional Use Permit Application that seeks to allow an indoor shooting range in the Highway Corridor Commercial (HC) District at 6326 Raytown Road, Raytown, MO 64133.

Case No.: PZ-2016-005

Applicant: Steve Brackeen on behalf of Gary Knabe, Cary Properties, LLC

1. Introduce Application-

Mr. Bettis introduced PZ-2016-005 to the board.

2. Open Public Hearing-

Mr. Bettis opened the public hearing.

3. Explain Procedure for a Public Hearing and swear-in speakers-

Mr. Kapke swore in those wishing to speak on behalf of the application.

4. Enter Relevant City Exhibits into the Record:

- a. Conditional Use Permit Application submitted by applicant
- c. Publication of Notice of Public Hearing in Daily Record Newspaper ad.
- d. Public Hearing Notices sent to property owners within 185-feet of subject property
- e. City of Raytown Zoning Ordinance, as amended
- f. City of Raytown Comprehensive Plan
- g. Staff Report on application for April 7, 2016 Planning & Zoning Commission meeting

5. Explanation of any exparte' communication from Commission members regarding the application- None

6. Introduction of Application by Staff- None

7. Presentation of Application by Applicant-

Mr. Steve Brackeen, 12116 E 78th Ter., Kansas City, MO, presented the application to the board. Mr. Brackeen sought to build an indoor shooting range in the basement of his business. Mr. Brackeen described the safety components of the range, as well as the ventilation system designed to ensure user safety.

8. Request for Public Comment- None

9. Additional Comment from Applicant, if necessary- None

10. Additional Staff Comments and Recommendation-

Mr. Benson noted that there was sufficient parking at the location, and that a waiver to the Traffic Impact Analysis was granted by the Public Works

Department. Mr. Benson recommended approval of the application subject to the condition that the applicant comply with all applicable Raytown City Ordinances, and the laws of the State of Missouri and the United States.

11. Board Discussion- None

12. Close Public Hearing-

Mr. Bettis closed the public hearing.

13. Board Decision to Approve, Conditionally Approve or Deny the Application.

a. Motion- Ms. Stock made a motion to approve the application subject to the staff recommendation.

b. Second- Mr. Jimenez seconded the motion made by Ms. Stock.

c. Additional Board Discussion- Mr. Robinson asked about the legality of carrying firearms on city streets. Mr. Brackeen stated that it is legal to carry firearms into the store according to state law.

d. Vote- Motion passed unanimously 6-0.

C. Application: Final Site Development Plan and a request for a waiver to the minimum driveway width requirements in the Commercial Site Design Standards of the City of Raytown Central Business District Design Standards as provided in Section 50-396 of the City of Raytown Code of Ordinances.

Case No.: PZ-2016-006

Applicant: Robert Chapman on behalf of Tru-Path Counseling

1. Introduce Application-

Mr. Benson stated that the applicant had withdrawn their application on behalf of finding [due to](#) a resolution with Staff regarding the driveway regulations that no longer required Board approval. The applicant will move forward with the project with the new agreement.

6. Other Business – None

7. Planning Project Reports:

Mr. Benson updated the board on the status of the Comprehensive Plan Review, and discussed future meeting dates to continue the review process.

8. Set Future Meeting Date - Thursday, April 28, 2016 at 7:00 PM

9. Adjourn

ORDINANCE GRANTING A WAIVER TO THE APPROVED EXTERIOR BUILDING MATERIALS SPECIFIED IN THE CITY OF RAYTOWN HIGHWAY 350 CORRIDOR DESIGN STANDARDS PROVIDED IN SECTION 50-421(H) OF THE CITY OF RAYTOWN CODE OF ORDINANCES AND APPROVING THE USE OF COMPOSITE SIDING MATERIAL ON PROPERTY LOCATED AT 8320 WESTRIDGE ROAD

WHEREAS, Brian and Kenda Bamesberger own property located at 8320 Westridge Road in Raytown, Missouri that contains an existing building on which they wish to install a composite siding material; and

WHEREAS, the proposed composite siding material is not an approved exterior building materials as specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances; and

WHEREAS, Brian and Kenda Bamesberger submitted application PZ-2016-004 that seeks a waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances so as to allow the use of a composite siding material; and

WHEREAS, pursuant to City Code Chapter 50, Article V of the City of Raytown Code of Ordinances, application no. PZ-2016-004, was referred to the Planning & Zoning Commission to hold a public hearing; and

WHEREAS, after due public notice in the manner prescribed by law, the Planning & Zoning Commission held a public hearing on said application on April 7, 2016; and

WHEREAS, the Planning & Zoning determined that the proposed composite siding material meets the intent of the standards regulating exterior building materials specified in 50-421(h) of the City of Raytown Code of Ordinances as it is a durable and maintainable material and will provide texture, pattern and lend itself to quality; and

WHEREAS, at the conclusion of said public hearing on April 7, 2016 the Planning Commission by a vote of six (6) in favor and zero (0) against rendered a report to the Board of Aldermen recommending approval of the composite siding material and the granting of a waiver to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances; and

WHEREAS, after due public notice in the manner prescribed by law, the Board of Aldermen held public hearings on said application on April 19, 2016 and on May 3, 2016; and

WHEREAS, based on all of the information presented the Board of Aldermen finds it is in the best interest of the citizens of the City of Raytown to approve said waiver subject to certain conditions specified herein.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

SECTION 1 – GRANT OF WAIVER. That the composite siding material, as identified in Exhibit “B” is hereby approved and a waiver is hereby granted to the approved exterior building materials specified in the City of Raytown Highway 350 Corridor Design Standards provided in Section 50-421(h) of the City of Raytown Code of Ordinances and allowing the use of composite siding material is hereby approved for property located at 8320 Westridge Road in Raytown, Missouri, as legally described in Exhibit “A”.

SECTION 2 – FAILURE TO COMPLY. That failure to comply with any of the conditions or provisions contained in this ordinance shall constitute violations of both this ordinance and the City’s Comprehensive Zoning Code and shall be cause for revocation of the Conditional Use Permit granted herein in addition to other penalties contained in the City Code.

SECTION 3 – REPEAL OF ORDINANCES IN CONFLICT. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 4 – SEVERABILITY CLAUSE. The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

SECTION 5 – EFFECTIVE DATE. This ordinance shall be in full force and effect from and after the date of its passage and approval.

BE IT REMEMBERED that the above was read two times by heading only, **PASSED AND ADOPTED** by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri, this _____ day of May, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney

Exhibit "A"

CITY OF RAYTOWN
Request for Board Action

Date: April 14, 2016
To: Mayor and Board of Aldermen
From: Teresa Henry, City Clerk

Resolution No.: R-2861-16

Department Head Approval: _____

City Administrator Approval: _____



Action Requested: Appointment of a member of the Board of Aldermen to serve as Acting President during the upcoming year of 2016-2017.

Recommendation: None.

Analysis: The appointment of an Acting President of the Board of Aldermen may be done by motion when the Resolution is before the Board for consideration. The Acting President serves for a term of one year as established by Section 79.090 RSMo., which states as follows:

79.090. The board shall elect one of their own number who shall be styled "acting president of the board of aldermen" and who shall serve for a term of one year.

The duties of the Acting President are established by Section 79.100 RSMo., which states as follows:

79.100. When any vacancy shall happen in the office of mayor by death, resignation, removal from the city, removal from office, refusal to qualify, or from any other cause whatever, the acting president of the board of aldermen shall, for the time being, perform the duties of mayor, with all the rights, privileges, powers and jurisdiction of the mayor, until such vacancy be filled or such disability be removed; or, in case of temporary absence, until the mayor's return.

Budgetary Impact:

Not Applicable

A RESOLUTION APPOINTING A MEMBER OF THE BOARD OF ALDERMEN TO THE POSITION OF ACTING PRESIDENT FOR A TERM OF ONE YEAR OR UNTIL A SUCCESSOR IS APPOINTED

WHEREAS, Section 79.090 RSMo. provides that the Board of Aldermen elect one of their own number as Acting President of the Board of Aldermen to serve for a term of one year; and

WHEREAS, the duties of the Acting President of the Board of Aldermen are established by Section 79.100 RSMo., which provides that the Acting President shall perform the duties of the Mayor in the absence or inability of the Mayor to act; and

WHEREAS, the Board of Aldermen find it is in the best interest of the City to appoint _____ to serve as the Acting President of the Board of Aldermen during the next year;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

THAT _____ is hereby appointed to serve as the Acting President of the Board of Aldermen of the City of Raytown for a term of one year;

PASSED AND ADOPTED by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 19th day of April, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney



PROCLAMATION

WHEREAS, Alderman Steve Mock was elected by his peers as Acting President of the Board of Aldermen on April 21, 2015; and

WHEREAS, Alderman Mock has generously given of his time and talents to serve as Acting President and to preside over meetings of the Board over the past year; and

WHEREAS, the Mayor and Board of Aldermen wish to thank Alderman Mock for his service;

NOW, THEREFORE, I, Michael McDonough, Mayor of the City of Raytown, Missouri, do hereby recognize

ALDERMAN STEVE MOCK

MAYOR PRO TEM

APRIL 21, 2015 THROUGH APRIL 19, 2016

and extend our most heartfelt thanks for his continuing service to the City of Raytown.

Signed this Nineteenth Day of April, in the Year Two Thousand and Sixteen.

Michael McDonough, Mayor

CITY OF RAYTOWN
Request for Board Action

Date: April 19, 2016

Resolution No.: R-2862-16

To: Mayor and Board of Aldermen

From: Debbie Duncan, Human Resource Manager

Department Head Approval: _____

Finance Director Approval: _____

City Administrator Approval: _____

Action Requested: Staff requests approval of resolution to amend the current health insurance premiums.

Analysis: The City has received the rate increases from Midwest Public Risk (MPR). Each year, the benefit structure and pricing is reviewed to assure the program remains competitive and pricing can support it. Additionally, MPR periodically requests bids to be sure member entities are receiving the best options for the price. Our plans were last bid in 2012 and are subject to re-bid on a 5-year schedule. MPR bid our pharmacy benefit this year and changed all plans to the CIGNA pharmacy network. At the same time, the contract with CIGNA for the PPO-B and high deductible plans was extended for another 3 years. The Humana HMO is scheduled for bid in 2017.

The City currently offers three types of coverage: Employee, Tier 2, and Family. Each plan type has three options: HMO, Cigna Open Access 750 (PPO-B) and Choice Fund 1500. The Choice Fund 1500, a high-deductible plan with associated Health Savings Account (HSA), was added three years ago and has increased in enrollment each year. This is the second year we have had a very favorable renewal. The average increase for each coverage type is 5.5%, with the HMO increasing 6%, PPO-B increasing 8% and Choice Fund 1500 increasing 2.5%.

Attached are three proposals to fund health insurance from July 2016 to June 2017. The City currently pays 92.5% of the HMO plan. Any employee choosing this coverage who utilizes a more expensive option would pay the difference. The City currently pays approximately 70% of the HMO plan for both Tier 2 and Family coverage. Any employee choosing this coverage who utilizes a more expensive option would pay the difference. All proposals would fall within current budgetary amounts.

Option 1 is to retain City participation at the same rate structure and then share the increase in premiums proportionately. The City share would increase approximately \$2,418 for 24 payrolls for a total annual increase of \$58,024. This option would fall within current budgetary amounts.

Option 2 is for the employee to cover the entire increase. The City share would remain the same. This option would fall within current budgetary amounts.

Option 3 is for the City to cover the entire increase. The City share would increase approximately \$3,134 for 24 payrolls for a total annual increase of \$75,227. This option would also fall within current budgetary amounts.

Staff did review other scenarios but feel the three proposals being presented fall within the lines of previous years' practice and within budget.

In the past, management has expressed the desire to slowly lower the City participation rate to the mid 80% range. Last year, with the excellent renewal and Board-approved wage increases, we dropped the City's contribution 2%. This year, however, it is staff's recommendation that the Board approve Option 1 above. This retains the current rate structure and shares the premium increase proportionately with employees. Staff will evaluate decreasing the City's participation rate next year.

Spreadsheets are attached showing both options in greater detail.

Alternatives: The City can choose any one of the three options presented or direct staff to calculate a different formula to meet the needs of the City.

Budgetary Impact:

Neither of the proposals would have a negative impact on the 2015-2016 budget but they will be subject to appropriation in the 2016-2017 Budget.

Additional Reports Attached: Analysis of rate structure options

A RESOLUTION ESTABLISHING THE RATES FOR MEDICAL AND DENTAL INSURANCE FOR THE INSURANCE PLAN YEAR FROM JULY 1, 2016 TO JUNE 30, 2017

WHEREAS, the City makes available to its employees medical, dental and vision insurance; and

WHEREAS, each year the Board of Aldermen determines the amount that the City will contribute per month to the cost of health and dental insurance; and

WHEREAS, premiums in excess of the amount paid by the City shall be paid for by the employee through payroll deduction.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

THAT medical and dental premium costs will be paid by the City and by the employee for the Plan Year beginning July 1, 2016 and ending June 30, 2017, as shown on Exhibit "A", attached hereto and incorporated herein.

FURTHER THAT all resolutions or parts of resolutions in conflict with this resolution are hereby repealed.

FURTHER THAT this resolution shall be in full force and effect from and after the date of its passage and approval.

PASSED AND ADOPTED by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 19th day of April, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney

Option 1

CITY OF RAYTOWN, MISSOURI
Health and Dental Premium Chart
 Effective July 1, 2016

Proportionate
92.55% Employee

	Effective July 1, 2016					Current Rates 2015					Increase over previous year				
	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Increase	City Increase	Employee Increase	H S A	Paycheck Increase
Single Plans															
17 HDHP	417.31	417.31	-	92.00	-	407.13	407.13	-	92.00	-	10.18	10.18	-	-	-
10 PPO - B	644.38	524.39	119.99		60.00	596.65	494.71	101.94		50.97	47.73	29.68	18.05		9.03
39 HMO	566.60	524.39	42.21		21.11	534.53	494.71	39.82		19.91	32.07	29.68	2.39		1.20
Tier 2 Plans															
9 HDHP	968.49	931.81	205.68	169.00	102.84	944.87	879.06	234.80	169.00	117.40	23.62	52.75	-	-	-
3 PPO - B	1,481.07	931.81	549.26		274.63	1,371.36	879.06	492.30		246.15	109.71	52.75	56.96		28.48
10 HMO	1,339.23	931.81	407.42		203.71	1,263.42	879.06	384.36		192.18	75.81	52.75	23.06		11.53
Family Plans															
8 HDHP	1,148.19	1,011.64	358.55	222.00	179.27	1,120.19	954.39	387.80	222.00	193.90	28.00	57.25	-	-	-
3 PPO - B	1,739.39	1,011.64	727.75		363.87	1,610.55	954.39	656.16		328.08	128.84	57.25	71.59		35.79
17 HMO	1,498.90	1,011.64	487.26		243.63	1,414.06	954.39	459.68		229.84	84.84	57.25	27.59		13.79
Dental Plans															
58 Single	34.16	31.62	2.54		1.27	34.16	31.62	2.54		1.27	-	(0.00)	0.00		0.00
68 Family	84.87	58.24	26.63		13.31	84.87	58.25	26.62		13.31	-	(0.01)	0.01		0.00
Vision Plans															
60 Single	7.54	6.98	0.56		0.28	7.54	6.98	0.56		0.28	-	(0.00)	0.00		0.00
25 Tier 2	15.08	11.03	4.05		2.03	15.08	11.02	4.06		2.03	-	0.01	-		-
34 Family	21.54	14.26	7.28		3.64	21.54	14.26	7.28		3.64	-	(0.00)	0.00		0.00
Opt Out Incentive															
30	262.19	262.19	-		-	247.36	247.36	-		-	14.84	14.84	-		-
Total															
	Total	City	Employee	City		Total	City	Employee	City						
Projected Annual Costs	1,431,029	1,157,452	313,141	58,332	156,570	1,362,642	1,099,428	302,779	58,332	151,390	68,386	58,024	10,361	-	5,181

Option 2

CITY OF RAYTOWN, MISSOURI
Health and Dental Premium Chart
 Effective July 1, 2016

Employee covers increase

	Effective July 1, 2016					Current Rates 2015					Increase over previous year				
	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Increase	City Increase	Employee Increase	H S A	Paycheck Increase
Single Plans															
17 HDHP	417.31	417.31	-	92.00	-	407.13	407.13	-	92.00	-	10.18	10.18	-	-	-
10 PPO - B	644.38	483.63	160.75		80.38	596.65	494.71	101.94		50.97	47.73	(11.08)	58.81		29.41
39 HMO	566.60	483.63	82.97		41.49	534.53	494.71	39.82		19.91	32.07	(11.08)	43.15		21.58
	-														
Tier 2 Plans															
9 HDHP	968.49	846.32	291.17	169.00	145.59	944.87	879.06	234.80	169.00	117.40	23.62	(32.74)	56.36	-	28.18
3 PPO - B	1,481.07	846.32	634.75		317.38	1,371.36	879.06	492.30		246.15	109.71	(32.74)	142.45		71.23
10 HMO	1,339.23	846.32	492.91		246.46	1,263.42	879.06	384.36		192.18	75.81	(32.74)	108.55		54.27
	-														
Family Plans															
8 HDHP	1,148.19	918.40	451.79	222.00	225.90	1,120.19	954.39	387.80	222.00	193.90	28.00	(35.99)	63.99	-	32.00
3 PPO - B	1,739.39	918.40	820.99		410.50	1,610.55	954.39	656.16		328.08	128.84	(35.99)	164.83		82.42
17 HMO	1,498.90	918.40	580.50		290.25	1,414.06	954.39	459.68		229.84	84.84	(35.99)	120.83		60.42
	-														
Dental Plans															
58 Single	34.16	31.62	2.54		1.27	34.16	31.62	2.54		1.27	-	-	-		-
68 Family	84.87	58.25	26.62		13.31	84.87	58.25	26.62		13.31	-	-	-		-
	-														
Vision Plans															
60 Single	7.54	6.98	0.56		0.28	7.54	6.98	0.56		0.28	-	-	-		-
25 Tier 2	15.08	11.02	4.06		2.03	15.08	11.02	4.06		2.03	-	-	-		-
34 Family	21.54	14.26	7.28		3.64	21.54	14.26	7.28		3.64	-	-	-		-
	-														
Opt Out Incentive															
30	241.82	241.82	-		-	247.36	247.36	-		-	(5.54)	(5.54)	-		-
	Total	City	Employee	City		Total	City	Employee	City						
Projected Annual Costs	1,423,694	1,072,261	390,997	58,332	195,499	1,362,642	1,099,428	302,779	58,332	151,390	61,052	(27,167)	88,218	-	44,109

Option 3

CITY OF RAYTOWN, MISSOURI
Health and Dental Premium Chart
 Effective July 1, 2016

City covers increase

	Effective July 1, 2016					Current Rates 2015					Increase over previous year				
	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Rate	City Subsidy	Employee Premium	H S A	Paycheck Deduction	Monthly Increase	City Increase	Employee Increase	H S A	Paycheck Increase
Single Plans															
17 HDHP	417.31	417.31	-	92.00	-	407.13	407.13	-	92.00	-	10.18	10.18	-	-	-
10 PPO - B	644.38	526.78	117.60		58.80	596.65	494.71	101.94		50.97	47.73	32.07	15.66	7.83	
39 HMO	566.60	526.78	39.82		19.91	534.53	494.71	39.82		19.91	32.07	32.07	0.00	0.00	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tier 2 Plans															
9 HDHP	968.49	954.87	182.62	169.00	91.31	944.87	879.06	234.80	169.00	117.40	23.62	75.81	-	-	
3 PPO - B	1,481.07	954.87	526.20		263.10	1,371.36	879.06	492.30		246.15	109.71	75.81	33.90	16.95	
10 HMO	1,339.23	954.87	384.36		192.18	1,263.42	879.06	384.36		192.18	75.81	75.81	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Family Plans															
8 HDHP	1,148.19	1,039.23	379.83	222.00	189.92	1,120.19	954.39	387.80	222.00	193.90	28.00	84.84	-	-	
3 PPO - B	1,739.39	1,039.23	616.92		308.46	1,610.55	954.39	656.16		328.08	128.84	84.84	44.00	22.00	
17 HMO	1,498.90	1,039.23	434.77		217.39	1,414.06	954.39	434.77		217.39	84.84	84.84	0.00	0.00	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dental Plans															
58 Single	34.16	31.62	2.54		1.27	34.16	31.62	2.54		1.27	-	-	-	-	
68 Family	84.87	58.25	26.62		13.31	84.87	58.25	26.62		13.31	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vision Plans															
60 Single	7.54	6.98	0.56		0.28	7.54	6.98	0.56		0.28	-	-	-	-	
25 Tier 2	15.08	11.02	4.06		2.03	15.08	11.02	4.06		2.03	-	-	-	-	
34 Family	21.54	14.26	7.28		3.64	21.54	14.26	7.28		3.64	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Opt Out Incentive															
30	263.39	263.39	-		-	247.36	247.36	-		-	16.04	16.04	-	-	
Total															
	Total	City	Employee	City		Total	City	Employee	City						
Projected Annual Costs	1,431,459	1,174,654	292,984	58,332	146,492	1,362,642	1,099,428	297,698	58,332	148,849	68,817	75,227	(4,714)	-	(2,357)

CITY OF RAYTOWN
Request for Board Action

Date: April 19, 2016

Resolution No.: R-2863-16

To: Mayor and Board of Aldermen

From: Debbie Duncan, Human Resource Manager

Department Head Approval: _____

Finance Director Approval: _____ (only if funding is requested)

City Administrator Approval: _____

Action Requested: Staff requests approval of a resolution to change our group term life insurance/AD&D coverage in order to provide a better benefit to employees.

Analysis: The City currently provides a group term life insurance/AD&D benefit of 1x annual salary, with a maximum of \$50,000. The deaths of three employees caused management to evaluate the benefit we provide. The employees who passed earned less than \$50,000/year and, although a year's salary is helpful, it seemed inadequate at a time their families were experiencing significant loss of income. While we realized it is not the City's sole responsibility to provide for the family, we thought we could do better.

Staff began looking at options and discussing with the Employee Benefits Committee. It was proposed the City look at offering a benefit equal to 1x annual salary up to \$150,000, with a minimum of \$50,000. This would ensure our employees' families would have enough to cover funeral expenses and hopefully a cushion while trying to recover from their loss.

Working with American Fidelity, our broker with Midwest Public Risk (MPR), we reviewed quotes and arrived at a proposal that improves our benefit with no increase in cost to the City. We currently pay approximately \$1,442 per month for 1x annual salary or \$50,000 (whichever is less). According to the quote from American Fidelity, if the City proceeds with the 1x annual salary or \$50,000 (whichever is greater) proposal, our new monthly payment will be approximately \$1,416.

Based on our current annual payments and the newly quoted rate, there should be a net zero or slight savings to the City. There will be a slight administrative cost, as we will have to calculate taxes on the premium for any benefit over \$50,000.

Alternatives: The City can choose to keep the current life insurance/AD&D benefit.

Budgetary Impact:

None

A RESOLUTION AUTHORIZING AND APPROVING GROUP TERM LIFE INSURANCE AND ACCIDENTAL DEATH AND DISABILITY INSURANCE

WHEREAS, the City provides to its employees group term life insurance and accidental death and disability insurance; and

WHEREAS, the City would like to provide a benefit equal to 1x annual salary up to \$150,000.00, with a minimum of \$50,000.00; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

THAT the City will provide a benefit of group term life insurance and accidental death and disability insurance equal to 1x annual salary up to \$150,000.00, with a minimum of \$50,000.00;

FURTHER THAT all resolutions or parts of resolutions in conflict with this resolution are hereby repealed.

FURTHER THAT this resolution shall be in full force and effect from and after the date of its passage and approval.

PASSED AND ADOPTED by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 19th day of April, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney

**CITY OF RAYTOWN
Request for Board Action**

Date: April 19, 2016
To: Mayor and Board of Aldermen
From: Jason Hanson, City Engineer

Resolution No.: R-2864-16

Department Head Approval: _____

Finance Director Approval: _____ (only if funding is requested)

City Administrator Approval: _____

Action Requested: Board of Aldermen approval of Infinity Building Services in excess of \$15,000.00, but within budgeted amounts.

Recommendation: Staff recommends for approval.

Analysis: This 2015 Raytown Mowing Services project low bid of Infinity Building Services was for both the Parks Department and the Public Works Department mowing. The 2015 bid included options for a second and third year of mowing services. The contractor's mark-up is zero percent for both future years, and they do agree to work this year for the same costs as last year.

The Parks & Recreation Department will have the contractor mow up to 14 possible areas. They included 7 park areas on the base bid which will be mowed on a regular basis, and another 7 areas on an alternate bid that will only be mowed when needed.

The Public Works Department will have the contractor mow 35 areas throughout the City. Each location will be paid per the contract unit costs. The number of times each area is mowed will depend on the location of the area, as well as the weather.

Alternatives: N/A

Budgetary Impact:

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Fund:	Park Fund and General Fund
Amount:	\$52,000.00

During Fiscal Year 2013-14, \$16,810.00 was spent by the Parks & Rec Dept.
During Fiscal Year 2014-15, \$16,100.00 was spent by the Parks & Rec Dept.
The estimated annual mowing amount for Parks & Rec during FY2015-16 is \$17,000.00 for the base bid. This is within the previously approved budget amount of \$25,000.00.

During Fiscal Year 2013-14, \$18,913.00 was spent by the Public Works Dept.
During Fiscal Year 2014-15, \$15,440.00 was spent by the Public Works Dept.
The estimated annual mowing amount for PW during FY2015-16 is \$18,715.00 for the base bid. This is within the previously approved budget amount \$27,000.00.

Additional Reports Attached: Bid results, and bid tabulations for Parks & Rec and Public Works.

A RESOLUTION AUTHORIZING AND APPROVING THE CONTINUATION AN AGREEMENT WITH INFINITY BUILDING SERVICES FOR MOWING SERVICES IN AN AMOUNT NOT TO EXCEED \$52,000.00 BUT WITHIN BUDGETED AMOUNTS FOR FISCAL YEAR 2015-2016

WHEREAS, in fiscal year 2014-2015 the City solicited sealed bids from qualified firms interested in providing mowing services to the City of Raytown; and

WHEREAS, Infinity Building Services submitted its bid which included a renewal option, was determined to be the lowest and best bidder qualified to provide such services; and

WHEREAS, the Board of Aldermen find it is in the best interest of the City to authorize and approve the continuation of an agreement with Infinity Building Services in an amount not to exceed \$52,000.00 for fiscal year 2015-2016;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

THAT a continuation of an agreement for mowing services with Infinity Building Services as set forth in "Exhibit A" for such purposes in an amount not to exceed \$52,000.00 for fiscal year 2015-2016 is hereby authorized and approved;

FURTHER THAT the City Administrator is hereby authorized to execute all documents necessary and to take any and all actions necessary to effectuate the terms of the contract and the City Clerk is authorized to attest to the same.

PASSED AND ADOPTED by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 19th day of April, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney



BID RESULTS

2015 Raytown Mowing Project

2:00pm, Tuesday, January 20, 2015

	CONTRACTOR	Parks Dept.	Public Works	Total Base Bid
1.	Infinity Building Services	\$13,320.00	\$17,217.00	\$30,537.00
2.	Creative Landscaping & Concrete, Inc.	no bid	\$23,850.00	-
3.	ZLC LLC	\$26,000.00	\$40,900.00	\$66,900.00
4.	SonRise	\$43,872.00	\$29,925.00	\$73,797.00
5.	Resource Service Solutions	\$43,840.00	\$45,724.00	\$89,564.00
6.	Turf Masters	\$44,000.00	\$83,000.00	\$127,000.00
7.	Agua Fina	\$113,936.00	\$54,585.00	\$168,521.00
Engineer's Estimate				\$38,610.00

Bid Tabulation
2015 Raytown Mowing Project (Parks & Rec.)
2:00pm, January 20, 2015

				1.		2.		3.		4.		5.		6.			
Parks Grounds Maintenance BASE BID				Infinity Bldg Services		Engineer's Estimate		ZLC LLC		Resource Serv. Sol.		SonRise Lawn & Tree		Turf Masters LLC		Agua Fina Irr. & Land.	
	Est. # of times	Approx. Frequency	Cost Per Mow	Approx. Season Cost													
P - K1	16	1 to 2 weeks 13 acres	\$ 135.00	\$ 2,160.00	\$ 175.00	\$ 2,800.00	\$ 250.00	\$ 4,000.00	\$ 520.00	\$ 8,320.00	\$ 560.00	\$ 8,960.00	\$ 500.00	\$ 8,000.00	\$ 1,139.00	\$ 18,224.00	
P - K2	16	1 to 2 weeks 2 acres	\$ 22.50	\$ 360.00	\$ 35.00	\$ 560.00	\$ 60.00	\$ 960.00	\$ 80.00	\$ 1,280.00	\$ 150.00	\$ 2,400.00	\$ 50.00	\$ 800.00	\$ 181.00	\$ 2,896.00	
P-MS	16	1 to 2 weeks 8.5 acres	\$ 108.00	\$ 1,728.00	\$ 135.00	\$ 2,160.00	\$ 225.00	\$ 3,600.00	\$ 340.00	\$ 5,440.00	\$ 520.00	\$ 8,320.00	\$ 400.00	\$ 6,400.00	\$ 758.00	\$ 12,128.00	
P-SW	16	1 to 2 weeks 6 acres	\$ 126.00	\$ 2,016.00	\$ 160.00	\$ 2,560.00	\$ 250.00	\$ 4,000.00	\$ 240.00	\$ 3,840.00	\$ 400.00	\$ 6,400.00	\$ 300.00	\$ 4,800.00	\$ 534.00	\$ 8,544.00	
P-KP1	16	1 to 2 weeks 12 acres	\$ 184.50	\$ 2,952.00	\$ 190.00	\$ 3,040.00	\$ 300.00	\$ 4,800.00	\$ 480.00	\$ 7,680.00	\$ 480.00	\$ 7,680.00	\$ 600.00	\$ 9,600.00	\$ 1,043.00	\$ 16,688.00	
P-LBT1	16	1 to 2 weeks 22 acres	\$ 148.50	\$ 2,376.00	\$ 180.00	\$ 2,880.00	\$ 300.00	\$ 4,800.00	\$ 880.00	\$ 14,080.00	\$ 400.00	\$ 6,400.00	\$ 700.00	\$ 11,200.00	\$ 1,854.00	\$ 29,664.00	
P-LBT2	16	1 to 2 weeks 4.5+/- acres	\$ 27.00	\$ 1,728.00	\$ 40.00	\$ 2,560.00	\$ 60.00	\$ 3,840.00	\$ 50.00	\$ 3,200.00	\$ 58.00	\$ 3,712.00	\$ 50.00	\$ 3,200.00	\$ 403.00	\$ 25,792.00	
TOTAL BASE BID = (P-K1) + (P-K2) + (P-MS) + (P-SW) + (P-KP1) + (P-LBT1) + (P-LBT2)				\$ 13,320.00		\$ 16,560.00		\$ 26,000.00		\$ 43,840.00		\$ 43,872.00		\$ 44,000.00		\$ 113,936.00	

				1.		2.		3.		4.		5.		6.			
Parks Grounds Maintenance BID ALTERNATES				Infinity Bldg Services		Engineer's Estimate		ZLC LLC		Resource Serv. Sol.		SonRise Lawn & Tree		Turf Masters LLC		Agua Fina Irr. & Land.	
	Est. # of times	Approx. Frequency	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	
P-C1	5	11 acres	\$ 144.00	\$ 720.00	\$ 175.00	\$ 875.00	\$ 270.00	\$ 1,350.00	\$ 440.00	\$ 2,200.00	\$ 480.00	\$ 2,400.00	\$ 500.00	\$ 2,500.00	\$ 952.00	\$ 4,760.00	
P-C2	5	1.66 acres	\$ 22.50	\$ 112.50	\$ 30.00	\$ 150.00	\$ 75.00	\$ 375.00	\$ 75.00	\$ 375.00	\$ 80.00	\$ 400.00	\$ 75.00	\$ 375.00	\$ 122.00	\$ 610.00	
P-LBT3	5	1 to 2 weeks 3.4 acres ea.	\$ 40.50	\$ 405.00	\$ 50.00	\$ 500.00	\$ 75.00	\$ 750.00	\$ 136.00	\$ 1,360.00	\$ 140.00	\$ 1,400.00	\$ 75.00	\$ 750.00	\$ 278.00	\$ 2,780.00	
P-SS	5	2000sq.ft bag 6500sq.ft not	\$ 135.00	\$ 675.00	\$ 175.00	\$ 875.00	\$ 325.00	\$ 1,625.00	\$ 140.00	\$ 700.00	\$ 390.00	\$ 1,950.00	\$ 300.00	\$ 1,500.00	\$ 189.00	\$ 945.00	
P-BMX	5	4 acres	\$ 40.50	\$ 202.50	\$ 50.00	\$ 250.00	\$ 180.00	\$ 900.00	\$ 165.00	\$ 825.00	\$ 240.00	\$ 1,200.00	\$ 200.00	\$ 1,000.00	\$ 359.00	\$ 1,795.00	
P-RT1	5	3.75 acres	\$ 40.50	\$ 202.50	\$ 50.00	\$ 250.00	\$ 225.00	\$ 1,125.00	\$ 150.00	\$ 750.00	\$ 190.00	\$ 950.00	\$ 300.00	\$ 1,500.00	\$ 336.00	\$ 1,680.00	
P-RT2	5	1 acre	\$ 22.50	\$ 112.50	\$ 30.00	\$ 150.00	\$ 85.00	\$ 425.00	\$ 50.00	\$ 250.00	\$ 85.00	\$ 425.00	\$ 75.00	\$ 375.00	\$ 109.00	\$ 545.00	
BID ALTERNATES =				\$ 2,430.00		\$ 3,050.00		\$ 6,550.00		\$ 6,460.00		\$ 8,725.00		\$ 8,000.00		\$ 13,115.00	
				Infinity Bldg Services		Engineer's Estimate		ZLC LLC		Resource Serv. Sol.		SonRise Lawn & Tree		Turf Masters LLC		Agua Fina Irr. & Land.	
				\$ 15,750.00		\$ 19,610.00		\$ 32,550.00		\$ 50,300.00		\$ 52,597.00		\$ 52,000.00		\$ 127,051.00	

Bid Tabulation
2015 Raytown Mowing Services (Public Works)
2:00pm, January 20, 2015

			1.		2.		3.		4.		5.		6.		7.			
			Infinity Bldg Services		Creative Landscaping		SonRise Lawn & Tree		ZLC LLC		Resource Serv. Sol.		Agua Fina Irr. & Land.		Turf Masters LLC		Engineer's Estimate	
Grounds Maintenance Location	Est. # of times	Approx. Frequency	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost	Cost Per Mow	Approx. Season Cost
1. City Hall Property (Front, Side, immed.Rear)	30	every week	\$ 58.50	\$ 1,755.00	\$ 90.00	\$ 2,700.00	\$ 130.00	\$ 3,900.00	\$ 195.00	\$ 5,850.00	\$ 235.00	\$ 7,050.00	\$ 259.00	\$ 7,770.00	\$ 300.00	\$ 9,000.00	\$ 70.00	\$ 2,100.00
2. City Hall Property (Rear)	10	every 3 weeks	\$ 54.00	\$ 540.00	\$ 70.00	\$ 700.00	\$ 90.00	\$ 900.00	\$ 150.00	\$ 1,500.00	\$ 135.00	\$ 1,350.00	\$ 177.00	\$ 1,770.00	\$ 250.00	\$ 2,500.00	\$ 70.00	\$ 700.00
3. ROW at 59St and Raytown Road	15	every 2 weeks	\$ 76.50	\$ 1,147.50	\$ 95.00	\$ 1,425.00	\$ 100.00	\$ 1,500.00	\$ 120.00	\$ 1,800.00	\$ 189.50	\$ 2,842.50	\$ 180.00	\$ 2,700.00	\$ 250.00	\$ 3,750.00	\$ 90.00	\$ 1,350.00
4. Vacant lot 62nd Street & Raytown Rd	15	every 2 weeks	\$ 54.00	\$ 810.00	\$ 65.00	\$ 975.00	\$ 100.00	\$ 1,500.00	\$ 100.00	\$ 1,500.00	\$ 159.00	\$ 2,385.00	\$ 370.00	\$ 5,550.00	\$ 200.00	\$ 3,000.00	\$ 70.00	\$ 1,050.00
5. Raytown Trfy east ROW (59T to 65)	15	every 2 weeks	\$ 31.50	\$ 472.50	\$ 50.00	\$ 750.00	\$ 50.00	\$ 750.00	\$ 120.00	\$ 1,800.00	\$ 120.00	\$ 1,800.00	\$ 179.00	\$ 2,685.00	\$ 250.00	\$ 3,750.00	\$ 40.00	\$ 600.00
6. Wooden Bridge east & west sides	15	every 2 weeks	\$ 31.50	\$ 472.50	\$ 45.00	\$ 675.00	\$ 80.00	\$ 1,200.00	\$ 120.00	\$ 1,800.00	\$ 55.00	\$ 825.00	\$ 50.00	\$ 750.00	\$ 175.00	\$ 2,625.00	\$ 40.00	\$ 600.00
7. Detention Basin at 67th and Hardy	15	every 2 weeks	\$ 40.50	\$ 607.50	\$ 70.00	\$ 1,050.00	\$ 90.00	\$ 1,350.00	\$ 170.00	\$ 2,550.00	\$ 103.00	\$ 1,545.00	\$ 179.00	\$ 2,685.00	\$ 350.00	\$ 5,250.00	\$ 50.00	\$ 750.00
8. ROW at 67th Street and Railroad bridge	15	every 2 weeks	\$ 22.50	\$ 337.50	\$ 30.00	\$ 450.00	\$ 40.00	\$ 600.00	\$ 50.00	\$ 750.00	\$ 50.00	\$ 750.00	\$ 55.00	\$ 825.00	\$ 150.00	\$ 2,250.00	\$ 30.00	\$ 450.00
9. Det. Basin from Lakeshore Dr to Woodson	10	every 3 weeks	\$ 90.00	\$ 900.00	\$ 130.00	\$ 1,300.00	\$ 110.00	\$ 1,100.00	\$ 180.00	\$ 1,800.00	\$ 67.50	\$ 675.00	\$ 159.00	\$ 1,590.00	\$ 500.00	\$ 5,000.00	\$ 115.00	\$ 1,150.00
10. Detention Basin at 75 St and Westridge	10	every 3 weeks	\$ 67.50	\$ 675.00	\$ 90.00	\$ 900.00	\$ 130.00	\$ 1,300.00	\$ 180.00	\$ 1,800.00	\$ 89.65	\$ 896.50	\$ 275.00	\$ 2,750.00	\$ 200.00	\$ 2,000.00	\$ 80.00	\$ 800.00
11. Detention Basin at YMCA	10	every 3 weeks	\$ 58.50	\$ 585.00	\$ 65.00	\$ 650.00	\$ 95.00	\$ 950.00	\$ 180.00	\$ 1,800.00	\$ 80.00	\$ 800.00	\$ 198.00	\$ 1,980.00	\$ 250.00	\$ 2,500.00	\$ 70.00	\$ 700.00
12. Detention Basin at Mount Olivet	10	every 3 weeks	\$ 112.50	\$ 1,125.00	\$ 125.00	\$ 1,250.00	\$ 150.00	\$ 1,500.00	\$ 180.00	\$ 1,800.00	\$ 850.00	\$ 8,500.00	\$ 519.00	\$ 5,190.00	\$ 350.00	\$ 3,500.00	\$ 135.00	\$ 1,350.00
13. Detention Basin at 8024 Spring Valley Rd	10	every 3 weeks	\$ 49.50	\$ 495.00	\$ 50.00	\$ 500.00	\$ 90.00	\$ 900.00	\$ 120.00	\$ 1,200.00	\$ 83.00	\$ 830.00	\$ 103.00	\$ 1,030.00	\$ 250.00	\$ 2,500.00	\$ 60.00	\$ 600.00
14. Detention Basin on 87th Street	5	every 6 weeks	\$ 180.00	\$ 900.00	\$ 350.00	\$ 1,750.00	\$ 230.00	\$ 1,150.00	\$ 200.00	\$ 1,000.00	\$ 455.00	\$ 2,275.00	\$ 570.00	\$ 2,850.00	\$ 400.00	\$ 2,000.00	\$ 225.00	\$ 1,125.00
15. -----N/A-----	---N/A---	-----N/A-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
16. Storm ditch south of 59St at Claremont	10	every 3 weeks	\$ 90.00	\$ 900.00	\$ 100.00	\$ 1,000.00	\$ 110.00	\$ 1,100.00	\$ 150.00	\$ 1,500.00	\$ 50.00	\$ 500.00	\$ 156.00	\$ 1,560.00	\$ 325.00	\$ 3,250.00	\$ 120.00	\$ 1,200.00
17. Storm ditch 62 Terr, 10901 to 10907	5	every 6 weeks	\$ 45.00	\$ 225.00	\$ 150.00	\$ 750.00	\$ 60.00	\$ 300.00	\$ 80.00	\$ 400.00	\$ 50.00	\$ 250.00	\$ 50.00	\$ 250.00	\$ 250.00	\$ 1,250.00	\$ 60.00	\$ 300.00
18. Storm ditch at 5433 Hardy	10	every 3 weeks	\$ 27.00	\$ 270.00	\$ 30.00	\$ 300.00	\$ 50.00	\$ 500.00	\$ 40.00	\$ 400.00	\$ 50.00	\$ 500.00	\$ 35.00	\$ 350.00	\$ 150.00	\$ 1,500.00	\$ 40.00	\$ 400.00
19. Island at 51st Street & Woodson	10	every 3 weeks	\$ 13.50	\$ 135.00	\$ 15.00	\$ 150.00	\$ 25.00	\$ 250.00	\$ 25.00	\$ 250.00	\$ 50.00	\$ 500.00	\$ 35.00	\$ 350.00	\$ 100.00	\$ 1,000.00	\$ 20.00	\$ 200.00
20. ROW of 57 Terr east of Sterling	10	every 3 weeks	\$ 22.50	\$ 225.00	\$ 30.00	\$ 300.00	\$ 50.00	\$ 500.00	\$ 60.00	\$ 600.00	\$ 50.00	\$ 500.00	\$ 65.00	\$ 650.00	\$ 100.00	\$ 1,000.00	\$ 30.00	\$ 300.00
21. ROW of 58 Street east of Sterling	10	every 3 weeks	\$ 22.50	\$ 225.00	\$ 30.00	\$ 300.00	\$ 40.00	\$ 400.00	\$ 60.00	\$ 600.00	\$ 50.00	\$ 500.00	\$ 55.00	\$ 550.00	\$ 100.00	\$ 1,000.00	\$ 30.00	\$ 300.00
22. Storm ditch south of 59St at Northern	10	every 3 weeks	\$ 45.00	\$ 450.00	\$ 45.00	\$ 450.00	\$ 60.00	\$ 600.00	\$ 50.00	\$ 500.00	\$ 50.00	\$ 500.00	\$ 55.00	\$ 550.00	\$ 125.00	\$ 1,250.00	\$ 55.00	\$ 550.00
23. Blue Ridge Cutoff east side (59 to 59T)	15	every 2 weeks	\$ 22.50	\$ 337.50	\$ 30.00	\$ 450.00	\$ 40.00	\$ 600.00	\$ 40.00	\$ 600.00	\$ 50.00	\$ 750.00	\$ 55.00	\$ 825.00	\$ 125.00	\$ 1,875.00	\$ 30.00	\$ 450.00
24. Blue Ridge Blvd sw corner at 67 Street	15	every 2 weeks	\$ 36.00	\$ 540.00	\$ 45.00	\$ 675.00	\$ 65.00	\$ 975.00	\$ 100.00	\$ 1,500.00	\$ 50.00	\$ 750.00	\$ 55.00	\$ 825.00	\$ 200.00	\$ 3,000.00	\$ 45.00	\$ 675.00
25. Island at Hunter and 70th	15	every 2 weeks	\$ 13.50	\$ 202.50	\$ 15.00	\$ 225.00	\$ 25.00	\$ 375.00	\$ 20.00	\$ 300.00	\$ 40.00	\$ 600.00	\$ 35.00	\$ 525.00	\$ 50.00	\$ 750.00	\$ 20.00	\$ 300.00
26. Island at 8820 Richards Drive	15	every 2 weeks	\$ 13.50	\$ 202.50	\$ 15.00	\$ 225.00	\$ 25.00	\$ 375.00	\$ 20.00	\$ 300.00	\$ 40.00	\$ 600.00	\$ 35.00	\$ 525.00	\$ 50.00	\$ 750.00	\$ 20.00	\$ 300.00
27. Island at 68Terr and Hawthorne	15	every 2 weeks	\$ 22.50	\$ 337.50	\$ 25.00	\$ 375.00	\$ 50.00	\$ 750.00	\$ 40.00	\$ 600.00	\$ 50.00	\$ 750.00	\$ 55.00	\$ 825.00	\$ 100.00	\$ 1,500.00	\$ 30.00	\$ 450.00
28. Island at 78 Terr and Englewood	15	every 2 weeks	\$ 18.00	\$ 270.00	\$ 25.00	\$ 375.00	\$ 30.00	\$ 450.00	\$ 40.00	\$ 600.00	\$ 50.00	\$ 750.00	\$ 40.00	\$ 600.00	\$ 100.00	\$ 1,500.00	\$ 25.00	\$ 375.00
29. Island at 78 Terr west of Crisp	15	every 2 weeks	\$ 15.30	\$ 229.50	\$ 20.00	\$ 300.00	\$ 30.00	\$ 450.00	\$ 20.00	\$ 300.00	\$ 50.00	\$ 750.00	\$ 35.00	\$ 525.00	\$ 50.00	\$ 750.00	\$ 25.00	\$ 375.00
30. Island at 65 Terr and Lane	15	every 2 weeks	\$ 13.50	\$ 202.50	\$ 20.00	\$ 300.00	\$ 25.00	\$ 375.00	\$ 20.00	\$ 300.00	\$ 40.00	\$ 600.00	\$ 35.00	\$ 525.00	\$ 50.00	\$ 750.00	\$ 20.00	\$ 300.00
31. Island at 64 Terr and Evanston	15	every 2 weeks	\$ 13.50	\$ 202.50	\$ 15.00	\$ 225.00	\$ 25.00	\$ 375.00	\$ 20.00	\$ 300.00	\$ 40.00	\$ 600.00	\$ 35.00	\$ 525.00	\$ 50.00	\$ 750.00	\$ 20.00	\$ 300.00
32. EMS Facility, 10020 E. 66th Terrace	30	every week	\$ 22.50	\$ 675.00	\$ 40.00	\$ 1,200.00	\$ 50.00	\$ 1,500.00	\$ 65.00	\$ 1,950.00	\$ 55.00	\$ 1,650.00	\$ 70.00	\$ 2,100.00	\$ 200.00	\$ 6,000.00	\$ 30.00	\$ 900.00
33. Island at 84th and Hedges	15	every 2 weeks	\$ 18.00	\$ 270.00	\$ 30.00	\$ 450.00	\$ 30.00	\$ 450.00	\$ 30.00	\$ 450.00	\$ 50.00	\$ 750.00	\$ 35.00	\$ 525.00	\$ 100.00	\$ 1,500.00	\$ 25.00	\$ 375.00
34. ROW - 8318 J.A. Reed to 8401 Greenwood	15	every 2 weeks	\$ 18.00	\$ 270.00	\$ 25.00	\$ 375.00	\$ 40.00	\$ 600.00	\$ 100.00	\$ 1,500.00	\$ 50.00	\$ 750.00	\$ 35.00	\$ 525.00	\$ 100.00	\$ 1,500.00	\$ 25.00	\$ 375.00
35. Detention Basin at Ditzler & Gregory	10	every 3 weeks	\$ 22.50	\$ 225.00	\$ 35.00	\$ 350.00	\$ 40.00	\$ 400.00	\$ 100.00	\$ 1,000.00	\$ 65.00	\$ 650.00	\$ 135.00	\$ 1,350.00	\$ 250.00	\$ 2,500.00	\$ 30.00	\$ 300.00
TOTAL BASE BID =				\$ 17,217.00		\$ 23,850.00		\$ 29,925.00		\$ 40,900.00		\$ 45,724.00		\$ 54,585.00		\$ 83,000.00		\$ 22,050.00
			Infinity Bldg Services		Creative Landscaping		SonRise Lawn & Tree		ZLC LLC		Resource Serv. Sol.		Agua Fina Irr. & Land.		Turf Masters LLC			
			0%		3.5%		5%		4%		3%		1%		5%			
			0%		3.5%		5%		6%		3%		1%		5%			
Renewal increase for 2016 =			0%		3.5%		5%		4%		3%		1%		5%			
Renewal increase for 2017 =			0%		3.5%		5%		6%		3%		1%		5%			

CITY OF RAYTOWN
Request for Board Action

Date: April 19, 2016

Resolution No.: R-2865-16

To: Mayor and Board of Aldermen

From: Kati Horner Gonzalez, Assistant Director of Public Works

Department Head Approval: _____

Finance Director Approval: _____ (only if funding is requested)

City Administrator Approval: _____

Action Requested: Board of Aldermen approval of the 2016 award of the SSES Study for the City sanitary sewer system.

Recommendation: Staff recommends award of the contract to Burns & McDonnell Engineering Company, Inc. for an amount not to exceed \$70,000.00.

Analysis: Staff requested funds in the 2015/2016 budget for an SSES Study in order to determine where best to spend Sewer funds to reduce the portion of the sanitary sewer flow that is not sewage, but instead enters the system through inflow and infiltration. The study will not cover the entire City for smoke testing, but will provide a basis to determine target areas, establish monitoring for flows exiting the City and entering the LBVSD lines, and provide the opportunity to share and analyze data currently collected by the City of Kansas City in areas immediately adjacent to Raytown. Additionally, the analysis will utilize data collected through strategic placement of city-owned flow monitoring systems. As a part of the project, Burns & McDonnell Engineering Company, Inc. will conduct a study session with the Board of Aldermen prior to the completion of the final report as well as a formal presentation of the final findings and recommendations as a result of the study. Some additional smoke and/or dye testing and analysis may be needed in 2017.

RFPs were sent out to five firms, posted on the City web page, and noticed in the newspaper of public circulation. Three firms responded. Staff conducted interviews with all three firms, and evaluated the presentations. Burns & McDonnell Engineering Company, Inc. was considered by all staff members to be the most qualified for the study, based on the replies to the RFP and on the content of the interviews.

Approval is requested of the budgeted amount of \$70,000.00 to fund the SSES study.

Alternatives: Conduct internal analysis. This analysis would be at a smaller scale with a less aggressive schedule.

Budgetary Impact:

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Fund: Sewer Fund
Amount to Spend: \$70,000.00

Additional Reports Attached: Contract for Engineering Services with Burns & McDonnell Engineering Company, Inc. Scope & Fee, Schedule of Services and Schedule of Fees

A RESOLUTION AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH BURNS & MCDONNELL ENGINEERING COMPANY, INC. FOR THE 2016 SANITARY SEWER EVALUATION AND BILLING STUDY IN AN AMOUNT NOT TO EXCEED \$70,000.00 FOR FISCAL YEAR 2015-2016 BUDGET

WHEREAS, the City desires to engage the services of a professional engineering firm to provide general engineering services in connect with the 2016 Sanitary Sewer Evaluation and Billing Study (SSES)

WHEREAS, the City sent Request for Proposals to five (5) firms of which three (3) firms responded; and

WHEREAS, after interviews were conducted Burns & McDonnell Engineering Company, Inc. was considered to be the most qualified for the study; and

WHEREAS, the Scope of Basic Services to be provided by Burns & McDonnell Engineering Company, Inc. as described in the Professional Engineering Services Agreement are set forth in the attached Exhibit "A"; and

WHEREAS, the Board of Aldermen find that it is in the best interest of the citizens of the City of Raytown that the City enter into an agreement with Burns & McDonnell Engineering Company, Inc. in an amount not to exceed \$70,000.00 for such purposes for fiscal year 2015-2016;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

THAT the Agreement for Professional Engineering Services by and between the City of Raytown, Missouri and Burns & McDonnell Engineering Company, Inc.. an amount not to exceed \$70,000.00 in substantially the same form as attached hereto as Exhibit "A" and incorporated herein, is hereby approved; and

FURTHER THAT the City Administrator is hereby authorized to execute any and all documents necessary in connection with such agreement and the City Clerk is authorized to attest thereto; and

PASSED AND ADOPTED by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 19th day of April, 2016.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry, City Clerk

Approved as to Form:

Joe Willerth, City Attorney

**GENERAL ENGINEERING SERVICES CONTRACT
BETWEEN
CITY OF RAYTOWN
AND
BURNS & MCDONNELL ENGINEERING COMPANY, INC.**

THIS AGREEMENT made and entered into this ____ day of _____, 2016, by and between the City of Raytown, Missouri, hereafter referred to as “CITY”, and **Burns & McDonnell Engineering Company, Inc.**, hereinafter referred to as “ENGINEER”. For the consideration herein expressed, it is agreed by and between the CITY and ENGINEER as follows:

ARTICLE I – SCOPE OF SERVICES

ENGINEER shall perform the services for the “*2016 Sanitary Sewer Evaluation and Billing Study*”, as further enumerated in Exhibit B (Attached).

ARTICLE II – COMPENSATION

For services provided under this contract, the CITY shall compensate the ENGINEER as follows:

A. Fee

The ENGINEER will provide the professional service described herein at actual hourly costs per the attached Schedule of Hourly Rates (Exhibit C).

Directly reimbursable fees shall be paid in accordance with the attached Schedule of Reimbursable Fees (Exhibit D).

The total amount paid to the ENGINEER shall be the actual hours expended multiplied by the hourly rate from Exhibit C, plus directly reimbursable fees as computed from Exhibit D, and the total shall not exceed \$70,000.

B. Method of Payment

Partial payments for work satisfactory completed will be made to the ENGINEER upon receipt of itemized invoices by the CITY. Invoices will be submitted no more frequently than one invoice per month. Statements are payable upon receipt. A late payment charge of 1.5 percent per month or any partial month will be added to amounts not received within 30 days of the statement date. If a portion of ENGINEER'S statement is disputed by CITY, the undisputed portion shall be paid by CITY by the due date. The CITY shall advise the ENGINEER in writing of the basis for any disputed portion of any statement.

ARTICLE III – SCHEDULE

See Exhibit E

Consultant to submit a schedule for the project, with intermediate milestones and a final completion. The schedule shall include a stated number of calendar days as a text item in addition to any diagrammatic submittal.

ARTICLE IV – STANDARDS

Design criteria will be in accordance with City of Raytown Specifications.

ARTICLE V – COVENANT AGAINST CONTINGENT FEES

The ENGINEER warrants that he has not employed or retained any company or person, other than a bona fide employee working for the ENGINEER, to solicit or secure this agreement, and that he has not paid or agreed to pay any company or person, other than a bona fide employee, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this contract. For breach or violation of this warranty, the CITY shall have the right to annul this agreement, or in its discretion to deduct from the contract price or consideration or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee, plus reasonable attorney's fee.

ARTICLE VI – SUBLETTING, ASSIGNMENT OR TRANSFER

No portion of the work covered by this contract, except as provided herein, shall be sublet or transferred without the written consent of the CITY. The subletting of the work shall in no way relieve the ENGINEER of his primary responsibility for the quality and performance of the work.

ARTICLE VII – SUBLETTING, ASSIGNMENT ENDORSEMENT

All plans, specifications and other documents shall be endorsed by the ENGINEER and shall reflect the name and seal of the Registered Professional Engineer endorsing the work.

ARTICLE VIII – RETENTION OF RECORDS

The ENGINEER shall maintain all records, survey notes, design documents, cost and accounting records, construction records and other records pertaining to this contract and to the project covered by this contract, for the period of not less than three years following final payment. Said records shall be made available for inspections by authorized representatives of the CITY, during regular working hours at the ENGINEER place of business.

ARTICLE IX – OWNERSHIP OF DOCUMENTS

Plans, tracing, maps and specifications prepared under this contract and delivered to the CITY

shall become the property of the CITY upon termination or completion of work. Copies of basic survey notes, design computations and other data prepared under this contract shall be made available for use by the CITY for the purposes set forth in this contract. If the CITY incorporates any portion of the work into a project other than that for which it was performed, the CITY shall save the ENGINEER harmless from any claims and liabilities resulting from such use, the extent permitted by law. Notwithstanding the foregoing, ENGINEER shall retain ENGINEER'S existing intellectual property developed, utilized, or modified in the performance of the services, but not originally developed as part of the services, any means and methods it brings to this engagement, and any improvements to its means and methods.

ARTICLE X – TERMINATION

The CITY or ENGINEER may terminate the contract at any time by giving seven (7) days written notice in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If the contract is terminated because the project is abandoned or postponed by the CITY, the ENGINEER will be paid for services performed and expenses incurred to the date of termination, plus reasonable costs incurred by ENGINEER in terminating the services.

If the contract is terminated due to the ENGINEER service not performed in accordance with this contract, or if the ENGINEER fails to prosecute the work with due diligence, and after written notice to ENGINEER by CITY detailing the default and providing ENGINEER ten (10) days to cure such default, the CITY may procure completions of the work in such a manner that is reasonable and in an effort to mitigate its damages. The ENGINEER will be paid for the services performed to the date of termination.

ARTICLE XI – DECISIONS UNDER THIS CONTRACT

The CITY will will decide all questions which may arise concerning the project. The CITY'S decisions shall be final and conclusive, and subject to dispute by ENGINEER. Disputes shall be resolved through the use of arbitration. All disputes shall be heard in the Circuit Court of Jackson County, Missouri.

ARTICLE XII – SUCCESSORS AND ASSIGNS

The CITY and the ENGINEER agree that this contract and all contracts entered into under the provisions of this contract shall be binding upon the parties hereto and their successors and assigns.

ARTICLE XIII – COMPLIANCE WITH LAWS

The ENGINEER shall comply with federal, state and local laws, ordinances and regulations applicable to the performance of the work, including Title VI of the Civil Rights Act of 1964 and shall procure all licenses and permits necessary for the fulfillment of obligations under this contract.

ARTICLE XIV – RESPONSIBILITY FOR CLAIMS AND LIABILITY

The ENGINEER agrees to save harmless the CITY from third-party damages and liabilities for property damage or bodily injury or death caused by its negligent acts or the negligent acts of his employees, agents or subcontractors.

ARTICLE XV – NONDISCRIMINATION

The ENGINEER, with regard to the work performed by it after award and prior to the completion of the contract work, will not discriminate on the grounds of race, color or national origin in the selection and retention of subcontractors. The ENGINEER will comply with Title VI of the Civil Rights Act of 1964, as amended. In all solicitations, either by competitive bidding or negotiation made by the ENGINEER for work to be performed under a subcontract, including procurement of material or equipment, each potential subcontract or supplier shall be notified by the ENGINEER'S obligations under this contract and the regulations relative to nondiscrimination on the grounds of color, race or national origin.

ARTICLE XVI – GENERAL CONSIDERATIONS

- A. The City of Raytown expressly denies responsibility for or ownership of any item purchased until the same is delivered to and accepted by the City.
- B. The ENGINEER agrees to maintain error and/or omission or liability insurance coverage in an amount sufficient to cover the estimated design cost of the project.
- C. Insurance: The ENGINEER shall secure and maintain workers compensation insurance as will protect him from claims under the Worker's Compensation Acts, and general liability insurance with limits of \$1,000,000 per occurrence and \$2,000,000 in the aggregate providing coverage for bodily injury, death, or property damage which may arise from the performance of his services under this agreement. Such commercial general liability insurance shall include contractual liability coverage and include additional insured coverage in favor of the CITY.
- D. The ENGINEER must be current with payment to the City of Raytown and/or Jackson County, Missouri regarding Personal Property and Real Estates Tax (if applicable).
- E. The following limitations of responsibility shall apply to the ENGINEER for services provided during construction of the project.
 - 1. Shall not be held responsible for Contractor's construction means, methods, techniques, sequences, procedures, or the safety precautions, or any programs indirect thereto.
 - 2. Shall not be held responsible for the Contractor's failure to perform the work in accordance with the Contract Documents.

3. Shall not be held responsible for acts or omissions of the CITY or Contractor or any subcontractor or their agents or employees or any other persons performing any of the work.
- F. CITY and ENGINEER waive all rights against each other and their officers, directors, agents, or employees for damage covered by property insurance during and after the completion of ENGINEER'S services. If the services result in a construction phase, a provision similar to this shall be incorporated into all construction contracts entered into by CITY, and all contractors shall be required to provide waivers of subrogation in favor of CITY and ENGINEER for damage or liability covered by any contractor's policy of insurance.
 - G. If the ENGINEER fails to perform its services in accordance with this contract, ENGINEER will perform at its own cost, and without reimbursement from CITY, the professional engineering services necessary to correct errors and omissions which are caused by ENGINEER'S failure to comply with the contract, and which are reported to ENGINEER within one year from the completion of ENGINEER'S services for the Project. Such obligations and remedies contained are ENGINEER'S sole obligation and CITY'S exclusive remedy. No warranty, express or implied, is included in this contract or regarding any drawing, specification, or other work product or instrument of service or oral or written representation by ENGINEER or its employees or consultants.
 - H. In no event will ENGINEER be liable for any special, indirect, or consequential damages including, without limitation, damages or losses in the nature of increased Project costs, loss of revenue or profit, lost production, claims by customers of CITY, or governmental fines or penalties.
 - I. To the fullest extent permissible by law, and notwithstanding any other provision of this contract, the total liability, in the aggregate, of ENGINEER, its officers, directors, shareholders, employees, agents, and consultants, and any of them, to CITY and anyone claiming by, through or under CITY, for any and all claims, losses, liabilities, costs or damages whatsoever arising out of, resulting from or in any way related to the Project or this contract from any form of negligence, professional errors or omissions (including breach of contract or warranty) of ENGINEER, its officers, directors, employees, agents or consultants, or any of them, SHALL NOT EXCEED the total compensation actually received by ENGINEER under this contract. The parties agree that specific consideration has been given by the ENGINEER for this limitation and that it is deemed adequate.
 - J. Estimate, schedules, forecasts, and projections prepared by ENGINEER relating to constructions costs and schedules, operation and maintenance costs, equipment characteristics and performance, and operating results are opinions based on ENGINEER's experience, qualifications, and judgment as professional. Since ENGINEER has no control over weather, costs and availability of labor, cost and availability of material and equipment, cost of fuel or other utilities, labor productivity, construction contractor's procedures and methods or determining prices, economic conditions, government regulations and laws (including the interpretation thereof),

competitive bidding or market conditions, other factors affecting such estimates or projections, ENGINEER does not guarantee that actual rates, costs, quantities, performance, schedules, etc. will not vary significantly from estimates and projections prepared by ENGINEER.

- J. CITY'S responsibilities. CITY shall, so as not to delay the services of ENGINEER:
1. Provide information regarding the Project to ENGINEER;
 2. Guarantee access to and make all provisions for ENGINEER to enter upon public and private property as required for ENGINEER to perform its services under this contract.
 3. Give prompt written notice to ENGINEER whenever CITY observes or otherwise becomes aware of any defect in ENGINEER'S work.

EXHIBIT B – DETAILED SCOPE OF SERVICES

I. PROJECT MANAGEMENT AND MEETINGS

A. Project Management and Administration

Manage and administer project and allocate resources to complete the project within schedule and budget limitations. Prepare and submit monthly invoices and progress reports with a summary of progress completed to date, activities planned for the next month, a budget status summary (progress vs. invoiced amount), outstanding project issues, potential scope adjustments, and an updated schedule to the City.

B. Kickoff Meeting

Arrange and conduct a kickoff meeting with City staff. Discussions shall be held to review and confirm the project goals, objectives, and schedule; evaluate basic concerns on objectives and implementation of the project; confirm responsibilities and the scope of services; assign project team contacts and communication protocols; finalize flow monitoring locations; and discuss presentation of the project work. Provide agenda and prepare and distribute minutes for meeting.

C. Progress Meetings

Attend monthly (or as needed) project progress meetings with the City to discuss items such as coordination of work and responsibilities, risk management, schedules, project progress and implementation, Board of Aldermen presentation preparation, stream crossing investigation locations, smoke testing locations, and City crew field investigation effort coordination. Up to Five (5) meetings are anticipated. Provide agenda and prepare and distribute minutes for meeting.

II. FIELD INVESTIGATION AND FLOW MONITORING

A. Stream Crossing Investigations

Investigate (surface) stream crossings on select line segments where flow monitoring and sewer proximity to streams indicates the potential for high I/I (approximately 1000 feet). Selected line segments will be identified by Engineer and shall be reviewed with and approved by the City prior to initiation of stream crossing investigations. City crews shall be utilized to conduct such investigations. Each significant I/I source will be photographically documented, precisely located and referenced.

Photographic records will be used to supplement and substantiate stream crossing observations. All stream crossing investigations will be recorded on standardized forms. A database with attribute data will be provided to the City.

Provide assistance to the City to obtain permission from City of Kansas City, Missouri (KCMO) to access the stream crossing locations located in KCMO. Coordinate efforts with City crews that have previously performed stream crossing investigations.

B. Smoke Testing

Perform smoke testing on select line segments where flow monitoring indicates high inflow (approximately 2090 feet) to identify I/I sources from both the public and private sector. Selected line segments shall be reviewed with and approved by the City prior to initiation of smoke testing inspections. Each positively identified source will be photographically documented, precisely located and referenced. Smoke blowers and liquid smoke will be used to produce smoke while the field crew canvasses the areas over and adjacent to the sewer pipes and conducts a perimeter check of buildings in close proximity for evidence of smoke.

Smoke testing activities will include a minimum of 48 hours advance notification to all residents within the study areas. Notification will be done by placement of door hangers on homes and businesses. The notice will include general information about the testing; including instructions to fill infrequently used plumbing traps with water and a tablespoon of cooking oil to prohibit smoke from entering buildings via service lines. Additionally, the fire department will be notified of the smoke testing areas daily.

Photographic records will be used to supplement and substantiate smoke testing observations. All smoke testing inspections will be recorded on standardized forms. A database with attribute data will be provided to the City.

Coordinate with the City if it is desired that City crews clean and televise smoke testing locations prior to initiating smoke testing.

C. Flow and Rainfall Monitoring

Perform flow monitoring at 3 locations for 60 days. Flow monitoring data will be used to determine base flow, level of system I/I excessiveness. Obtain rainfall monitoring data from up to three StormWatch rain gauges during the flow monitoring period. Coordinate flow meter locations with KCMO to prevent flow monitoring location duplication. Provide assistance to the City to obtain permission from KCMO to access the flow monitoring locations.

The City will install up to five SmartCover meters within the City. Download meter data from these meters during the flow monitoring period.

III. LBVSD BILLING ANALYSIS

A. Data Collection and Review

Request, obtain, and review existing data and information, including: LBVSD billing meter locations and equipment, KCMO flow and rainfall monitoring data, KCMO interceptor as-built drawings and CCTV data, LBVSD billing meter flows, Raytown sewer GIS data, Raytown-LBVSD agreement, KCMO-Raytown agreement, City sewer CCTV data, City stream crossing investigation results, and City of Raytown Sanitary Sewer Evaluation and Survey Phases I – IV (Bartlett & West, 2003-2006). City assistance may be required to obtain select data and information from KCMO and LBVSD.

B. Flow and Rainfall Monitoring Data Analysis

Analyze flow and rainfall data including determination of the average daily dry weather flow, infiltration, inflow, and total peak flow at all installed flow meter locations. Flow and rainfall data will be analyzed for six meter locations installed outside of the City limits to determine average daily dry weather flow, infiltration, inflow, and total peak flow. SmartCover meter analysis shall be limited to minimum, average, and peak flows.

Analyze data to appropriately assess the impact of the numerous factors affecting the LBVSD billing, e.g., determine base flow from Raytown and compare it to typical flow per customer, and compare measured flow upstream of the LBVSD billing meters to the LBVSD billing meter data.

IV. LBVSD BILLING STUDY

A. Draft Report

Prepare a draft LBVSD Billing Study Report that includes the following information: detailed description of field investigations, flow and rainfall monitoring results, detailed description of the LBVSD billing methodology and factors that affect the LBVSD billing, and detailed analysis of how the flow monitoring results impact future billing considerations. In addition, the report shall include recommendations that would allow better member community cost forecasting along with appropriate justification for the recommendations. Recommendations are anticipated to include combinations of sewer system I/I reduction, LBVSD billing meter equipment suggestions, and proposed revisions to the Raytown-LBVSD and KCMO-Raytown agreements.

Submit two copies of the draft report to the City for review and comment (8 ½" x 11" size and properly bound and one electronic copy in Microsoft Word format).

B. Final Report

Incorporate City review comments into the LBVSD Billing Study Report as applicable. Submit three copies of the final report to the City (8 ½" x 11" size and properly bound and one electronic copy in pdf).

C. Board of Aldermen Study Session

Prepare for and participate in one Board of Aldermen study session. Prepare and present Microsoft PowerPoint presentation and exhibits. The objective of the session is to educate the Board on how the LBVSD bill is calculated with a thorough review of the factors that affect the bill. Review presentation and exhibits with the City project manager prior to presentation. Address technical questions posed by attendees.

D. Board of Aldermen Meeting Presentation

Prepare for and participate in one Board of Aldermen meeting. Prepare and exhibits as needed and deliver presentation. The objective of the meeting is to present the LBVSD Billing Study Report recommendations. Review presentation and exhibits with the City project manager prior to presentation. Address technical questions posed by attendees.

EXHIBIT C

Schedule of Hourly Professional Service Billing Rates

<u>Position Classification</u>	<u>Classification Level</u>	<u>Hourly Billing Rate</u>
General Office *	5	\$61.00
Technician *	6	74.00
Assistant *	7	84.00
	8	116.00
	9	135.00
Staff *	10	151.00
	11	164.00
Senior	12	182.00
	13	201.00
Associate	14	210.00
	15	222.00
	16	227.00
	17	231.00

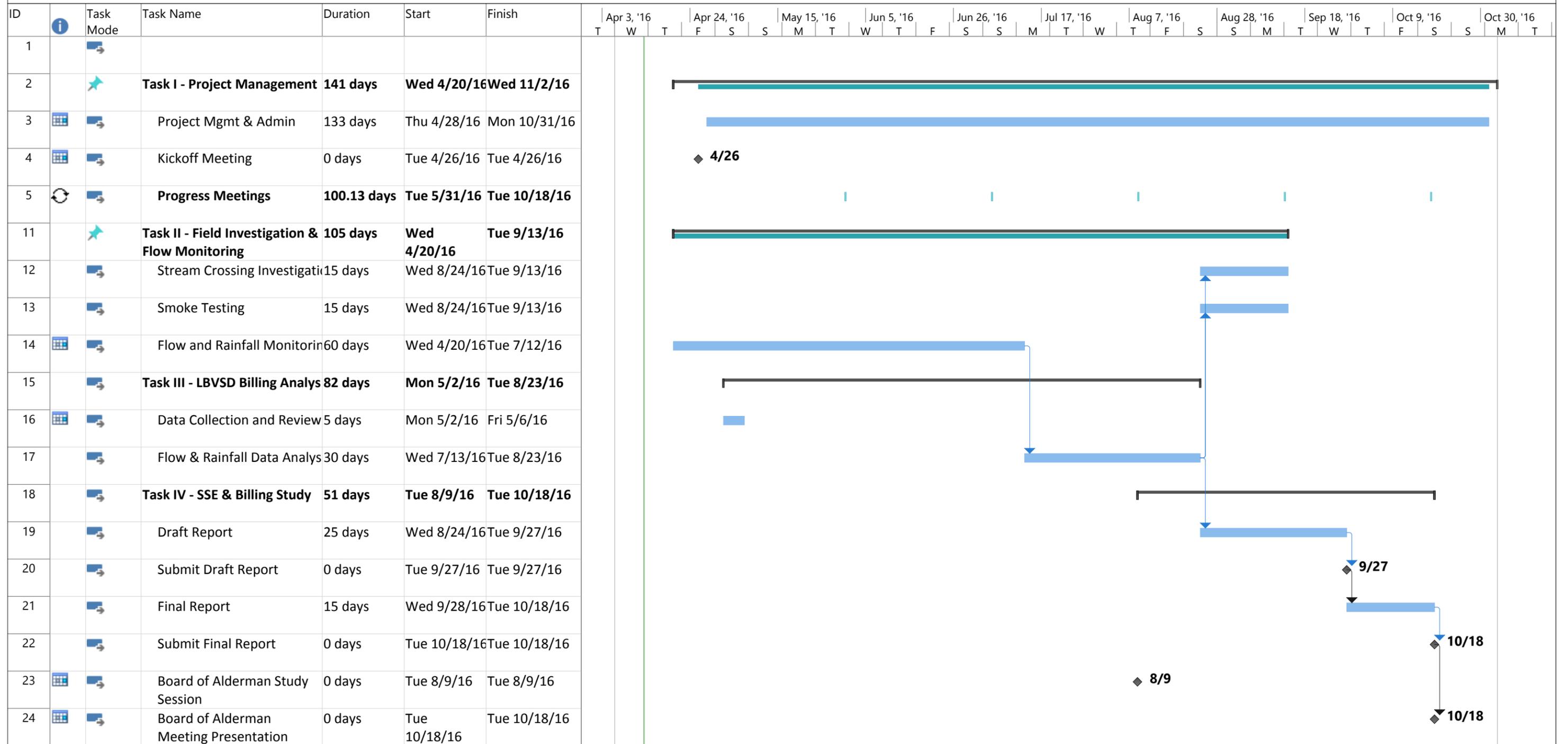
NOTES:

1. Position classifications listed above refer to the firm's internal classification system for employee compensation. For example, "Associate", "Senior", etc., refer to such positions as "Associate Engineer", "Senior Architect", etc.
2. For any nonexempt personnel in positions marked with an asterisk (*), overtime will be billed at 1.5 times the hourly labor billing rates shown.
3. Project time spent by corporate officers will be billed at the Level 17 rate plus 25 percent.
4. For outside expenses incurred by Burns & McDonnell, such as authorized travel and subsistence, and for services rendered by others such as subcontractors, the client shall pay the cost to Burns & McDonnell plus 10%.
5. Monthly invoices will be submitted for payment covering services and expenses during the preceding month. Invoices are due upon receipt. A late payment charge of 1.5% per month will be added to all amounts not paid within 30 days of the invoice date.
6. The services of contract/agency and/or any personnel of a Burns & McDonnell subsidiary or affiliate shall be billed to Owner according to the rate sheet as if such personnel is a direct employee of Burns & McDonnell.
7. The rates shown above are effective for services through December 31, 2016, and are subject to revision thereafter.

EXHIBIT D
2016 Sanitary Sewer Evaluation and Billing Study
City of Raytown, MO
4/14/2016

Work Task Description								Unit Costs				Expenses	Total	
	QA/QC	PM	Senior Staff	FM	Tech.	Clerical	Total Hours	Subtotal	Units	Quantity	Rate			Subtotal
Level Classification	15	14	13	13	9	7								
Hourly Rate	\$ 222.00	\$ 210.00	\$ 201.00	\$ 201.00	\$ 135.00	\$ 84.00								
TASK 1 - PROJECT MANAGEMENT														
A. Project Management and Administration		6	12	10		7	35	\$6,270						\$6,270
B. Kickoff Meeting		4			6		10	\$1,650						\$1,650
C. Progress Meetings		5			4		9	\$1,590					\$50	\$1,640
								\$9,510					\$50	\$9,560
TASK 2 - FIELD INVESTIGATION AND FLOW MONITORING														
A. Stream Crossing Investigations (performed by City)			4				4	\$804						\$804
B. Smoke Testing			2	4			6	\$1,206	LF	2090	\$0.42	\$878		\$2,084
C. Flow and Rainfall Monitoring							0	\$0						\$0
Flow Meter Installation (3 Meters)								\$0	Each	3	\$500	\$1,500		\$1,500
Flow Monitoring (3 Meters, 60 days)					6			\$810	Meter-days	180	\$60	\$10,800		\$11,610
Rainfall Monitoring (use StormWatch)					6			\$810						\$810
								\$3,630				\$13,178	\$0	\$16,808
TASK 3 - LBVSD BILLING ANALYSIS														
A. Data Collection and Review		2	8		8		18	\$3,108						\$3,108
B. Flow and Rainfall Monitoring Data Analysis			32		90	62	184	\$23,790						\$23,790
								\$26,898					\$0	\$26,898
TASK 4 - LBVSD BILLING STUDY														
A. Draft Report	4	4	6		36		50	\$6,906					\$25	\$6,931
B. Final Report		5			12		17	\$2,670					\$25	\$2,695
C. Board of Aldermen Study Session		8	4		8		20	\$3,564					\$200	\$3,764
D. Board of Aldermen Meeting Presentation		6	4		8		18	\$3,144					\$200	\$3,344
								\$16,284					\$450	\$16,734
Total	4	40	72	14	184	69	371	\$56,322				\$13,178	\$500	\$70,000

EXHIBIT E - PROJECT SCHEDULE
 2016 Sanitary Sewer Evaluation and Billing Study
 City of Raytown, MO
 4/5/2016



Project: 2016 SSES Schedule Date: Wed 4/13/16	Task		Project Summary		Manual Task		Start-only		Deadline	
	Split		Inactive Task		Duration-only		Finish-only		Progress	
	Milestone		Inactive Milestone		Manual Summary Rollup		External Tasks		Manual Progress	
	Summary		Inactive Summary		Manual Summary		External Milestone			