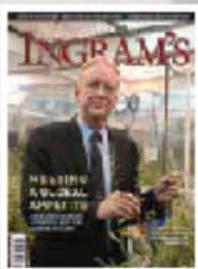




City of Warrensburg FY15 Annual Budget



Cities of Distinction



TREE CITY USA



Robin Allen
Council Member

Charlie Rutt
Council Member

Casey Renfrow
Council Member

Baird Brock
Chairman Pro Tem

Donna DeFrain
Mayor

City of Warrensburg Missouri Annual Budget for FY15

Paula Hertwig Hopkins
City Manager

Cindy Gabel
City Clerk

GFOA Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Warrensburg, Missouri for its annual budget for the fiscal year beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Warrensburg
Missouri

For the Fiscal Year Beginning

October 1, 2013

Executive Director



Mission

The City of Warrensburg will strive to provide a safe, comfortable and prosperous environment in which to live, work, and learn while delivering a high level of service.

Motto

***Warrensburg
Right Here, Right Now!***

Vision

Warrensburg centers its focus on building a community of hometown values that will instill community pride, stimulate a vibrant economy through creative partnerships, and point towards the future

Core Values

With integrity as our guiding light, we will always strive to hold steadfast these core values in all our activities:

- **Passion** – Support the strong tradition of excellence and community pride.
- **Dignity** – Demonstrate a respect for everyone.
- **Growth**– Challenge ourselves and those around us to build upon our successes and actively move toward the future.
- **Stewardship** – Manage public funds and assets responsibly.
- **Professionalism** – Engage in ethical, honest, and compassionate behavior and communication.
- **Education** – Encourage quality life-long learning.
- **Safety and Wellness** – Commit to the health, protection and security of our community.
- **Collaboration** – Connect all community entities.

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Office of the City Manager

August 11, 2014

Honorable Mayor and City Council
City of Warrensburg, Missouri

On behalf of staff, it is a pleasure and honor to submit the City Manager's **FY15 Budget Proposal** for your consideration. In accordance with *Chapter 2, Section 2-122 (7) of the Warrensburg Code of Ordinances*, this document provides a complete financial overview for the City of Warrensburg in the upcoming fiscal year starting October 1, 2014 and ending September 30, 2015. This is a process that started with the development of the **FY15 Budget Cycle Calendar** early in the calendar year incorporating ideas and input from all Department Directors, Finance, Human Resources, and Council. As previously stated, it "signals" the decision making process of determining distribution of limited funds for specific budgeted purposes in the upcoming fiscal year, how we can best apply them to services that will grow and better our community, and align with the proposed **FY15 Strategic Plan**.

It is again this year with "**Warrensburg Right Here, Right Now**" we further develop, plan, and act upon new/continued economic growth opportunities, seek out and build greater collaborations, plan and act upon new opportunities and initiatives that will make Warrensburg an even better community. It is my belief that we are seeing the fruits of our labor. Revenues are up, new jobs have and are being created, current businesses supported, incentives thoughtfully applied to great projects, and our internal operations are stronger and more efficient. While I am cautiously optimistic, and the days of having to do more with less have not departed, a lot of progress has been made and we can all be very proud of. We especially want to thank our great staff for their patience and Council for their support.

Staff and Council have worked hard these last three (3) years building our internal core; updating personnel, finance, bidding and purchasing policies, implementing better internal monetary controls, soliciting bids for our health care provider, introducing Performance Measurement, and positioning ourselves to reintroduce an affordable and sustainable employee Compensation Plan. While these efforts may not be the "glamorous" aspects of running a city, the results have made for a more positive, efficient, resilient, and customer friendlier one!

In addition to building upon your successes and working to finish review/update of other city operational policies and procedures, now comes the task of looking and planning more seriously for the future. With that in mind, staff has taken a hard look at our **5-Year Capital Improvement Program (CIP)** and "polished" it up so that it truly reflects the capital improvement needs of the City five (5) years out and beyond. The Capital Improvement Program (CIP) is also a key tool for the City that identifies needed capital improvements, provides cost estimates, prioritizes projects, aligns with Strategic Plan, and shapes future financial planning. What is most important? How will we pay for it? What are the funding options? How does this project(s) align with the Strategic Plan, City Vision and Mission, and other major planning reports and studies adopted by Council? At some point the City may need to think about combining related projects and asking the public to dig a little deeper in their pockets to approve increased taxes with or without a sunset to pay for capital improvements, replacements, and repairs.

"Indeed, if you look at the cities that have achieved notice for their accomplishments, it's usually as much or more an implementation story than an idea story...the bigger divide is between can-do and can't do cities...many places would be well served to spend more time focusing on what they can do to create pathways to implementation, both for the innovative ideas and the ordinary business of running the shop well."
How to Harvest Good Ideas, Aaron M. Renn, 2014

To review:

- **Unemployment** is 6.2% nationally, 6.5% Missouri, and **6.3% for Johnson County**. Compared to last year of 7.6% national, 7.7% Missouri and 7% Johnson County outlook looks better.
- *U.S. Bureau of Labor Statistics* reported that over the last 12 months ending June, 2014 all items in the **Consumer Price Index increased 2.1 %**.
- **Energy index** continued to rise **4.6%**.
- **A dozen eggs** cost us \$1.57 last year and this year \$1.81. A gallon of **milk** costs us \$3.20 compared to last year of \$3.09. A **tank of gas** cost us \$3.84 per gallon last year and this year \$3.78 per gallon.
- Between January and July this year, we issued **23 new residential and commercial building permits**, compared to 26 during the same period in 2012, and 41 in 2013.
- Value of all **new building permits issued between January and July for this year was an Estimated \$13,419,910** compared to \$6,038,000 for the same period in 2012 and \$8,490,364 in 2013.
- **Real growth in sales tax revenue for FY14 has been 8.34%**, while our amended budget reflects a more conservative 5.5% increase for FY14 over FY13. For FY15, we are budgeting 1.0% Increase over the FY14 amended budget for a combined **6.5%** increase over the span of two years (1.8% less than current year actual experience).
- Overall, limited growth in expenditures across the budget during FY14 facilitated the ability at various times during the year to amend the budget to include some increase in revenues and “draw down” on available **General Fund reserves for “one time” expenditures**.
- **Completed the Downtown Pine Street Redevelopment and Beautification Project (Phases I-III)** and near completion of the Bypass Lagoon Capital Improvement.
- Johnson County Highway DD Johnson County Trail Project received **\$787,500 in funding**. The coalition also received an additional Federal grant and has applied for another construction grant.
- Gross Receipts from our franchisees increased by **5%** over last year.
- While the City’s debt commitment will remain constant/level through 2024, we successfully refinanced our 2007 COPS series for an estimated **annual savings in our Capital Improvement Program of ~\$40,000**.
- Completed Street, Curb, and Asphalt Program totaling \$464,200.
- Completed RFP process for a new Public Parking Lot to accommodate Janesville Acoustics employees, other businesses in our Industrial Park, and commuters totaling \$226,509.

With careful planning, review of our finances, and anticipated costs of less controlled expenses such as our insurance plans, the proposed FY15 Budget was developed. We have been reviewing monthly and quarterly revenues right up to the writing of this message and I do not see that practice discontinuing any time soon. Our *End of July, 2014 General Fund “snapshot” indicated \$2,087,771.16 cash balance above reserves*. FY14 expenditures have been controlled to remain deficit free, maintain 22% required reserve, and 1% contingency reserve.

FY14 Revenues and Expenditures Summary

With all operating funds combined, the original budget FY14 \$18,077,277 million budget was adopted with a predicted excess of revenues over expenditures of \$230,382 and for the General Fund a net sources (under) uses of funds at (\$196,108) representing a spend down of available cash above reserve requirements on non-recurring items. However increasing revenue trends have more than covered these items and we now project net sources over uses of funds at \$62,192 in the General Fund. The Finance Department and staff continued the practice of tracking expenditures and revenues, sharing financial information with Council, and managing costs through review of all budget items with Department Heads *line item by line item*, and preparing Month End *Snapshots* of City Operating Funds. Since last year the Finance Department has added the Waste Water Pollution Control and Capital Improvement Funds to the monthly financial *snapshots*.

We are estimating a cash balance of \$ 3,495,394 in the General Fund for year end FY14, \$ 1,517,375 available above the required reserve in the General Fund and project a cash balance in the Capital Improvement Program for the year end FY14 of \$ 664,118 which will roll into FY15.

Through staff, department strategic sessions, and direction from Council, a list of budget guidelines were prepared for the FY15 budget process:

FY15 Budget Guidelines:

- Continue to Grow Revenues
- Stabilize Expenditures
- Performance Measurement
 - Implement Measurements
 - More Data Driven Decision Process
 - Customer Value Drives Resource Allocation
- Sustainability Review
 - Employee Compensation and Staffing Plans
 - Recurring versus Non-Recurring Expenditures
- Debt Schedules

FY15 Budget Retreat included the following discussions:

- Review Previous Strategic Plan and Direction from Council for FY15
- Overview of City's Financial Status
- Economic Growth and Development Focus
- FY15 Proposed Budget Calendar
- Five-Year Budget History and Forecast
- Preliminary Discussion regarding 5-Year Capital Improvements Program
- Debt Schedule
- Department Accomplishments
- FY15 Guidelines

FY14 Year End Projected/Unaudited Revenues and Expenditures:

Revenues:

- Total General Fund revenues 4.8 % higher year to date FY14 compared to year to date FY13.
- Total General Fund **Sales Tax revenues budgeted 5.5% higher** in FY14 compared to FY13. *Sales tax revenue for July 2014 was 8.3% higher than July 2013. Cautiously optimistic!*

- Gross receipt taxes **increased 5.3 %** in FY14 compared to FY13.
- FY14 year to date franchise gross receipts have increased 5% over the previous year, with gains in Electric and Gas more than offsetting a reduction in Telephone, while Cable and Water have remained relatively flat.
- Use tax revenues are trending 26.7 % higher in FY14 compared to FY13.

Expenditures:

- Estimated fiscal year end net sources over uses for the General Fund are \$ 43,851 .
- Estimated projected expenditures for capital improvements totaled \$ 1,815,900 .

FY15 Revenues and Expenditures:

Revenues:

- **Total General Fund revenues 2.2% higher** in FY15 compared to FY14 after eliminating the effects of the change in intra-government services revenues.
- **Total Sales Tax budgeted at a 1.0% increase from FY14 budgeted amounts.**
- **Franchise taxes budgeted flat from FY14 projected amounts.**
- Revenues from **permits and fees budgeted flat from FY14 and fines at an increase of 13.7%** based on estimated net effect of updated rate schedules.
- **Proposed FY15 budgeted revenues are 1.8% higher for all reporting funds** after eliminating the effects of the change in intra-government services revenues.
- **Total FY15 budgeted revenues for all operating funds \$ 19,451,283.**

Expenditures:

- Estimated **total recurring expenditures** for General Fund are budgeted at an increase of 7.4% over FY14 levels.
- **Proposed FY15 budgeted expenditures for all operating funds are \$ 19,522,697. Total FY14 expenditures for all operating funds are \$ 19,715,908.**

Other Issues:

- Long Term Sustainability Plan for Employee Health Insurance
- Fund Wellness Programs
- Pension and Unfunded Liability
- Sale of Hawthorne Development and Possible "Forgiveness" of Public Improvement Assessments for City Owned Hawthorne properties
- City Owned Combined Annual Interest Assessments and Upcoming Principal Payments
- Overall Funding for Capital Improvements and Transportation Needs
- Maguire Street Corridor Public Improvement and Funding

FY14 Accomplishments

Holden Street/Grover Street Beautification Public/Private Partnership
MoDOT and City funding completed beautification from Depot to Grover Street
One Change Order for \$71.00
\$149,618

Economic Incentives

Several development projects funded through incentives either completed or underway: VA Clinic, Credit Union, Janesville Acoustics, and Distribution of Sales Tax Reimbursement to Hawthorne Retailers

Comprehensive Sewer Rate Study

Extensive study with public and council dialogue brought this study to completion laying groundwork for future sewer utility planning and financing
Similar study last conducted 2002

Financial Reporting and FY13 Audit

Finance Advisory and Audit Commission Reviewed Financial Reporting Recommendations to Council

Hawthorne Development

Completed Appraisal that lays groundwork for sale process in FY15

Warrensburg Parks and Recreation

Completed Master Plan and Needs Assessment

Law Enforcement Partnerships

Memorandum of Agreement for three (3) School Resource Officers

Fire Planning

Contract signed and implemented. Update to Emergency Management Plan and Center Underway

Highway DD Johnson County Trail Coalition

Combined funding effort raising \$787,500 in total funding for design and completion of trail

Information Technology Master Plan

Master Plan "Improving Technology Decisions" Completed and Implementation Plan/Funding Sources Established

Community Development Reorganization and Development

Fully Staffed

Public Information Marketing Plan

FY14 Marketing Plan developed and budgeted

Property Maintenance Program

Fully implemented and staff hired

Public Works

Additional funding for sidewalk, curb and asphalt overlay program
First Phase of Storms water Program completed

City of Warrensburg City Lobby Mural Funding

All funding in place and artist completing *Four Pillars*

Grant Writing

Applied for USDA Farmer's Market Grant
Union Pacific Depot Improvement
Fire AED Equipment
People for Bikes Spirit Trail

Downtown

2nd Tailgate Homecoming Event Planning for 3rd Event with Contest

Employee Training, Coaching, Wellness

Public Works started organizational coaching and training similar to Community Development
Completed Hostile and Sexual Harassment Training for all employees
Senior Staff Training for Bidding and Purchasing Policies

FY14 Efficiencies

- **Partnership with Warrensburg R-6 School District to fund (3) three School Resource Officers.** Officers assigned to schools full-time during school year still available for emergencies/serious calls. When school is out officers serves entire community.
- **Purchased and installed .40 caliber progressive ammunition reloading press.** Current waiting time for ammunition up to year for practice and qualification ammunition. City able to save 66% on training ammunition (over \$1,000 annually).
- **Euthanasia rate at an all-time low less than 7%** due to adoptions and animal rescues. Paw it Forward Program **allows for donations** towards reducing price for adoption of specific animals.
- Information Technology
- **Determined that existing poles in city inventory** could be retrofitted for Street Banners **estimated cost savings \$3,600**
- **Municipal Court** On Line Payments
- **Municipal Court processes bonds for other cities and counties** and by doing so, saves city \$3,850
- **Energy Savings Fire Station #2**-fixtures retrofitting
- **Fire employees** entering their own time entry
- **Medical Loss Ratio (MLR)** down from 103% to 47%
- **No increase in** Medical Health Premiums
- **Streamlined Mutual Aid Processes**
- Street Department performed numerous **in-house equipment repairs** versus contacting out for **estimated savings of \$8,000**
- **Finance analyzed Property and Liability Insurance** deductibles resulting in \$11,000 annual savings
- **PDF Fill able Forms implemented and updated** for more customer friendly completion.
- **UCM Construction Management Team** built two Parks boardwalks
- **Addressed in house** much of the Parks flood damage
- **Reconciled Sewer Billing.**
- **Building Permit Applications** converted to fill able PDF's and reduced # of attachments
- **Reduced Community Development** staff meetings per month from 4 to 2
- **Effective Dangerous Building, Property Maintenance Code and Nuisance Code Enforcement reduces payment for abating properties.**
- **Finance completed evaluation of Sewer Utility Billings** operations resolving bringing in house more efficient, customer friendly, and close to revenue neutral.
- **Revised accounts payable check run process** to improve cash flow, better vendor relationships, and take advantage of payment discounts
- **Working towards Paperless Council Packet**
- **Deployment of Spice Works;** tracks equipment and IT inventory
- **Deployment of IT Work Order system**

Long Term Planning

- Future investment (s)
- Funding options for Capital Improvements
- Grow revenues with minimum risk
- Hold expenditures
- Conduct Citizen Wide Survey
- Maguire Street Corridor Funding and Signalization Improvement
- Performance Measurements and Merit Based Pay
- Planning and Preparation for Comprehensive Plan Process

Key Short and Long Planning Tools:

- Community and Council Input
- City Strategic Plan; Goals, Objectives, Action Steps
- Mayor and Council Self-Described High Priorities
- 5-Year Budget History and Forecast
- 5-Year Capital Improvement Program (CIP) FY15-FY19
- City Comprehensive Plan
- City Adopted Master Studies and Plans
- FY15 Budget Guidelines

5-Year Capital Improvement Program (CIP) FY15-FY19:

Development of the FY15 Capital Improvement Program (CIP) was affected by \$ 1,249,901 scheduled debt payments, projected nominal increases in sales and gasoline tax revenues, and the goal to maintain a reserve for the CIP Fund of approximately \$ 300,000.

Highlights of these projects:

1. Information Technology Software and Hardware Upgrades	\$ 90,324
2. City Entryway Signs	\$ 100,000
3. City Wide Traffic Signal Design – Engineering	\$ 50,000
4. Asphalt Street Maintenance Program	\$ 537,000
5. Curb and Sidewalk Program	\$ 60,000
6. Compton Gardens Park	\$ 20,000
7. Pre-Design Hwys 13 and 50 Interchange	\$ 50,000
8. Salt Storage Structure	\$ 77,400
9. Downtown Phase IV Final Design 80/20 Split	\$ 90,000
10. Veterans Road Extension Engineering Update	\$ 20,000
11. Storm water Phase II	\$ 83,575
12. TIGER Grant Application	\$ 30,000
13. Water Pollution Control: Rehab and Repairs	\$ 800,000
14. Parks & Recreation: Software-Class Upgrade	\$ 18,000

A Look to the Future: Challenges and New Initiatives

Below are highlighted suggested FY15 themes and initiatives:

- **Long Term Funding for Capital Improvements**
- **Planning and Preparation** for Comprehensive Plan
- **Planning, Preparation, and Completion of** Bringing Sewer Utility Operations In House
- **Continue Growing Economic** Successes and Partnerships
- **Align Work Program** with FY15 Strategic Plan

- **Celebrate** all successes, awards, honors, and recognitions communitywide
- **Seek out grant opportunities and build staff abilities** to write and administrate
- **Continue Renewed Planning** for another business/industrial park
- **Bid Out** Banking and Investment Services
- **Complete** Employee Handbook
- **Military** Recognitions and Initiatives
- **Warrensburg Convention and Visitors Bureau:** Complete Contract for Services and Hire Tourism Director
- **Community Development District for Downtown;** review, discuss, and plan
- **Employee Opinion Survey**
- **Citizens Survey:** Request for Proposals
- **Sale of City Owned** Hawthorne Properties

Conclusion and Outlook

This has been a good year for staff and our community. We were able to successfully work with existing and new businesses, postured ourselves to be able to recommend to Council an affordable and sustainable Compensation Plan, completed a new contract with the fire union, updated all of our personnel and financial policies, and brought on board a new Health provider that is recommending no increases to premiums, at least for FY15.

Many, many thanks to the **FY15 Budget Team** led by Kelvin Shaw, Director of Finance, Rachel Denfeld, Peggy Hostetler, and Shannon Ramey for guiding us through this year's budget process. My thanks also goes out to the City Department Heads who continue to work hard, plan thoughtfully, contribute time, new ideas, and thoughts. Last and certainly not least, I want to thank each and every one of our employees for their hard work, loyalty, and commitment to this community.

We will continue to stay focused on team building, thoughtful development, further developing our City to be a City of Excellence by having the right "people on the bus," further initiating a Performance Based Measurement Program, and recommending to Council where we can "...*which areas should be fully funded and which should not be funded at all.*" (Jim Collins, ***Good to Great***, 2001).

Upon adoption, the budget document will be posted to the city website. Copies will also be made available at the Trails Regional Library and UCM Library.

Thank you.

Sincerely,

Paula Hertwig Hopkins
City Manager



Demographics

Warrensburg, Missouri is located between Kansas City and St. Louis, in the center of the entire Midwest. Warrensburg is located on US Highway 50 and State Highway 13, on the west side of Missouri. Less than an hour's drive from Kansas City, Missouri and I-70, one of the U.S. major east and west routes, is located north of Warrensburg and can be accessed within a short 15 minute drive.

Households:	<u>2012</u>	Square Mileage	<u>2012</u>
Total number of Households	7,025	Population	19,401
Average Household Size	2.35	Median Age	24.4
Median Household Income	\$ 40,066	(“JCEDC”)	
Average Household Income	\$ 51,523		
Per Capita Income	\$ 20,663		
(“JCEDC”)			

Description of Local Government

The City Council is made up of five members, elected at large in a non-partisan election. Council members serve three-year, staggered terms. The Council elects one member to serve as Mayor. The Council adopts ordinances, sets tax rates, sets policies, approves the City budget and approves expenditures and contracts. The City Council employs the City Manager, who manages the City’s business on a day-to-day basis. The City Manager appoints and oversees the employees in the various departments. Council Meetings are open to the public and citizens are encouraged to attend. Regular City Council meetings are held at 7:00 p.m. on the second and fourth Monday of each month in the Council Chambers of the Municipal Building located at 200 S. Holden Street. Telephone (660) 747-9131 for additional information or if you need an accommodation to attend any meeting.

Local Sales Tax Breakdown:

200 – City General	1.000%
204 – City Capital Improvements	0.500%
246 – Storm Water / Parks	0.375%
300 – County	0.500%
302 – County Capital Improvement	0.500%
352 – County Law Enforcement	0.500%
- County 911	0.500%
- County Jail	0.250%
Local Sub-Total	4.125%

State Sales Tax Breakdown:

001 – State General	3.000%
003 – State Conservation	0.125%
005 – Education	1.000%
007 – Parks & Soil	0.100%
State Sub-Total	4.225%

Total Sales Tax Breakdown:

Local	4.125%
State	4.225%
Hawthorne TDD	0.500%
Total Including TDD	8.850%

Demographics



Police Protection:

Number of Stations	1
Total Number of Employees	35
Total Sworn Positions	32
Number of Vehicles	17

Public Works Street:

Number of Employees	11
City Streets Paved (miles)	90
Snow Removal Vehicles	9
Public Parking Lots	5

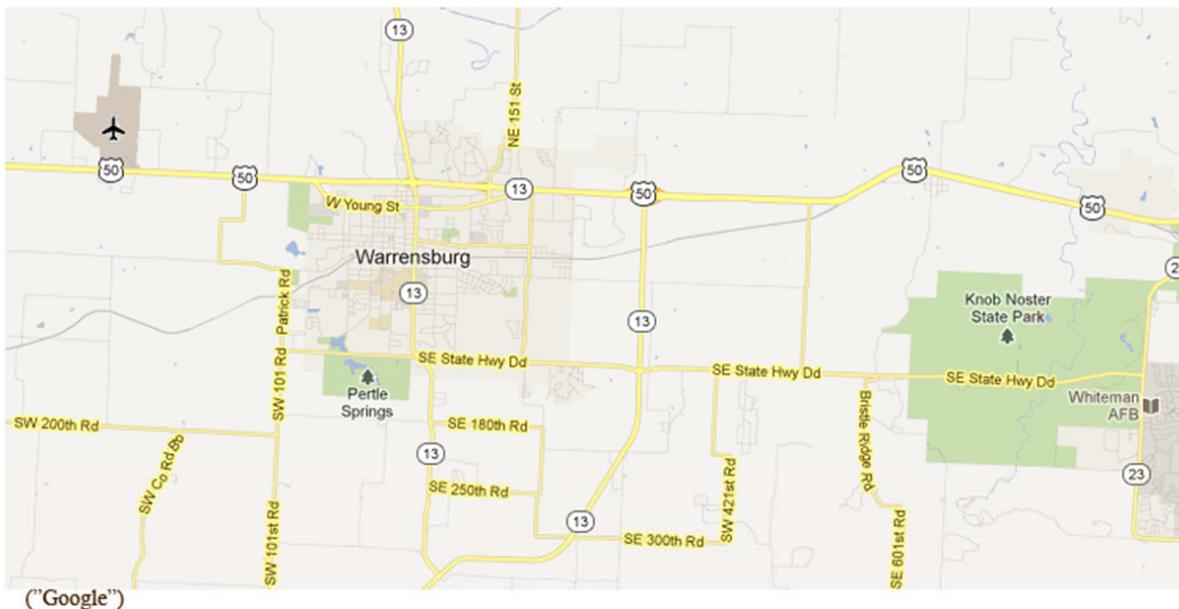
Fire Protection:

Number of Stations	2
Total Full Time Employees	25
Total Part Time Employees	24
Number of Hydrants	750
Number of Engines	4
Number of Aerial Vehicles	1
Number of Rescue Vehicles	1
Number of Support Vehicles	2

Transportation

Interstates and Highways

Warrensburg is located on US Highway 50 (E/W) and Missouri Highway 13 (N/S). Missouri Highway 13 connects to Interstate 70, just 16 miles north of Warrensburg.



Railway Infrastructure

Missouri is home to the nation's second and third largest rail centers; Kansas City and St. Louis. With important east-west and north-south corridors meeting in St. Louis, the state hosts about



Demographics

85 Union Pacific trains each day. Amtrak also operates daily passenger service over these routes.

Public Transportation Network

Public transportation is provided by OATS bus service within the city limits. Jefferson Bus Line offers passenger bus service from Kansas City to Springfield MO.

Airport Infrastructure

University of Central Missouri's Max B. Swisher Skyhaven Airport provides general aviation services. Kansas City International Airport is 85 miles to the northwest located in North Kansas City.

("JCEDC")

Community Facilities:

Hospital	1
Hospital Beds	79
Library	1
Hotels & Motels	6
Number of Rooms	330
Conference Centers	2
Capacity of Largest Center	5,000
Churches	21
Restaurants & Bars	58
Retail Stores	84

("JCEDC")

Recreation:

18-Hole Golf Courses	2
Soccer Fields	4
Tennis Courts	14
Baseball Fields	6
Bike trails	1
Walking Trails	4
Swimming Pools	4
Parks	10
Health Clubs (Public/Private)	3
Skate Park	1
Camp Grounds (Knob Noster)	1

("JCEDC")

Elementary and Secondary Education Overview

The citizens of Warrensburg have good reason to be proud of an excellent school system. The district was accredited with Distinction in Performance by the Missouri State Board of Education for the 2011-2012 school year for the eleventh time since the 1998-1999 school year.

In 2013 the district reported an enrollment of 3,303 students and includes a preschool, four elementary schools, a middle school, high school, an alternative school and an area vocation technical school.

With a staff of 454, the district is the fifth largest employer in Warrensburg. Teachers average 13.5 years of classroom experience and 63.1 percent hold advanced degrees. District wide, the average student-to-teacher ratio is 14-1.

(Missouri Comprehensive Data System)



The Warrensburg Area Career Center is a technical training center serving both youth and adults from a broad range of geographic area by providing technical instruction and skill training in trade, technical and health occupations. The instructional programs are designed to prepare persons for employment and to upgrade the skills and knowledge of persons who have already entered the labor force.

(“JCEDC”)

Higher Education Overview

Warrensburg is home to the University of Central Missouri with a 1,561 acre campus. Why do some 11,878 graduate and undergraduate students choose UCM? Perhaps it is because they can choose from 150 career-building programs of study. Maybe it's the outstanding faculty. It could be the beautiful residential campus or the welcoming hometown atmosphere of Warrensburg. Others choose UCM to compete or cheer for the Mules and Jennies, one of NCAA-Division II's most successful intercollegiate athletics programs. For these and countless other reasons, students from across the state and around the globe find the University of Central Missouri the perfect choice for their educational goals.

University of Central Missouri remains committed to preparing students to excel as they enter the professional world as the teachers, business professionals, scientists, artists and aviators of tomorrow. Success at UCM translates to success in the professional setting. UCM's six-month job placement rate for undergraduates is 92 percent, and, reflecting its excellent financial support packages, the students benefit from one of the lowest student-debt ratios in the state.

Publicly supported, richly diverse in its people and programs, UCM offers a remarkable educational experience.

(UCM Website)

Educational Attainment: Population - Age 25 Plus 2010

Associate Degree	9.5%
Bachelor's Degree	20.6%
Graduate or Professional Degree	15.4%

(American Community Survey)

Business Climate

Johnson County and Warrensburg residents enjoy the attractions of a nearby Kansas City metropolitan area and the advantages of a hometown life. Warrensburg is a self-contained city with a vibrant employment base, active cultural scene, and many civic events and activities.

Warrensburg also serves as the county seat of Johnson County. Warrensburg is located within minutes of Whiteman Air Force Base and is home to the University of Central Missouri.

Warrensburg's industry continues to benefit from this highly skilled workforce. Top Employers: Federal Government-National Security, Schools, Restaurants, Hospitals, Castings-Aluminum (Manufacturers), Department Stores, Primary Batteries-Dry & Wet (Mfg), Long Term Care and Assisted Living Centers, and lawn-care equipment manufacturers.

(“JCEDC”)

Utilities:

Water:

Missouri American Water Company

660-747-3192

Demographics

**Sewer:**

City of Warrensburg	Billing	800-955-6598
	Emergency	660-747-9131

Electric:

KCP&L		800-303-0752
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Natural Gas:

Missouri Gas Energy		800-582-1234
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Telecommunications:

CenturyLink ("JCEDC")		800-788-3500
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Communications:

Print Media (Daily Star Journal)	1
Radio Stations (KTBG-FM, KOKO-AM)	2
Television Stations (KMOS-TV)	1

("JCEDC")

Cultural Arts:

Movie Theater	10 Screens
Performing Art Organizations	3*
Museums/Galleries	2*
Art Festivals	3
Downtown Main Street Events	5

**Estimated Numbers*

("JCEDC")

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps % Complete / Current Status				
GOAL I: Maintain financially stable local economy and city government that meets community needs				
OBJECTIVE A: Pursue and maintain financial integrity of City operations				
Maintain Sustainable Budgets	City Council City Manager Dept. Directors	H	LT	Staffing
100% Complete / Ongoing Adopted policies include provision that the General Fund budget shall contain ongoing revenues and other sources in excess of ongoing expenditures and other uses. All other fund budgets are managed to ensure maintenance of positive cash reserves. The City Council continues to avoid unnecessary expenditures.				
Update and adopt city financial policies	City Council City Manager Finance	H	LT	Staffing
100% Complete / Ongoing Financial Policies updated and completed. Reviews are conducted annually with the budget process.				
Update financial procedures in support of the current financial policies	Finance	H	ST	Staffing
50% Complete Reviewing all procedures and implementing as needed. Structure, scope, authority, and purpose, along with two major sections of fixed assets and procurement have been implemented.				
Review and update Contracting Policies & Procedures New	Legal City Clerk	H	ST	Staffing & Legal
Review and update Request For Proposal process for banking services	Finance	H	ST	Staffing
25% Complete - Current process reviewed and researched State Statues				
Implement recommendations from the financial auditors as contained in the management letter dated March 13, 2013	Dir. Of Finance City Manager Dept. Directors	H	ST	Staffing & Training
60% Complete Plans specific to each auditor recommendation developed and in the process of implementing.				
Update financial reports to provide concise, pertinent, and timely information	Finance	H	ST	Staffing
25% Complete - All reporting procedures reviewed and updated.				
Negotiate and document vendor terms that facilitates improved treasury management, increased days payables, decreased late payments.	Finance	H	ST	Incr. Investment Income Decr. Late Fees Staffing
40% Complete - Check cycles moved from monthly to weekly. Payments now issued in accordance with documented terms.				
Install of police equipment in vehicles in house to save money.	Police Dept.	M	MT	Staffing
100% Complete / Ongoing				

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
% Complete / Current Status				
Volunteer projects at Animal Shelter <i>New</i>	Animal Contr.	M	MT	
Develop a business model to implement & identify core programs and essential services, including future fund options 75% of programs and services will cost recover at target goals. <i>New</i>	Parks & Recreation	H	ST	Staffing
Develop a cost recovery plan for each program area and special events offered <i>New</i>	Parks & Recreation	H	ST	Staffing
OBJECTIVE B: Increase City management responsiveness to community needs				
Review possible reorganizations to improve efficiencies and achieve cost savings that can be rolled into added services <i>50% Complete - Community Development completed organization training, reorganization to mirror customer friendly and fully staffed. Public Works scheduled to complete similar process. 75% Complete - Police Major and Day Shift Corporal established.</i>	City Manager Dept. Directors	H	ST	Staffing / Savings Rolled Into Added Services
Create One-Stop-Shop entry points for City services <i>75% Complete - Process still involves Public Works and Finance/Front Desk Operations/Sewer Utility</i>	City Manager Dept. Directors	H	ST-MT	Staffing
Identify and assist implementing tools and/or processes that could be automated to assist city staff in support of efficiencies <i>40% Complete - Court Online payments awaiting full activation. Online forms need to be easier/more available. Scan to folder/email.</i>	IT IT Committee	H	LT	Staffing
Fillable forms available online for Collections & Finance <i>80% Complete</i>	Collector Finance	M	ST	Staffing, Software, Hosting Space
Option available to apply for and renew business licenses online. <i>10% Complete</i>	Collector Finance	M	MT	Staffing, Software, Hosting Space
OBJECTIVE C: Increase beneficial City services through obtaining additional grants				
Actively pursue grants as additional sources of revenue, where grants relate to city goals/strategies. <i>Ongoing. Staff directed to actively pursue grants, other sources of revenue, and build grant writing/grant administration capacity in house. Police to receive armored vehicle (MRAP) for special operations and Whiteman initiative. Partnership with Schools for School Resource Officers.</i>	City Manager Dept. Directors Contracting Agencies	H	MT-ST	Proposed FY15 consultant funding for complex grant applications.
Explore additional Capital Improvements and Transportation funding options. <i>New</i>	City Manager Dept. Directors	H	MT	Staffing

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
% Complete / Current Status				
Proposed partnership with Warrensburg R-6 Schools to add officers.	Police Department			48k Startup Cost
<i>Issue passed 04/07/2014 - implementation process to begin.</i>				
OBJECTIVE D: Bring Sewer Utility Delinquency Rate Down To Under 10% Through Collection Efforts				
Improve the billing and collections processes aimed at a more customer friendly yet productive service.	Collections Finance WPC	H	ST	Staffing, Printing
<i>60% Complete / Ongoing Procedures developed and implemented. Staff reaching out to customers with collection efforts on a priority basis and shutting off services when other efforts are unsuccessful.</i>				
Correct reporting errors to ensure accurate analytical data is being used to measure delinquency rates. Potential In-House Billing.	Collections Finance WPC	H	ST	75k Start up costs
<i>60% Complete - Reconciled reports during audit process. Purchased software and organized project to bring billing in-house. Current time-line includes "go live" first two weeks of November 2014 for in-house billing.</i>				
GOAL II: Increase economic development and marketing efforts to recruit new businesses to our community				
OBJECTIVE A: Coordinate economic development efforts between city and other agencies. Foster a business community that encourages existing businesses to share resources and increase ownership in the development of the local economy.				
Actively recruit retail that "fits" Warrensburg.	City Council City Manager Main Street JCEDC Consultant	H	ST	\$5,630 for ICSC Conference & data. City and UCM exhibitor 2015 shared expenses. Identify possible options, budget \$5,000-\$10,000.
<i>Ongoing. Mayor also attended 2013 ICSC. Efforts to follow up on contacts made through 2013 ICSC convention successful. Appointments with Chipotle, Wal-Mart, and Red Legacy for retail outreach followed up upon return. Additional network placed architectural firm with developer and possible bowling alley entertainment site in Warrensburg. 100% of all contacts were followed up on and attempts to make connections to recruit retail. Several development agreements were approved by City Council to promote sales in Warrensburg.</i>				
Continue to network and connect potential retail opportunities.	City Manager	H	ST-LT	Staffing
<i>New</i>				
Identify "Gaps" existing economic development data.	City Manager	H	ST	Staffing
<i>New</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Actively participate in development agreement processes. <i>New</i>	City Manager	M		Staffing
Dispose City owned Hawthorne property <i>New</i>	City Manager	H	ST	Est 50k Closing Costs Asset Sales 610k
Develop a marketing plan, materials, user friendly packages to increase visibility and usage of the parks department <i>New</i>	Parks & Recreation	M	ST	Staffing
OBJECTIVE B: Position and prepare City for future growth.				
Identify/develop new Industrial Park location and financing plan for acquisition. <i>20% Complete. Staff discussed with Council three (3) possible locations identifying top priority. Proposed funding set aside in proposed FY15 budget. Data collection for each site completed.</i>	City Council City Manager CD JCEDC	H	ST	Proposed funding FY15 Budget.
Develop/implement an Annexation Plan that Supports New Industrial/Business Park <i>15% Complete. Staff developed three (3) options for Council review. Funding issue. Annexation discussions were held this past fiscal year.</i>	City Manager CD Dept. Directors	H	ST	Proposed funding FY15 Budget.
Develop airport in Johnson County Innovation District. <i>Contained in JCEDC work plan.</i>	UCM JCEDC County Comm City Manager	L	MT	City supports JCEDC \$75,000 annually
Actively pursue options for Hawthorne NID & Master Development Plan <i>50% Complete. Hawthorne appraisal complete. Review Master Plan concept and other development options given appraisal results and remaining City financial obligations.</i>	Consultant City Manager Legal, JCEDC	H	ST	Possible Long-Term Impact Due To Appraised Value
On-going discussion concerning overpass at Highways 50 and 13. <i>Ongoing</i>	City Manager	M	ST	Staffing
Assist developers and owners that want to develop in the City through annexation, rezoning or conditional use permits and other pre-building permit activities <i>Ongoing</i>	CD	H	ST	Staffing

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Identify/educate business owners, property owners/developers about innovative financing tools and opportunities for incentives.	City Manager Finance CD, PW JCEDC Chamber	H	ST	Staffing and include \$ in FY15 CIP for cost share agreements.
<i>Ongoing</i>				
OBJECTIVE C: Promote Warrensburg through focused marketing efforts for new businesses and tourism destination				
Actively recruit new hotel and support efforts of existing hotels.	City Manager WCVB Main Street	H	ST	Exploring funding options.
<i>10% Complete. No change. Working with property owner at Highway 50 and Business 13.</i>				
Design, fund and install entrance signs at all four entrances to the city, new information sign and complete installation of directional signs.	Public Works CD	H	MT	\$60k in FY14 CIP for design of 2 signs. \$100k in FY15 for sign construction.
<i>20% Complete. Held focus group, will issue RFP. Committee formed and developed preference. The City Council is exploring along with residents, new entrance signs for the four entrances into the City of Warrensburg.</i>				
Complete Design and Construct HWY 13/HWY 50 entry signage.	Community Development	H	ST	\$100,000 In CIP
<i>25% Design meetings conducted</i>				
Complete City's website design and construction. Identify plan to keep updated	IT IT Committee PIO	H	ST	Additional funding may be needed for FY16 updates.
<i>100% Complete. Contemplate new design FY15 or FY16. The City's web page has been expanded to include more items of interest to the public. The information is updated continually.</i>				
Schedule/market events to attract visitors to fill hotels/motels and improve Warrensburg as a travel destination. Increase number of businesses in downtown district.	Main Street Visitor's Center	H	MT-ST	Proposed FY15 to fund specific events, festivals, marketing or other needs.
<i>75% Complete. 2nd Annual Burg Festival/Music Venues/Kansas City Barbecue Society. Two new businesses opened Downtown.</i>				
Warrensburg/UCM Exhibitors at October 2014 ICSC Chicago Deal Making Conference	City Manager	M	ST	Similar funding FY15 Budget.
<i>100% Complete. Contemplate new design FY15 or FY16.</i>				
Build Upon Existing Economic Development Data	City Manager	M	ST	Resources to develop.
<i>10% Complete. Identify gaps in retail data.</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Complete site plan and preliminary funding for HWY DD/Whiteman trail	Johnson County Trails Coalition Pioneer Trails	H	MT-ST	
<i>First Phase Fully Funded through MoDOT Non-Modal Funding-6 miles.</i>				
Actively support events, festivals, conferences, conventions, and tourism	City Council WCVB	H	ST	~ \$20k in-kind contribution FY15
<i>20% Complete. Establishment of Warrensburg Convention and Visitors Bureau (WCVB).</i>				
Promote City's pro-business and pro-environment message.	City Council All Staff	H	ST	Staffing
<i>Ongoing</i>				
Complete "Start UP" Warrensburg Convention and Visitors Center (WCVB).	City Manager WCVB	H	ST	~ \$20k in-kind contribution FY15
<i>50% Complete. Establishment of Warrensburg Convention and Visitors Bureau (WCVB).</i>				
OBJECTIVE D: Continue downtown revitalization efforts				
Identify/educate business owners, property owners/developers about incentives for downtown.	Main Street CD	H	ST	\$5k in FY15 budget for façade grant program
<i>Awarded 4 grants in FY13 leveraging \$11,514 total investment. Awarded 2 in FY14 as of April leveraging \$3081 total investment.</i>				
Apply for 2015 Department of Transportation TIGER grant.	City Manager	H	ST	Consultant
<i>New</i>				
Seek funding for Maguire Street Corridor Design and additional ROW for "Green" landscaping.	City Manager	H	ST	Staffing
<i>New</i>				
Complete DREAM initiative services with State and Peckham Guyton Albers & Viets (PGAV) consultants.	Main Street CD	H	ST	Staffing
<i>80% complete. Still need to receive Marketing Plan and Downtown Strategic Plan.</i>				
Determine feasibility of Farmer's Market/Event Pavilion and location.	Main Street City Manager CD & PW Finance	H	ST	Staffing and possibly RFP for Convention Center
<i>Ongoing discussions with property owners and Union Pacific railroad.</i>				
2015 TIGER Grant application development. Identify additional "Gap" retail data needed	City Manager	H	ST	Staffing
<i>New</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps % Complete / Current Status				
GOAL III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and friendly business atmosphere. OBJECTIVE A: Develop a policy of expected and desired service levels. Review which services to keep, eliminate, or improve.				
Continue city recycling efforts regarding glass. Meet with haulers, Sheltered Workshop, University Administration, students, community to find effective alternatives.	CD City Manager Public Works UCM Office of Sustainability	H	ST	Staffing
<i>75% Complete - installed city recycling bins downtown and throughout city facilities. New location Pine Street to include glass.</i>				
Increase public relation efforts to market and better communicate city services and information to citizens.	City Manager IT	H	ST	Staffing
<i>50% Complete. Public Information Officer position increased pay and responsibilities. City Message, Annual Report, and separate budget.</i>				
Maintain safe community and emphasize crime prevention. Police will develop and implement crime prevention plan and develop appropriate performance measures.	Police Department	H	MT	Staff Resource Volunteers
<i>Serious crime down 18% over 2012. Serious crime clearance rate 41%. Less serious crime clearance rate is 64%. SRO positions funded by partnership with School District. 50% Complete. Whiteman, UCM MOSHP and Warrensburg partnership.</i>				
Seek further improvements to the City's fire insurance rating by moving from Protection Class 3 to Protection Class 2. Benefits of this action include reductions to fire insurance premiums and increased technical proficiency of members of the Fire Department	Fire Chief	M	MT	Staff Resources: Fill Training Officer Position.
<i>Included in Fire Chief's Performance Review. 20% Complete. New schedule out 06/01/14. Will need to increase training.</i>				
Increase ridership on OATS transportation. Complete new contract ridership and increase advertising revenues	City Manager OATS Volunteers Visitor's Center Western Mo Medical	M	ST-MT	FY15 Proposed Budget \$15,000.
<i>100% Complete. City provides \$15,000 lump sum OATS-Contractual.</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps <i>% Complete / Current Status</i>				
Investigate a City-wide health and wellness initiative by spearheading a task force. <i>60% Complete. Provided over 25 employee Blue Cross/Blue Shield health and wellness classes. 28 employees participated in on-site Health Assessments. Partnered with Parks and Recreation/City Wide Wellness Challenge. Due to the response of offering on-site flu shots in 2013, we will offer that option to employees and their families again in 2014. Medical Loss Ratio decreased 103% to 63%, target goal 77.5%.</i>	City Manager HR Manager	H	MT	
Review feral cat issue. <i>100% Complete - Adopted Cat Ordinance</i>	City Manager	M	MT	Staff Resources
Performance Based Measurement Management <i>New</i>	City Manager	H	ST	Staffing
Further implement Performance Management to support resource allocation decisions. <i>15% Complete Concepts presented to department directors. Finance Procedure Manual supports as best practices.</i>	City Manager City Council Dept. Directors	H	MT	Staffing
Implement performance measurements <i>50% Complete - Target one performance measurement for each department.</i>	City Manager	H	ST	Staffing
Provide Community Education Program for Emergency Management, providing instruction on preparation and post event procedures. Focus on understanding effects and protective measures during impending natural and man-made disasters. <i>New</i>	Fire Dept.	M	MT	Printing and purchasing instructional media and materials.
Ensure training levels of employees meet National Incident Management System (NIMS). <i>Ongoing at 80% Complete.</i>	Fire Dept.	M	MT	Staff Resources
Targeted contributions to contractual entities. <i>New</i>	City Manager	M	ST	Contracts
Develop IT specific policies to coincide with IT Master Plan <i>Continuous</i>	IT	M	MT	Staffing
Evaluate customer satisfaction, allow customers to be informed of the status of their IT work order. <i>Ongoing</i>	IT	M	MT	Staffing, Work Order Tracking Program, Survey

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
OBJECTIVE B: Recruit and retain employees dedicated to the stability and growth of our city.				
Develop basic performance benchmarks (3 to 5) for each city department.	City Manager Department Directors	H-M	MT - ST	Staff Resources
<i>15% Complete - Developed some Benchmarks Project/Issue Specific. More work needed.</i>				
Develop Succession Plan	City Manager Dept. Directors HR	M	MT	
<i>10% Complete. Early stages. 95% Complete. Police Major position filled April 2014. Human Resources to follow-up with Department Directors and City Manager.</i>				
Enhance computer technology training to increase efficiency and effectiveness of service delivery.	IT Dept. Directors	M	ST	Staff Resources
<i>10% Complete. Set up training opportunities for new equipment and online demonstrations.</i>				
Increase good paying jobs	City Manager JCEDC	H	ST	Staffing & Incentives
<i>100% Ongoing. 124 New</i>				
Continue Internal Training and Coaching Efforts; Customer and Business Friendly	City Manager HR Manager	H	ST	Staffing
<i>Ongoing</i>				
Update / Improve Personnel Policies	HR Manager	H	ST	Staff Resources Printing
<i>100% Complete by end of FY14. Comparison with other Municipalities.</i>				
Create Employee Handbook	HR Manager	H	ST	Staff & Printing \$500-\$1000
<i>10% Complete - Handbook cover designed and complete.</i>				
Update Pay Scale	City Manager HR Manager Finance	H	ST	Staffing - Steps more sustainable
<i>90% Complete - Designed - Implement 10/1/2014</i>				
Re-establish Safety Committee	HR Manager	M	ST	Staff Resources
<i>10% Complete. Process underway. Coordinate with WC entities to include assessment.</i>				
Implement Sexual Harassment Training	HR Manager	H	ST	\$2,000 - \$ 3,000
<i>50% Complete - Supervisor harassment classes completed April 16th and May 15th. Video program developed for all employees to view complete test.</i>				
Implement New Employee Compensation Plan	City Manager	H	ST	Staffing - Steps more sustainable
<i>Will be implemented 10/1/2014</i>				
Update/Improve Safety Policies	HR Manager	M	ST	Staffing
<i>New</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Review re-organization of staff to insure efficiencies and achieve quality service. Plan staff retreat in October, 60% of employees attending 5+ hours of training (internal and external) per year.	Parks and Recreation	H	ST	Staff / \$2,500
<i>New</i>				
OBJECTIVE C: Take the lead in fostering strong, cooperative and effective working relationships with UCM, Whiteman AFB, JCEDC, Main Street, EDC, county, state, and federal governments.				
UCM interns to participate in city government	Dept. Directors City Manager UCM	H	MT	Staffing - Intern Costs ~ \$3,000
<i>100% Complete - Ongoing</i>				
Enhance relations with UCM to develop IT intern program	IT	M	ST	Staff Resources
<i>20% Complete. Conversations taking place with UCM regarding hosting/collaboration of services to city. Continue building internal processes to improve intern training efficiencies.</i>				
Connectivity between UCM campus, downtown and community at large.	City Manager Main Street UCM Visitors Center	H	ST	MoDOT funding for last Downtown Phase to South Street.
<i>50% Complete. Downtown Phase III completed May 2014. Street banner budgeted and additional banners.</i>				
Continue efforts to partner with stakeholders in community, UCM, Whiteman, National Guard, Business, School District, Western Mo Medical.	City Manager Dept. Heads Visitor's Center JCEDC Main Street Parks Dept.	H	ST	BCC WALC BRAC Lobby \$ Dollars spent to actively lobby.
<i>Administrator's meet monthly to share ideas and strategies of mutual interest</i>				
Working together with UCM and other agencies to initiate a LEEP Program providing opportunities for Criminal Justice students to develop into hireable candidates and involving them in volunteer programs to help our community.	City Manager Police Chief HR Manager	M	ST	Staffing
<i>New</i>				
Collaboration opportunities UCM and other community entities.	City Manager	M	ST - MT	Staffing
<i>Ongoing</i>				

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
OBJECTIVE D: Invest in infrastructure and capital equipment to support existing service levels and future needs.				
Increase computer technology training and investment to increase efficiency and effectiveness of service delivery. <i>Time line and funding supported by Council.</i>	IT	H	ST	Staff Resources
Upgrade City Software Phase I - eliminate multiple versions incorporate continue usage of same version <i>62% Complete. Upgrading workstations to Windows 7 Pro or better.</i>	IT IT Committee	H	ST	IT Master Plan Implementation
Implement Energy Audit. Enhance energy efficiencies. <i>50% Complete - West Plant done 2013. East Plant scheduled 2014.</i>	Public Works	H	ST	Staff Resources
Replace accounts payable checks with ACH, whenever possible <i>60% Complete - Ongoing</i>	Finance	H	ST	Staff - Savings On Supplies & Fees
Improve city staff efficiency by taking advantage of available, affordable software and short term return on investment <i>5% Complete - Ongoing. Evaluated several products with focused departments. Re-address after the IT Master Plan. The RFP process for Consultant 100% complete. City Council adopted budget amendment to fund the Master Plan Implementation.</i>	Dept. Directors IT	M	ST	Staff Resources
Automate employee benefit processes. <i>Included in Health Request For Proposal (RFP). Moving towards full automation with employees enrolling online.</i>	City Manager HR IT	H	ST	Staff Resources / Existing Broker Commissions
Maintain Vehicle and Equipment Amortization Schedule. <i>100% Complete / Ongoing - City owned equipment list complete.</i>	Finance	H	ST	Staff Resources
Connect downtown with UCM by further development of Holden Street <i>Ongoing. Providing supportive role to UCM during new construction and determining cost for potential Phase IV by working with utility providers.</i>	Public Works	H	MT	CIP Projects As Funding Available
GIS Start Up Met with County, Pioneer Trails, and County Assessor to Explore Opportunities <i>New</i>	City Manager	M	ST	Staffing
Promote FOG Program (Fats, Oils, & Grease) <i>Staff is performing inspections of food preparation businesses to develop awareness. Reduction will reduce sanitary sewer treatment cost and reduce copper in effluent.</i>	Public Works	H	LT	Staffing

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Implement GIS in Development/Site review process. <i>New</i>	City Manager	H	ST	Staffing
Complete IT Master Plan & Implementation. <i>Master Plan Complete - Implementation over next 5 years</i>	IT	H	ST	CIP Project
Develop Inflow and Infiltration Study implementation program. <i>Study to be completed in 2014 resulting in development of priority list of required improvements or repairs to the sewer infrastructure.</i>	Public Works	H	LT	Staffing
Work with Pedestrian / Cycling Transportation Task Force to improve sidewalk connectivity and appropriately mark bike routes with painted Sharrows. <i>Ongoing. Staff has been able to initiate a Sharrow markings program thru use of community volunteers. Certain sidewalk connectivity issues were addressed by including them in the Curb and Sidewalk program.</i>	Public Works	H	MT	Staff Resources + \$5,000 Yearly
Complete Maguire Street Traffic Signalization study and implement phase 1 equipment <i>New</i>	Public Works	H	MT	
Implement IT Master Plan <i>Master Plan Complete - Implementation over next 5 years</i>	IT	H	ST	CIP Project
OBJECTIVE E: Increase public involvement and understanding of City government.				
Recognize service on boards and commissions and other acts of volunteerism. <i>Can be scheduled if the Mayor and City Council wish.</i>	City Clerk	H	ST	Budgeted community development resources.
Encourage involvement with community-wide groups and look for ways to formally communicate information shared at meetings and seek out speaking engagements for City Manager and Department Directors. <i>15% Complete - Chief of Police ex-officio Main Street Board of Directors. IT 40% Complete - Communication with public over Internet using website, facebook and twitter, eventual possibilities using programs that would publish agendas and meeting notes on internet (City Council).</i>	City Manager IT IT Committee	L	MT	Staff Resources

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Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Goal IV: Maintain existing and develop new points of pride in the community for our residents and visitors.				
OBJECTIVE A: Identify and increase City beautification projects.				
Work with the Park Board to enhance City trails with landscape and lighting plan. Begin and plan Southwest Drive, Main Street, and Pine Street pedestrian improvements.	Parks & Recreation City Manager Public Works	H	ST	Staff Resources
<i>Ongoing</i>				
Enhance Street Light Upgrades and Efficiencies.	City Manager Public Works	H	MT	Staff Resources
<i>Ongoing</i>				
Support efforts of Park Board to improve Lion's Lake.	Parks & Recreation	H	ST	
<i>Ongoing</i>				
Per for Art-Public improvements set aside.	City Manager	M	ST	Staff Resources Set Aside
<i>New</i>				
Complete Design for Downtown Revitalization Phase IV: Holden to South Street and Public Art.	City Manager Public Works	H	ST	Grant Resources
<i>New</i>				
Improve street appearance, quality, and number of miles improved with asphalt overlay yearly.	Public Works	H	ST	CIP Plan - Funding Increased
<i>Ongoing. Focus of the year's program is preventative maintenance on Maguire street and support commercial projects by asphalt overlaying specific streets.</i>				
OBJECTIVE B: Implement Comprehensive City Plan Recommendations.				
Develop and Approve an Environmental Resolution that communicates City Council Policy.	City Manager Dept. Directors	H	ST	Staff Resources
Adopt property maintenance code	CD City Council	H	MT	Staff Resources
<i>40% - Code written - seeking public input, Council action and implementation strategies. Adopt by FY14 year end</i>				
Hwy DD/Whiteman Trail - finalize trail route and secure preliminary funding	City Manager County Comm Pioneer Trails	H-M	MT-ST	City will support grant writing efforts
<i>25% Complete. Funding for design, engineering and some construction.</i>				

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Develop Preliminary Master Storm Drainage Plan.	Public Works	H		CIP includes \$50,000
<i>20 % Complete - Ongoing with Engineer selection and RFP</i>				
Investigate the possibility of a public/private convention center.	City Manager	M	ST	FY15 proposed study funding.
<i>25% Complete. Intern developed RFP Scope of Work and RFP.</i>				
Consider senior citizen programming and/or develop an advisory committee.	Parks and Recreation	M	MT	Staff Resources
Convention/Conference Center feasibility study.	City Manager	H	MT	Staff Resources
<i>New</i>				
Incorporate the Comprehensive Storm Water Master Plan	Public Works	H	LT	Continued CIP Funding/Staff
<i>First Phase of the study is being done and will continue for the next 4 years.</i>				
Implement Storm Water Plan Phase 1	Public Works	H	MT	Staff Resources
<i>New</i>				
Facilitate a large community event/festival annually by building on existing events creating new ones.	Main Street	M	MT	10,000
Implement MS4 Program by working with developers and the public to educate them in Best Management Practices.	Public Works	H	LT	Staff Resources
<i>The Erosion Control & Land Disturbance Ordinances are being implemented. Public education is being focused on to develop awareness. Staff working on storm inlet markings and inlet art program.</i>				
OBJECTIVE C: Improve major corridors through the community to improve traffic flow and connectivity.				
Develop a plan to beautify and upgrade Maguire Street, and relieve traffic congestion. In particular the congestion and beautification at the Highway 50 / Maguire Street bridge should be reviewed.	CD Public Works	H	LT-ST	Staffing CIP Project
<i>Maguire Street Study completed. Set green easement policy in FY14 and issue RFP for signs and bridge enhancement. Phase Maguire Street Improvement and added to CIP</i>				
Maguire Street Façade/Beautification Grants.	CD	H	MT	10,000
<i>New</i>				
Develop a trails and sidewalk connection implementation plan including the possible widening of Ridgeview Drive sidewalks.	Public Works	H	MT	Part of Curb & Sidewalk In CIP
<i>30% Complete. 50% of Ridgeview's west side completed.</i>				

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
OBJECTIVE D: Preserve and highlight the history and culture of Warrensburg.				
Develop a wildlife management ordinance	City Manager	M	MT	Staff Resources
Preserve existing neighborhoods through code enforcement, trash collection and cleanup.	CD Public Works	M	MT	Staff Resources
<i>Community Development Director to examine necessary resources and develop performance measures.</i>				
Promote and assist development of cultural amenities within our community.	Arts Commission Main Street	L	MT	Arts Fund, \$10,000
<i>Approved establishment of Arts Commission and Tree Board. Pine Street art completed. Created first Historic District in Warrensburg on Grover Street</i>				
Neighborhood block party and neighborhood watch for older neighborhoods in town	Police Dept.	L	ST	Staff Resources
<i>50% Complete - Public notification conducted - One Neighborhood Signed Up</i>				
GOAL V: Provide comprehensive facilities that enhance the quality of life for the Citizens of Warrensburg.				
OBJECTIVE A: Develop and prepare Parks and Recreation Department for future growth.				
Establish a standing working group to coordinate and implement action items related to park planning	Parks and Recreation	H	ST	Staff Resources
<i>New</i>				
Follow the time-line from the UCM Construction Management Department on Lions Lake Trail	Dept. Director WCC Supt Public Works	H	MT	120,000
<i>25% Complete.</i>				
Connectivity of Trail System – Farmers Market, Maguire Street, Blind Boone Park	Parks and Recreation	M	MT	Staff Resources
<i>0% Complete. Assist where needed</i>				
Develop an overall park system strategy to address maintenance, accessibility, planning and signage	Parks and Recreation	M	MT	Staff Resources
<i>New</i>				
Develop a plan for replacement or improvements to the soccer fields, picnic shelters and parking lots	Parks and Recreation	M	MT	Staff Resources
<i>New</i>				
OBJECTIVE B: Maintaining current facilities				
Review and update Master Plan for Cave Hollow and West Park	Parks and Recreation	M	MT	Staff Resources
<i>New</i>				

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
% Complete / Current Status				
ADA Staff Transition Plan Update <i>50% Complete for the year/ongoing.</i>	WCC Supt.	H	LT	Staff Resources
OBJECTIVE C: Partnerships to provide quality community parks and recreation type facilities.				
Assist with Sports Tourism in Warrensburg, to find a niche for tournaments	Dept. Director, Recreation Supt., WCC Supt.	M	MT	Staff Resources
<i>25% Complete. Director appointed to the newly form Convention and Visitors Bureau (CVB) as an ex-officio member.</i>				
GOAL VI: Provide comprehensive programs and services, to enhance the quality of life for the citizens of Warrensburg.				
OBJECTIVE A: Continue and Develop new and innovative methods of marketing for programs and facilities				
Promotion of Department, through the "Did You Know" campaign: Utilizing contact from Friends of parks to inform public and maximize participation.	Rec Supt., Marketing Supervisor	H	ST	Staff Resources and Marketing Budget
<i>100% Complete/ongoing Sent out 3 newsletters to Friends of the Park (FOP), utilizing a few "Did You Know" facts.</i>				
Promotion of the Parks of the 21st Century Fund	Dept. Director, Rec Supt, Marketing Supervisor	M	MT	Staff Resources
<i>80% Complete.</i>				
Incorporate a plan to retain and increase the Corporate Fitness Memberships	Rec Supt., Marketing Supervisor	H	MT	Staff Resources, Program Cost
<i>Complete/ongoing - Plan is working, increase 20% for the year.</i>				
Expand where needed and improve quality recreation programs	Dept. Director, Rec Supt,	M	MT	Staff Resources
<i>Complete/ongoing - 18 new programs offered in the Winter/Spring 2013-2014 Activity Guide. 11 new programs offered in the Summer 2014 Activity Guide.</i>				
Warrensburg citizen survey - 1st time. <i>New</i>	City Manager	H	ST	Staff Resources
Conduct Highway 50 and Business 13 interchange pre-design. <i>New</i>	City Manager Public Works	H	ST	Staff Resources
Upgrade Parks & Recreation Software to meet the demands of the department <i>5% Complete</i>	Parks and Recreation	M	MT	Staff, \$18,000

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
OBJECTIVE B: Promote stewardship of environment through programming, operations and other services.				
Promote Warrensburg Green Community, providing educational session, opportunities to recycle.	Recreation Superintendent	M	MT	Staff Resources
<i>25% Complete. Placed additional recycling containers in park.</i>				
Promote Healthy Urban Forestry for long-term sustainability <i>New</i>	Parks and Recreation	M	MT	Staff
OBJECTIVE C: Partnerships to promote health/fitness programs for the community.				
Partner with Warrensburg R-VI School District in promoting active lifestyle in youth.	Recreation Superintendent	M	MT	Staff Resources Program Cost
<i>50% Complete. School District is assisting of the promotion of the Fit Kids and Weight Training for 6th-8th grade students.</i>				
Partner with WMMC and community base organizations and businesses to promote a "Warrensburg Fit Challenge - all ages year long events." <i>Ongoing</i>	Rec Supt., Rec Supervisor	H	MT	Staff Resources, Program Cost
Expand the Silver Sneakers Program Increase Memberships Research and offer a Silver Sneakers program for Senior Citizens <i>Ongoing</i>	Rec Supt., Rec Supervisor	H	ST	Staff Resources and Cost in training
Partnering with Johnson County Historical Society, Main Street, Chamber of Commerce and Visitor Center and Volunteers Old Drum Days & Burg Dog Unleashed Art Project	Dept. Directors, Rec Supt. Marketing Super.	H	ST	Staff Resources and Marketing Budget
<i>100% Complete/ongoing Obtained 6 sponsors for the event. Met goal. Sponsors were Best in Show - Western Missouri Medical Center (1,000), Best in Breed - Amtrak and Daily Star Journal (\$750), Best Friends - Economy Lumber, Murdock Baqnrer and Warrensburg Art Commission (\$250-\$500)</i>				
Continue to implement sponsorship plan and forming additional corporate partnerships	Recreation Department	H	ST	Staff Resources, Marketing Budget
<i>100% Complete/ongoing Increased Corporate 20%, marketing person resigned in January.</i>				
Collaborate with UCM, MPRA to provide opportunities for staff and volunteers training in all areas of the job	Dept Director, Rec Supt. WCC Supt.	M	MT	Staff Resources
<i>HR Department is conducting a series of training sessions to assist the full time staff in professional development. Community Center Services Superintendent is assisting in the monthly training session offered to new employees. Recreation Supervisor has conduct coaches clinic for volunteers.</i>				

Fiscal Year 2015 Strategic Plan



Goal Objective	Responsibility & Contact Agencies	Priority H-high M-medium L-low	Term ST 1-2 yrs MT 3-5 yrs LT 5-10 yrs	Budget Effect / Resources
Action Steps				
<i>% Complete / Current Status</i>				
Assist with Neighborhood Block Parties <i>Assist where needed</i>	WCC Supt. City Departments	M	MT	Staff Resources
Provide crime prevention presentations / programs to businesses and individual organizations. <i>New</i>	Police Department	M	MT	Staff Resources
Provide School Resource Officer services to R-6 School District. <i>50% Complete - Memorandum of Understanding completed - Now in hiring and training phase of implementation</i>	Police Department	H	ST	Staff Resources, 3 SRO Officers
Provide certified DARE instructors for R-6 School District <i>50% Complete - Memorandum of Understanding completed - Now in hiring and training phase of implementation</i>	Police Department	H	ST	Staff Resources, 3 SRO Officers
Participate in planning and provide officers and services for special events including Old Drum Days and Burg Fest. <i>Ongoing</i>	Police Department	H	ST	Staff Resources
OBJECTIVE D: Continue to improve customer service, promoting participation and evaluation participation				
Evaluating the quality of all programs and events. Obtain information from Survey conducted and react if needed <i>75% Complete/ongoing Working with Olsson's Team from the survey conducted.</i>	Dept Director Rec Supt. WCC Supt. Office Manager	H	ST	Staff Resources
Promotion of Sportsmanship throughout all sports programs <i>100% Complete/ongoing - Held the 2nd Annual Sportsmanship Banquet, Coach of the Year was Joe Chaky.</i>	Rec Supt., Recreation Supervisor	H	ST	Staff Resources
Maximize participation in the indoor WCC <i>100% Complete/ongoing - Doubled Facebook Friends, increases need to replace staff lost to see additional participation.</i>	Recreation	H	MT	Staff Resources
Providing a service to meet all needs, utilizing the information from the current survey conducted. <i>Ongoing 100% all the time. From the survey conducted in 2013 from Olsson team we found trails, playgrounds and Dog Park, additional basketball courts, protection to spectators on field from foul balls West Park to be our areas of improvements. Built a new playground and added back stop at West Park. Working on trail around Lions Lake Park. Meeting with the dog park committee on monthly bases.</i>	Recreation	H	MT	Staff Resources

Building The Budget

In accordance with Generally Accepted Accounting Principles (GAAP), the City of Warrensburg utilizes various “Funds” to account for its operations. A “Fund” is an accounting entity that has a set of self-balancing accounts, to record all financial transactions for specific activities or functions. These Funds are also utilized by the City to assist in demonstrating compliance with funding restrictions or requirements. In this way, specific revenues with like funding restrictions along with the allowable usages of these revenues are grouped into a specific Fund. An overview or summary of the City’s Fund structure along with the general purpose of each Fund is provided here. A more complete description of each of these Funds is provided in the individual sections.

These Funds are grouped by type of Fund. The City of Warrensburg utilizes several different types of Funds: General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Fund, and Fiduciary Funds for Trust and Agency Funds.

The General Fund includes the majority of the City Services and is funded primarily from general revenues of the City such as Sales, Use, Property, and Franchise Taxes. Services accounted for in the General Fund include City Council or Legislative, General Administration, Public Information, Legal, Municipal Court, Human Resources, Finance, Information Technology, Building and Grounds, Fire, Police, Animal Shelter, Community Development, Street Maintenance and Cemetery.

Special Revenue Funds include activities or services provided by the City from revenues that are restricted or intended for use to support such activity or service. These Funds include: Parks And Recreation Fund, and Capital Improvement Funds. The Parks And Recreation Fund is funded primarily from specific voter approved Sales, Use, and Property Taxes, along with user fees of these services. Activities associated with the provision and maintenance of parks and recreation services are accounted for in this Fund. The Capital Improvement Funds are used to account for specific revenue streams designated for capital improvement and infrastructure maintenance programs.

A general Debt Service Fund is utilized to track the majority of the City’s debt service activities. In addition to the general debt service fund, the City also uses a Neighborhood Improvement District (NID) Fund to account for the activity of two specific NID’s. The activity of these NID’s are generally associated with the collection of special assessments dedicated to servicing the debt incurred to fund a specific neighborhood improvement project.

An Enterprise Fund is utilized to account for the City’s Water Pollution Control Division. This Fund is intended to be entirely supported by user fees of the Sewer Utility.

Fiduciary Funds are used to account for assets held by the City of Warrensburg in a trustee or fiduciary capacity for private purpose trust and agencies.

Although not required for all of these Funds, the City has opted to include all of these operations in its budgeting and audited financial statement presentations. Likewise the City subjects each of these Funds to the same formalized appropriation procedures through its City Council.

Modified Accrual Fund Accounting is used for both budgeting and accounting purposes with the exception of the enterprise fund. Enterprise Funds account for operations that are considered to be like businesses with Full Accrual accounting systems. Briefly, the Full Accrual measures transactions when economic resources are gained or used, while the Modified Accrual Basis generally recognizes transactions when relatively current financial resources are obtained or used.

Budget Calendar



Jan	8	FY15 CIP Process Staff Review
		Set Budget Retreat Schedule
Feb		Review Parking and Moving Violations Fines
		Strategic Plan Review - Performance Measurement Discussion
		Strategic Plan Staff Review
March	3	Proposed FY15 Budget available in Incode for departments to begin entering their numbers (Does not include HR costs)
		Personnel Base Budget Complete (based on current staff and current benefits)
		Personnel Compensation Package Review
		Review of Unfunded FY14 Priorities
		CIP and Capital Outlay Requests due to Finance/Budget Team
April		Personnel Requests from Dept's to Finance and Human Resources
	1	CIP Committee Meets
		CM/City Clerk/Department Heads meet with JCEDC, Main Street Chamber of Commerce, Visitor's Center, Big Brothers Big Sisters Art Commission, Pioneer Trails, Wsbg Depot, Tree Board, Historic Preservation, Children's Memorial
		Debt Obligations for FY15 Entered Into the Budget
		CIP Proposals Entered in Budget
		Strategic Plan Updates/Revisions FY15
		Second Quarter Financial Report to Council
May	1	Budget Retreat
		Departments review budget numbers with Finance and the City Manager including CIP and Personnel Proposals
		Council Begins Review of 5 Year Capital Improvement Program (CIP)
June		Annual Sewer Rate Review
		Public Comment with Council Revisions and Approval of Strategic Plan
		Department meetings with Finance/City Manager - Final Proposals
July		Public Comment with City Council Revisions and Approval of 5 Year CIP
	28	Third Quarter Financial Report to Council
August	7	Budget Staff Recommendations Sent to Council
	11	Budget Presentation by City Manager to Council and Public
	25	Public Hearing Adjusting Sewer Rates (If Required)
	25	Public Hearing & Ordinance Fixing Tax Levies
Sept	8	Public Hearing and Comment on FY15 Budget
	8	First Reading of Ordinance to Adopt FY15 Budget
	22	Second Reading and Adoption of Budget Ordinance
	30	Budgets Incorporated in Financial System
Oct	31	Submit Budget to GFOA for Award Consideration
		Prepare for Audit & Capital Improvement Projects/ Bidding and Contracts

I. Purpose

The City of Warrensburg has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required and desired by the public.

The purpose in establishing a formal set of fiscal policies is to ensure that the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

The City Manager is the chief executive and administrative officer of the city and is responsible to the council for the proper administration of all the City's affairs. The City Manager keeps the Council advised of the financial condition of the City and makes recommendations concerning its future needs.

The fiscal year of the City begins on the first day of October and ends the last day of September each year. The fiscal year constitutes the budget and accounting year.

The fiscal policies of the City of Warrensburg have specific objectives designed to ensure the continued fiscal health of the City. These objectives are:

1. To maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
2. To provide Council information so that policy decisions can be made timely and accurately.
3. To provide sound financial principles to guide Council and management in making decisions.
4. To employ revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
5. To protect and maintain the City's credit rating.
6. To ensure legal compliance with the budget through systems of internal control.

II. Revenue Policy

1. A diversified revenue base shall be maintained to prevent revenue shortfalls due to reliance on a single revenue source.
2. All existing and potential revenue sources will be reviewed annually to ensure revenue trends are kept current.
3. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund ongoing services.
4. Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager, the Mayor, and the City Council.
5. All City funds will be invested in accordance with the approved investment policy.
6. User fees and rates will be examined annually to ensure that they are at levels that fully recover total direct and indirect costs.
7. The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes, and other revenues properly due the City. The City will follow an aggressive policy of collecting all delinquencies due the City.

III. Operating Expenditure Policy

1. Current operating expenditures/expenses will not exceed current operating revenues. The City will adopt an annual General Fund budget in which expenditures, net of one-time expenditures, does not exceed projected recurring revenues.
2. Monthly reports comparing actual to budgeted expenditures/expenses will be prepared by the Finance Department and presented to the City Manager, the Mayor, and the City Council.
3. The City will strive to maintain a competitive pay structure for its employees.

IV. Capital Improvement Policy

1. The City will prepare, for the Council's annual adoption, a five year Capital Improvement Program which will detail each capital project, the estimated cost, the description and funding source
2. The Capital Improvement Program will be included in the Annual Budget.
3. The City will determine and use the most effective and efficient method for financing all new capital projects.

V. Fixed Asset Policy

1. Fixed assets shall be capitalized only if they have an estimated life of more than one year following the date of acquisition and have a purchase cost of \$5,000 or more. Items which cost less than \$5,000 and/or have a life of one year or less will be expensed upon acquisition.
2. Purchase cost of fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.
3. Fixed assets' capitalization threshold should be applied to individual fixed assets rather than groups of fixed assets.
4. Departments will notify the Finance Department of any change in location or loss of a fixed asset.
5. Departments should exercise control over their non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level.
6. The Finance Office maintains the capitalized fixed asset file; and updates the file when necessary.

VI. Accounting Policy

1. The City will use generally accepted accounting principles (GAAP) in all financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB).
2. An independent annual audit will be performed by a public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement.
3. Full disclosure will be provided in the financial statements and bond representations.

4. Financial systems will be maintained to monitor revenues and expenditures/expenses on a monthly basis, with an analysis and adjustment of the Annual Budget at mid-year and any other appropriate time.
5. The Finance Department will monitor all financial systems.

VII. Cash Management

1. The majority of unrestricted cash is combined into one pooled operating account to facilitate effective management of the City's resources.
2. The Finance Officer invests temporarily idle funds in accordance with the City's investment policies. See City's investment policies.

VIII. Debt Policy

1. Bonded indebtedness is limited by Sections 95.115 and 95.120 of the Missouri Revised Statutes to 10% of the assessed value of taxable tangible property.
2. Subject to the provisions of the law, the City may issue general obligation bonds, revenue bonds, special obligation bonds and short-term notes and leases.
3. The City will not issue debt to finance current operating expenditures or normal maintenance.
4. All debt issued, including use of lease-purchase method, will be repaid within a period not to exceed the expected useful lives of the improvements financed by the debt.
5. Annually, a five-year budget will be developed analyzing all anticipated capital expenditures by year and identify associated funding sources.
6. The City's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.

IX. Budget Policy

1. Budgets for all Funds will be presented as a change in Cash Balances.
2. Budgets for all Governmental Funds and Fiduciary Funds are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available.
3. The Proprietary Funds also recognize expenditures as encumbrances when a commitment is made, such as through a purchase order. Revenues; however, are recognized when they are obligated to the City. As an example, sewer revenues are recognized when the service is provided.
4. The City staff will strive to develop appropriate program measurements as part of the annual budget.
5. In all cases, when goods and services are not received by year-end, the encumbrances lapse.
6. Revenue and expenditure projections for the next five years for the General, Park and Capital Improvement Funds shall be prepared and presented within the annual proposed budget by the City Manager to City Council. All revenue forecasts shall be conservative.
7. Not less than 120 days prior to October 1 or the beginning of the new fiscal year, the City Manager shall prepare and submit to the Council a statement of the policy recommendations for programs and priorities, which in the opinion of the City Manager, will be of benefit to the City.

8. In late May or Early June, before the preliminary budget numbers are completed by the department directors, the City Manager conducts a Council Retreat. The retreat is attended by the Council, City Manager and Department Directors or Managers. This retreat provides an opportunity for the City Manager to present preliminary guidelines to the Council for their concurrence as well as to set priorities for the coming budget year. Department Directors present major topics to the Council for their input. Council should also express their views on what priorities should be in the budget.
9. The City Manager shall submit a budget to the Council at the first regular City Council meeting in August.
10. The approved budget shall be on record in the City Clerk's office and open to public inspection. In addition, a copy of the budget is available for the citizens of Warrensburg to view at the Trails Regional Library and the James Kirkpatrick Library on the campus of the University of Central Missouri.
11. After adoption of the budget, the budget can be amended via ordinance. The City Manager can submit ordinances to the Council to increase expenditures or revenues. When the Council approves the ordinance, additional appropriations are made in the appropriate department.
12. In accordance with Missouri Revised Statutes Section 67.070: if at the beginning of any fiscal year, the budget has not been approved or adopted, the approved previous budget will be reappropriated until such time that the budget is approved or adopted.

X. General Fund Reserve Policy

1. When preparing the annual proposed budget, the City Manager will calculate and include in the proposed budget an unreserved undesignated General Fund cash balance of at least 22% of General Fund expenditures for adoption by the City Council. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining a high investment grade bond rating capacity.
2. In addition, the annual proposed and adopted budget will also project General Fund Revenues and Expenditures and include in those projections an ending General Fund cash balance for the third projected fiscal year of no less than 22% of the budget expenditures of that projected fiscal year.
3. A contingency reserve account of 1% of the proposed budgeted General Fund expenditures will be annually appropriated by the City Council to provide for unanticipated expenditures of a nonrecurring nature and/or meet unexpected increases in costs. This contingency reserve shall be considered as recurring for purposes of application to the operating expenditure policy in section III(1).

XI. Enterprise Fund Policy

1. Enterprise funds will be used to account for the acquisition, operation, and maintenance of City facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable.
2. Enterprise funds are required to establish rates that generate sufficient revenue to cover the cost of operations including debt expense, required reserves and capital needs. See also, City's specific sewer utility rate setting policies.



I. Overview of the Policy Approach

General Format of the Policy Statements

<u>Type of Policy</u>	<u>Policy No.</u>	<u>Policy Statement</u>
Global	1	Strive for Cost-Based Rates
↓		
General	1.1	Develop a Revenue Requirement Analysis to Determine Operating and Capital Needs
Specific	1.1.1	Utilize a "Cash Basis" Revenue Requirement, that Projects Future Costs Out Five Years

II. Definitions

Cash basis - the method of establishing annual revenue requirements giving consideration to the annual budget expenditures for operation and maintenance expenses, debt-service payments, cash-financed improvements, reserve fund requirements, and taxes and/or transfer payments. Debt service coverage requirements must also be taken into account to establish cash-needs revenue requirements.

Cost allocation methodology - method to determine the cost of services provided to users of that service. It does not determine the price of the service, but rather determines what the service costs to provide.

Cost of service - equitably allocates the revenue requirements between the various customer classes of service.

Equitable - in ratemaking, equitable rates are achieved when they are cost-based and cost responsibility is fairly allocated between customers using a generally accepted rate setting methodology.

Financial stability - the adoption and use of financial plans and practices which provide within the short-term and the long-term sufficient revenue sources and management of expenditures to satisfy revenue requirement needs, while minimizing instability and risk.

Fixed asset record system - a system that records the utility's tangible items used in the operation of the utility that have a valuation of more than \$5,000 and a useful life expectancy of more than one year (fixed assets). The system of records tracks the individual assets, including descriptions of the assets, their cost, anticipated useful life, acquisition or placed in service date, and applicable depreciation.

Fixed charge - up-front fixed costs associated with serving customers.

Rate design - design rates for each class of service to meet the revenue needs of the utility, along with any other rate design goals and objectives.

Rate methodology - the use of "generally accepted" rate setting theory and approaches. The Water Environment Federation (WEF) Manual of Practice No. 27, Financing and Charges for Wastewater Systems provides a source for these generally accepted methodologies.

Revenue requirement - compares the revenues of the utility to its expenses to determine the overall level of rate adjustment.

Volumetric charge - attempts to recover variable costs of operating the utility, typically based upon metered consumption.

1 Financial Rate Policy No. 1

Global Policy

- 1 The Utility's financial and operating needs shall be balanced with the rates and financial impacts to customers.
 - Promotes customer confidence
 - Recognizes financial impacts to customers

General Policy

- 1.1 Rates shall be easy to understand and attempt to minimize the financial impact to the wastewater utility's customers.

Specific Policies

- 1.1.1 Rates shall be structured to promote understanding by the wastewater utility's customers (e.g. bills that are easy to understand).
- 1.1.2 Rate adjustments shall be phased-in, over time, when large financial impacts to customers are reasonably expected (e.g. eliminate rate shock).

2 Financial Rate Policy No. 2

Global Policy

- 2 The costs of the wastewater utility shall be accounted for separately. Any City common and joint costs will be equitably allocated to the wastewater utility using an equitable approach.
 - Strives to avoid major subsidies
 - Sends the proper "price signal" to the customer about the cost of the commodity/service
 - Matches costs to the benefits derived by the customer

General Policy

- 2.1** The wastewater utility's costs will be separately budgeted and accounted for. Any common and joint costs shall be accounted for on a City-wide basis and when required, a proportional share of the common and joint costs will be allocated between benefiting users of the service.

Specific Policies

- 2.1.1** Joint/common costs related to the wastewater utility will be allocated utilizing an allocation method that is related to the way costs are incurred. (Also See 3.1.3.)
- 2.1.2** The Utility shall be in conformance with standard accounting practices.
- 2.1.3** The Utility shall maintain books and records in accordance with the Utility Accounting Standards.
- 2.1.4** The Utility shall prepare monthly statements for each utility summarizing the financial activities, consumption and sales statistics, and the financial/operating status of the utility.
- 2.1.5** Where possible, data will be functionalized to aid in identifying specific types of costs associated with each utility (e.g. treatment, pumping, collection, etc.)
- 2.1.6** A fixed asset record system shall be established and maintained.
- 2.1.7** The Utility will conduct an annual audit of the Utility records and have a financial opinion issued.

3 Financial Rate Policy No. 3

Global Policy

- 3** Rates Should Be Reviewed and Set Utilizing a "Generally Accepted" Rate Setting Methodology.
- Legally defensible
 - Consistency (of methodology)

General Policy

- 3.1** The Utility will utilize the following "generally accepted" approaches to establish the Utility's rates.
- Revenue requirements analysis
 - Cost of service analysis
 - Rate design analysis

Specific Policies

Revenue Requirements -

- 3.1.1 Revenue requirements will be established on a "cash basis" approach that will review operation & maintenance expenses, taxes/transfer payments, debt service and capital improvements funded from rates.
- 3.1.2 Costs will be projected for a minimum of a five-year projected test period.
- 3.1.3 Costs, if shared across utilities or other City entities, shall be allocated to each utility/entity based upon labor ratios, number of customers, revenues, usage, etc. The allocation method should be whichever method is deemed by the Utility to be most appropriate to the specific cost being allocated.

Cost of Service -

- 3.2.1 A cost of service study shall be utilized to allocate costs to customer classes of service.
- 3.2.2 The cost allocation methodology shall utilize techniques that are "generally accepted" by the industry (e.g. Water Environment Federation).
- 3.2.3 The cost of service shall allocate to customer classes of service the projected costs for the time period that rates are to be set.
- 3.2.4 The cost of service methodology should recognize the specific and unique circumstances of the wastewater utility and its customers (e.g. flow, strength, etc.)

Rate Design -

- 3.3.1 Rate designs shall be reflective of utility needs and also reflect the greater public purpose (e.g. economic development, conservation, etc.).
- 3.3.2 Rates may recognize a fixed charge for the up-front fixed costs associated with serving customers and a usage or volumetric charge that attempts to recover the variable costs of operating the utility.
- 3.3.3 Rates shall be set at a level that recovers necessary overall costs yet flexible enough, by class of service, to accomplish the City's objectives (e.g. revenue stability, affordability, etc.).
- 3.3.4 The volumetric charge shall be based upon a method of establishing volumetric usage that considers the use of a winter averaging policy and new users who have not established a winter average.

4 Financial Rate Policy No. 4

Global Policy

- 4 The Wastewater Utility Should be Managed to Attempt to Maintain Financial Stability Over Time.
- Minimize financial problems
 - May minimize financing (borrowing) costs
 - Indicates strong management
 - Consistency

General Policy

- 4.1 Financial Policies and Target Financial Measures Shall Be Developed to Create Stability in the Financial Status of the Utility.

Specific Policies

Reserves:

- 4.1.1 Reserve funds shall be segregated from other City funds (Enterprise Fund). Minimum reserve funds, excluding bond reserve funds, shall be:

Operating (Working Capital) Reserve: The operating reserve is for day-to-day cash flow requirements. The minimum reserve for working capital shall be at least 90 days of total wastewater O&M expenses plus six months of bond payments.

Capital Reserves: Capital reserves are intended to manage the annual variances of capital projects and their funding needs. The City will target a minimum of one year of renewal and replacement capital projects as a typical reserve level.

Impact (Capacity) Fee Reserve: The City shall maintain an accounting for all collections related to impact (capacity) fees. These reserves shall not be used for O&M. The funds collected and these reserves shall be used to pay for capacity related expansion projects or for expansion (growth) related debt service.

Emergency Reserve: The City shall maintain a reserve of \$200,000 for emergency situations (e.g. catastrophic event).

- 4.1.2 Maintenance of minimum reserves should not, on its own, trigger the need for a rate adjustment (e.g. rates shall be reviewed after two consecutive years of loss of revenue or diminishing reserves as a result of covering costs).

Cash Flow

- 4.2.1 Wastewater utility should have an annual net income (total revenue less; O&M, taxes, debt service and capital projects funded from rates) greater than or equal to zero (\$).

4.2.2 Wastewater utility should have annual debt service coverage ratio ≥ 1.50 on revenue bonds (see bond covenants), and ≥ 1.30 on all outstanding debt service.

4.2.3 Wastewater utility should be funding capital projects from rates in an amount equal to or greater than annual depreciation expense.

5 Financial Rate Policy No. 5

Global Policy

5 Rates Should be Stable Over Time

- Helps to assure financial stability
- Increases the utility's credibility with their customers

General Policy

5.1 Rates should be stable in their ability to generate sufficient revenues, but also in the perception of the customer from rate changes from year to year.

Specific Policies

5.1.1 Rates should be reviewed by management, on an annual basis, to assure that they provide sufficient revenues.

5.1.2 Annual rate reviews shall consider a minimum of a five-year projected period to attempt to stabilize and minimize rates over time.

5.1.3 Needed rate adjustments will attempt to minimize impacts to customers by phasing-in large rate adjustments over time.

5.1.4 Any rate adjustments shall be considered in the context of the Utility's rates to comparable communities, but not drive the final decision on rates to the financial detriment of the utility and these policies.

6 Financial Rate Policy No. 6

Global Policy

6 The Utility shall maintain utility facilities at a level which will provide for the public well-being and safety of the residents.

- Assures system reliability
- Reduces infrastructure costs in the long-term

General Policy

6.1 Sufficient funding should be made to provide for growth and adequate maintenance and/or replacement of existing capital plant and equipment.



Specific Policies

- 6.1.1** The Utility shall adequately fund costs for meeting current industry standards and regulations.
- 6.1.2** The Utility will develop a five-year capital improvement plan, and update it annually.
- 6.1.3** The Utility will plan capital improvements according to an adopted Capital Improvement Program. The adopted Capital Improvement Program will take into consideration the City's adopted Strategic Plan or Comprehensive Growth Plan.
- 6.1.4** The Capital Improvement Program shall consider mandated capital, growth-related capital and renewal and replacement capital projects.

I. Scope

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

Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

II. Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements that offer same-day liquidity for short-term funds.

Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

III. Standard of Care

The standard of care to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The City Manager or his/her designee acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the City Council and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for

investment, considering the probable safety of their capital as well as the probable income to be derived.

IV. Conflicts And Controls

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business and any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

Responsibility for the operation of the investment program is delegated to the City Manager or his/her designee, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Manager or his/her designee. The City Manager or his/her designee shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Investment Transactions

1. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment transactions. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness as determined by the City Manager or his/her designee and approved by the City Council.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the City Manager or his/her designee.

2. Internal Controls

The City Manager or his/her designee is responsible for establishing and maintaining an internal control structure that will be reviewed annually with the City's independent auditor. The internal control structure shall be designed to ensure that the assets of the City are protected from loss, theft or misuse and to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

The internal controls shall address the following points:

- a. Control of collusion.
- b. Separation of transaction authority from accounting and record keeping.
- c. Custodial safekeeping.
- d. Avoidance of physical delivery securities.

- f. Written confirmation of transactions for investments and wire transfers.
- g. Development of a wire transfer agreement with the lead bank and third party custodian.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in eligible financial institutions prior to the release of funds. All securities shall be perfected in the name or for the account of the City and shall be held by a third-party custodian as evidenced by safekeeping receipts.

VI. Suitable and Authorized Investments

1. Investment Types

In accordance with and subject to restrictions imposed by current statutes, the following list represents the entire range of investments that City will consider and which shall be authorized for the investments of funds by the City.

- a. United States Treasury Securities.
- b. United States Agency Securities.
- b. Repurchase Agreements.
- c. Collateralized Public Deposits (Certificates of Deposit).

2. Security Selection

The following list represents the entire range of United States Agency Securities that the City will consider and which shall be authorized for the investment of funds by the City:

- a. U.S. Govt. Agency Coupon and Zero Coupon Securities.
- b. U.S. Govt. Agency Discount Notes
- c. U.S. Govt. Agency Callable Securities.
- d. U.S. Govt. Agency Step-Up Securities.
- e. U.S. Govt. Agency Floating Rate Securities.
- f. U.S. Govt. Mortgage Backed Securities.

3. Investment Restrictions and Prohibited Transactions

To provide for the safety and liquidity of the City's funds, the following items will be prohibited from the investment portfolio:

- a. Borrowing for investment purposes ("Leverage").
- b. Instruments known as Structured Notes (e.g. inverse floaters, leveraged floaters, and equity-linked securities or investment in any instrument, which is commonly considered a "derivative" instrument (e.g. options, futures, swaps, caps, floors, and collars).
- c. Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market.

4. Collateralization

Collateralization will be required on two types of investments: certificates of deposit and repurchase agreements. The market value (including accrued interest) of the collateral should be at least 100%.

For certificates of deposit, the market value of collateral must be at least 100% or greater of the amount of certificates of deposits plus demand deposits with the depository, less the amount, if any, which is insured by the Federal Deposit Insurance Corporation, or the National Credit Unions Share Insurance Fund.

All securities, which serve as collateral against the deposits of a depository institution, must be safe kept at a non-affiliated custodial facility. The City shall have a depository contract and pledge agreement with each safekeeping bank that will comply with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the City's security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

5. Repurchase Agreements

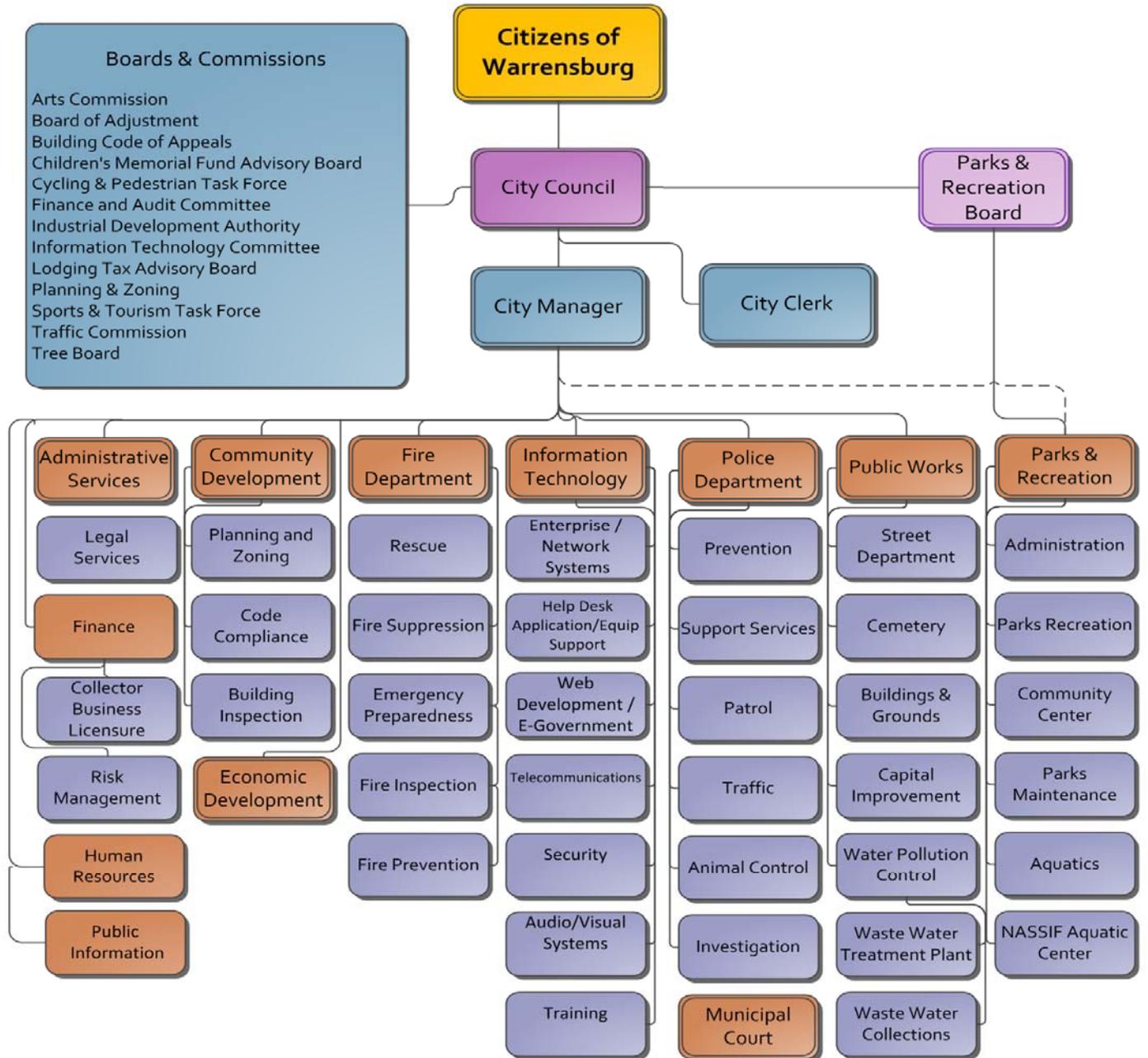
The securities for which repurchase agreements will be transacted will be limited to U.S. Treasury and government agency securities that are eligible to be delivered via the Federal Reserve's Fedwire book entry system. Securities will be delivered to the City's designated Custodial Agent. Funds and securities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

VII. Investment Parameters-Maximum Maturities

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Investments shall mature and become payable not more than five (5) years from the date of purchase. The City shall adopt weighted average maturity limitations that should not exceed three (3) years and is consistent with the investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as in bank deposits or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Organization Chart



Purpose Statement



The City of Warrensburg Personnel Policies have been prepared to provide the City of Warrensburg employees with the personnel policies, procedures, rules and regulations that govern all employees of the City. The Policies of the City of Warrensburg help to serve the following purposes:

- A. The City of Warrensburg realizes that one of its most valuable assets is our employees. Our goal is to treat employees equitably, respectfully, and maintain an appropriate atmosphere for addressing personnel matters.
- B. The City is an Equal Opportunity Employer and will not discriminate against applicants or employees on the basis of race, color, sex, age, creed, disability (if otherwise qualified), or religious or political affiliations.
- C. City employees shall abide by the ordinances, policies, and regulations established by the City of Warrensburg including but not limited to Personnel Policies, Safety Manual, Finance Policies and other functionally related city and departmental standard operating procedures, manuals, and management directives. Copies of the above documents are kept in each applicable department and available for review by employees. The Personnel Policies will be issued to each Department in a loose-leaf binder so changes can be posted promptly or electronically via the City's Intranet.
- D. With the proper use of the City's policies, the City can provide the highest degree of customer service.
- E. The City works to recognize and celebrate employees who deliver city services in an efficient, responsible, innovative and compassionate manner.
- F. The City strives to provide prompt and fair attention in the handling of all personnel matters, including but not limited to, complaints, grievances and disciplinary action.
- G. The City understands that confidentiality is of utmost importance to our employees. For that reason the City attempts to comply with all lawful requirements regarding personnel information.
- H. Rates of compensation ranges and job classifications are established by the City's approved Pay Plan.
- I. The City identifies the talent needed to perform the job, strives to attract and retain the best qualified candidates for the position with competitive salaries and benefits and thoroughly documents the recruitment process to comply with hiring guidelines and employment laws and ensure a bias-free selection.
- J. The training and education of City employees is encouraged.

- K. The City makes every effort to provide employees with satisfactory working conditions. Employees are always encouraged to bring matters of concern forward for review.

- L. In the event that any provision of the City's personnel policies shall conflict with state, local or federal law, then the state, local or federal law shall take precedence and such sections in conflict shall be deemed revised with language that as closely as practical accomplishes the intent of the policy or procedure without conflict. Any such conflict noticed by any employee, should be brought to the attention of the Human Resources Department as soon as practical after discovering the conflict.

- M. Nothing in this Manual is to be construed to create a contract between the City of Warrensburg and its employees or to create a contractual entitlement to any benefit. Any benefit provided as described this Manual may be modified or withdrawn at any time without notice, except as provided by federal, state and local laws.

The approval of the Personnel Policies is in accordance with section 2-82 of the City's Ordinances Book:

Sec. 2-82. - Personnel policies and procedures approved.

The personnel policies of the city shall be approved by the city council by resolution from time to time, except as otherwise set forth in this chapter. Upon approval by the city council, said policies will serve as guides to administrative actions concerning the various personnel activities and transactions in the city service. The city council in approving the policies may grant the city manager the authority to promulgate procedures and forms to implement the personnel policies and to provide additional guidance for administrative actions concerning the various personnel activities and transactions in the city service. (Ord. No. 4099, § 1, 3-13-06)

Staff



	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROPOSED
General Fund				
City Clerk	1	1	1	1
Administration - City Manager	2	2	2	2
Municipal Court	2	2	2	2
Administration - Human Services	1	1	1	1
Administration - Customer Service	1	1	1	1
Finance	4	4	4	6
Information Technology	2	2	2	2
Buildings and Grounds	1	2	2	1
Fire Protection	26	25	25	25
Law Enforcement	38	37	35	38
Animal Control - Shelter	2	2	3	3
Community Development	7	7	7	7
Street Maintenance	13.5	12	11	14
Cemetery	1	1	1	1
Total General Fund	101.5	99	97	104
Parks Fund				
Administration	2	2	2	3
Maintenance	4	4	4	4
Recreation	4	4	4	3
Community Center	1	1	1	1
Total Parks Fund	11	11	11	11
Water Pollution Control Fund				
Administration	1	1	1	0
Plants	7.5	7	7	7
Collections	5	5	5	5
Total WPC	13.5	13	13	12
TOTAL FULL TIME	126	123	121	127

The Street Department and Water Pollution Control share 4 full time positions

FY12 and FY13 saw a decrease in staff, open positions were evaluated and due to budget issues were not all filled, in FY15 the City is filling one of those Street Maintenance positions.

The Director, Project Manager and Project Technician are utilized by both the Street Department and the Water Pollution Control Department. In the FY15 budget their time is included in the intergovernmental transfer from Water Pollution Control to the General Fund, previously their time had been split between the two funds during the payroll process.



	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROPOSED
General Fund				
General Administration	0	1	0	0
Public Information Office	0	0	0	1
Finance	1	1	1	1
Fire Protection	17	23	24	24
Law Enforcement	2	2	2	2
Animal Control	2	2	2	2
Streets	0	0.5	0	0
Total General Fund	22	29.5	29	30
WPC				
Administration	0	0.5	0	0
Total WPC				
TOTAL REGULAR PART TIME	22	30	29	30

The Parks and Recreation Department has seasonal and temporary part time employees.

The Fire Department was authorized 30 part time positions in FY11 and into FY12. Their actual part time employees were less. In FY13 they went to 24 and are currently authorized for the 24.

In FY13 a part time position was added and split between the Street Department and WPC. In FY14 this position was upgraded and became a full time position split between the Street Department and WPC, reflecting increase in full time staff of one and a decrease in part time staff of one.



Pay Structure

Grade	Titles	Base	Step 1	Step 2	Step 3	Step 4	Step 5
B	Animal Shelter Laborer	19,011.20	19,302.40	19,593.60	19,884.80	20,176.00	20,488.00
	Housekeeping Specialist	731.20	742.40	753.60	764.80	776.00	788.00
	Parking Control Officer	9.14	9.28	9.42	9.56	9.70	9.85
C		20,280.00	20,592.00	20,904.00	21,216.00	21,528.00	21,860.80
		780.00	792.00	804.00	816.00	828.00	840.80
		9.75	9.90	10.05	10.20	10.35	10.51
D		21,652.80	21,985.60	22,318.40	22,651.20	22,984.00	23,337.60
		832.80	845.60	858.40	871.20	884.00	897.60
		10.41	10.57	10.73	10.89	11.05	11.22
E	Assistant Court Clerk	23,108.80	23,462.40	23,816.00	24,169.60	24,523.20	24,897.60
	Public Information	888.80	902.40	916.00	929.60	943.20	957.60
	Records Clerk PD	11.11	11.28	11.45	11.62	11.79	11.97
	Support Services Specialist						
F	Park Maintenance I	24,689.60	25,064.00	25,438.40	25,812.80	26,208.00	26,603.20
	Permit Clerk	949.60	964.00	978.40	992.80	1,008.00	1,023.20
	Street Maintenance I	11.87	12.05	12.23	12.41	12.60	12.79
	WPC Operator I Collections						
FFA	Firefighter (Part Time)	9.03	9.17	9.31	9.45	9.59	9.73
FFB	Firefighter/EMT	10.41	10.57	10.73	10.89	11.05	11.22
FFC	Firefighter/Specialist	12.12	12.30	12.48	12.67	12.86	13.05
FFP	Fire & Emergency & Prevention Officer (40 hour)	17.45	17.71	17.98	18.25	18.52	18.80
FFD	Fire Captain	13.63	13.83	14.04	14.25	14.46	14.68
FFE	Battalion Chief (56 Hour)	14.95	15.17	15.40	15.63	15.86	16.10
FFF	Battalion Chief (40 Hour)	21.43	21.75	22.08	22.41	22.75	23.09
G	Animal Control Officer	26,374.40	26,769.60	27,164.80	27,580.80	27,996.80	28,412.80
	Assistant Shelter Manager	1,014.40	1,029.60	1,044.80	1,060.80	1,076.80	1,092.80
	Executive Assistant II	12.68	12.87	13.06	13.26	13.46	13.66
	Finance Assistant/AP						
	Municipal Court Clerk						
	Parks Maintenance II						
	Public Works Project Technician						
	Sewer Utility Billing Specialist						
	Sewer Utility Collections Specialist						
	Sign Technician						
	Street Maintenance II						
	WPC Operator II Collections						
	WPC Operator II Plants						
H	Executive Assistant III	28,246.40	28,662.40	29,099.20	29,536.00	29,972.80	30,430.40
	Indoor/Outdoor Crew Leader - Parks	1,086.40	1,102.40	1,119.20	1,136.00	1,152.80	1,170.40
	Code Enforcement Inspector	13.58	13.78	13.99	14.20	14.41	14.63
	Recreation Supervisor I						
	Shelter Manager						
	Utility Inspector						
	WPC Laboratory Technician						
WPC Collections Crew Leader							

Pay Structure



Grade	Titles	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
B	Animal Shelter Laborer	20,800.00	21,112.00	21,424.00	21,736.00	22,068.80	22,401.60
	Housekeeping Specialist	800.00	812.00	824.00	836.00	848.80	861.60
	Parking Control Officer	10.00	10.15	10.30	10.45	10.61	10.77
C		22,193.60	22,526.40	22,859.20	23,192.00	23,545.60	23,899.20
		853.60	866.40	879.20	892.00	905.60	919.20
		10.67	10.83	10.99	11.15	11.32	11.49
D		23,691.20	24,044.80	24,398.40	24,772.80	25,147.20	25,521.60
		911.20	924.80	938.40	952.80	967.20	981.60
		11.39	11.56	11.73	11.91	12.09	12.27
E	Assistant Court Clerk	25,272.00	25,646.40	26,020.80	26,416.00	26,811.20	27,206.40
	Public Information	972.00	986.40	1,000.80	1,016.00	1,031.20	1,046.40
	Records Clerk PD	12.15	12.33	12.51	12.70	12.89	13.08
	Support Services Specialist						
F	Park Maintenance I	26,998.40	27,393.60	27,809.60	28,225.60	28,641.60	29,078.40
	Permit Clerk	1,038.40	1,053.60	1,069.60	1,085.60	1,101.60	1,118.40
	Street Maintenance I	12.98	13.17	13.37	13.57	13.77	13.98
	WPC Operator I Collections						
FFA	Firefighter (Part Time)	9.88	10.03	10.18	10.33	10.48	10.64
FFB	Firefighter/EMT	11.39	11.56	11.73	11.91	12.09	12.27
FFC	Firefighter/Specialist	13.25	13.45	13.65	13.85	14.06	14.27
FFP	Fire & Emergency & Prevention Officer (40 hour)	19.08	19.37	19.66	19.95	20.25	20.55
FFD	Fire Captain	14.90	15.12	15.35	15.58	15.81	16.05
FFE	Battalion Chief (56 Hour)	16.34	16.59	16.84	17.09	17.35	17.61
FFF	Battalion Chief (40 Hour)	23.44	23.79	24.15	24.51	24.88	25.25
G	Animal Control Officer	28,828.80	29,265.60	29,702.40	30,139.20	30,596.80	31,054.40
	Assistant Shelter Manager	1,108.80	1,125.60	1,142.40	1,159.20	1,176.80	1,194.40
	Executive Assistant II	13.86	14.07	14.28	14.49	14.71	14.93
	Finance Assistant/AP						
	Municipal Court Clerk						
	Parks Maintenance II						
	Public Works Project Technician						
	Sewer Utility Billing Specialist						
	Sewer Utility Collections Specialist						
	Sign Technician						
	Street Maintenance II						
	WPC Operator II Collections						
	WPC Operator II Plants						
H	Executive Assistant III	30,888.00	31,345.60	31,824.00	32,302.40	32,780.80	33,280.00
	Indoor/Outdoor Crew Leader - Parks	1,188.00	1,205.60	1,224.00	1,242.40	1,260.80	1,280.00
	Code Enforcement Inspector	14.85	15.07	15.30	15.53	15.76	16.00
	Recreation Supervisor I						
	Shelter Manager						
	Utility Inspector						
	WPC Laboratory Technician WPC Collections Crew Leader						

Pay Structure



Grade	Titles	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17
B	Animal Shelter Laborer	22,734.40	23,067.20	23,420.80	23,774.40	24,128.00	24,481.60
	Housekeeping Specialist	874.40	887.20	900.80	914.40	928.00	941.60
	Parking Control Officer	10.93	11.09	11.26	11.43	11.60	11.77
C		24,252.80	24,606.40	24,980.80	25,355.20	25,729.60	26,124.80
		932.80	946.40	960.80	975.20	989.60	1,004.80
		11.66	11.83	12.01	12.19	12.37	12.56
D		25,896.00	26,291.20	26,686.40	27,081.60	27,497.60	27,913.60
		996.00	1,011.20	1,026.40	1,041.60	1,057.60	1,073.60
		12.45	12.64	12.83	13.02	13.22	13.42
E	Assistant Court Clerk	27,622.40	28,038.40	28,454.40	28,891.20	29,328.00	29,764.80
	Public Information	1,062.40	1,078.40	1,094.40	1,111.20	1,128.00	1,144.80
	Records Clerk PD	13.28	13.48	13.68	13.89	14.10	14.31
	Support Services Specialist						
F	Park Maintenance I	29,515.20	29,952.00	30,409.60	30,867.20	31,324.80	31,803.20
	Permit Clerk	1,135.20	1,152.00	1,169.60	1,187.20	1,204.80	1,223.20
	Street Maintenance I	14.19	14.40	14.62	14.84	15.06	15.29
	WPC Operator I Collections						
FFA	Firefighter (Part Time)	10.80					
FFB	Firefighter/EMT	12.45	12.64	12.83	13.02	13.22	13.42
FFC	Firefighter/Specialist	14.48	14.70	14.92	15.14	15.37	15.60
FFP	Fire & Emergency & Prevention Officer (40 hour)	20.86	21.17	21.49	21.81	22.14	22.47
FFD	Fire Captain	16.29	16.53	16.78	17.03	17.29	17.55
FFE	Battalion Chief (56 Hour)	17.87	18.14	18.41	18.69	18.97	19.25
FFF	Battalion Chief (40 Hour)	25.63	26.01	26.40	26.80	27.20	27.61
G	Animal Control Officer	31,512.00	31,990.40	32,468.80	32,947.20	33,446.40	33,945.60
	Assistant Shelter Manager	1,212.00	1,230.40	1,248.80	1,267.20	1,286.40	1,305.60
	Executive Assistant II	15.15	15.38	15.61	15.84	16.08	16.32
	Finance Assistant/AP						
	Municipal Court Clerk						
	Parks Maintenance II						
	Public Works Project Technician						
	Sewer Utility Billing Specialist						
	Sewer Utility Collections Specialist						
	Sign Technician						
	Street Maintenance II						
	WPC Operator II Collections						
	WPC Operator II Plants						
H	Executive Assistant III	33,779.20	34,278.40	34,798.40	35,318.40	35,838.40	36,379.20
	Indoor/Outdoor Crew Leader - Parks	1,299.20	1,318.40	1,338.40	1,358.40	1,378.40	1,399.20
	Code Enforcement Inspector	16.24	16.48	16.73	16.98	17.23	17.49
	Recreation Supervisor I						
	Shelter Manager						
	Utility Inspector						
	WPC Laboratory Technician WPC Collections Crew Leader						

Pay Structure



Grade	Titles	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23
B	Animal Shelter Laborer	24,856.00	25,230.40	25,604.80	25,979.20	26,374.40	26,769.60
	Housekeeping Specialist	956.00	970.40	984.80	999.20	1,014.40	1,029.60
	Parking Control Officer	11.95	12.13	12.31	12.49	12.68	12.87
C		26,520.00	26,915.20	27,310.40	27,726.40	28,142.40	28,558.40
		1,020.00	1,035.20	1,050.40	1,066.40	1,082.40	1,098.40
		12.75	12.94	13.13	13.33	13.53	13.73
D		28,329.60	28,745.60	29,182.40	29,619.20	30,056.00	30,513.60
		1,089.60	1,105.60	1,122.40	1,139.20	1,156.00	1,173.60
		13.62	13.82	14.03	14.24	14.45	14.67
E	Assistant Court Clerk	30,201.60	30,659.20	31,116.80	31,574.40	32,052.80	32,531.20
	Public Information	1,161.60	1,179.20	1,196.80	1,214.40	1,232.80	1,251.20
	Records Clerk PD	14.52	14.74	14.96	15.18	15.41	15.64
	Support Services Specialist						
F	Park Maintenance I	32,281.60	32,760.00	33,259.20	33,758.40	34,257.60	34,777.60
	Permit Clerk	1,241.60	1,260.00	1,279.20	1,298.40	1,317.60	1,337.60
	Street Maintenance I	15.52	15.75	15.99	16.23	16.47	16.72
	WPC Operator I Collections						
FFA	Firefighter (Part Time)						
FFB	Firefighter/EMT	13.62	13.82	14.03	14.24	14.45	14.67
FFC	Firefighter/Specialist	15.83	16.07	16.31	16.55	16.80	17.05
FFP	Fire & Emergency & Prevention Officer (40 hour)	22.81	23.15	23.50	23.85	24.21	24.57
FFD	Fire Captain	17.81	18.08	18.35	18.63	18.91	19.19
FFE	Battalion Chief (56 Hour)	19.54	19.83	20.13	20.43	20.74	21.05
FFF	Battalion Chief (40 Hour)	28.02	28.44	28.87	29.30	29.74	30.19
G	Animal Control Officer	34,444.80	34,964.80	35,484.80	36,025.60	36,566.40	37,107.20
	Assistant Shelter Manager	1,324.80	1,344.80	1,364.80	1,385.60	1,406.40	1,427.20
	Executive Assistant II	16.56	16.81	17.06	17.32	17.58	17.84
	Finance Assistant/AP						
	Municipal Court Clerk						
	Parks Maintenance II						
	Public Works Project Technician						
	Sewer Utility Billing Specialist						
	Sewer Utility Collections Specialist						
	Sign Technician						
	Street Maintenance II						
	WPC Operator II Collections						
	WPC Operator II Plants						
H	Executive Assistant III	36,920.00	37,481.60	38,043.20	38,604.80	39,187.20	39,769.60
	Indoor/Outdoor Crew Leader - Parks	1,420.00	1,441.60	1,463.20	1,484.80	1,507.20	1,529.60
	Code Enforcement Inspector	17.75	18.02	18.29	18.56	18.84	19.12
	Recreation Supervisor I						
	Shelter Manager						
	Utility Inspector						
	WPC Laboratory Technician						
WPC Collections Crew Leader							

Pay Structure



Grade	Titles	Step 24	Step 25	Step 26	Step 27	Step 28	Step 29	Step 30
B	Animal Shelter Laborer	27,164.80	27,580.80	27,996.80	28,412.80	28,828.80	29,265.60	29,702.40
	Housekeeping Specialist	1,044.80	1,060.80	1,076.80	1,092.80	1,108.80	1,125.60	1,142.40
	Parking Control Officer	13.06	13.26	13.46	13.66	13.86	14.07	14.28
C		28,995.20	29,432.00	29,868.80	30,326.40	30,784.00	31,241.60	31,720.00
		1,115.20	1,132.00	1,148.80	1,166.40	1,184.00	1,201.60	1,220.00
		13.94	14.15	14.36	14.58	14.80	15.02	15.25
D		30,971.20	31,428.80	31,907.20	32,385.60	32,864.00	33,363.20	33,862.40
		1,191.20	1,208.80	1,227.20	1,245.60	1,264.00	1,283.20	1,302.40
		14.89	15.11	15.34	15.57	15.80	16.04	16.28
E	Assistant Court Clerk	33,009.60	33,508.80	34,008.00	34,528.00	35,048.00	35,568.00	36,108.80
	Public Information	1,269.60	1,288.80	1,308.00	1,328.00	1,348.00	1,368.00	1,388.80
	Records Clerk PD	15.87	16.11	16.35	16.60	16.85	17.10	17.36
	Support Services Specialist							
F	Park Maintenance I	35,297.60	35,817.60	36,358.40	36,899.20	37,460.80	38,022.40	38,584.00
	Permit Clerk	1,357.60	1,377.60	1,398.40	1,419.20	1,440.80	1,462.40	1,484.00
	Street Maintenance I	16.97	17.22	17.48	17.74	18.01	18.28	18.55
	WPC Operator I Collections							
FFA	Firefighter (Part Time)							
FFB	Firefighter/EMT	14.89	15.11	15.34	15.57			
FFC	Firefighter/Specialist	17.31	17.57	17.83	18.10			
FFP	Fire & Emergency & Prevention Officer (40 hour)	24.94	25.31	25.69	26.08			
FFD	Fire Captain	19.48	19.77	20.07	20.37			
FFE	Battalion Chief (56 Hour)	21.37	21.69	22.02	22.35			
FFF	Battalion Chief (40 Hour)	30.64	31.10	31.57	32.04			
G	Animal Control Officer	37,668.80	38,230.40	38,812.80	39,395.20	39,977.60	40,580.80	41,184.00
	Assistant Shelter Manager	1,448.80	1,470.40	1,492.80	1,515.20	1,537.60	1,560.80	1,584.00
	Executive Assistant II	18.11	18.38	18.66	18.94	19.22	19.51	19.80
	Finance Assistant/AP							
	Municipal Court Clerk							
	Parks Maintenance II							
	Public Works Project Technician							
	Sewer Utility Billing Specialist							
	Sewer Utility Collections Specialist							
	Sign Technician							
	Street Maintenance II							
	WPC Operator II Collections							
	WPC Operator II Plants							
H	Executive Assistant III	40,372.80	40,976.00	41,600.00	42,224.00	42,848.00	43,492.80	44,137.60
	Indoor/Outdoor Crew Leader - Parks	1,552.80	1,576.00	1,600.00	1,624.00	1,648.00	1,672.80	1,697.60
	Code Enforcement Inspector	19.41	19.70	20.00	20.30	20.60	20.91	21.22
	Recreation Supervisor I							
	Shelter Manager							
	Utility Inspector							
	WPC Laboratory Technician							
WPC Collections Crew Leader								



Pay Structure

Grade	Titles	Base	Step 1	Step 2	Step 3	Step 4	Step 5
I	Bldg & Grounds Foreman	30,118.40	30,576.00	31,033.60	31,491.20	31,969.60	32,448.00
	Computer Technician	1,158.40	1,176.00	1,193.60	1,211.20	1,229.60	1,248.00
	Equipment Technician	14.48	14.70	14.92	15.14	15.37	15.60
	Finance Asst/Payroll & Budget Analyst						
	Maintenance Foreman Cemetery						
	Maintenance Foreman - Streets						
	Office Manager Recreation Supervisor II						
J	Accountant	32,177.60	32,656.00	33,155.20	33,654.40	34,153.60	34,673.60
	Asst Systems Admin	1,237.60	1,256.00	1,275.20	1,294.40	1,313.60	1,333.60
	Building Inspector	15.47	15.70	15.94	16.18	16.42	16.67
	Collector						
	Human Resources Clerk						
	Office Manager II						
	Police Officer Public Info/Marketing Supervisor - Parks						
K	Compliance Technician	34,382.40	34,902.40	35,422.40	35,963.20	36,504.00	37,044.80
	Neighborhood Services Coord.	1,322.40	1,342.40	1,362.40	1,383.20	1,404.00	1,424.80
	Police Corporal	16.53	16.78	17.03	17.29	17.55	17.81
	Project Manager Com Dev						
	Project Manager Streets						
	Project Manager WPC						
	Recreation Supervisor III WPC Operator III Plants						
L	City Planner	37,128.00	37,689.60	38,251.20	38,833.60	39,416.00	39,998.40
	Manager of Operations - Parks	1,428.00	1,449.60	1,471.20	1,493.60	1,516.00	1,538.40
		17.85	18.12	18.39	18.67	18.95	19.23
M	Building Official	39,312.00	39,894.40	40,497.60	41,100.80	41,724.80	42,348.80
	CC/Parks Maintenance Supt	1,512.00	1,534.40	1,557.60	1,580.80	1,604.80	1,628.80
	Manager of Operations - ST	18.90	19.18	19.47	19.76	20.06	20.36
	Manager of Operations - WPC						
	Police Sergeant						
	Recreation Superintendent						
	Senior Accountant Senior Project Manager (WPC/PW/ST)						
N		42,036.80	42,660.80	43,305.60	43,950.40	44,616.00	45,281.60
		1,616.80	1,640.80	1,665.60	1,690.40	1,716.00	1,741.60
		20.21	20.51	20.82	21.13	21.45	21.77
O	Human Resources Manager	44,948.80	45,614.40	46,300.80	46,987.20	47,694.40	48,401.60
	Police Lieutenant	1,728.80	1,754.40	1,780.80	1,807.20	1,834.40	1,861.60
	Systems Administrator	21.61	21.93	22.26	22.59	22.93	23.27
P	Assistant Fire Chief	46,155.20	46,841.60	47,548.80	48,256.00	48,984.00	49,712.00
	Assistant Public Works Director	1,775.20	1,801.60	1,828.80	1,856.00	1,884.00	1,912.00
	Police Major	22.19	22.52	22.86	23.20	23.55	23.90

Pay Structure



Grade	Titles	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
I	Bldg & Grounds Foreman	32,926.40	33,425.60	33,924.80	34,424.00	34,944.00	35,464.00
	Computer Technician	1,266.40	1,285.60	1,304.80	1,324.00	1,344.00	1,364.00
	Equipment Technician	15.83	16.07	16.31	16.55	16.80	17.05
	Finance Asst/Payroll & Budget Analyst						
	Maintenance Foreman Cemetery						
	Maintenance Foreman - Streets						
	Office Manager Recreation Supervisor II						
J	Accountant	35,193.60	35,713.60	36,254.40	36,795.20	37,356.80	37,918.40
	Asst Systems Admin	1,353.60	1,373.60	1,394.40	1,415.20	1,436.80	1,458.40
	Building Inspector	16.92	17.17	17.43	17.69	17.96	18.23
	Collector						
	Human Resources Clerk						
	Office Manager II						
	Police Officer Public Info/Marketing Supervisor - Parks						
K	Compliance Technician	37,606.40	38,168.00	38,750.40	39,332.80	39,915.20	40,518.40
	Neighborhood Services Coord.	1,446.40	1,468.00	1,490.40	1,512.80	1,535.20	1,558.40
	Police Corporal	18.08	18.35	18.63	18.91	19.19	19.48
	Project Manager Com Dev						
	Project Manager Streets						
	Project Manager WPC						
	Recreation Supervisor III WPC Operator III Plants						
L	City Planner	40,601.60	41,204.80	41,828.80	42,452.80	43,097.60	43,742.40
	Manager of Operations - Parks	1,561.60	1,584.80	1,608.80	1,632.80	1,657.60	1,682.40
		19.52	19.81	20.11	20.41	20.72	21.03
M	Building Official	42,993.60	43,638.40	44,283.20	44,948.80	45,614.40	46,300.80
	CC/Parks Maintenance Supt	1,653.60	1,678.40	1,703.20	1,728.80	1,754.40	1,780.80
	Manager of Operations - ST	20.67	20.98	21.29	21.61	21.93	22.26
	Manager of Operations - WPC						
	Police Sergeant						
	Recreation Superintendent						
	Senior Accountant Senior Project Manager (WPC/PW/ST)						
N		45,968.00	46,654.40	47,361.60	48,068.80	48,796.80	49,524.80
		1,768.00	1,794.40	1,821.60	1,848.80	1,876.80	1,904.80
		22.10	22.43	22.77	23.11	23.46	23.81
O	Human Resources Manager	49,129.60	49,857.60	50,606.40	51,355.20	52,124.80	52,915.20
	Police Lieutenant	1,889.60	1,917.60	1,946.40	1,975.20	2,004.80	2,035.20
	Systems Administrator	23.62	23.97	24.33	24.69	25.06	25.44
P	Assistant Fire Chief	50,460.80	51,209.60	51,979.20	52,748.80	53,539.20	54,350.40
	Assistant Public Works Director	1,940.80	1,969.60	1,999.20	2,028.80	2,059.20	2,090.40
	Police Major	24.26	24.62	24.99	25.36	25.74	26.13

Pay Structure



Grade	Titles	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17
I	Bldg & Grounds Foreman	36,004.80	36,545.60	37,086.40	37,648.00	38,209.60	38,792.00
	Computer Technician	1,384.80	1,405.60	1,426.40	1,448.00	1,469.60	1,492.00
	Equipment Technician	17.31	17.57	17.83	18.10	18.37	18.65
	Finance Asst/Payroll & Budget Analyst						
	Maintenance Foreman Cemetery						
	Maintenance Foreman - Streets						
	Office Manager Recreation Supervisor II						
J	Accountant	38,480.00	39,062.40	39,644.80	40,248.00	40,851.20	41,454.40
	Asst Systems Admin	1,480.00	1,502.40	1,524.80	1,548.00	1,571.20	1,594.40
	Building Inspector	18.50	18.78	19.06	19.35	19.64	19.93
	Collector						
	Human Resources Clerk						
	Office Manager II						
	Police Officer Public Info/Marketing Supervisor - Parks						
K	Compliance Technician	41,121.60	41,745.60	42,369.60	43,014.40	43,659.20	44,304.00
	Neighborhood Services Coord.	1,581.60	1,605.60	1,629.60	1,654.40	1,679.20	1,704.00
	Police Corporal	19.77	20.07	20.37	20.68	20.99	21.30
	Project Manager Com Dev						
	Project Manager Streets						
	Project Manager WPC						
	Recreation Supervisor III WPC Operator III Plants						
L	City Planner	44,408.00	45,073.60	45,760.00	46,446.40	47,132.80	47,840.00
	Manager of Operations - Parks	1,708.00	1,733.60	1,760.00	1,786.40	1,812.80	1,840.00
		21.35	21.67	22.00	22.33	22.66	23.00
M	Building Official	46,987.20	47,694.40	48,401.60	49,129.60	49,857.60	50,606.40
	CC/Parks Maintenance Supt	1,807.20	1,834.40	1,861.60	1,889.60	1,917.60	1,946.40
	Manager of Operations - ST	22.59	22.93	23.27	23.62	23.97	24.33
	Manager of Operations - WPC						
	Police Sergeant						
	Recreation Superintendent						
	Senior Accountant Senior Project Manager (WPC/PW/ST)						
N		50,273.60	51,022.40	51,792.00	52,561.60	53,352.00	54,142.40
		1,933.60	1,962.40	1,992.00	2,021.60	2,052.00	2,082.40
		24.17	24.53	24.90	25.27	25.65	26.03
O	Human Resources Manager	53,705.60	54,516.80	55,328.00	56,160.00	57,012.80	57,865.60
	Police Lieutenant	2,065.60	2,096.80	2,128.00	2,160.00	2,192.80	2,225.60
	Systems Administrator	25.82	26.21	26.60	27.00	27.41	27.82
P	Assistant Fire Chief	55,161.60	55,993.60	56,825.60	57,678.40	58,552.00	59,425.60
	Assistant Public Works Director	2,121.60	2,153.60	2,185.60	2,218.40	2,252.00	2,285.60
	Police Major	26.52	26.92	27.32	27.73	28.15	28.57

Pay Structure



Grade	Titles	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23
I	Bldg & Grounds Foreman	39,374.40	39,956.80	40,560.00	41,163.20	41,787.20	42,411.20
	Computer Technician	1,514.40	1,536.80	1,560.00	1,583.20	1,607.20	1,631.20
	Equipment Technician	18.93	19.21	19.50	19.79	20.09	20.39
	Finance Asst/Payroll & Budget Analyst						
	Maintenance Foreman Cemetery						
	Maintenance Foreman - Streets						
	Office Manager Recreation Supervisor II						
J	Accountant	42,078.40	42,702.40	43,347.20	43,992.00	44,657.60	45,323.20
	Asst Systems Admin	1,618.40	1,642.40	1,667.20	1,692.00	1,717.60	1,743.20
	Building Inspector	20.23	20.53	20.84	21.15	21.47	21.79
	Collector						
	Human Resources Clerk						
	Office Manager II						
	Police Officer Public Info/Marketing Supervisor - Parks						
K	Compliance Technician	44,969.60	45,635.20	46,321.60	47,008.00	47,715.20	48,422.40
	Neighborhood Services Coord.	1,729.60	1,755.20	1,781.60	1,808.00	1,835.20	1,862.40
	Police Corporal	21.62	21.94	22.27	22.60	22.94	23.28
	Project Manager Com Dev						
	Project Manager Streets						
	Project Manager WPC						
	Recreation Supervisor III WPC Operator III Plants						
L	City Planner	48,568.00	49,296.00	50,044.80	50,793.60	51,563.20	52,332.80
	Manager of Operations - Parks	1,868.00	1,896.00	1,924.80	1,953.60	1,983.20	2,012.80
		23.35	23.70	24.06	24.42	24.79	25.16
M	Building Official	51,355.20	52,124.80	52,915.20	53,705.60	54,516.80	55,328.00
	CC/Parks Maintenance Supt	1,975.20	2,004.80	2,035.20	2,065.60	2,096.80	2,128.00
	Manager of Operations - ST	24.69	25.06	25.44	25.82	26.21	26.60
	Manager of Operations - WPC						
	Police Sergeant						
	Recreation Superintendent Senior Accountant Senior Project Manager (WPC/PW/ST)						
N		54,953.60	55,785.60	56,617.60	57,470.40	58,323.20	59,196.80
		2,113.60	2,145.60	2,177.60	2,210.40	2,243.20	2,276.80
		26.42	26.82	27.22	27.63	28.04	28.46
O	Human Resources Manager	58,739.20	59,612.80	60,507.20	61,422.40	62,337.60	63,273.60
	Police Lieutenant	2,259.20	2,292.80	2,327.20	2,362.40	2,397.60	2,433.60
	Systems Administrator	28.24	28.66	29.09	29.53	29.97	30.42
P	Assistant Fire Chief	60,320.00	61,235.20	62,150.40	63,086.40	64,022.40	64,979.20
	Assistant Public Works Director	2,320.00	2,355.20	2,390.40	2,426.40	2,462.40	2,499.20
	Police Major	29.00	29.44	29.88	30.33	30.78	31.24

Pay Structure



Grade	Titles	Step 24	Step 25	Step 26	Step 27	Step 28	Step 29	Step 30
I	Bldg & Grounds Foreman	43,056.00	43,700.80	44,366.40	45,032.00	45,697.60	46,384.00	47,070.40
	Computer Technician	1,656.00	1,680.80	1,706.40	1,732.00	1,757.60	1,784.00	1,810.40
	Equipment Technician	20.70	21.01	21.33	21.65	21.97	22.30	22.63
	Finance Asst/Payroll & Budget Analyst							
	Maintenance Foreman Cemetery							
	Maintenance Foreman - Streets							
	Office Manager Recreation Supervisor II							
J	Accountant	46,009.60	46,696.00	47,403.20	48,110.40	48,838.40	49,566.40	50,315.20
	Asst Systems Admin	1,769.60	1,796.00	1,823.20	1,850.40	1,878.40	1,906.40	1,935.20
	Building Inspector	22.12	22.45	22.79	23.13	23.48	23.83	24.19
	Collector							
	Human Resources Clerk							
	Office Manager II							
	Police Officer Public Info/Marketing Supervisor - Parks							
K	Compliance Technician	49,150.40	49,878.40	50,627.20	51,396.80	52,166.40	52,956.80	53,747.20
	Neighborhood Services Coord.	1,890.40	1,918.40	1,947.20	1,976.80	2,006.40	2,036.80	2,067.20
	Police Corporal	23.63	23.98	24.34	24.71	25.08	25.46	25.84
	Project Manager Com Dev							
	Project Manager Streets							
	Project Manager WPC							
	Recreation Supervisor III							
	WPC Operator III Plants							
L	City Planner	53,123.20	53,913.60	54,724.80	55,536.00	56,368.00	57,220.80	58,073.60
	Manager of Operations - Parks	2,043.20	2,073.60	2,104.80	2,136.00	2,168.00	2,200.80	2,233.60
		25.54	25.92	26.31	26.70	27.10	27.51	27.92
M	Building Official	56,160.00	57,012.80	57,865.60	58,739.20	59,612.80	60,507.20	61,422.40
	CC/Parks Maintenance Supt	2,160.00	2,192.80	2,225.60	2,259.20	2,292.80	2,327.20	2,362.40
	Manager of Operations - ST	27.00	27.41	27.82	28.24	28.66	29.09	29.53
	Manager of Operations - WPC							
	Police Sergeant							
	Recreation Superintendent							
	Senior Accountant Senior Project Manager (WPC/PW/ST)							
N		60,091.20	60,985.60	61,900.80	62,836.80	63,772.80	64,729.60	65,707.20
		2,311.20	2,345.60	2,380.80	2,416.80	2,452.80	2,489.60	2,527.20
		28.89	29.32	29.76	30.21	30.66	31.12	31.59
O	Human Resources Manager	64,230.40	65,187.20	66,164.80	67,163.20	68,161.60	69,180.80	70,220.80
	Police Lieutenant	2,470.40	2,507.20	2,544.80	2,583.20	2,621.60	2,660.80	2,700.80
	Systems Administrator	30.88	31.34	31.81	32.29	32.77	33.26	33.76
P	Assistant Fire Chief	65,956.80	66,955.20	67,953.60	68,972.80	70,012.80	71,052.80	72,113.60
	Assistant Public Works Director	2,536.80	2,575.20	2,613.60	2,652.80	2,692.80	2,732.80	2,773.60
	Police Major	31.71	32.19	32.67	33.16	33.66	34.16	34.67

Boards, Commission and Task Forces



The comprehensive mission of the City of Warrensburg's Boards and Commissions is to increase citizen awareness and participation in City government programs through volunteers that provide experience, expertise and valuable volunteer time. Each appointed board and commission has specific goals and responsibilities. Because of their efforts, the needs of our citizens, business and staff are further enhanced and supported with additional information, opportunities for public dialogue, open and transparent citizen discussion, and higher participation in City programs and planning.

Arts Commission	Children's Memorial Advisory Board
Board of Adjustment	Sports and Tourism Task Force
Planning & Zoning	Traffic Commission
Building Code of Appeals	Finance Advisory and Audit Committee
Industrial Development Authority	Information Technology Advisory Committee
Cycling & Pedestrian Task Force	Historic Preservation Committee
Tree Board	Warrensburg Convention and Visitors Bureau
TIF Commission	

Fiscal Year 2015 Strategic Plan Initiatives

Many of the initiatives include working directly with or through a board, commission, or advisory committee. The Council and staff rely heavily on the involvement of the volunteers serving in these areas. Therefore one or more of these entities is involved in some way in every area of the strategic plan initiatives. As examples we have listed a few specific areas below.

GOAL III: Maintain an efficient and effective City government that provides quality community leadership, fosters strong community relationships, and friendly business atmosphere.

Action Step

- Work with Pedestrian / Cycling Transportation Task Force to improve sidewalk connectivity and appropriately mark bike routes with painted Sharrows

Action Step

- Recognize service on boards and commissions and other acts of volunteerism

GOAL IV: Maintain existing and develop new points of pride in the community for our residents and visitors.

Action Step

- Promote and assist development of cultural amenities within our community

GOAL VI: Provide comprehensive programs and services, to enhance the quality of life for the citizens of Warrensburg.

Action Step

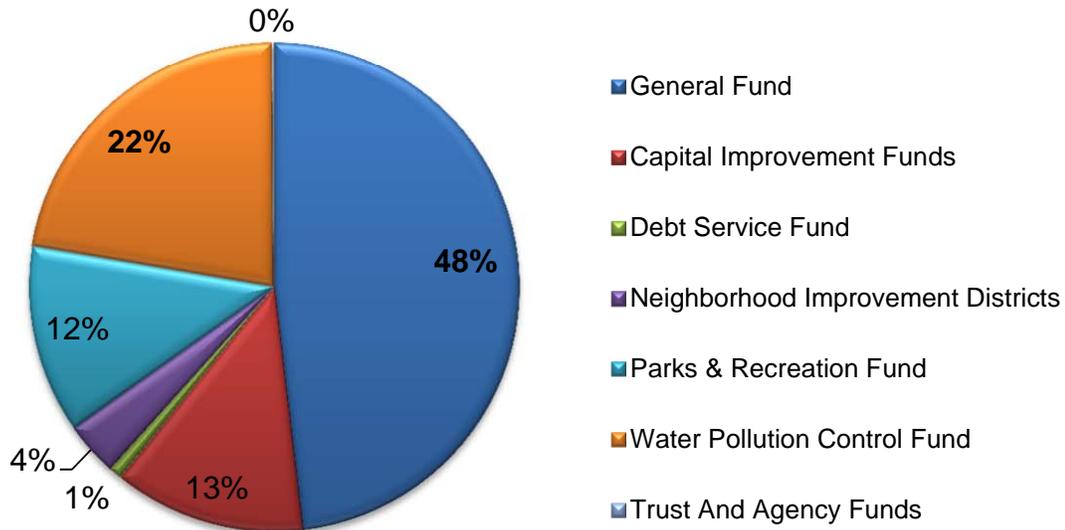
- Partnering with Johnson County Historical Society, Main Street, Chamber of Commerce and Visitor Center and Volunteers Old Drum Days & Burg Dog Unleashed Art Project

Budget In Brief



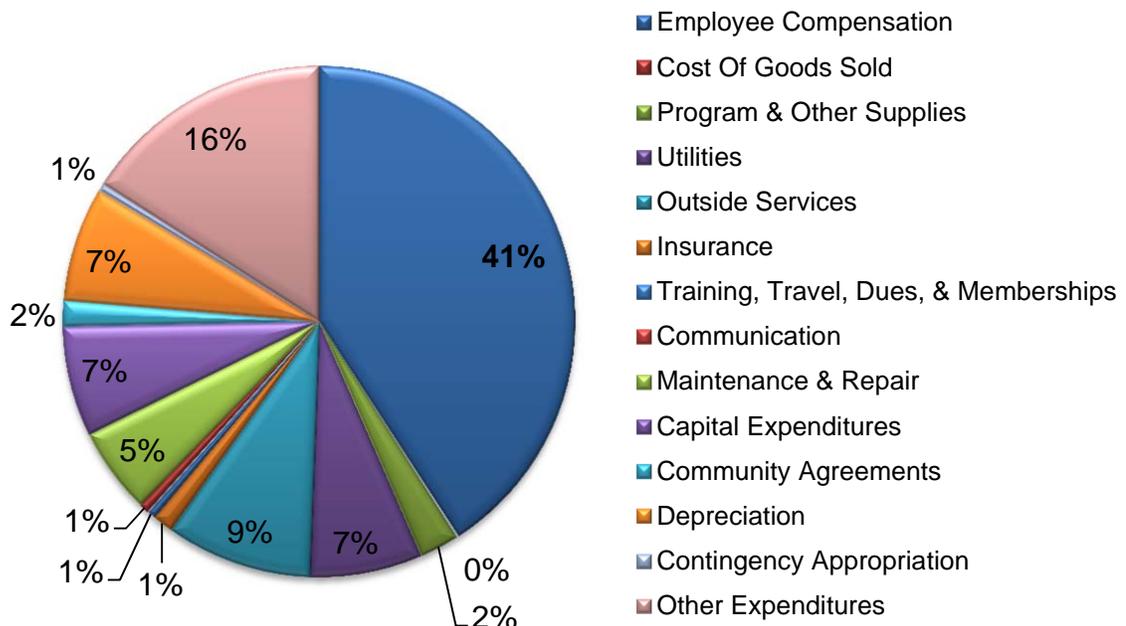
The FY15 Budget for all funds total revenues are \$ 19,451,283 and total expenditures are \$ 19,522,697 resulting in net revenues and other sources over expenditures and other uses of -\$ 71,414. The City uses funds to show compliance with funding restrictions or how the revenues are to be utilized. The largest fund is the General Fund which accounts for 48% of the total revenues available, followed by the Water Pollution Control Fund at 22% of the total.

All Funds FY15 Revenues



As expected in a service type organization, employee compensation represents the largest category of expenditures at 41% of total expenditures.

All Funds FY15 Expenditures



Summary Of All Funds



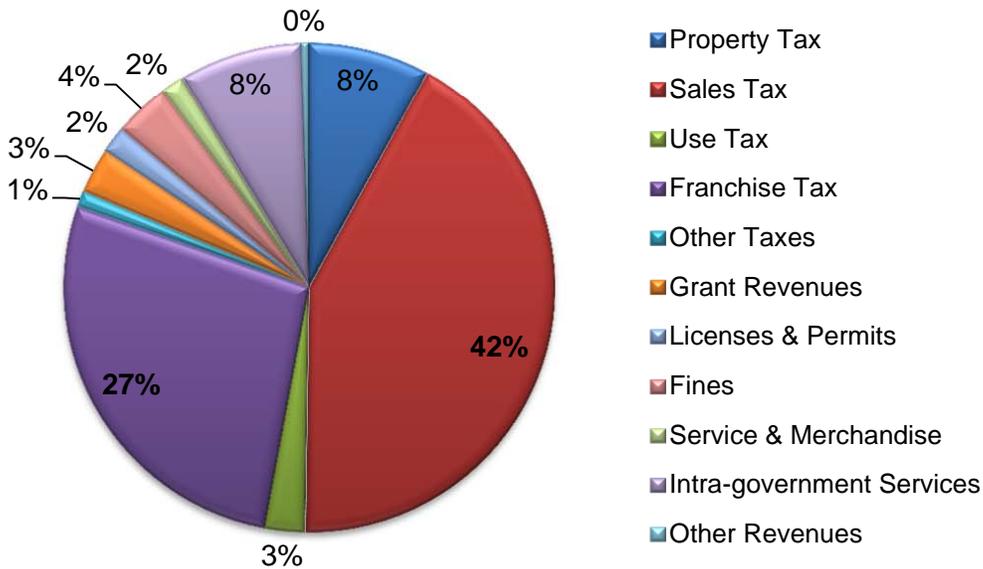
Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Revenues				
Property Tax	\$ 1,672,500	\$ 1,200,833	\$ 1,237,909	\$ 1,238,943
Sales Tax	6,264,991	6,204,000	6,626,084	6,639,850
Use Tax	381,521	411,300	461,895	449,190
Franchise Tax	2,479,758	2,512,206	2,567,000	2,567,000
Tax - Non Categorized	90,101	89,000	98,000	98,000
Intergovernmental - Fed Grant	31,036	85,500	85,500	85,500
Intergovernmental - St Grant	838,856	925,882	939,882	874,200
Intergovernmental - Local Grant	7,500	33,828	54,868	148,355
Licenses	90,241	87,872	87,872	93,456
Permits	81,421	62,275	79,975	79,975
Fines	326,164	346,000	303,000	344,550
Service & Merchandise	4,598,397	5,141,068	5,040,911	4,895,109
Intra-governmental Services/Reimbursement	-	497,587	497,587	760,227
Asset Sales	1,664	500	500	616,766
Interest Income	474,599	500,050	500,925	345,512
Donation	71,307	46,100	57,643	43,500
Revenue - Non Categorized	256,231	163,658	222,674	171,150
Total Revenues	\$ 17,666,287	\$ 18,307,659	\$ 18,862,225	\$ 19,451,283
Expenditures				
Salaries & Wages	\$ 5,489,331	\$ 5,742,310	\$ 5,659,608	\$ 6,068,237
Employee Taxes	405,349	439,286	438,947	464,135
Employee Retirement	484,835	512,742	510,717	473,011
Employee Insurance	695,354	750,208	740,090	764,263
Workers' Compensation	161,272	174,310	177,342	199,308
Unemployment	13,676	-	8,000	-
Employer Provided Ser - Other	358	4,350	2,793	3,818
Cost of Goods Sold	19,293	26,500	23,500	26,500
Program & Other Supplies	398,670	452,851	487,511	485,198
Utilities	1,329,957	1,311,098	1,327,767	1,391,615
Outside Services	1,010,028	1,622,260	1,817,985	1,806,243
Insurance	240,176	250,420	243,138	253,356
Training And Travel	40,694	64,693	70,304	76,456
Dues And Memberships	15,056	16,905	19,365	20,998
Communication	71,814	70,669	85,192	118,850
Maintenance And Repair	796,557	815,471	857,704	1,067,836
Service- Non Categorized	65,891	286,148	253,585	414,874
Capital - Expenditures	732,426	1,135,128	2,426,596	1,361,309
Debt Service	12,023,656	2,607,738	2,744,737	2,649,901
Court	21,077	-	-	-
Third Party Ticket Sales	61	100	100	100
Community Agreements	233,814	243,870	272,870	317,725
Over (Short)	(246)	100	150	100
Bad Debt	100,758	35,000	35,130	35,050
Depreciation	1,429,962	1,415,000	1,415,000	1,415,000
Donations & Grants	3,450	13,700	11,357	13,700
Non Categorized	-	-	-	-
Contingency Reserve	-	86,420	86,420	95,114
Total Expenditures	\$ 25,783,269	\$ 18,077,277	\$ 19,715,908	\$ 19,522,697
Revenues Over (Under) Expenditures	\$ (8,116,982)	\$ 230,382	\$ (853,683)	\$ (71,414)
Other Sources (Uses)				
Lease, Loan, & Bond Proceeds	\$ 8,590,484	\$ -	\$ 696,374	\$ -
Intra-government Transfers Net	-	-	-	-
Net Other Sources (Uses)	\$ 8,590,484	\$ -	\$ 696,374	\$ -
Net Sources Over (Under) Uses	\$ 473,502	\$ 230,382	\$ (157,309)	\$ (71,414)

Summary of General Fund



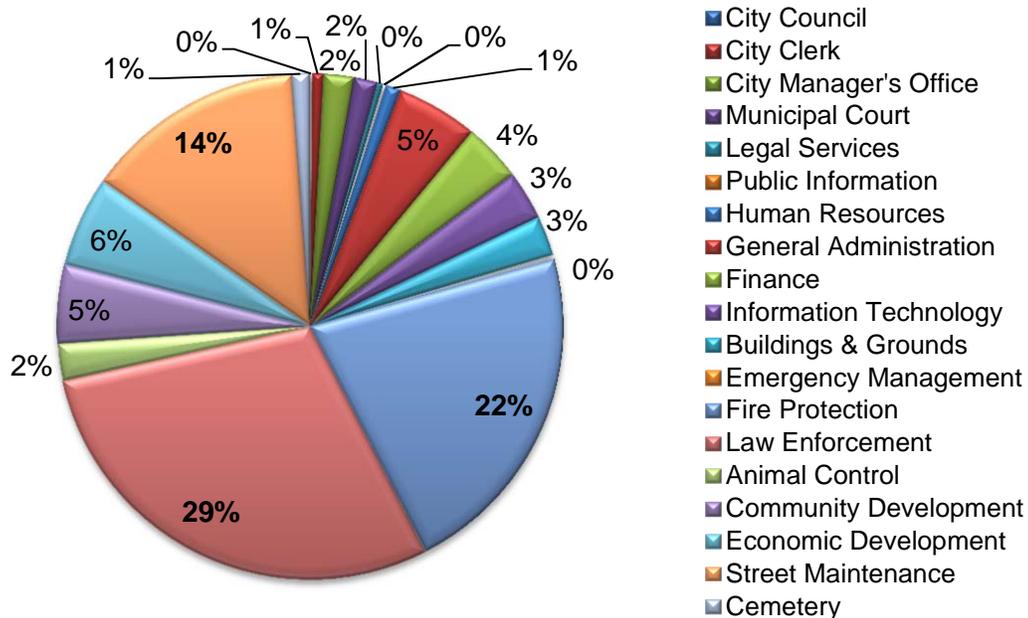
The General Fund is the general operating fund, and the largest fund in the City. It includes government services such as public safety, street maintenance, community and economic development services, along with administrative services such as human resources, finance, and information technology.

General Fund FY15 Revenues



Within the General Fund the largest categories by function of expenditures are to provide public safety with Fire Protection services at 22% and Law Enforcement at 29% to combine for 51% of the total General Fund expenditures. Street Maintenance or the Public Works department accounts for another 14% of the total.

General Fund FY15 Expenditures



Summary Of General Fund



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY2015 Recurring	FY2015 Non-Recurring	FY 2015 Budget
Projected Cash Balance at October 1, 2014						\$ 3,495,394
Revenues						
Property Tax	\$ 724,262	\$ 740,099	\$ 748,442	\$ 748,444	\$ -	\$ 748,444
Sales Tax	3,711,541	3,684,000	3,915,674	3,954,150		3,954,150
Use Tax	206,212	235,000	250,000	252,500		252,500
Franchise Tax	2,479,758	2,512,206	2,567,000	2,567,000		2,567,000
Tax - Non Categorized	90,101	89,000	98,000	98,000		98,000
Intergovernmental - Federal Grant	-	85,500	85,500	-	85,500	85,500
Intergovernmental - State Grant	54,085	45,000	43,000	43,000	13,200	56,200
Intergovernmental - Local Grant	2,500	33,828	44,868	-	138,355	138,355
Licenses	90,241	87,872	87,872	93,456		93,456
Permits	79,329	59,475	73,475	73,475		73,475
Fines	326,164	346,000	303,000	344,550		344,550
Service & Merchandise	145,482	134,260	136,334	141,984		141,984
Intra- government Services/Reimburse ¹	-	497,587	497,587	760,227		760,227
Asset Sales	-	-	-	-	6,566	6,566
Interest Income	15,066	14,400	15,250	15,350		15,350
Donations	42,910	16,000	16,000	16,000		16,000
Revenue - Non Categorized	61,679	2,795	33,144	-	10,000	10,000
Total Revenues	\$ 8,029,330	\$ 8,583,022	\$ 8,915,146	\$ 9,108,136	\$ 253,621	\$ 9,361,757
Expenditures						
Salaries & Wages	\$ 4,298,948	\$ 4,476,639	\$ 4,464,508	\$ 4,862,227	\$ -	\$ 4,862,227
Employee Taxes	318,071	342,463	342,467	371,974		371,974
Employee Retirement	390,979	415,834	415,498	389,493		389,493
Employee Insurance	556,331	597,084	588,631	625,360		625,360
Worker's Compensation	131,741	143,211	145,852	170,578		170,578
Unemployment	13,676	-	8,000	-		-
Employer Provided Services - Other	260	4,350	2,703	3,768		3,768
Cost of Goods Sold	87	-	-	-		-
Program And Other Supplies	230,265	259,387	258,390	303,332		303,332
Utilities	706,149	676,143	683,348	717,113		717,113
Outside Services	436,819	494,765	492,831	508,262		508,262
Insurance	210,231	215,720	164,786	172,356		172,356
Training and Travel	35,473	57,593	62,058	69,056		69,056
Dues and Memberships	12,288	13,705	13,030	14,948		14,948
Communication	29,813	32,995	42,219	56,693		56,693
Maintenance & Repair	251,586	269,271	276,617	278,089		278,089
Services - Non Categorized	24,710	26,102	32,736	34,859		34,859
Capital - Buildings	-	-	-	-		-
Capital - Equipment	169,877	114,930	122,021	-	138,400	138,400
Capital - Software	-	-	-	-		-
Capital - Infrastructure	13,234	21,000	24,640	-	16,500	16,500
Capital - Vehicles	26,830	96,240	101,240	-	189,000	189,000
Capital - Non Categorized	170,100	140,730	136,230	-	280,000	280,000
Debt Principal	14,064	-	91,420	-		-
Debt Interest	2,186	-	2,052	-		-
Court Fines Distribution	21,077	-	-	-		-
Community Agreements	233,814	243,870	272,870	317,725		317,725
Bad Debt And (Over) Short	721	-	50	50		50
Donations	-	-	-	-		-
Contingency Appropriation	-	86,420	86,420	95,114		95,114
Total Expenditures	\$ 8,299,330	\$ 8,728,452	\$ 8,830,617	\$ 8,990,997	\$ 623,900	\$ 9,614,897
Revenues Over (Under) Expenditures	\$ (270,000)	\$ (145,430)	\$ 84,529	\$ 117,139	\$ (370,279)	\$ (253,140)

Summary Of General Fund



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY2015 Recurring	FY2015 Non-Recurring	FY 2015 Budget
Other Sources						
Lease Proceeds	\$ 105,484	\$ -	\$ -			\$ -
Transfer from Capital Improvement ¹	205,477	-	-			-
Transfer from Parks & Recreation	-	16,022	16,022			15,636
Transfer from Wastewater ¹	292,110	-	-			-
Total Other Sources	\$ 603,071	\$ 16,022	\$ 16,022			\$ 15,636
Other Uses						
Transfer to Debt Service Fund	\$ 135,717	\$ 34,700	\$ 34,700			\$ 10,069
Transfer to Capital Improvement	-	-	-			-
Transfer to Neighborhood Improvement	66,279	-	-			-
Transfer to Parks and Recreation	-	-	-			-
Transfer to Old Drum	15,000	15,000	15,000			-
Transfer to Children's Memorial Fund	-	7,000	7,000			-
Transfer to Art Commission	3,300	10,000	-			-
Total Other Uses	\$ 220,296	\$ 66,700	\$ 56,700			\$ 10,069
Net Sources Over (Under) Uses	\$ 112,775	\$ (196,108)	\$ 43,851			\$ (247,573)
Additional Items Affecting Cash Balance						
Change From Due To / From Accounts						\$ -
Projected Cash Balance at September 30, 2015						\$ 3,247,821

¹ Historically services provided to the Capital Improvement and Water Pollution Control Funds were accounted for as transfers. Beginning in FY14 these payments are recognized as expenditures in the respective funds and as revenue to the General Fund.

General Fund Revenues



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Property Tax				
Property Tax - Current	\$ 657,991	\$ 680,000	\$ 680,000	\$ 680,000
Property Tax - Delinquent	16,554	14,000	14,000	14,000
Railroad Tax	25,199	25,199	29,399	29,400
Financial Institution	3,269	2,200	3,064	3,064
M & M Surtax	21,249	18,700	21,979	21,980
Sales Tax				
Sales Tax	2,969,098	2,945,000	3,125,000	3,156,250
Law Enforcement	742,443	739,000	790,674	797,900
Use Tax				
Use Tax	206,212	235,000	250,000	252,500
Franchise Tax				
Franchise - Electric	1,416,584	1,450,000	1,500,000	1,500,000
Franchise - Gas	297,434	247,000	312,750	312,750
Franchise - Water	213,871	210,361	217,250	217,250
Franchise - Telephone	384,732	450,000	370,000	370,000
Franchise - Cable Television	167,138	154,846	167,000	167,000
Tax - Non Categorized				
Taxes - Lodging	90,101	89,000	98,000	98,000
Intergovernmental - Federal Grant				
Grants - Federal	-	85,500	85,500	85,500
Intergovernmental - State Grant				
Grants - MODOT	-	-	-	-
Grants - Cigarette Tax	43,832	45,000	43,000	43,000
Grants - Dept Natural Resources	485	-	-	3,200
Grants - Dept of Conservation	9,668	-	-	10,000
Grants - Dept of Agriculture	100	-	-	-
Grants - Comm On Human Rights	-	-	-	-
Intergovernmental - Local Gants				
Grants - Local	2,500	33,828	44,868	138,355
Licenses				
License - Business	63,935	62,000	62,000	67,584
License - Cigarette & Pinball	456	372	372	372
License - Dog	2,593	2,500	2,500	2,500
License - Liquor	23,257	23,000	23,000	23,000
Permits				
Permit - Building	49,709	39,000	50,000	50,000
Permit - Right of Way	29,160	20,000	23,000	23,000
Permit - Non Categorized	460	475	475	475
Fines				
Compensation ¹	14,745	-	-	-
Court	276,292	320,000	277,000	318,550
Domestic Violence ¹	3,932	-	-	-
Inmate Security	2,939	3,000	3,000	3,000
Parking	8	-	-	-
Recoupment ¹	565	-	-	-
Training ¹	8,246	-	-	-
Violations	18,840	23,000	23,000	23,000
Sheriff Retirement Fund ¹	597	-	-	-

General Fund Revenues



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Service & Merchandise				
Adoptions	69,610	60,000	60,000	60,000
Development	3,016	2,950	2,950	2,950
Services	525	525	975	975
Foundations	925	750	750	750
Grave Openings	36,000	40,000	40,000	40,000
Lot	18,000	18,000	18,000	18,000
Programs	4,600	4,600	4,780	4,780
Rentals	-	-	350	6,000
Reports	4,900	3,806	4,900	4,900
Merchandise	-	-	-	-
Services - Non Categorized	7,907	3,629	3,629	3,629
Intra-government Services/Reimbursements				
Intra-governmental Services/Reimb	-	497,587	497,587	760,227
Asset Sales				
Asset Sales - Land	-	-	-	-
Asset Sales - Equipment	-	-	-	6,566
Interest Income				
Interest on Deposits	-	-	-	-
Earnings Credit	15,065	14,400	15,250	15,250
Payment Terms Discounts	0	-	-	100
Donations				
Donations	42,910	16,000	16,000	-
Donations - Animal Control	-	-	-	6,000
Donations - Cemetery	-	-	-	10,000
Revenue - Non Categorized				
Grants - Non Governmental	2,495	-	2,190	-
Claims / Reimbursements	58,695	1,000	30,954	10,000
Non Categorized	490	1,795	-	-
Total Revenues	\$ 8,029,330	\$ 8,583,022	\$ 8,915,146	\$ 9,361,757

FY15 budget notes:

Services - Non Categorized, revenue, includes items such as bid packets and copy fees

Note¹ Beginning in FY14, certain pass through fines collected by the court are no longer budgeted as a revenue. These receipts are now recorded as a liability until the money is forwarded, and no longer recorded in a revenue account when collected, and an expenditure account when the payment is made to the appropriate outside agency.

Mission

The City Council consists of five members elected at large by the residents of the City. These five members are the governing body of the City of Warrensburg. The City Council is responsible for the care, management, and activities of the City. The City Council shall have power over and control of the administration of the City government. As the legislative body, the City Council strives to determine the community's needs and sets immediate and long-range policies consistent with those needs.

Accomplishments

During fiscal year 2013-2014 over 115 Ordinances and 20 Resolutions were passed by the City Council. In addition to this new legislation, over 50 contractual agreements were signed and executed.

The Mayor and City Council reached an agreement with Janesville Acoustics, Inc., which has headquarters in Southfield, Michigan. This auto manufacturing business will expand the former Bo Mag building and bring 164 new jobs to the City of Warrensburg.

New boards

The Warrensburg Convention and Visitors' Bureau was established by the City Council. The Mayor appointed nine members.



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 180.45	\$ 5.00	\$ 5.00	\$ 5.00
Wages - Supplemental	1,620.00	1,800.00	1,800.00	1,800.00
Employee Taxes				
FICA Taxes	138.21	138.08	138.08	138.08
Worker's Compensation				
Worker's Compensation	2.42	5.00	5.00	4.51
Program & Other Supplies				
Meeting Supplies	3,148.54	2,151.00	2,151.00	2,151.00
Office Supplies	207.11	700.00	700.00	400.00
Supplies - Non Categorized	-	-	-	-
Training And Travel				
Travel - Meals	263.60	1,500.00	1,500.00	1,700.00
Mileage	538.35	600.00	600.00	1,700.00
Travel - Room	-	-	-	1,300.00
Schools and Seminars	591.33	1,200.00	1,200.00	1,260.00
Dues and Memberships				
Dues and Memberships	710.00	1,000.00	1,000.00	1,300.00
Communication				
Advertising	338.54	75.00	75.00	300.00
Postage	-	-	-	-
Service - Non Categorized				
Programs / Events Expense	-	-	-	1,150.00
Total Expenditures	\$ 7,738.55	\$ 9,174.08	\$ 9,174.08	\$ 13,208.59

Mission

The City Clerk shall safely and properly keep all records and papers belonging to the City which may be entrusted to his or her care. The City Clerk's mission is to provide quality and efficient service to the citizens, City Council, and City staff.

Department Initiatives:

- Maintain an accurate and efficient record of City documents.
- Preserve current and historical records.
- Facilitate efficient management of official elections.
- Coordinate responses to request for public information in a timely manner.
- Follow guidelines and procedures for the posting of official meeting notices.
- Maintain certifications and other educational training opportunities.
- Write proclamations with the guidance of the Mayor and City Council to recognize the achievements of individuals, boards, and commissions.

Accomplishments:

Continuing to improve the retention as well as the destruction of certain records.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
City Clerk	Exempt	1	1	1	1
Totals		1	1	1	1

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 41,204.04	\$ 41,699.25	\$ 41,699.25	\$ 43,153.34
Wages - Supplemental	240.00	240.00	240.00	240.00
Employee Taxes				
FICA Taxes	3,173.48	3,208.35	3,208.35	3,319.59
Employee Retirement				
Employee Retirement	4,394.03	4,110.05	4,110.05	3,905.40
Employee Insurance				
Insurance - Dental	341.64	843.96	843.96	835.56
Insurance - Health	4,992.72	5,109.96	5,109.96	5,105.52
Insurance - Health Deductible	500.00	-	-	-
Insurance - Life	79.20	79.20	79.20	72.00
Health Insurance Tax/Fees	-	141.23	141.23	-
Worker's Compensation				
Worker's Compensation	103.61	108.50	108.50	108.48
Program & Other Supplies				
Computer Supplies	-	150.00	150.00	150.00
Meeting Supplies	2.00	375.00	375.00	50.00
Office Supplies	161.47	486.00	486.00	250.00
Publications	180.00	240.00	240.00	240.00
Utilities				
Utility - Telephone	210.00	210.00	210.00	210.00
Outside Services				
Legal Services	-	-	-	700.00
Training And Travel				
Travel - Meals	-	140.00	140.00	140.00
Mileage	-	250.00	250.00	250.00
Schools and Seminars	-	300.00	300.00	300.00
Dues and Memberships				
Dues and Memberships	269.00	150.00	150.00	325.00
Communication				
Advertising	-	60.00	60.00	60.00
Printing & Binding	4,278.81	4,030.00	4,030.00	6,000.00
Maintenance and Repair				
Equipment Maintenance & Repair	-	65.00	65.00	65.00
Services - Non Categorized				
Health & Wellness	-	47.00	47.00	47.00
Services - Non Categorized	3,338.83	3,100.00	3,100.00	3,500.00
Total Expenditures	\$ 63,468.83	\$ 65,143.50	\$ 65,143.50	\$ 69,026.89

FY15 budget notes:

Services - Non Categorized, is for the municipal election costs.

Administration strives to ensure that the operations of the City remain efficient and effective. The Mayor, City Council and Public are informed about all municipal affairs and that the City is operating within the approved budget. Additionally, the City Manager and staff are actively involved in the development and promotion of economic growth and vitality, organizational advancements in the delivery of services, fostering relationships with citizens, businesses, organizations and agencies, promoting good quality of life, and excellent quality customer service.

- **Many Awards:** *Above and Beyond; Cities of Distinction; Wal-Mart Grant for City Hall Lobby Mural, Union Pacific Mural Grant*
- **Warrensburg/UCM Exhibit Booth:** *2013 Chicago Deal Making Conference; successful retail "lead," and appointments*
- **Tailgate With The City;** *2nd Annual Homecoming Event, Animal Shelter Float, 1st*
- **GFOA Distinguished Service Budget Award 2013**

Fiscal Year 2014 Accomplishments

- Through incentive package and partnership with JCEDC 124 new good paying jobs with potential in two (2) years of an additional twenty (20) jobs.
- Development Agreements Adopted and Implemented Utilizing Incentive Tools: Credit Union Right Turn Lane, VA Clinic and Signalization Reconfiguration, and Janesville Acoustics Public Parking Lot and waiver of all related of permit and building fees.
- Improved overall efficiency of City Operations through updating of City Financial, Purchasing, and Personnel Policies and Manuals
- **Economic Development Incentives Toolkit** and Marketing components updated, web enabled, and reproduced for ICSC 2014 Deal Makers Chicago.
- Actively networked with business and retail leads to include Hawthorne, Liberty Plaza, etc.
- Hawthorne Development Appraisal completed, reviewed, and options for sale of city owned property will be underway
- Able to recommend affordable and sustainable Compensation Plan estimating three (3) years out pending continued revenue growth.
- Improved overall financial outlook in General and Capital Improvement Funds
- Completed and adopted Bargaining Contract with Fire
- Implementation of Credit Union Cost Share Agreement
- Full Appraisal of city owned Hawthorne properties and listing for sale
- Active participation in Johnson County Spirit Trail Coalition and search for funding
- Bidding for Health Provider brought greater level of excellence and service to all our employees

Fiscal Year 2015 Strategic Plan Initiatives

GOAL I: Maintain financially stable local economy and city government that meet Community needs.

Action Steps

- Submit FY15 Balanced Budget
- Ensure recommendations from FY13 Audit are implemented and procedures
- Encourage, recognize and celebrate efficiencies that achieve cost savings and improved customer service
- Support more paperless processes
- Monitor and make changes as necessary to improve coordination and public approval of the sewer utility with regards to the rate structure
- Continue to monitor revenue growth with regards to cash reserves, capital needs and priorities, and continue funding for the employee Compensation Pay Plan
- Introduce performance and merit into compensation plan and employee evaluation process
- Staff training with regards to Programs of Excellence and continued performance based operations
- Submit City to ICMA for a Performance Based Project or Sustainability Award

GOAL II: Increase economic development and marketing efforts to recruit new businesses to our community.

Action Steps

- Continue active role in recruiting retail that “fits” Warrensburg
- Continue participation in recruitment of new primary employers and support of existing companies and businesses
- City of Warrensburg and UCM Co-Exhibitors at the International Shopping Center Conference (ICSC) October 7-9, 2014 Deal Making with other new City of Warrensburg partners attending
- Further planning and development efforts for new Industrial/Business Park within city limits
- Finalize preparation and sale plans for city-owned Hawthorne Development properties to realize greatest return, highest value, and visibly appealing area
- Build upon existing economic development data to assist in attracting new businesses, entrepreneurs, and support expansion of our existing businesses
- Public Information Department to identify and focus marketing efforts
- With minimum risk continue efforts to support development and property owners at Hwy 13 and 50 Interchange with a long term vision and “front door” appeal
- Utilize “set aside” incentive funding for worthy and performance measured projects
- Complete pre-design study and site plan for Hwy 13 and 50 interchange to include determination of traffic counts and property city will need to retain for right of way



GOAL III: Maintain an efficient and effective city government to provide community leadership, foster strong community relationships, and a friendly business atmosphere

Action Steps

- Support review of Public Works Department and coordination with other affected city departments
- Implement FY15 Strategic Plan
- Ensure Mayor and City Council priorities are met
- Ensure appropriate and timely responses to citizen’s requests, complaints and feedback
- Oversee implementation of Information Technology (IT) Master Plan Tasks scheduled for FY15
- Completion of front reception area to accommodate new public mural and sewer billing operations
- Identify remaining city services that need to be competitively bid and brought under current contractual arrangements with the City

GOAL IV: Maintain existing and develop new points of pride in the community for our residents and visitors.

Action Steps

- Spirit Trail-“break ground” and continue search for funding to complete the trail
- Support new Warrensburg Convention and Visitors Bureau (WCVB) “start up” and their efforts to actively increase and recruit tourism, visitor and convention events
- Pending Council approval and review, introduce a Public Arts One Per for Arts Program
- Support efforts, initiatives, and encourage innovative and creative efforts of stakeholders that contract with the City
- Search for additional grant funding to complete connectivity of downtown beautification to UCM campus
- Plan, prepare, and submit funding application for phasing the Maguire Street Corridor Capital Improvement Project

Performance Measurement:

15% reduction in time and actual expenditures for Council packet preparation and delivery.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
City Manager	Exempt	1	1	1	1
Executive Assistant	G	1	1	1	1
Totals		2	2	2	2

City Manager's Office



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 127,404.01	\$ 134,918.24	\$ 134,918.24	\$ 139,749.79
Wages - Part Time	3,000.00	3,000.00	-	-
Wages - Overtime	32.51	-	221.16	531.15
Wages - Supplemental	4,490.00	4,800.00	4,800.00	4,800.00
Employee Taxes				
FICA Taxes	10,279.72	10,917.95	10,934.95	11,098.69
Employee Retirement				
Employee Retirement - Lagers	13,422.57	12,110.59	12,110.59	13,057.29
Employee Retirement - 457	-	-	-	-
Employee Insurance				
Insurance - Dental	597.87	1,687.92	695.28	1,671.12
Insurance - Health	8,737.26	10,219.92	10,645.75	10,211.04
Insurance - Health Deductible	500.00	-	-	-
Insurance - Life	117.90	158.40	158.40	144.00
Health Insurance Tax/Fees	-	282.46	-	-
Worker's Compensation				
Worker's Compensation	321.61	369.21	379.50	362.26
Unemployment				
Unemployment	-	-	-	-
Employer Provided Services - Other				
Flex Spending Account	48.77	-	-	-
Program & Other Supplies				
Computer Supplies	-	-	-	-
Meeting Supplies	43.38	50.00	295.63	200.00
Office Supplies	271.98	150.00	10.27	150.00
Publications	387.51	300.00	230.55	300.00
Software	-	-	463.31	464.00
Food	490.10	665.00	265.42	500.00
Utilities				
Utility - Telephone	900.00	900.00	900.00	900.00
Outside Services				
Consulting Services	8,895.03	-	-	-
Legal Services	37.50	-	412.50	200.00
Training and Travel				
Travel - Meals	24.95	250.00	364.37	150.00
Mileage	441.55	-	950.32	400.00
Travel - Room	271.41	271.00	981.82	271.00
Schools and Seminars	219.55	1,000.00	1,193.00	500.00
Dues and Memberships				
Dues and Memberships	1,914.75	1,630.00	2,630.63	1,000.00
Communication				
Advertising	351.45	-	-	100.00
Postage	-	-	-	20.00
Services - Non Categorized				
Health & Wellness	47.00	47.00	-	47.00
Employment	47.30	-	47.00	-
Total Expenditures	\$ 183,295.68	\$ 183,727.69	\$ 183,608.69	\$ 186,827.34

Municipal Court



Municipal Court strives to ensure that all case processing within the Court is handled in an efficient, fair and timely manner.

Fiscal Year 2014 Accomplishments

- Continued to provide customer service to citizens and/or their attorneys in a clear, concise and informative manner.
- Continued to prepare all warrants for defendants failing to appear in court in a timely manner.
- Continued to process all city ordinance violation cases on a daily basis.
- Continued to process all payments of city ordinance violations on a daily basis.
- Maintained reporting system of fines and costs paid to the Court to be provided to Judge on a monthly basis.
- Maintained reporting system of net income and citations processed through the Municipal Court. Provided to the City Manager and City Council members monthly.
- Continued to send out letters to those individuals in warrant status requesting payments for outstanding amounts due or notifying how these individuals need to proceed.
- Continued accepting other court bonds and re-issuance of funds received to the appropriate court(s).
- Implemented process for accepting traffic payments online.

Fiscal Year 2015 Goals

- Continue to provide customer service to citizens and/or their attorneys, in a clear, concise, and informative manner.
- Continue to prepare warrants for defendants that fail to appear in court in a timely manner.
- Continue to process city ordinance violation cases on a daily basis.
- Continue to process payment of city ordinance violations on a daily basis.
- Continue to process bond payments for City for Warrensburg Municipal Court and other Courts in a timely manner requesting appropriate payments to other Courts.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Municipal Court Clerk	G	1	1	1	1
Assistant Court Clerk	E	1	1	1	1
Totals		2	2	2	2

Municipal Court



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 49,670.86	\$ 51,088.13	\$ 51,088.13	\$ 51,024.48
Wages - Overtime	17.48	-	-	979.58
Wages - Supplemental	-	-	-	60.00
Employee Taxes				
FICA Taxes	3,657.50	3,908.24	3,908.24	3,982.90
Employee Retirement				
Employee Retirement	5,282.65	5,006.64	5,006.64	4,685.77
Employee Insurance				
Insurance - Dental	1,170.96	1,687.92	1,687.92	1,671.12
Insurance - Health	9,985.44	10,219.92	10,219.92	10,211.04
Insurance - Health Deductible	680.68	-	-	-
Insurance - Life	158.40	158.40	158.40	144.00
Health Insurance Tax/Fees	-	282.46	282.46	-
Worker's Compensation				
Worker's Compensation	126.33	132.16	132.16	129.34
Program & Other Supplies				
Computer Supplies	268.83	300.00	300.00	300.00
Office Supplies	341.61	450.00	450.00	450.00
Outside Services				
Judicial Services	32,192.99	35,543.75	35,543.75	35,543.75
Prosecutor Services	32,512.70	32,595.00	32,595.00	32,595.00
Training and Travel				
Travel - Meals	113.83	140.00	140.00	224.00
Mileage	255.38	326.00	326.00	326.00
Travel - Room	415.52	425.00	425.00	450.00
Schools and Seminars	400.00	400.00	400.00	400.00
Dues and Memberships				
Dues and Memberships	150.00	150.00	150.00	150.00
Maintenance & Repair				
Software Maintenance & Repair	1,157.00	1,157.00	1,157.00	1,456.80
Services - Non Categorized				
Health & Wellness	255.50	-	-	-
Security	722.10	709.02	709.02	812.00
Capital - Equipment				
Equipment - Computers	-	1,000.00	1,000.00	-
Court Pass Through ¹				
Peace Officer Training	1,966.00	-	-	-
UCM Recoupment	565.00	-	-	-
CVC to State	14,017.45	-	-	-
Domestic Violence	3,932.00	-	-	-
Sheriff's Retirement Fund	597.00	-	-	-
Total Expenditures	\$ 160,613.21	\$ 145,679.64	\$ 145,679.64	\$ 145,595.78

Note¹ Beginning in FY14, certain pass through fines collected by the court are no longer budgeted as a revenue. These receipts are now recorded as a liability until the money is forwarded, and no longer recorded in a revenue account when collected, and an expenditure account when the payment is made to the appropriate outside agency.

City Counselor office acts as legal advisor to the Mayor and City Council, departments, boards, committees, and commissions of the City to include coordination and direction of other specialty legal services, as necessary and appropriate. The aim of this office is to assist the City in achieving an open and transparent environment as well as a defensible, law-abiding and socially acceptable manner.

Fiscal Year 2014 Accomplishments

- Development and training all City Employees in Hostile Work Environment and Sexual Harassment
- Training and Review with all Department Heads and Managers of City Bidding and Purchasing Policies
- Broad experience and support for City legal issues in particular; review of updated draft Finance and Personnel Policies, Tax Increment Financing (TIF) start-up, Fire Contract Bargaining, Incentive Based Development Agreements, and final review of all City Contracts
- Actively assisted City Staff through Warrensburg Convention and Visitors Bureau (WCVB) development, implementation, and legal process
- Coordinated Hawthorne Development Sheriff Auction and related documents
- Honored our City Legal Counsel 30 something Birthday!

Fiscal Year 2015 Strategic Plan Initiatives

GOAL I: Maintain financially stable local economy and city government that meets community needs

Objective A: Pursue and maintain financial integrity of City operations

Action Steps

- Coordinate and complete review, update, and training of City Contract Policy
- Continue guiding City Staff through WCB development process and work to complete 501 (c) (6) IRS non-profit designation
- Prepared should a TIF application come forward to the TIF Commission
- Assist City Staff through the Hawthorne Sale Listing and Consulting for final disposition of the City owned Hawthorne properties
- Should the development of a new Industrial Park become likely, provide assistance or referral, as appropriate

GOAL III: Maintain an efficient and effective City government that provides quality community leadership, fosters strong community relationships and friendly business atmosphere

Action Steps

- Represents Mayor, City Council, City Administration and all assigned boards and committees in all matters of law pertaining to their official duties
- Represent City before administrative agencies and federal and state courts where the City is a party to or has an interest in legal proceedings
- Prepare ordinances, resolutions, contracts, bonds and other documents timely

- Prepare all other legal documents for city including those for enactment of all additions and amendments to the City Code.
- Represents City as the Prosecutor for Class C misdemeanors in a responsible and law-abiding manner
- Refers City Manager and Council to other legal counsel, as appropriate
- Economic Incentive Applications and Development Agreements support
- Continue to actively assist City Staff, in particular City Manager and Community Development, with regards to possible property development at Hwy 13 and 50

Performance Measurement

Effective FY14 City Departments were budgeted for their Legal Services in an effort to track legal costs, achieve possible reductions based on the tracking mechanism itself, and develop greater department capacity in house to answer questions not necessarily legally related. Thus, efforts were initiated to update City policies and procedures and provide/encourage timely and effective training through our Legal Department and other training opportunities.

Such efforts will continue this year and look for a 1%-3% reduction in overall legal costs demonstrating greater familiarity, confidence, and capacity at the Senior Department level to address policy issues versus strictly legal matters.

This performance measure is not designed to diminish the value or importance of our legal support. In fact, just the opposite but to develop greater confidence, capacity, and reliance among City Senior Staff to review and study City Code, Revised Missouri State Statutes, and overall City Policies and Procedures that will help them better frame issues and questions for our Legal Counsel.

Legal Services



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Outside Services				
Legal Services	\$ 48,323.00	\$ 50,000.00	\$ 49,000.00	\$ 32,415.00
Total Expenditures	\$ 48,323.00	\$ 50,000.00	\$ 49,000.00	\$ 32,415.00

Newly expanded mission of the City of Warrensburg Public Information Department is to increase citizen and employee understanding, awareness of, and participation in City government programs by communicating through marketing campaigns, publications, and other media, and together with other community entities actively promote Warrensburg as a destination and “front door” for our visitors, guests, parents, students, businesses, and prospective employers.

The Public Information Department will support these efforts through marketing, advertising, innovative and creative outreach opportunities, electronic methods including social media sites, City website, email blasts, and radio announcements to generate higher participation and interest levels in City programs and outreach.

Fiscal Year 2014 Accomplishments

- Provided 334 press releases to our expanded media contact lists in support of all City department programs and services
- Created numerous handouts, brochures, posters, flyers, and community agendas for and in support of City department programs, Main Street events, and Chamber Ribbon Cuttings
- Assisted with coordination of City sponsored events including Train Town USA presentation, 2nd Annual Tailgate with the City
- Worked on grant submittals for the public artwork displayed in the City Hall lobby
- Assisted Public Works in working with a class at the university regarding glass recycling
- Coordinated marketing materials, including creation of City banner for display, for the International Conference of Shopping Centers to be held in Chicago on October 1-3, 2013.
- Responsible for putting together all department information for the Annual Summary 2013 released and presented to Council May 2014
- Created first City Marketing Plan and presented to City Council May 2013
- Planned, prepared, and coordinated together with City employee Wage and Benefit Committee, other employee volunteers, and City Council Members the **1st Military Appreciation Breakfast**

Fiscal Year 2015 Strategic Plan Initiatives

GOAL II: Increase economic development and marketing efforts to recruit new businesses to our community.

Action Steps

- Update City website design and coordinate required construction
- Identify plan to keep website updated, refreshed, innovative, efficient, and useable

- Explore with IT development of City “App”
- Responsible for City website content management and coordinate efforts with IT Department, other City Departments, and community entities
- Content management and streaming of all information for City LG Screens
- Maintain the front page with updated photos of City-wide events and press releases
- Assist departments with updating verbiage on their web pages.
- Maintain active City presence on social media sites including Face book and Twitter
- Coordinate Warrensburg/UCM Exhibitors at October 2014 ICSC Chicago Deal Making Conference and Exhibition preparation/registration/shipping
- Actively support events, festivals, conferences, conventions, and tourism
- Research and pursue opportunities for participation and provide marketing support when opportunities are available
- Develop Article for *Missouri Life*, *Midwest Living*, *Southern Living*, Whiteman Air Force magazine or other major publications for Warrensburg as destination
- City Project Manager for *Tailgate with the City Annual Event*
- Write grants, develop radio spots, and possible bill board presence in the Kansas City area

GOAL III: Maintain an efficient, effective city government that provides community leadership, fosters strong community relationships, and a friendly business atmosphere.

Action Steps

- Increase public relation efforts to market and better communicate City services and information to citizens
- Coordinate with all City departments to effectively provide marketing support.
- Provide press releases to local media and other marketing publications to improve citizens’ quality of life with pertinent information regarding City services, projects and programs
- Encourage involvement with community-wide groups and look for ways to formally communicate information shared at meetings and seek out speaking engagements for City Manager and Department Directors
- Attend networking functions to promote the City and obtain important information to provide to the public via press releases, City website and social media pages.
- Coordinate with City department directors to identify upcoming events or opportunities to get them in front of the media
- Develop and coordinate internal public information and marketing support group

Performance Measurement

In an effort to determine public awareness of City programs, services, outreach, and communication with their citizenry, visitors, businesses, and appropriate allocation of resources, the City will conduct a comprehensive Citizens Survey to include questions that will specifically measure the effect of current and/or proposed Public Information Outreach Programs. Such data will guide FY16 budget decisions.

This department has one part time position.

Public Information



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries and Wages				
Wages - Part Time	\$ -	\$ 11,652.30	\$ 11,652.30	\$ 11,721.84
Employee Taxes				
FICA Taxes	-	891.40	891.40	896.72
Worker's Compensation				
Worker's Compensation	-	30.14	30.14	29.30
Program & Other Supplies				
Computer Supplies	-	500.00	500.00	450.00
Meeting Supplies	-	-	-	150.00
Office Supplies	-	2,725.00	2,725.00	1,000.00
Publications	-	-	-	2,000.00
Food	-	500.00	500.00	500.00
Training and Travel				
Mileage	-	-	-	-
Schools and Seminars	-	350.00	350.00	-
Communication				
Advertising	-	3,175.00	3,175.00	3,150.00
Postage	-	-	-	-
Total Expenditures	\$ -	\$ 19,823.84	\$ 19,823.84	\$ 19,897.86

Human Resources provides recruitment, hiring, and retention of a diverse, qualified workforce, working in partnership with the City Manager, department directors, individual employees, and other groups to provide programs and services that create and maintain a supportive work environment. Human Resources ensures that the City is an equal opportunity employer and does not discriminate on the basis of race, gender, religion, age, national or ethnic origin, disability, or any other characteristic protected under applicable federal, state and local law.

Human Resources Mission Statement: The Human Resources Department strives to attract, develop, motivate and retain a professional workforce while creating a work environment that promotes employee self reliance, a safe and secure workplace, a positive approach to problem solving and innovation that enhances the City's capacity to change and improve.

Fiscal Year 2014 Accomplishments

- Continued compliance with the Affordable Care Act
- Personnel Policies completed, approved and released
- Created Employee Handbook and distributed
- Request for Proposal for Insurance Broker
- Bid out Employee Ancillary Benefits
- Supervisor Training through Employee Assistance Program
- City Wide Health and Wellness Initiative
- Attended IPMA-HR Conference
- Attended Employment and Labor Training
- Attended Worker's Compensation Training
- Compliant with Harassment Training – All Employees
- MLR (Medical Loss Ratio) down to 57%
- Worker's Compensation Claim Cost down \$8,101
- Worked with Finance and City Manager to revise the Compensation Plan

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and friendly business atmosphere.

Action Steps

- Develop a Succession Plan
- Update Pay and Compensation Plan
- Re-establish Safety Committee
- Update the Safety Policies
- Automate Employee Benefit Processes



Additional Initiatives

- Bid out Worker’s Compensation provider, drug screening provider
- Develop process to streamline new hire orientation and annual open enrollment meetings
- Continue to monitor wage and benefit data
- Streamline recording mechanisms for FMLA and other leaves
- Working towards a paperless process
- Pay for Performance Evaluations
- Re-evaluate Personnel Policies annually

Measureable Objectives

- Work with Insurance Broker to reduce Medical Loss Ratio (MLR) by 10%.
- Work with Worker’s Compensation provider to lower claims cost by 10%.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Human Resource Manager	N			1	1
Personnel Clerk	J	1	1	0	0
Totals		1	1	1	1

Human Resources



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries and Wages				
Wages	\$ -	\$ 54,037.15	\$ 54,037.15	\$ 56,646.72
Employee Taxes				
FICA Taxes	-	4,133.84	4,133.84	4,333.47
Employee Retirement				
Employee Retirement	-	5,295.64	5,295.64	5,098.20
Employee Insurance				
Insurance - Dental	-	843.96	347.64	835.56
Insurance - Health	-	5,109.96	5,109.96	5,105.52
Insurance - Health Deductible	-	-	-	-
Insurance - Life	-	79.20	79.20	72.00
Health Insurance Tax/Fees	-	141.23	0.23	-
Worker's Compensation				
Worker's Compensation	-	139.79	143.68	141.62
Employer Provided Services - Other				
Flex Spending Account	-	-	74.00	-
Employment Development	-	4,250.00	2,528.68	3,668.00
Program & Other Supplies				
Computer Supplies	-	570.00	570.00	500.00
Meeting Supplies	-	-	4,000.00	4,350.00
Office Supplies	-	-	19.50	-
Food	-	510.00	510.00	510.00
Utilities				
Utility - Telephone	-	360.00	360.00	360.00
Outside Services				
Legal Services	-	5,000.00	5,500.00	4,668.00
Contractual - Non Categorized	-	-	-	3,283.50
Training and Travel				
Travel - Meals	-	-	200.00	210.00
Mileage	-	203.40	353.40	700.00
Travel - Room	-	-	903.00	1,000.00
Schools and Seminars	-	1,500.00	1,500.00	1,500.00
Dues and Memberships				
Dues and Memberships	-	329.00	324.00	329.00
Communication				
Advertising	-	-	1,013.25	160.00
Printing & Binding	-	500.00	-	500.00
Total Expenditures	\$ -	\$ 83,003.17	\$ 87,003.17	\$ 93,971.59

FY15 budget notes:

Contractual - Non Categorized, is for the Employee Assistance Program, (EAP), Employee Screening Services and TALX (the vendor who works with us on our unemployment reporting), these expenses were moved to the Human Resources department from General Administration in FY15, also includes Consolidated Omnibus Budget Reconciliation Act (COBRA) fees

General Administration



City of Warrensburg General Administration-Customer Service is committed to enhancing the quality of life by continuously seeking innovative and efficient approaches to deliver prompt and courteous customer service to the rapidly changing needs of the citizens of Warrensburg and the organizations internal customers.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Support Services Specialist	E	1	1	1	1
Totals		1	1	1	1

General Administration



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries and Wages				
Wages	\$ 82,081.86	\$ 30,551.04	\$ 30,551.04	\$ 32,057.38
Wages - Part Time	14,419.91	-	-	-
Wages - Overtime	467.94	-	-	-
Wages - Supplemental	380.00	180.00	180.00	180.00
Employee Taxes				
FICA Taxes	7,356.80	2,350.92	2,350.92	2,466.16
Employee Retirement				
Employee Retirement	5,440.73	3,011.64	3,011.64	2,901.36
Employee Insurance				
Insurance - Dental	817.37	843.96	843.96	835.56
Insurance - Health	9,569.38	5,109.96	5,109.96	5,105.52
Insurance - Health Deductible	1,297.10	-	-	-
Insurance - Life	142.60	79.20	79.20	72.00
Health Insurance Tax/Fees	-	141.23	141.23	-
Worker's Compensation				
Worker's Compensation	408.67	79.50	79.50	80.59
Employer Provided Services - Other				
Flex Spending Account	25.57	-	-	-
Program & Other Supplies				
Computer Supplies	1,013.56	600.00	950.00	600.00
Meeting Supplies	3,673.06	-	50.00	100.00
Office Supplies	1,512.59	1,650.00	2,650.00	14,288.54
Publications	55.62	-	-	-
Food	515.74	200.00	200.00	-
Supplies - Non Categorized	50.41	50.00	50.00	50.00
Utilities				
Utility - Telephone	210.00	-	-	-
Outside Services				
Audit Services	18,800.00	-	-	-
Financial Services	20,380.26	19,200.00	21,800.00	24,200.00
Legal Services	1,019.25	-	1,000.00	1,000.00
Contractual - Non Categorized	10,552.23	3,438.00	3,438.00	-
Insurance				
Property Insurance	209,480.57	215,720.10	164,785.99	172,356.00
Training and Travel				
Travel - Meals	54.15	-	-	-
Travel - Room	87.09	-	-	-
Schools and Seminars	319.00	-	-	-
Dues and Memberships				
Dues and Memberships	2,064.61	2,100.00	2,158.80	2,500.00
Communication				
Advertising	979.34	-	-	-
Postage	7,657.83	9,650.00	9,850.00	31,925.20
Printing & Binding	247.40	-	-	-
Services - Non Categorized				
Health and Wellness	30.00	-	-	-
Employment	1,583.50	-	10.28	-
Security	-	-	255.22	-
Development	5,200.22	-	7,000.00	-
Public Security Processing	438.00	500.00	500.00	500.00

General Administration



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Services - Non Categorized	1,534.00	1,134.00	-	-
Capital - Equipment				
Equipment - Computers	-	-	-	2,200.00
Equipment - Office	-	-	-	13,500.00
Community Agreements				
Community Agreements	89,837.58	89,000.00	98,000.00	98,000.00
Over (Short)				
Over (Short)	0.06	-	-	-
Bad Debt				
Bad Debt	721.35	-	50.00	50.00
Non Categorized				
Contingency Appropriation	-	86,420.32	86,420.32	95,114.00
Total Expenditures	\$ 500,425.35	\$ 472,009.87	\$ 441,516.06	\$ 500,082.31

The Mission of the City of Warrensburg Finance Department is to provide general financial counsel, reporting, and the overall fiscal management of the City. This department includes accounting, budgeting, investment advisement, and risk management.

Fiscal Year 2014 Accomplishments

- Applied for and was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association
- Developed and conducted budget review sessions with each department to review line item detail and consult with Department Head on status and trends
- Provided training and coordination to implement performance measurements incorporation into the budgeting / planning process
- Continued implementation of lean principles
 - Streamlined the journal entry process
 - Streamlined accounts payable processing
 - Vendor payments within negotiated terms
 - ACH payment capabilities set-up and tested
 - Continued refinement of the licensure application process
 - PDF fillable forms implement and updated for more customer friendly experience
- Financial management policies updated and implemented
- Procedure manual in support of policies updated with two major sections
 - Fixed asset management procedures
 - Procurement procedures
- Revised General Fund budget format to highlight ongoing revenues and expenditures versus projects and grants
- Sewer billing and accounts receivable balances reconciled
- Updated and reconciled fixed asset records and reports
- Revised interim accounting procedures to bring the Water Pollution Control Fund in compliance with Generally Accepted Accounting Procedures
- Audit preparation and financial statements prepared in-house resulting in savings of ~\$25k
- Trained and implemented fire staff time entry procedures
- Consulted with newly created Warrensburg Convention and Visitors Bureau on tax exempt status and developing application
- Analyzed property and liability insurance deductibles and implement changes resulting in savings of ~\$11k

Fiscal Year 2015 Strategic Plan Initiatives

Goal I: Maintain financially stable local economy and city government that meet community needs

Objective A: Pursue and maintain financial integrity of City operations

Action Steps

- Maintain Sustainable Budgets
- Update and adopt City financial policies
- Update financial procedures in support of the current financial policies
- Review and update Requests For Proposal process for banking services

- Implement recommendations from the financial auditors as contained in the management letter dated March 13, 2013
- Update financial reports to provide concise, pertinent, and timely information
- Negotiate and document vendor terms that facilitates improved treasury management, increased days payables, decreased late payments

Objective B: Increase City management responsiveness to community needs

Action Steps

- Review possible reorganizations to improve efficiencies and achieve cost savings that can be rolled into added services
- Fillable forms available online for Collections & Finance
- Option available to apply for and renew business licenses online

Objective D: Bring Sewer Utility Delinquency Rate Down To Under 10% Through Collection Efforts

Action Steps

- Improve the billing and collections processes aimed at a more customer friendly yet productive service
- Correct reporting errors to ensure accurate analytical data is being used to measure delinquency rates and analyze potential in-house billing

Goal III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and a friendly business atmosphere

Objective A: Develop a policy of expected and desired service levels. Review which services to keep, eliminate, or improve

Action Steps

- Further implement Performance Management to support resource allocation decisions
- Implement performance measurements

Objective B: Recruit and retain employees dedicated to the stability and growth of our city

Action Steps

- Update Pay Scale

Objective D: Invest in infrastructure and capital equipment to support existing service levels and future needs

Action Steps

- Replace accounts payable checks with ACH, whenever possible
- Maintain Vehicle and Equipment Amortization Schedule

Fiscal Year 2015 Performance Management Initiatives

1. Accounts Payable Performance Management

- **Customer Focus** - what does it mean to the customer / what are we trying to accomplish from their perspective:
 - ✓ More services per tax \$ through increased investment income on increased days of cash or discounts taken
 - ✓ Improved vendor relations with payment expectations identified and met
- **Strategies** - what are we doing or going to do to make it happen
 - ✓ Negotiate and document payment terms including cash discounts
 - ✓ Weekly payment cycle
 - ✓ Take advantage of appropriate cash discounts
 - ✓ Reduce processing time for payments

- ✓ All invoices sent directly to Accounts Payable
- ✓ Department notification to Accounts Payable sooner through Purchase Order process utilization
- **Performance Measurements** - how will we measure success (during the current year we will set up the measurement process to capture baseline data)
 - ✓ Increased % of current vendors with terms actively negotiated and documented
 - ✓ Increased \$ amount of discounts taken & % of total spend
 - ✓ Increased days of cash on hand where no discount is taken
 - ✓ Decreased late payments as a % of total payments made & total \$ / day late paid

2. License Application Performance Management

- **Customer Focus** - what does it mean to the customer / what are we trying to accomplish from their perspective:
 - ✓ Easier, more efficient, and convenient license application and renewal process
- **Strategies** - what are we doing or going to do to make it happen
 - ✓ Make application forms clear, concise, and in logical order
 - ✓ Make application forms available in pdf fillable format
 - ✓ Courtesy reminders sent regarding renewals
 - ✓ Cross trained staffing available to assist and process
 - ✓ Readily identified single point of entry and processing
- **Performance Measurements** - how will we measure success (during the current year we will set up the measurement process to capture baseline data)
 - ✓ Decreased time spent by businesses on the process
 - ✓ Increased first pass approval rate
 - ✓ Increased percentage of on time renewals

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Director of Finance	Exempt	0	0	1	1
Senior Accountant	M	1	1	0	0
City Collector	J	0	0	1	1
City Collector	I	1	1	0	0
Accountant	J	0	0	0	1
Finance Assistant/PR & Budget	I	1	1	1	0
Finance Assistant/AP	G	1	1	1	1
Sewer Utility Billing Specialist	G	0	0	0	2
Totals		4	4	4	6

There is also 1 Part Time Collections Assistant.

City Collector position upgraded and two Sewer Utility Billing Specialists added with the Sewer Billing returning to the City and no longer contracted out.

Finance Assistant/Payroll and Budget is reclassified as Accountant.

Finance



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 150,600.28	\$ 176,646.51	\$ 170,521.90	\$ 231,684.13
Wages - Part Time	11,428.28	11,552.11	13,564.63	15,103.14
Wages - Overtime	2,071.06	1,699.65	3,073.77	3,543.48
Wages - Supplemental	360.00	360.00	180.00	180.00
Employee Taxes				
FICA Taxes	12,669.92	14,554.76	14,773.67	19,164.07
Employee Retirement				
Employee Retirement	11,939.34	17,513.20	17,569.89	21,186.69
Employee Insurance				
Insurance - Dental	2,077.65	3,375.84	2,400.51	5,013.36
Insurance - Health	17,890.58	20,439.84	20,086.41	30,633.12
Insurance - Health Deductible	1,211.65	-	126.00	-
Insurance - Life	283.80	316.80	323.40	432.00
Health Insurance Tax/Fees	-	564.92	-	-
Worker's Compensation				
Worker's Compensation	422.04	492.20	513.06	625.16
Unemployment				
Unemployment	6,400.00	-	7,807.70	-
Program & Other Supplies				
Computer Supplies	1,311.65	360.00	360.00	500.00
Office Supplies	456.02	663.00	1,500.65	2,500.00
Publications	420.00	840.00	1,005.35	1,040.00
Food	135.02	-	-	150.00
Utilities				
Utility - Telephone	560.00	810.00	810.00	810.00
Outside Services				
Audit Services	-	19,500.00	14,345.00	19,500.00
Consulting Services	19,800.00	-	-	-
Legal Services	-	2,562.00	2,562.00	1,417.00
Training and Travel				
Travel - Meals	92.04	250.00	150.00	370.00
Mileage	660.76	650.00	550.00	700.00
Travel - Room	724.71	800.00	700.00	800.00
Schools and Seminars	1,158.50	1,450.00	1,450.00	1,450.00
Dues and Memberships				
Dues and Memberships	340.00	620.00	670.00	670.00
Communication				
Advertising	1,408.91	-	425.00	200.00
Printing & Binding	1,504.34	1,700.00	1,700.00	-
Services - Non Categorized				
Health & Wellness	94.78	60.00	60.00	60.00
Employment	94.50	-	189.00	98.00
Capital - Equipment				
Equipment - Computers	1,195.97	-	2,038.00	-
Equipment - Office	-	-	1,750.00	-
Total Expenditures	\$ 247,311.80	\$ 277,780.83	\$ 281,205.94	\$ 357,830.15

Mission of the City of Warrensburg Information Technology Department is to evaluate, integrate and support innovative technologies to help internal and external customers achieve their goals, maximize return on resources, and provide cost effective methods for citizens, businesses, and vendors.

Fiscal Year 2014 Accomplishments

- Information Technology Master Plan designed to provide a roadmap for the City's IT Network Infrastructure for the next 5 years.
- Implement a new Inventory/Work Order program allowing staff the ability to place and track an IT issue.
- Testing a new Content Management Software for websites, completed the remodel of the City's Intranet site allowing Human Resources and Public Information Officer direct access to input their information for City employees.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL II: Increase economic development & marketing efforts to recruit new businesses to our community.

- Maintain and continued development of the city's website in providing current and future businesses the desired information to city resources.
- Implement tools and processes to assist city staff in support of business goals.
 - Review processes to improve remote capabilities with continued remote access to city resources.
 - Purchase of programs to support department business goals

GOAL III: Maintain an efficient, quality city government that provides community leadership and fosters strong community relationships.

- Improve city staff efficiency by taking advantage of available and affordable software and infrastructure
- Increase public relations and implement new City web page to market and better communicate City services and accomplishments.
 - Summer intern to assist site construction.
 - Web Page Report to be provided to Council.
- Enhance relations with University to develop intern program for IT and CIS students
- Enhance computer technology training to increase efficiency and effectiveness of service delivery.
- Enhance citizen involvement with Information Technology department by fostering a public committee for input on IT technologies and the city's website.



GOAL IV: Enhance the quality of life for Warrensburg residents by maintaining existing and developing new points of pride in our community.

- Maintain and continued development of the city’s website in providing to our citizens and visitors the desired information to city resources.

Performance measure

Past methods of requesting IT assistance either through telephone or email did not provide staff feedback as to whether or not their request was received or being worked on. Our new work order program will allow staff to submit requests directly to the program through the programs interface or emailed to it, staff can also call in their requests having IT input the work order for them. Having the work order submitted staff will be able to monitor and receive notifications as to; who was assigned the work order, the work being done and when the work order was completed.

Goal: Improve customer satisfaction by being informed of the status of their IT issue as to when it is assigned to a technician and initial feedback from technician.

Result: Staff is more involved in the processes and has the knowledge that their IT issues are being addressed.

IT will monitor using email to tabulate the response time from when the request was submitted to when a technician is assigned and their initial assignment or completion of the work order.

Primary measure: Initial work orders response time to meet the times listed by the levels:

- High – within two hours,
- Medium – within one business day,
- Low – within two business days.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Systems Administrator	O	1	1	1	1
Computer Technician	I	0	1	1	1
Totals		1	2	2	2

Information Technology



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 56,894.80	\$ 77,098.94	\$ 77,098.94	\$ 80,451.07
Wages - Part Time	395.87	-	-	-
Wages - Overtime	3,326.99	-	3,200.00	2,900.88
Wages - Supplemental	60.00	60.00	60.00	60.00
Employee Taxes				
FICA Taxes	4,599.51	5,902.66	5,902.66	6,381.01
Employee Retirement				
Employee Retirement	5,027.49	7,561.58	7,561.58	7,507.08
Employee Insurance				
Insurance - Dental	1,105.76	1,687.92	1,687.92	1,671.12
Insurance - Health	6,656.96	10,219.92	10,219.92	10,211.04
Insurance - Health Deductible	1,000.00	-	-	-
Insurance - Life	105.60	158.40	158.40	144.00
Health Insurance Tax/Fees	-	282.46	282.46	-
Worker's Compensation				
Worker's Compensation	192.25	199.61	205.61	206.11
Program & Other Supplies				
Computer Supplies	136.64	250.00	750.00	250.00
Office Supplies	121.06	250.00	150.00	850.00
Program Supplies	516.96	200.00	50.00	200.00
Software	29.99	2,500.00	20.00	-
Tools	209.12	3,500.00	500.00	3,800.00
Utilities				
Utility - Cable Television	138.05	137.88	147.88	147.00
Utility - Telephone	27,129.51	29,754.00	29,884.00	32,694.00
Utility - Data Access	29,259.62	31,980.00	32,048.00	31,980.00
Outside Services				
Consulting Services	399.95	1,500.00	300.00	800.00
Labor / Labor & Equipment	19,817.96	9,030.00	13,641.00	22,680.16
Legal Services	-	-	1,100.00	1,000.00
Training and Travel				
Mileage	-	100.00	-	100.00
Schools and Seminars	-	3,000.00	3,385.00	800.00
Dues and Memberships				
Dues and Memberships	-	100.00	100.00	100.00
Communication				
Advertising	328.42	-	-	-
Maintenance & Repair				
Computer Maintenance & Repair	734.25	500.00	1,100.00	500.00
Equipment Maintenance & Repair	751.99	2,300.00	5,100.00	2,300.00
Software Maintenance & Repair	73,996.33	85,200.00	85,200.00	91,836.00
Services - Non Categorized				
Health and Wellness	47.00	-	48.50	-
Employment	94.50	-	-	-
Capital - Equipment				
Equipment - Communications	2,234.44	-	170.00	-
Equipment - Computers	10,270.14	-	3,855.00	-
Equipment - Office	29.94	5,000.00	2,987.50	2,500.00
Total Expenditures	\$ 245,611.10	\$ 278,473.37	\$ 286,939.37	\$ 302,069.47

Mission of the City of Warrensburg Buildings and Grounds Department is to maintain the Civic Center Complex buildings and physical grounds in a clean, safe, and aesthetically pleasing manner.

Fiscal Year 2014 Accomplishments

- Work continues on development of a more accurate budget for this department due to the actual cost of maintenance and services throughout the Municipal Complex.
- Reduced the need for contracted maintenance and repairs by doing projects in-house.
- Maintained landscape throughout the facility with mowed, swept and cleaned grounds which resulted in a professionally groomed complex.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides community leadership, fosters strong community relationships, and a friendly business atmosphere.

- Familiarization with equipment functions in buildings throughout the Municipal Complex to assure proper function and efficiency of operation while maintaining scheduled service.
- Establish scheduled cleaning and janitorial services for a high level of safety, usability and cleanliness while minimizing disruptions to staff and/or public.
- Maintain the grounds appearance in the most professional way to instill pride in the community.

Performance Measures

Customer Focus – Maintain a customer friendly aesthetically pleasing municipal complex that meets the needs of the community which it serves.

Strategies – Implement a work order system to schedule needed services and better track cost for maintaining facilities.

Design a routine equipment maintenance schedule to assure that equipment is serviced in a timely manner.

Performance Measures – Improved ability to prioritize service request and track cost incurred which will help to better manage the budget for maintenance.

Buildings and Grounds



Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Buildings/Grounds Foreman	I	1	1	1	1
Custodian	B	1	1	0	0
Totals		2	2	1	1

Custodian position has been contracted out and is now budgeted in Labor/
Labor and Equipment.

Buildings And Grounds



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 58,516.79	\$ 60,083.71	\$ 51,379.65	\$ 32,460.48
Wages - Overtime	485.39	-	377.25	234.09
Wages - Supplemental	180.00	180.00	255.00	-
Employee Taxes				
FICA Taxes	4,487.89	4,610.17	3,901.17	2,501.13
Employee Retirement				
Employee Retirement	6,252.45	5,905.84	4,924.45	2,942.51
Employee Insurance				
Insurance - Dental	1,168.08	1,687.92	910.28	835.56
Insurance - Health	9,943.37	10,219.92	8,516.60	5,105.52
Insurance - Health Deductible	676.89	-	-	-
Insurance - Life	157.73	158.40	158.40	72.00
Health Insurance Tax/Fees	-	282.46	-	-
Worker's Compensation				
Worker's Compensation	1,821.31	1,706.01	1,753.54	1,040.47
Program & Other Supplies				
Clothing	148.50	200.00	-	150.00
Custodial Supplies	1,278.13	1,200.00	1,120.00	1,000.00
Lawn and Field Care	1,111.83	1,800.00	1,190.00	1,200.00
Maintenance & Repair Supplies	1,697.43	2,000.00	1,535.00	2,000.00
Office Supplies	-	-	-	-
Tools	216.73	250.00	275.00	550.00
Supplies - Non Categorized	633.47	900.00	900.00	700.00
Utilities				
Utility - Electric	35,006.58	34,500.00	34,500.00	35,000.00
Utility - Gas	5,926.02	5,000.00	6,735.00	6,000.00
Utility - Water	5,866.68	6,550.00	6,550.00	5,900.00
Utility -Trash	2,844.00	2,844.00	2,844.00	2,844.00
Utility - Cable Television	-	-	-	-
Utility - Telephone	210.00	210.00	210.00	210.00
Fuel	265.53	300.00	100.00	300.00
Outside Services				
Labor / Labor & Equipment	7,357.74	5,750.00	5,665.00	46,448.00
Legal Services	-	-	550.00	350.00
Rent / Lease	-	-	-	-
Contractual - Non Categorized	94,179.68	92,010.00	104,673.09	93,010.00
Training and Travel				
Schools and Seminars	-	-	280.00	-
Communication				
Advertising	1,095.45	500.00	950.00	600.00
Maintenance & Repair				
Building Maintenance & Repair	2,193.92	2,000.00	2,000.00	2,000.00
Equipment Maintenance & Repair	-	200.00	-	200.00
Services - Non Categorized				
Health & Wellness	281.00	40.00	35.00	40.00
Total Expenditures	\$ 244,002.59	\$ 241,088.43	\$ 242,288.43	\$ 243,693.76

FY15 budget notes:

Supplies - Non Categorized, is for calcium for Civic Center, general and safety supplies

Contractual - Non Categorized, is for the citywide cleanup, contract mowing, generator, elevator and sprinkler maintenance and security alarm

Fiscal Year 2014 Accomplishments

- Evaluated present City status to guide improvement
- Two persons attended training on reporting requirements
- Added an Informer at Stahl's Manufacturing
- Provided oversight and guidance during flash flood
- Worked with County EMA and covered for them while away at a conference
- Assisted UCM with a Campus Emergency Response Team and Building Emergency Response Team
- Critiqued UCM and assisted in plan updates on the building evacuation plans

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and a friendly business atmosphere.

- Perform exercises to measure readiness
- Develop evacuation and shelter plans for all City buildings
- Work towards a Continuity of Operations Plan (COOP)
- Establish a City Emergency Operation Center and assembling materials
- Maintain a NIMS compliancy
- Maintain City Operations Plan in conjunction with the County plan
- Maintain and Monitor the City-wide sirens

Emergency Management



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Program & Other Supplies				
Computer Supplies	\$ -	\$ 800.00	\$ 800.00	\$ 4,000.00
Office Supplies	-	250.00	250.00	1,370.00
Supplies - Non Categorized	-	720.00	720.00	970.00
Utilities				
Utility - Telephone	-	1,100.00	1,100.00	-
Outside Services				
Legal Services	-	-	-	100.00
Training and Travel				
Travel - Meals	-	-	-	250.00
Mileage	-	-	-	250.00
Travel - Room	-	-	-	750.00
Schools and Seminars	-	-	-	1,000.00
Dues and Memberships				
Dues and Memberships	-	-	-	300.00
Maintenance and Repair				
Equipment Maintenance & Repair	-	11,724.00	11,724.00	11,856.00
Capital - Equipment				
Equipment - Radios	-	-	-	2,000.00
Capital - Non Categorized	-	630.00	630.00	2,700.00
Total Expenditures	\$ -	\$ 15,224.00	\$ 15,224.00	\$ 25,546.00

FY15 budget notes:

Capital - Non Categorized, is for 2 Automated External Defibrillators (AED)

Fire Protection

Members of the Warrensburg Fire Department are committed to delivering excellent service. We make every effort to provide effective fire department services to take action promptly in a professional and skilled manner. We work to be a valued member of the community.

Fiscal Year 2014 Accomplishments

- We have held promotional testing to fill positions after Chief Johnston retired.
- We conducted another firefighter training academy during FY 14.
- We continue our interaction with UCM by providing courtesy Fire Code reviews in connection with new construction projects on the campus.
- We continue to work with the county-wide fire investigation team to supplement local sources.
- Developed a mobile communications case for use in places of poor communication and radio reception.
- For the eighth consecutive year, we maintained an average annual response time under four minutes to emergency incidents.
- We received a life saving award from Research Hospital for an accident that we removed a victim from.
- We had a food drive and collected over half a ton of food.
- We certified several officers and level one instructors in the department.
- Began a safety committee.
- We participated in the blood drives.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and a friendly business atmosphere.

- Conduct Firefighter Certification Training Course for new part-time firefighters.
- Pursue lowering ISO rating of Class 3 to a Class 2 according to new parameters.
- Investigate into Department Accreditation.
- Increase multi-company training for all Fire Department personnel.
- Maintain annual average response time to emergencies at or below 4 minutes.
- Complete Department policy manual.
- Complete implementation of the Department safety committee.
- Obtain Emergency Medical Service Training Accreditation.



Fire Protection

Performance Management

We will make every effort to receive an improved rating from the Insurance Services Office (ISO) by re-evaluation in 2017. A reduction in the rating from a 3 to a 2 rating will lead to a reduction of fire insurance premiums for both residents and businesses. This will occur with an increase in departmental training, measurement of available water, and communication efficiency. In FY 15 we will develop a cost/benefit analysis, a revised training regimen, and coordinate with water suppliers using the ISO Fire Service Rating Schedule.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Fire Chief	Exempt	1	1	1	1
Assistant Fire Chief	P	1	1	1	1
Fire/Emergency Prevention Officer	FFP	1	1	1	1
Battalion Chief (Suppression)	FFE	3	3	3	3
Battalion Chief (Administrative)	FFF	1	1	1	1
Fire Captain	FFD	6	6	6	6
Firefighter Specialist	FFC	6	6	7	8
Firefighter/EMT	FFB	6	6	5	4
Totals		25	25	25	25

This department also includes 24 budgeted Part Time Firefighter positions.

Fire Protection



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 1,028,263.40	\$ 1,036,098.41	\$ 1,039,535.33	\$ 1,137,749.14
Wages - Part Time	122,186.51	106,590.00	146,590.00	122,263.24
Wages - Overtime	90,307.71	96,929.58	126,690.78	81,158.67
Wages - FLSA	80,414.88	109,779.86	40,018.66	-
Wages - Supplemental	2,577.50	2,640.00	2,640.00	2,640.00
Employee Taxes				
FICA Taxes	96,884.39	103,430.89	103,779.88	102,815.31
Employee Retirement				
Employee Retirement	103,666.46	115,826.65	116,250.91	101,403.40
Employee Insurance				
Insurance - Dental	18,969.18	21,099.00	21,099.00	20,889.00
Insurance - Health	123,985.88	127,749.00	127,749.00	127,638.00
Insurance - Health Deductible	2,183.55	-	-	-
Insurance - Life	1,941.50	1,980.00	1,980.00	1,800.00
Health Insurance Tax/Fees	-	3,530.73	1,468.11	-
Worker's Compensation				
Worker's Compensation	58,268.37	71,603.92	73,895.70	82,220.48
Unemployment				
Unemployment	875.77	-	12.62	-
Employer Provided Services - Other				
Flex Spending Account	39.46	-	-	-
Program & Other Supplies				
Clothing	35,084.61	31,500.00	31,500.00	31,500.00
Computer Supplies	7,158.79	7,700.00	7,700.00	3,500.00
Custodial Supplies	2,299.51	2,500.00	2,500.00	2,500.00
Lab & Chemicals	307.94	500.00	500.00	500.00
Maintenance & Repair Supplies	14,884.95	15,000.00	15,000.00	21,000.00
Meeting Supplies	584.54	550.00	550.00	550.00
Office Supplies	1,920.60	2,000.00	2,000.00	2,000.00
Publications	3,762.63	2,500.00	2,500.00	2,500.00
Tools	618.94	750.00	750.00	750.00
Supplies - Non Categorized	7,829.37	9,500.00	9,500.00	4,750.00
Utilities				
Utility - Electric	12,096.62	13,800.00	13,800.00	12,600.00
Utility - Gas	5,200.22	8,500.00	6,900.00	6,000.00
Utility - Water	1,632.15	1,560.00	1,560.00	1,560.00
Utility -Trash	588.00	600.00	600.00	600.00
Utility - Cable Television	73.70	75.00	75.00	75.00
Utility - Telephone	3,213.89	4,180.00	4,180.00	3,380.00
Utility - Data Access	2,293.91	3,144.00	3,144.00	3,144.00
Fuel	22,152.48	24,000.00	24,000.00	23,000.00
Outside Services				
Labor / Labor & Equipment	11,358.00	-	15,151.08	-
Legal Services	-	-	1,600.00	1,200.00
Contractual - Non Categorized	-	-	-	-
Training and Travel				
Travel - Meals	558.26	500.00	500.00	500.00
Mileage	402.72	2,000.00	1,940.00	1,250.00
Travel - Room	768.01	1,750.00	1,810.00	1,250.00
Schools and Seminars	6,815.63	10,860.00	10,860.00	16,210.00

Fire Protection



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Dues & Memberships				
Dues & Memberships	1,188.00	2,000.00	2,000.00	2,000.00
Communication				
Advertising	1,255.52	400.00	400.00	400.00
Postage	361.71	500.00	500.00	500.00
Printing & Binding	322.88	400.00	400.00	400.00
Communication Non Categorized	1,360.59	1,250.00	1,250.00	1,250.00
Maintenance & Repair				
Building Maintenance & Repair	7,605.81	12,283.00	15,087.49	12,283.00
Equipment Maintenance & Repair	31,026.63	23,000.00	23,000.00	23,000.00
Services - Non Categorized				
Health & Wellness	6,396.25	14,200.00	13,655.13	20,000.00
Employment	778.70	1,500.00	2,044.87	4,000.00
Capital Equipment				
Equipment - Radios	7,011.69	6,500.00	6,500.00	6,500.00
Equipment - Non Categorized	25,405.01	99,500.00	101,690.00	99,000.00
Total Expenditures	\$ 1,954,882.82	\$ 2,102,260.04	\$ 2,126,857.56	\$ 2,090,229.24

FY15 budget notes:

Capital - Non Categorized, is for rescue tools and firefighting equipment.

Note: FY15 the Fire Department will apply for the Fire Act Grant in the amount of \$90,000, which includes a 5% match commitment from the City. The Fire Department will purchase equipment. If the grant is not awarded the revenues will be reduced by \$85,500 and expenditures by \$90,000.



The mission of the Warrensburg Police Department is to ensure the safety, security and well-being of our community through proactive patrol, community based interaction, crime prevention programs, investigation of offenses, accidents and enforcement of ordinances and statutes.

Accomplishments

- School Resource Officer program expanded with positive vote on tax levy
- Continued combined efforts with Whiteman AFB, UCM and others on alcohol compliance
- Continued joint training with other agencies
- Initiated partnership with UCM Criminal Justice with Law Enforcement Employment Program (LEEP)
- Part 1 crimes down 18% over 2012
- Clearance rate of Part 1 crimes is 41% while national average is 26% for cities of our size

Police Department by the Numbers

276 Pounds of Prescription Drugs collected during Drug Take-Back Program
419 Units of Blood Collected in Blood Drives
20 Children Taken Shopping with the Shop with a Cop Program
17,204 Calls for Service Answered/Initiated
764 Traffic Accidents Responded to
1,032 Vehicle Lockouts Handled

Performance Measurement for Police Department

Maintain a crime rate that is no more than 10% above the existing average of Part 1 and Part 2 crimes for past 5 years, current 5 year average is 1,946.

<u>Year</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Part 1&2 Offenses	2,013	2,045	1,908	1,979	1,786

Maintain a Part 1 crime clearance rate that is above the national average for cities of similar size.

Law Enforcement



Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Chief of Police	Exempt	1	1	1	1
Police Major	P	0	0	1	1
Lieutenant	O	3	3	2	2
Sergeant	M	4	4	4	4
Detective	O	3	4	4	4
Corporal	K	7	6	6	6
Patrol Officer	J	15	14	14	17
Executive Assistant	G	1	1	1	0
Executive Assistant 3	H	0	0	0	1
Parking Control Officer	B	0	0	0	0
Records Clerk	E	2	2	2	2
Totals		36	35	35	38

This department also includes two Part Time Records Clerk positions.

The School Resource Officer Program expanded adding 3 new Officer Positions.

Executive Assistant Position is reclassified as an Executive Position 3.

Law Enforcement



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 1,482,809.89	\$ 1,543,257.24	\$ 1,541,900.24	\$ 1,692,315.06
Wages - Part Time	19,925.14	24,313.54	24,313.54	25,268.26
Wages - Overtime	40,144.97	57,514.11	57,514.11	58,921.89
Wages - Supplemental	4,595.00	4,620.00	4,620.00	4,860.00
Employee Taxes				
FICA Taxes	113,853.99	124,672.42	124,672.42	136,274.44
Employee Retirement				
Employee Retirement	157,956.38	160,405.40	160,405.40	136,476.47
Employee Insurance				
Insurance - Dental	25,819.55	29,538.60	29,538.60	31,751.28
Insurance - Health	172,248.84	178,848.60	178,848.60	194,009.76
Insurance - Health Deductible	3,047.37	-	-	-
Insurance - Life	2,725.80	2,772.00	2,772.00	2,736.00
Health Insurance Tax/Fees	-	4,943.02	4,943.02	-
Worker's Compensation				
Worker's Compensation	41,544.24	39,801.87	39,801.87	49,773.54
Unemployment				
Unemployment	6,400.00	-	-	-
Employer Provided Services - Other				
Flex Spending Account	48.74	-	-	-
Program & Other Supplies				
Animal Care	763.44	1,000.00	1,000.00	1,000.00
Clothing	10,091.44	8,288.62	8,288.62	13,688.62
Computer Supplies	7,785.65	9,500.00	9,500.00	9,500.00
Custodial Supplies	559.88	800.00	800.00	800.00
Maintenance & Repair Supplies	1,783.11	3,000.00	3,000.00	3,000.00
Meeting Supplies	665.18	1,000.00	1,000.00	1,000.00
Office Supplies	4,208.46	4,500.00	4,500.00	4,500.00
Program Supplies	13,921.99	12,500.00	12,388.51	12,500.00
Publications	-	-	88.46	-
Food	439.79	500.00	523.03	500.00
Supplies - Non Categorized	6,025.54	6,000.00	6,000.00	6,000.00
Utilities				
Utility - Electric	42,324.20	40,000.00	45,000.00	40,000.00
Utility - Water	2,574.05	2,400.00	2,832.34	2,500.00
Utility -Trash	-	600.00	600.00	600.00
Utility - Cable Television	503.04	500.00	267.66	-
Utility - Telephone	6,269.52	8,500.00	8,500.00	7,350.00
Utility - Data Access	6,273.88	6,500.00	6,500.00	6,500.00
Fuel	74,196.14	72,000.00	66,800.00	72,000.00
Outside Services				
Legal Services	25.00	-	512.50	-
Prisoner Care Services	13,534.50	14,351.29	14,351.29	14,351.29
Contractual - Non Categorized	15,190.88	14,000.00	13,487.50	14,000.00
Training and Travel				
Travel - Meals	959.72	800.00	860.10	800.00
Travel - Room	2,178.76	2,400.00	1,857.67	2,400.00
Schools and Seminars	7,469.90	9,000.00	9,482.23	10,000.00
Dues & Memberships				
Dues & Memberships	655.00	800.00	800.00	800.00

Law Enforcement



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Communication				
Advertising	258.65	250.00	365.50	250.00
Postage	-	-	-	-
Printing & Binding	1,444.00	3,000.00	2,884.50	3,000.00
Maintenance & Repair				
Building Maintenance & Repair	43,097.93	37,500.00	40,500.00	37,500.00
Equipment Maintenance & Repair	1,466.79	1,000.00	1,000.00	1,000.00
Software Maintenance & Repair	11,851.00	12,000.00	12,000.00	12,000.00
Vehicle Maintenance & Repair	19,814.81	24,000.00	21,000.00	20,000.00
Services - Non Categorized				
Health & Wellness	480.28	650.00	382.05	650.00
Employment	83.45	-	211.66	-
Security	1,490.06	1,400.00	1,456.29	1,400.00
Capital - Equipment				
Equipment - Non Categorized	9,542.83	-	-	-
Capital - Vehicles				
Vehicles	26,830.00	80,550.00	80,550.00	167,000.00
Total Expenditures	\$ 2,405,878.78	\$ 2,549,976.71	\$ 2,548,619.71	\$ 2,798,976.61



The mission of the Warrensburg Animal Shelter and Animal Control is to provide a level of service that is conducive to the positive health, safety and welfare of animals and human residents in our community through proactive programs, services and enforcement.

Accomplishments

- Euthanasia rate of 6.8%
- First Place for Community Float in UCM Homecoming parade
- Displayed animals at the Tailgate with the City event
- City/County Shelter agreement implemented

Animal Shelter by the Numbers

931 animals checked into the Shelter in 2013 including 1 bird and 2 rabbits

735 animals were adopted/transferred/reclaimed in 2013

68 animals euthanized in 2013 compared to 338 in 2005

125 animals in residence at years end awaiting adoption

Performance Measurement for Animal Shelter

Maintain euthanasia rate that is no more than 15%.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Shelter Manager	H	1	1	1	1
Assist Shelter Manager	G	0	1	1	1
Animal Control Officer	G	1	1	1	1
Laborer	B	1	0	0	0
Totals		3	3	3	3

This department also includes 2 Part Time Laborers.



Animal Control

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 78,664.70	\$ 88,810.18	\$ 88,810.18	\$ 92,926.08
Wages - Part Time	14,534.94	19,009.54	19,009.54	21,026.28
Wages - Overtime	2,065.71	1,020.00	929.00	984.71
Wages - Supplemental	120.00	180.00	180.00	180.00
Employee Taxes				
FICA Taxes	7,321.51	8,340.01	8,340.01	8,806.46
Employee Retirement				
Employee Retirement	6,923.17	8,821.00	8,821.00	8,468.17
Employee Insurance				
Insurance - Dental	1,427.19	2,531.88	2,531.88	2,506.68
Insurance - Health	13,729.98	15,329.88	15,329.88	15,316.56
Insurance - Health Deductible	899.35	-	-	-
Insurance - Life	217.80	237.60	237.60	216.00
Health Insurance Tax/Fees	-	423.69	423.69	-
Worker's Compensation				
Worker's Compensation	1,743.92	1,691.99	1,691.99	1,985.85
Program & Other Supplies				
Animal Care	7,639.15	7,500.00	6,222.00	6,500.00
Clothing	108.00	200.00	200.00	200.00
Computer Supplies	2,089.79	300.00	313.98	300.00
Custodial Supplies	630.05	500.00	500.00	600.00
Lab & Chemicals	6,469.75	7,400.00	7,400.00	7,000.00
Office Supplies	507.51	425.00	411.02	425.00
Supplies - Non Categorized	6,059.82	5,900.00	6,471.01	5,500.00
Utilities				
Utility - Electric	10,835.76	8,500.00	10,350.00	10,500.00
Utility - Water	980.27	1,500.00	1,500.00	1,000.00
Utility -Trash	1,968.00	1,850.00	1,850.00	1,968.00
Utility - Telephone	1,023.62	1,500.00	650.00	650.00
Utility - Data Access	168.30	350.00	700.00	700.00
Outside Services				
Legal Services	-	-	50.00	50.00
Contractual - Non Categorized	14,921.50	17,000.00	11,665.39	15,500.00
Training and Travel				
Schools and Seminars	-	600.00	600.00	450.00
Communication				
Advertising	238.00	200.00	200.00	200.00
Printing & Binding	-	100.00	100.00	100.00
Maintenance & Repair				
Building Maintenance & Repair	256.60	1,000.00	5,634.61	1,000.00
Equipment Maintenance & Repair	25.00	-	-	-
Services - Non Categorized				
Employment	256.70	250.00	250.00	-
Capital - Vehicles				
Vehicles	-	-	-	22,000.00
Total Expenditures	\$ 181,826.09	\$ 201,470.77	\$ 201,379.77	\$ 227,059.79

FY15 budget notes:

Supplies - Non Categorized, is for Animal Shelter supplies such as microchips

Partnering in the growth and development of Warrensburg through professionalism, education, innovation, listening and follow-up is our most important business.

Fiscal Year 2014 Accomplishments

- Reorganized staff and filled 4 vacant positions including creation of a new Neighborhood Services Coordinator position. No net new jobs were created
- Re-focused the mission and service delivery of the department by updating ordinances and policies and streamlining processes and forms where possible
- Developed marketing presentation for Hawthorne Development to use at the International Council of Shopping Center's 2013 Deal Making Conference
- Adopted a Property Maintenance Code, conducted an educational campaign to make the community aware of the code and began implementation of the code in February
- 13 buildings in the Dangerous Building program were abated
- Completed Phase 3 of the Tree Inventory which included the Park Tree Inventory and a Tree Management Plan
- Awarded 3 Downtown Façade Grants
- Wrote 3 grants totaling \$90,300 in requested funds
- Wrote 10 ordinances that were approved by City Council that updated development codes including Site Plan Requirements, Food Trucks, and Number of Required Bathrooms for commercial occupancies.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL II: Increase economic development and marketing efforts to recruit new businesses to our community.

Action Steps

- Continue to network and connect potential retail opportunities.
- Actively participate in development agreement processes.
- Actively pursue new Industrial/Business park site and identify funding.
- Assist developers and owners that want to develop in the City through annexation, rezoning or conditional use permits and other pre-building permit activities.
- Identify/educate business owners, property owners/developers about innovative financing tools and opportunities for incentives.
- Design, fund and install entrance signs at all four entrances to the city, new information sign and complete installation of directional signs.
- Apply for 2015 Department of Transportation TIGER grant.
- Seek funding for Maguire Street Corridor design and additional ROW for "Green" landscaping.
- Complete DREAM Initiative services with State and Peckham Guyton Albers & Viets (PGAV) consultants.
- Determine feasibility of Farmer's Market/Event Pavilion and location.

Community Development



GOAL IV: Maintain existing and develop new points of pride in the community for our residents and visitors.

Action Steps

- Maguire Street Façade/Beautification Grants.
- Develop a plan to beautify and upgrade Highway 13 within City limits, and relieve traffic congestion along Highway 13. In particular the congestion at the Business 50/Highway 13 bridge should be reviewed.
- Preserve existing neighborhoods through code enforcement, trash collection and cleanup.

Performance Measure

Decrease staff time spent on the first plan review for Commercial Building Permits from 14 to 10 days.

Position Detail

	Salary	FY12	FY13	FY14	FY15
	Grade	Actual	Actual	Actual	Proposed
Community Development Director	Exempt	1	1	1	1
Building Official	M	1	1	1	1
City Planner	L	1	1	1	1
Project Manager - CD	K	1	1	0	0
Neighborhood Services Coordinator	K	0	0	1	1
Building Inspector	J	1	1	1	1
Code Enforcement Inspector	H	1	1	1	1
Permit Clerk	F	1	1	1	1
Totals		7	7	7	7

Community Development



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 263,243.11	\$ 279,915.49	\$ 279,674.49	\$ 314,931.55
Wages - Part Time	-	7,224.00	2,424.00	2,833.40
Wages - Overtime	-	1,530.00	1,530.00	-
Wages - Supplemental	565.00	540.00	540.00	540.00
Employee Taxes				
FICA Taxes	19,922.20	22,124.53	22,124.53	24,350.33
Employee Retirement				
Employee Retirement	27,852.89	27,634.58	27,634.58	28,392.44
Employee Insurance				
Insurance - Dental	3,244.70	5,485.74	5,105.74	5,848.92
Insurance - Health	30,788.44	33,214.74	33,214.74	35,738.64
Insurance - Health Deductible	1,754.22	-	-	-
Insurance - Life	455.40	514.80	514.80	504.00
Health Insurance Tax/Fee	-	942.62	942.62	-
Worker's Compensation				
Worker's Compensation	4,797.46	6,301.72	6,501.72	6,486.68
Employer Provided Services - Other				
Flex Spending Account	45.17	100.00	100.00	100.00
Program & Other Supplies				
Clothing	285.00	548.00	352.94	548.00
Computer Supplies	1,138.79	780.00	620.00	555.00
Meeting Supplies	920.53	200.00	1,389.94	600.00
Office Supplies	949.30	1,135.00	1,335.00	1,535.00
Publications	-	100.00	500.00	100.00
Supplies - Non Categorized	2,068.17	6,254.48	5,604.48	5,854.48
Utilities				
Utility - Telephone	1,639.93	2,129.28	1,674.28	1,919.28
Utility - Data Access	959.76	1,439.64	959.76	1,439.64
Fuel	5,553.99	4,200.00	6,500.00	5,400.00
Outside Services				
Consulting Services	810.60	15,000.00	7,500.00	17,000.00
Labor / Labor & Equipment	-	1,000.00	1,000.00	1,000.00
Legal Services	-	-	4,500.00	3,500.00
Training and Travel				
Travel - Meals	28.91	388.00	388.00	488.00
Mileage	376.30	775.00	775.00	975.00
Travel - Room	1,030.14	3,055.00	3,055.00	3,479.00
Schools and Seminars	4,184.00	2,750.00	2,800.00	3,100.00
Dues & Memberships				
Dues & Memberships	879.00	1,501.00	1,051.00	1,249.00
Communication				
Advertising	1,585.29	1,550.00	3,500.00	1,300.00
Postage	-	100.00	100.00	100.00
Printing & Binding	685.28	1,124.50	874.50	1,227.50
Maintenance & Repair				
Equipment Maintenance & Repair	-	-	-	-
Vehicle Maintenance & Repair	1,240.12	1,862.00	1,862.00	1,612.00

Community Development



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Services - Non Categorized				
Health & Wellness	44.78	308.00	158.00	12.00
Employment	-	-	400.00	296.00
Services - Non Categorized	473.89	1,832.00	1,832.00	1,832.00
Capital - Equipment				
Equipment - Computers	1,313.64	1,700.00	1,000.00	10,000.00
Equipment - Office	208.35	600.00	400.00	-
Capital - Vehicles				
Vehicles	-	15,690.00	20,690.00	-
Total Expenditures	\$ 379,044.36	\$ 451,550.12	\$ 451,129.12	\$ 484,847.86

FY15 budget notes:

Supplies - Non Categorized, is for carbon monoxide detectors, signs, Neighborhood Service Coordinator volunteer supplies, supplies for picking up litter and the Historical Preservation Commission (HPC) landmark hearing signs and HPC architectural scavenger hunt prize

Services - Non Categorized, is for the Board of Adjustment Court Reporter, Planning and Zoning Commission plats and annexation recording fees

Through budget allocation to the Economic Development Department strategic efforts and activities are undertaken to identify, coordinate and increase economic growth, business development/recruitment, entrepreneurship, and job development in Warrensburg. More specifically, much of the department funding is and will continue to be strategically targeted towards incentives for existing and new businesses. Working with and funding many of our community partners assists in our effort to grow existing businesses and recruit new ones so that a growing sales and property tax base will support a vibrant, healthy, and financially sound Warrensburg.

Fiscal Year 2014 Strategic Accomplishments

- Western Missouri Medical Center – new state of the art building
- F&C Bank – broke ground at the corner of Young Street and Burkarth Road
- Central Missouri Community Credit Union – corner of Maguire and Young Streets new home for the CMCCU Home
- University of Central Missouri (UCM) – relocated their General Service Building to the former Southeast Elementary School
- Veterans Affairs Community-Based Outpatient Clinic – broke ground on nearly 10,000 square feet outpatient clinic providing up to seven (7) good paying jobs and remaining in Warrensburg
- Janesville Acoustics – new manufacturing company located in City Industrial Park providing over the next two (2) years 164 new good paying jobs
- More small businesses opening/relocated to Hawthorne Plaza Strip Mall
- Senior Housing development near Hawthorne Plaza and 911 Central Dispatch Headquarters
- Downtown Façade Grants distributed leveraged with Main Street dollars
- Co-Exhibitor first time with UCM at the International Conference of Shopping Centers 2013 and City Exhibit first time at the Kansas City SIOR Convention.
- **New Jobs Created:** 5 Central Missouri Credit Union, 7 VA Outpatient Clinic, 124 first year Janesville Acoustics
- Completion of Downtown Phase IV Beautification to Grover Street
- Listing of City Owned Hawthorne properties



GOAL II: Increase economic development and marketing efforts to support existing and recruit new businesses to our community.

Action Steps

- Continue active role in recruiting retail that “fits” Warrensburg and develop “team” to assist process
- City of Warrensburg and UCM Co-Exhibit at the International Shopping Center Conference (ICSC) October 2014 Deal Making Conference
- Mature plan for new Industrial/Business Park within city limits
- Sell city owned Hawthorne properties to achieve greatest return
- Build upon existing economic development data to assist in attracting new businesses, entrepreneurs, and support expansion of our existing businesses
- Public Information Department to identify and focus marketing efforts
- Participate with Johnson County Economic Development Corporation (JCEDC) in the Entrepreneurship Showcase Fall **2014** event.
- Conduct conference/small convention feasibility study
- Conduct community wide Citizen Survey
- Actively pursue grants as additional sources of revenue where they relate to the **FY15 Strategic Plan**
- **Maguire Street Corridor Improvement** funding development and phasing plan
- Strongly encourage development of visitor, tourist and convention events to further promote Warrensburg as a destination
- Complete engineering design of Downtown Beautification Grover to South Street.
- Specific city funding and contractual relationships with other entities to support and foster economic development in accordance with **FY15 Strategic Plan**:

	<u>Proposed FY15</u>
ICSC Chicago Deal Making October 2014	\$ 5,305
Warrensburg Downtown Main Street, Inc	\$ 31,000
Downtown Main Street Events Coordinator	\$ 10,000
Johnson County Economic Development Corp.	\$ 75,000
Downtown Pine Street Façade Improvement Matching Grants	\$ 5,000
Maguire Street Corridor Improvement Grants	\$ 40,000
Hwy DD Trails Initiative – Johnson County Trails Coalition	\$ 16,000
Depot Beautification	\$ 4,500
Pioneer Trails Regional Planning Commission	\$ 5,000
Reserve for Business/Industrial Park	\$130,000
Whiteman Area Leadership Council	\$ 3,000
Big Brothers/Big Sisters	\$ 5,600
Sales Tax Agreements	\$ 15,000
Warrensburg Convention and Visitors Bureau (WCVB)	\$ 10,000

Performance Measurement:

As a result of co-exhibiting with UCM at the **ICSC 2014 Deal Makers Conference** for the 2nd year, approximate cumulative cost of \$8-\$10,000 (direct and indirect costs), return on investment would be measured by the following:

1. 2-4 deal making appointments at the Conference that “mature” into pipeline leads
2. Establish and/or reacquaint with two (2) current network relationships that lead to an actual analysis and/or site visit to Warrensburg
3. At least one new deal making appointment
4. At least one successful recruit to Warrensburg
5. Positive, innovative, and valuable feedback on City/UCM exhibit which will display what has happened in Warrensburg compared to last year 2013 at ICSC

Successful completion of all or at least 75% of these measurements will guide FY16 budget allocation decisions and whether the City will continue, or at what level, during subsequent years.

Economic Development



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Program & Other Supplies				
Meeting Supplies	\$ 92.36	\$ 375.00	\$ 760.00	\$ 375.00
Office Supplies	-	-	-	-
Publications	523.95	294.00	294.00	244.00
Supplies - Non Categorized	384.40	1,681.00	1,482.00	800.00
Utilities				
Utility - Electric	3.44	-	-	-
Utility - Trash	278.19	-	82.50	-
Outside Services				
Consulting Services	14,165.00	15,000.00	17,500.00	30,000.00
Legal Services	275.00	-	3,343.61	2,500.00
Contractual - Non Categorized	-	60,000.00	44,078.89	10,000.00
Insurance				
General Liability Insurance	750.00	-	-	-
Training and Travel				
Travel - Meals	214.41	450.00	375.00	235.00
Mileage	937.61	1,600.00	2,000.00	1,300.00
Travel - Room	1,199.16	1,500.00	927.83	1,273.00
Schools and Seminars	1,059.00	1,560.00	1,855.00	2,295.00
Dues & Memberships				
Dues & Memberships	3,395.00	2,725.00	1,395.30	3,625.00
Communication				
Advertising	253.42	1,000.00	2,468.00	500.00
Printing & Binding	1,858.69	2,050.00	50.00	1,550.00
Shows/Expo Expenses	1,772.77	1,080.00	7,497.87	2,300.00
Capital - Non Categorized				
Capital - Non Categorized	170,100.00	140,730.00	136,230.00	280,000.00
Community Agreements				
Community Agreements	143,976.05	154,870.00	174,870.00	219,725.00
Total Expenditures	\$ 341,238.45	\$ 384,915.00	\$ 395,210.00	\$ 556,722.00

FY15 budget notes:

Capital - Non Categorized, is for Industrial/Business Park reserve

City of Warrensburg Street Maintenance Department mission is to provide our community with the highest quality public service that continually enhances the quality of life for all of our citizens. This commitment is accomplished through the proper utilization of funds and resources with an emphasis on pride of the finished project.

Fiscal Year 2014 Accomplishments

- Constructed recycling transfer site parking lot and containment wall.
- Effectively managed snow removal for 11 snow events.
- Initiated and completed numerous storm drainage system repairs following the April flood damage.
- Performed temporary repairs to the Lions Lake ball field parking lot
- The Street Maintenance Program included performing crack filling operations on Maguire St. in addition to asphalt overlaying 8 streets.
- The Curb and Sidewalk Program addressed ADA accessibility, sidewalk connectivity, and needed improvements at intersection.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides quality Community leadership, fosters strong community relationships, and a friendly business atmosphere.

- Continue to maintain essential services to keep up the appearance of the community and improve the desirability of the community for future business development.
- Upgrade the storage capacity for road salt at the street maintenance facility.
- As funded, complete asphalt overlay of as many city streets as possible.
- Continue to encourage street marking program for bicycle routes within the community.
- Continue to improve ADA accessibility.

Performance Measures

Customer Focus – Upgraded appearance of streets to have newer look and compliment newly developed businesses.

Strategies - Evaluate products that are less costly vs. asphalt overlay
Determine what citizens want and expect by requesting public input.
Determine future funding strategies to meet those needs.
Evaluate potential cost savings of including contracted street patching in the Street Maintenance Program

Performance Measures – Increased number of street miles improved by maintenance yearly by 10%

Street Maintenance



Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Director of Public Works	Exempt	0.5	0.5	0.5	1
Manager of Street Operations	M	1	1	1	1
Senior Project Manager	M	0	0	0.7	1
Project Manager - Streets	K	1.5	1.5	0.5	1
Street Foreman	I	1	1	1	1
Equipment Technician	H	1	1	1	1
Project Technician	G	0	0	0.5	1
Sign Technician	G	1	1	1	1
Maintenance Worker II	G	5	3	3	5
Maintenance Worker I	F	1	2	2	1
Totals		12	11	11.2	14

The Street Maintenance Worker position that was left vacant in FY13 due to flat revenues has been added back to the Street Department for FY15 now that revenues continue to reflect growth.

The Director, Project Manager and Project Technician are utilized by both the Street Department and the Water Pollution Control Department. In the FY15 budget their time is included in the Intergovernmental Transfer done from Water Pollution Control to the General Fund, previously their time had been split between the two funds processed during each payroll process.



Street Maintenance

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 385,663.51	\$ 399,094.47	\$ 400,764.21	\$ 527,753.41
Wages - Part Time	7,971.87	-	-	-
Wages - Overtime	30,095.68	4,000.00	4,000.00	33,069.08
Wages - Supplemental	1,225.00	1,284.00	1,284.00	1,620.00
Employee Taxes				
FICA Taxes	31,055.47	30,934.95	31,062.68	43,026.84
Employee Retirement				
Employee Retirement	41,050.15	39,629.09	39,792.73	50,622.82
Employee Insurance				
Insurance - Dental	7,215.45	9,452.35	9,452.35	11,697.84
Insurance - Health	54,492.79	57,231.55	57,231.55	71,477.28
Insurance - Health Deductible	1,993.98	-	-	-
Insurance - Life	864.43	887.04	887.04	1,008.00
Health Insurance Tax/Fees	-	1,581.77	1,581.77	-
Worker's Compensation				
Worker's Compensation	20,738.83	19,217.68	19,277.96	25,788.44
Employer Provided Services - Other				
Flex Spending Account	48.74	-	-	-
Program & Other Supplies				
Clothing	9,638.33	13,100.00	9,755.00	10,075.00
Computer Supplies	-	-	90.00	100.00
Custodial Supplies	5,730.11	5,000.00	5,200.00	5,000.00
Lawn and Field Care	90.00	2,000.00	2,000.00	1,500.00
Maintenance & Repair Supplies	7,287.17	8,000.00	8,000.00	7,000.00
Meeting Supplies	177.87	100.00	100.00	100.00
Office Supplies	794.09	550.00	550.00	500.00
Sand and Salt	31,312.93	38,000.00	43,400.00	35,000.00
Software	-	2,500.00	-	-
Tools	2,082.42	2,800.00	2,800.00	4,400.00
Supplies - Non Categorized	36.53	-	148.00	-
Utilities				
Electric Street Lights & Signals	-	-	-	-
Utility - Electric	311,493.56	275,000.00	275,000.00	315,000.00
Utility - Gas	2,286.93	1,800.00	3,950.00	3,200.00
Utility - Water	5,180.92	4,700.00	5,360.00	5,500.00
Utility - Trash	780.00	780.00	780.00	780.00
Utility - Cable Television	73.70	73.62	73.62	73.62
Utility - Telephone	2,087.17	2,030.28	2,030.28	2,093.28
Utility - Data Access	2,431.07	2,519.04	2,519.04	2,519.04
Fuel	64,427.29	60,000.00	60,000.00	60,000.00
Outside Services				
Labor/Labor & Equipment	460.32	2,500.00	4,500.00	2,500.00
Legal Services	25.00	-	750.00	700.00
Rent/Lease	2,671.62	19,250.00	-	11,000.00
Contractual - Non Categorized	4,545.20	6,550.00	6,550.00	16,550.00
Training and Travel				
Travel - Room	121.12	500.00	-	500.00
Schools and Seminars	537.92	2,000.00	3,100.00	2,600.00
Dues and Memberships				
Dues and Memberships	722.30	600.00	600.00	600.00

Street Maintenance



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Communication				
Advertising	226.00	300.00	300.00	500.00
Maintenance and Repair				
Building Maintenance & Repair	8,082.89	2,500.00	3,790.00	3,500.00
Equipment Maintenance & Repair	29,540.47	24,000.00	27,661.64	27,000.00
Vehicle Maintenance & Repair	17,540.72	25,000.00	17,350.36	25,000.00
Services - Non Categorized				
Health and Wellness	605.05	150.00	170.00	150.00
Employment	234.40	100.00	100.00	189.50
Capital - Equipment				
Equipment - Radios	1,981.00	-	-	-
Equipment - Non Categorized	105,484.00	-	-	-
Capital - Infrastructure				
Signs	13,233.82	20,000.00	23,640.00	15,000.00
Storm Drainage	-	-	-	30,000.00
Debt Principal				
Lease Purchase Principal	14,064.29	-	91,419.71	-
Debt Interest				
Lease Purchase Interest	2,185.71	-	2,052.37	-
Total Expenditures	\$ 1,230,587.82	\$ 1,085,715.84	\$ 1,169,099.31	\$ 1,354,694.15

FY15 budget notes:

Contractual - Non Categorized, is for tree removal (TRIM Grant), emergency repairs, blueprint printer and compressor maintenance and building security

Cemetery



Mission of the City of Warrensburg Sunset Hill Cemetery is to provide the community with a professionally maintained facility and quality service in a caring manner.

Fiscal Year 2014 Accomplishments

- Installed underground electrical for the flag pole light.
- Continued contract mowing program of the cemetery to reduce labor and equipment cost.
- Continued entering cemetery data in program to improve record keeping.
- Began work on signage within the grounds of the cemetery.

Fiscal Year 2015 Strategic Plan Initiatives

GOAL III: Maintain an efficient and effective city government that provides quality community leadership, fosters strong community relationships, and a friendly business atmosphere.

- Continue to enter cemetery records into the system and increased efficiency.
- Continue to maintain the cemetery grounds to meet the acceptance of the public and exploring opportunities to reduce operational costs.

Performance Measures

Customer Focus – Maintain the grounds of the cemetery at the highest level possible while focusing on the needs of the family.

Strategies – Work to install additional signage within the grounds that identifies sections of the cemetery.

Continue to address the genealogical needs of clients by working with the Historical Society to research inquiries.

Improve the appearance of the grounds by reseeding sections that have less appealing grass cover.

Performance Measures – With the installation of the signs there should be fewer public inquiries regarding location of graves.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Maintenance Foreman	I	1	1	1	1
Totals		1	1	1	1

Cemetery



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 33,591.63	\$ 30,126.72	\$ 30,126.72	\$ 31,505.76
Wages - Overtime	438.33	510.00	510.00	113.60
Wages - Supplemental	15.00	-	-	-
Employee Taxes				
FICA Taxes	2,670.00	2,343.71	2,343.71	2,418.88
Employee Retirement				
Employee Retirement	1,771.15	3,002.40	3,002.40	2,845.74
Employee Insurance				
Insurance - Dental	893.60	843.96	843.96	835.56
Insurance - Health	5,379.75	5,109.96	5,109.96	5,105.52
Insurance - Life	85.34	79.20	79.20	72.00
Health Insurance Tax/Fees	-	141.23	141.23	-
Worker's Compensation				
Worker's Compensation	1,250.13	1,331.78	1,331.78	1,594.87
Employer Provided Services - Other				
Flex Spending Account	3.57	-	-	-
Cost of Goods Sold				
COGS-Cemetery Lot	86.75	-	-	-
Program & Other Supplies				
Clothing	264.85	275.00	344.00	275.00
Custodial Supplies	34.83	75.00	75.00	75.00
Lawn and Field Care	529.59	1,150.00	1,150.00	1,850.00
Maintenance & Repair Supplies	295.55	300.00	720.00	600.00
Office Supplies	26.99	100.00	100.00	100.00
Tools	265.68	250.00	250.00	250.00
Supplies - Non Categorized	388.39	2,000.00	291.00	2,000.00
Utilities				
Utility - Electric	2,721.28	1,800.00	2,940.00	2,800.00
Utility - Gas	719.67	400.00	800.00	700.00
Utility - Water	897.59	750.00	805.00	900.00
Utility - Trash	480.00	480.00	480.00	480.00
Utility - Telephone	689.50	726.53	726.53	726.53
Utility - Data Access	551.43	599.40	599.40	599.40
Fuel	-	2,000.00	1,860.00	1,500.00
Outside Services				
Labor/Labor & Equipment	44,568.40	53,985.29	53,985.29	48,300.00
Legal Services	-	-	90.00	200.00
Rent / Lease	-	-	90.00	-
Training and Travel				
Travel - Room	-	-	-	300.00
Schools and Seminars	-	-	280.00	400.00
Communication				
Advertising	-	-	-	100.00
Maintenance and Repair				
Building Maintenance and Repair	99.34	100.00	100.00	100.00
Equipment Maintenance and Repair	505.77	680.00	680.00	2,680.00
Software Maintenance & Repair	598.50	600.00	600.00	600.00
Vehicles Maintenance	-	600.00	5.00	600.00

Cemetery



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Services - Non Categorized				
Health and Wellness	-	75.00	75.00	75.00
Employment	58.00	-	-	-
Capital - Equipment				
Equipment - Mower	5,200.00	-	-	-
Capital - Infrastructure				
Signs	-	1,000.00	1,000.00	1,500.00
Total Expenditures	\$ 105,080.61	\$ 111,435.18	\$ 111,535.18	\$ 112,202.86

FY15 budget notes:

Supplies - Non Categorized, is for a canopy for graveside

General Fund Debt Schedule By Fiscal Year



<u>Issuance</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>Totals</u>
COP 2011 Principal	Vehicles	33,400.00	9,800.00			43,200.00
COP 2011 Interest	Vehicles	927.50	171.50			1,099.00
COP 2011 Fees	Vehicles	372.50	97.00			469.50
Fund Totals		<u>34,700.00</u>	<u>10,068.50</u>			<u>44,768.50</u>

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Capital Improvement



The City publishes a separate comprehensive five-year Capital Improvement Plan (CIP). Information for the current year is also included in this section of the budget document. Summary information is included in the fiscal forecast section for the following four years.

A capital improvement is a necessary or desired project that extends or improves infrastructure and provides safe and desirable services for the benefit of the community and the quality of life in Warrensburg. These projects directly affect the way citizens and visitors live, travel, and conduct business within the community.

A major public infrastructure planning tool for local governments, the CIP reflects the community's assets, needs and goals, and is a statement of the City's policies and projected financial ability to manage the physical development of the community. The development of a CIP matches information regarding planned public improvements with anticipated funding, and presents a systematic plan for providing the needed improvements within a prioritized framework.

The CIP is a fluid document that can be revised as requirements change and when funding becomes available. The remaining four (4) years of the five-year plan represents all projects that are currently proposed for future funding based on revenue projections. As priorities and revenues change, projects may be added or removed from the CIP. Estimated expenses and revenues are reviewed annually and adjusted if necessary.

Missouri Motor Vehicle Sales Tax, Motor Vehicle Fees, and State Collected Gasoline Revenues provide funding sources for transportation expenditures. The One-Half Cent Sales and Use Taxes are collected as revenue to fund the debt payments on the loans that primarily occurred during construction and remodel of City buildings and for additional infrastructure projects. In FY14 we have separated the funds based on the sources of revenue. This provides more transparency regarding the revenues and expenditures.

The Capital Improvements in the proposed FY15 Capital Improvement Transportation fund include:

- Street Maintenance
- Curb and Sidewalk Project
- Salt Storage Structure
- Downtown Phase IV Final Design

The Capital Improvements in the proposed FY15 Capital Improvement Half Cent fund include:

- Information Technology Infrastructure Project
- Storm Water Master Plan
- Entryway Signs

The effects of these projects on ongoing operating expenditures are nominal, and have been addressed in the applicable areas of the budget.

Capital Improvement Transportation ²



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 430,902.00
Revenues				
Sales Tax	\$ 1,484,536.00	\$ -	\$ -	\$ -
Use Tax	103,086.87	-	-	-
Grants - Federal	31,036.10	-	-	-
Grants - MODOT	4,283.81	149,547.00	149,547.00	72,000.00
Grants - CDBG	92,932.00	-	-	-
Grants - Gasoline Tax	475,362.25	475,000.00	478,000.00	478,000.00
Grants - Motor Vehicle Fee	78,436.93	80,000.00	78,000.00	78,000.00
Grants - Motor Vehicle Sales	123,756.70	120,000.00	135,000.00	135,000.00
Grants - Local	5,000.00	-	-	-
Development	870.00	-	-	-
Interest on Deposits	0.56	-	-	-
Payment Terms Discounts	11.57	-	25.00	25.00
Claims / Reimbursements	9,410.00	-	-	-
Total Revenues	\$ 2,408,722.79	\$ 824,547.00	\$ 840,572.00	\$ 763,025.00
Expenditures				
Outside Services				
Consulting Services	\$ 669.05	\$ -	\$ 29,418.00	\$ -
Legal Services	701.00	7,675.00	5,675.00	1,700.00
Communication				
Advertising	1,585.10	674.00	674.00	1,400.00
Printing and Binding	156.00	-	-	-
Communication - Non Categorized	-	-	-	30,000.00
Maintenance & Repair				
Equipment Maintenance & Repair	-	-	-	40,000.00
Road maintenance & Repair	402,733.44	399,600.00	399,600.00	539,100.00
Service - Non Categorized				
Engineering	12,347.95	3,626.95	3,626.95	208,700.00
Legal Rights	97.00	-	-	-
Permits	-	300.00	300.00	-
Services - Non Categorized	-	75,000.00	-	-
Capital - Buildings				
Buildings	-	-	-	76,400.00
Capital - Equipment				
Equipment - Non Categorized	-	-	-	23,000.00
Capital - Infrastructure				
Signs	-	2,000.00	2,000.00	-
Roads	-	-	74,000.00	15,000.00
Storm Drainage	8,848.73	-	-	-
Curb / Sidewalk	69,173.18	59,600.00	62,600.00	59,600.00
Infrastructure - Non Categorized	-	240,473.00	240,473.00	-
Capital - Vehicles				
Vehicles	37,700.00	-	-	-
Total Expenditures	\$ 534,011.45	\$ 788,948.95	\$ 818,366.95	\$ 994,900.00
Revenues Over (Under) Expenditures	\$ 1,874,711.34	\$ 35,598.05	\$ 22,205.05	\$ (231,875.00)

Capital Improvement Transportation ²



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Other Uses				
Transfer to General Fund ¹	\$ 205,477.00	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	1,272,732.55	148,418.07	148,418.07	81,794.57
Transfer to Neighborhood Improvement Fund	23,440.55	-	-	-
Total Other Uses	\$ 1,501,650.10	\$ 148,418.07	\$ 148,418.07	\$ 81,794.57
Net Sources Over (Under) Uses	\$ 373,061.24	\$ (112,820.02)	\$ (126,213.02)	\$ (313,669.57)
Projected Cash Balance at September 30, 2015				\$ 117,232.43

FY15 budget notes:

Capital - Non Categorized, is for a paint grinder, a paint machine and trailer

¹ Historically services provided to the Capital Improvement Funds were accounted for as transfers. Beginning in FY14 these payments are recognized as expenditures in the Capital Improvement fund and as revenue to the General Fund.

² Historically the Capital Improvement Funds were accounted for as combined into one fund. Beginning in FY14 the fund was split into two funds to provide additional visibility to the revenue sources and the allowable expenditures charged against those revenue sources. The historical comparative data shown here relates to the combined fund.

Capital Improvement Half Cent ²



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 233,216.00
Revenues				
Sales Tax	\$ -	\$ 1,470,000.00	\$ 1,570,000.00	\$ 1,585,700.00
Use Tax	-	104,000.00	119,000.00	120,190.00
Grant - Depart of Natural Resources Development	-	11,335.00	11,335.00	-
	-	-	7,500.00	-
Total Revenues	\$ -	\$ 1,585,335.00	\$ 1,707,835.00	\$ 1,705,890.00
Expenditures				
Program & Other Supplies				
Software	\$ -	\$ -	\$ -	\$ 15,583.00
Outside Services				
Intra-governmental Svc's/Reimb ¹	-	205,477.00	205,477.00	215,206.00
Consulting Services	-	26,000.00	198,481.00	8,500.00
Legal Services	-	-	-	-
Communication				
Advertising	-	-	-	-
Service - Non Categorized				
Engineering	-	90,000.00	98,743.00	93,575.00
Permits	-	1,000.00	1,000.00	-
Services - Non Categorized	-	14,124.40	14,124.40	14,960.00
Capital - Buildings				
Buildings	-	-	-	60,000.00
Capital - Equipment				
Equipment - Computers	-	205,000.00	145,264.00	27,218.00
Equipment - Non Categorized	-	-	-	30,000.00
Capital - Software				
System Software	-	-	15,278.00	9,063.00
Capital - Infrastructure				
Signs	-	59,000.00	16,400.00	80,000.00
Parking	-	-	226,509.04	-
Storm Drainage	-	-	76,257.00	-
Infrastructure - Non Categorized	-	-	-	25,000.00
Capital - Land Easement				
Land Easement	-	-	-	10,000.00
Total Expenditures	\$ -	\$ 600,601.40	\$ 997,533.44	\$ 589,105.00
Revenues Over (Under) Expenditures	\$ -	\$ 984,733.60	\$ 710,301.56	\$ 1,116,785.00
Other Uses				
Transfer to Debt Service Fund	\$ -	\$ 1,144,776.02	\$ 1,144,776.02	\$ 1,168,106.17
Total Other Uses	\$ -	\$ 1,144,776.02	\$ 1,144,776.02	\$ 1,168,106.17
Net Sources Over (Under) Uses	\$ -	\$ (160,042.42)	\$ (434,474.46)	\$ (51,321.17)
Projected Cash Balance at September 30, 2015				\$ 181,894.83

FY15 budget notes:

Infrastructure - Non Categorized, is for fiber optic cable, part of the Information Technology Master Plan

¹ Historically services provided to the Capital Improvement Funds were accounted for as transfers. Beginning in FY14 these payments are recognized as expenditures in the Capital Improvement fund and as revenue to the General Fund.

² Historically the Capital Improvement Funds were accounted for as combined into one fund. Beginning in FY14 the fund was split into two funds to provide additional visibility to the revenue sources and the allowable expenditures charged against those revenue sources. The historical comparative data for this fund is shown as combined in the Capital Improvement Transportation fund.

Debt Schedule For The Capital Improvement Transportation Fund



<u>Issuance</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>
COP 2008B Principal	Public Works Vehicles	60,000.00	Final Payment Sept. 2014
COP 2008B Interest	Public Works Vehicles	3,150.00	
COP 2008B Fees	Public Works Vehicles	1,045.00	
COP 2011 Principal	Sign/Service Truck/Street Sweeper	17,400.00	46,700.00
COP 2011 Interest	Sign/Service Truck/Street Sweeper	12,669.92	3,041.25
COP 2011 Fees	Sign/Service Truck/Street Sweeper	535.00	555.00
Lease Purchase Interest	Tandem Truck	5,126.39	4,121.24
Lease Purchase Principal	Tandem Truck	26,371.93	27,377.08
Fund Totals		<u>126,298.24</u>	<u>81,794.57</u>

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt Schedule For The Capital Improvement Transportation Fund



Issuance	FY16	FY17	FY18	FY19	Totals
COP 2008B Principal					60,000.00
COP 2008B Interest					3,150.00
COP 2008B Fees					1,045.00
COP 2011 Principal	27,800.00	27,800.00	Final Payment Feb. 2017		119,700.00
COP 2011 Interest	1,668.00	556.00			17,935.17
COP 2011 Fees	545.00	545.00			2,180.00
Lease Purchase Interest	3,077.78	1,994.56	870.05		15,190.02
Lease Purchase Principal	28,420.54	29,503.76	30,628.27		142,301.58
Fund Totals	61,511.32	60,399.32	31,498.32	-	361,501.77

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt Schedule For The Capital Improvement Half Cent Fund



<u>Issuance</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>
COP 2009 Principal	City Buildings	220,000.00	225,000.00
COP 2009 Interest	City Buildings	89,300.02	82,700.02
COP 2009 Fees	City Buildings	996.00	996.00
COP 2009 Reserve	City Buildings		
COP 2013 Principal	Refinancing COP 07 - City Buildings	435,000.00	480,000.00
COP 2013 Interest	Refinancing COP 07 - City Buildings	189,057.50	178,600.00
COP 2013 Fees	Refinancing COP 07 - City Buildings	2,500.00	2,500.00
COP 2010 Principal	City Hall Remodel/Hamilton	65,000.00	60,000.00
COP 2010 Interest	City Hall Remodel/Hamilton	138,567.50	136,455.15
COP 2010 Fees	City Hall Remodel/Hamilton	1,855.00	1,855.00
Fund Totals		<u>1,142,276.02</u>	<u>1,168,106.17</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve to be used as part of the final payment.

COP is an abbreviation for Certificates of Participation

Debt Schedule For The Capital Improvement Half Cent Fund



<u>Issuance</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
COP 2009 Principal	200,000.00	210,000.00	220,000.00	195,000.00	195,000.00
COP 2009 Interest	75,950.02	69,700.00	61,300.00	53,600.00	45,800.00
COP 2009 Fees	996.00	996.00	996.00	996.00	996.00
COP 2009 Reserve					
COP 2013 Principal	550,000.00	710,000.00	640,000.00	725,000.00	785,000.00
COP 2013 Interest	166,908.75	153,043.75	136,828.75	121,201.25	103,811.25
COP 2013 Fees	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
COP 2010 Principal	65,000.00	65,000.00	75,000.00	75,000.00	75,000.00
COP 2010 Interest	134,655.00	132,705.00	130,105.00	127,105.00	124,105.00
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00
Fund Totals	<u>1,197,864.77</u>	<u>1,345,799.75</u>	<u>1,268,584.75</u>	<u>1,302,257.25</u>	<u>1,334,067.25</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve to be used as part of the final payment.

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Debt Schedule For The Capital Improvement Half Cent Fund



<u>Issuance</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
COP 2009 Principal	180,000.00	165,000.00	150,000.00	455,000.00	
COP 2009 Interest	38,000.00	30,800.00	24,200.00	18,200.00	
COP 2009 Fees	996.00	996.00	996.00	996.00	
COP 2009 Reserve				(317,821.96)	
COP 2013 Principal	865,000.00	940,000.00	1,020,000.00	1,005,000.00	
COP 2013 Interest	84,893.75	64,155.00	41,595.00	17,683.75	
COP 2013 Fees	2,500.00	2,500.00	2,500.00	2,500.00	
COP 2010 Principal	75,000.00	75,000.00	85,000.00	80,000.00	415,000.00
COP 2010 Interest	121,105.00	118,105.00	114,730.00	110,905.00	107,305.00
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00
Fund Totals	1,369,349.75	1,398,411.00	1,440,876.00	1,374,317.79	524,160.00

Note: Fees are estimated for budgeting purposes.

Debt reserve to be used as part of the final payment.

COP is an abbreviation for Certificates of Participation



Debt Schedule For The Capital Improvement Half Cent Fund

<u>Issuance</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>Totals</u>
COP 2009 Principal					2,415,000.00
COP 2009 Interest					589,550.06
COP 2009 Fees					10,956.00
COP 2009 Reserve					
COP 2013 Principal					8,155,000.00
COP 2013 Interest					1,257,778.75
COP 2013 Fees					27,500.00
COP 2010 Principal	435,000.00	455,000.00	475,000.00	500,000.00	3,075,000.00
COP 2010 Interest	88,630.00	68,185.00	46,800.00	24,000.00	1,723,462.65
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	29,680.00
Fund Totals	<u>525,485.00</u>	<u>525,040.00</u>	<u>523,655.00</u>	<u>525,855.00</u>	<u>17,283,927.46</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve to be used as part of the final payment.

COP is an abbreviation for Certificates of Participation

Debt Service Fund was established in FY09 to provide visibility to the debt being paid out of the Governmental Funds. This fund does not include debt payments for Neighborhood Improvement District or debt from the Water Pollution Control Fund. Debt payments are made through the debt fund from money transferred from the General, Capital Improvement and Park Funds.

The Missouri Constitution sets limits on the amount of General Obligation debt the City may have as a percentage of the assessed valuation of property within the City. The City is limited to 10% of total assessed valuation for general obligation bonds. The City could have additional general obligation bonds up to another 10% to fund infrastructure items like streets, sewer systems, or other utilities. In general terms this results in a general obligation debt limit in excess of \$38 million. The City currently does not have any general obligation bonds outstanding and therefore the current debt arrangements are not subject to these limits.

For FY15 the City has four Certificates of Participation (COP) and one Lease Purchase Agreement. The City's debt is for the construction of new buildings including Police, Public Works and Animal Shelter, the remodeling of City Hall and Fire Station, fire trucks, siren system, street extension, and a tandem truck. The City's current debt obligations processed through the debt service fund other than Parks & Recreation complete in FY29.

The Parks and Recreation department has three Certificates of Participation. In FY14 the Parks department issued debt to have a new roof put on the Community Center. Other Parks debt is for park equipment, Nassif Aquatic Center and fitness equipment. In FY15 the Parks and Recreation department will complete payment on the fitness equipment. The Parks current debt obligations processed through the debt service fund complete in FY33.

Debt Service



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ -
Revenues				
Interest Credit	\$ 11,328.02	\$ -	\$ -	\$ -
Claims / Reimbursements	161,505.67	158,862.50	158,862.50	159,150.00
Total Revenues	\$ 172,833.69	\$ 158,862.50	\$ 158,862.50	\$ 159,150.00
Expenditures				
Debt Principal				
Bond Principal	\$ 9,459,400.00	\$ 1,069,600.00	\$ 1,069,600.00	\$ 1,072,800.00
Lease Purchase Principal	97,804.48	26,371.93	26,371.93	27,377.08
Debt Interest				
Bond Interest	717,977.09	611,560.27	611,560.27	596,934.06
Lease Purchase Interest	9,570.41	5,126.39	5,126.39	4,121.24
Debt Fees				
Bond Fees	113,919.91	11,141.00	11,141.00	7,520.86
Lease Purchase Fees	1,762.88	-	-	-
Loss on Defeasance	787,438.78	-	-	-
Total Expenditures	\$ 11,187,873.55	\$ 1,723,799.59	\$ 1,723,799.59	\$ 1,708,753.24
Revenues Over (Under) Expenditures	\$ (11,015,039.86)	\$ (1,564,937.09)	\$ (1,564,937.09)	\$ (1,549,603.24)
Other Sources				
Bond Proceeds	\$ 8,485,000.00	\$ -	\$ -	\$ -
Transfer from General Fund	135,717.41	34,700.00	34,700.00	10,068.50
Transfer from Capital Improvement - Trans	1,272,732.55	148,418.07	148,418.07	81,794.57
Transfer from Capital Improvement - Half Cent	-	1,144,776.02	1,144,776.02	1,168,106.17
Transfer from Parks & Recreation	238,884.49	237,043.00	237,043.00	289,634.00
Total Other Sources	\$ 10,132,334.45	\$ 1,564,937.09	\$ 1,564,937.09	\$ 1,549,603.24
Net Sources Over (Under) Uses	\$ (882,705.41)	\$ -	\$ -	\$ (0.00)
Projected Cash Balance at September 30, 2015				\$ (0.00)

Debt Service Debt Schedule



Issuance	Uses	Funding Source
COP 2008B Principal	Vehicles/Equipment	Capital Improvement Transportation
COP 2008B Interest	Vehicles/Equipment	Capital Improvement Transportation
COP 2008B Fees	Vehicles/Equipment	Capital Improvement Transportation
COP 2009 Interest	City Buildings	Capital Improvement Half Cent
COP 2009 Principal	City Buildings	Capital Improvement Half Cent
COP 2009 Fees	City Buildings	Capital Improvement Half Cent
COP 2009 Reserve	City Buildings	Capital Improvement Half Cent
COP 2009 Interest	Nassif Pool / Park Equip	Parks & Recreation Three-Eighths Cent
COP 2009 Principal	Nassif Pool / Park Equip	Parks & Recreation Three-Eighths Cent
COP 2009 Fees	Nassif Pool / Park Equip	Parks & Recreation Three-Eighths Cent
COP 2009 Reserve	Nassif Pool / Park Equip	Parks & Recreation Three-Eighths Cent
COP 2010 Principal	City Hall Remodel / Hamilton	Capital Improvement Half Cent
COP 2010 Interest	City Hall Remodel / Hamilton	Capital Improvement Half Cent
COP 2010 Fees	City Hall Remodel / Hamilton	Capital Improvement Half Cent
COP 2010 Principal	Hamilton Street - School Portion	School District
COP 2010 Interest	Hamilton Street - School Portion	School District
COP 2011 Principal	Vehicles	General Fund
COP 2011 Interest	Vehicles	General Fund
COP 2011 Fees	Vehicles	General Fund
COP 2011 Principal	Vehicles	Capital Improvement Transportation
COP 2011 Interest	Vehicles	Capital Improvement Transportation
COP 2011 Fees	Vehicles	Capital Improvement Transportation
COP 2011 Principal	Fitness Equipment	Parks & Recreation Three-Eighths Cent
COP 2011 Interest	Fitness Equipment	Parks & Recreation Three-Eighths Cent
COP 2011 Fees	Fitness Equipment	Parks & Recreation Three-Eighths Cent
Lease Purchase Interest	Tandem Truck	Capital Improvement Transportation
Lease Purchase Principal	Tandem Truck	Capital Improvement Transportation
COP 2013 Principal	Refinancing COP 07 - City Buildings	Capital Improvement Half Cent
COP 2013 Interest	Refinancing COP 07 - City Buildings	Capital Improvement Half Cent
COP 2013 Fees	Refinancing COP 07 - City Buildings	Capital Improvement Half Cent

Fund Totals

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt reserve has been set aside to be used as part of the final payment.

COP 2010 Issuance includes the portion the School pays thru the City.

In the FY14 Budget Document Parks rounds to the whole dollar,
this debt schedule is not rounded.

Debt Service Debt Schedule



Issuance	FY14	FY15	FY16	FY17	FY18
COP 2008B Principal	60,000.00	Final Payment Sept. 2014			
COP 2008B Interest	3,150.00				
COP 2008B Fees	1,045.00				
COP 2009 Interest	89,300.02	82,700.02	75,950.02	69,700.00	61,300.00
COP 2009 Principal	220,000.00	225,000.00	200,000.00	210,000.00	220,000.00
COP 2009 Fees	996.00	996.00	996.00	996.00	996.00
COP 2009 Reserve					
COP 2009 Interest	171,037.50	169,687.50	168,337.50	167,087.50	165,287.50
COP 2009 Principal	45,000.00	45,000.00	40,000.00	45,000.00	50,000.00
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve					
COP 2010 Principal	65,000.00	60,000.00	65,000.00	65,000.00	75,000.00
COP 2010 Interest	138,567.50	136,455.15	134,655.00	132,705.00	130,105.00
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00
COP 2010 Principal	145,000.00	150,000.00	155,000.00		
COP 2010 Interest	13,862.50	9,150.00	4,650.00		
COP 2011 Principal	33,400.00	9,800.00			
COP 2011 Interest	927.50	171.50			
COP 2011 Fees	372.50	97.00			
COP 2011 Principal	47,500.00	46,700.00	27,800.00	27,800.00	
COP 2011 Interest	4,689.75	3,041.25	1,668.00	556.00	
COP 2011 Fees	535.00	555.00	545.00	545.00	
COP 2011 Principal	18,700.00	18,300.00			
COP 2011 Interest	967.75	320.25			
COP 2011 Fees	190.50	190.50			
Lease Purchase Interest	5,126.39	4,121.24	3,077.78	1,994.56	870.05
Lease Purchase Principal	26,371.93	27,377.08	28,420.54	29,503.76	30,628.27
COP 2013 Principal	435,000.00	480,000.00	550,000.00	710,000.00	640,000.00
COP 2013 Interest	189,057.50	178,600.00	166,908.75	153,043.75	136,828.75
COP 2013 Fees	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Fund Totals	1,721,299.34	1,653,764.49	1,628,510.59	1,619,433.57	1,516,517.57

Note: Fees are estimated for budgeting purposes.

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Debt Service Debt Schedule



Issuance	FY19	FY20	FY21	FY22	FY23
COP 2008B Principal					
COP 2008B Interest					
COP 2008B Fees					
COP 2009 Interest	53,600.00	45,800.00	38,000.00	30,800.00	24,200.00
COP 2009 Principal	195,000.00	195,000.00	180,000.00	165,000.00	150,000.00
COP 2009 Fees	996.00	996.00	996.00	996.00	996.00
COP 2009 Reserve					
COP 2009 Interest	163,537.50	161,537.50	159,537.50	157,537.50	154,737.50
COP 2009 Principal	50,000.00	50,000.00	50,000.00	70,000.00	105,000.00
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve					
COP 2010 Principal	75,000.00	75,000.00	75,000.00	75,000.00	85,000.00
COP 2010 Interest	127,105.00	124,105.00	121,105.00	118,105.00	114,730.00
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00
COP 2010 Principal					
COP 2010 Interest					
COP 2011 Principal					
COP 2011 Interest					
COP 2011 Fees					
COP 2011 Principal					
COP 2011 Interest					
COP 2011 Fees					
COP 2011 Principal					
COP 2011 Interest					
COP 2011 Fees					
Lease Purchase Interest					
Lease Purchase Principal					
COP 2013 Principal	725,000.00	785,000.00	865,000.00	940,000.00	1,020,000.00
COP 2013 Interest	121,201.25	103,811.25	84,893.75	64,155.00	41,595.00
COP 2013 Fees	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Fund Totals	<u>1,516,941.75</u>	<u>1,546,751.75</u>	<u>1,580,034.25</u>	<u>1,627,095.50</u>	<u>1,701,760.50</u>

Note: Fees are estimated for budgeting purposes.

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this debt schedule is not rounded.

Debt Service Debt Schedule



Issuance	FY24	FY25	FY26	FY27	FY28	FY29
COP 2008B Principal						
COP 2008B Interest						
COP 2008B Fees						
COP 2009 Interest	18,200.00					
COP 2009 Principal	455,000.00					
COP 2009 Fees	996.00					
COP 2009 Reserve	(317,821.96)					
COP 2009 Interest	150,537.50	145,337.50	138,137.50	129,362.50	119,012.50	107,312.50
COP 2009 Principal	130,000.00	160,000.00	195,000.00	230,000.00	260,000.00	300,000.00
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve						
COP 2010 Principal	80,000.00	415,000.00	435,000.00	455,000.00	475,000.00	500,000.00
COP 2010 Interest	110,905.00	107,305.00	88,630.00	68,185.00	46,800.00	24,000.00
COP 2010 Fees	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00	1,855.00
COP 2010 Principal						
COP 2010 Interest						
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
Lease Purchase Interest						
Lease Purchase Principal						
COP 2013 Principal	1,005,000.00					
COP 2013 Interest	17,683.75					
COP 2013 Fees	2,500.00					
Fund Totals	1,656,002.29	830,644.50	859,769.50	885,549.50	903,814.50	934,314.50

Note: Fees are estimated for budgeting purposes.

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Debt reserve has been set aside to be used as part of the final payment.

COP 2010 Issuance includes the portion the School pays thru the City.

In the FY14 Budget Document Parks rounds to the whole dollar,
this debt schedule is not rounded.

Debt Service Debt Schedule



Issuance	FY30	FY31	FY32	FY33	Totals
COP 2008B Principal					60,000.00
COP 2008B Interest					3,150.00
COP 2008B Fees					1,045.00
COP 2009 Interest					589,550.06
COP 2009 Principal					2,415,000.00
COP 2009 Fees					10,956.00
COP 2009 Reserve					(317,821.96)
COP 2009 Interest	93,812.50	77,662.50	59,137.50	38,712.50	2,697,350.00
COP 2009 Principal	340,000.00	390,000.00	430,000.00	815,000.00	3,800,000.00
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	22,940.00
COP 2009 Reserve				(385,506.26)	(385,506.26)
COP 2010 Principal					3,075,000.00
COP 2010 Interest					1,723,462.65
COP 2010 Fees					29,680.00
COP 2010 Principal					450,000.00
COP 2010 Interest					27,662.50
COP 2011 Principal					43,200.00
COP 2011 Interest					1,099.00
COP 2011 Fees					469.50
COP 2011 Principal					149,800.00
COP 2011 Interest					9,955.00
COP 2011 Fees					2,180.00
COP 2011 Principal					37,000.00
COP 2011 Interest					1,288.00
COP 2011 Fees					381.00
Lease Purchase Interest					15,190.02
Lease Purchase Principal					142,301.58
COP 2013 Principal					8,155,000.00
COP 2013 Interest					1,257,778.75
COP 2013 Fees					27,500.00
Fund Totals	434,959.50	468,809.50	490,284.50	469,353.24	24,045,610.84

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt reserve has been set aside to be used as part of the final payment.

COP 2010 Issuance includes the portion the School pays thru the City.

In the FY14 Budget Document Parks rounds to the whole dollar,
this debt schedule is not rounded.

Russell Road Neighborhood Improvement District (NID):

The Neighborhood Improvement District Fund was established in the FY01 budget year to account for funds dedicated to the neighborhood improvement district created to fund the extension of Russell Road from Burkarth Road east to PCA Road. Bonds were issued to pay the cost of construction and are repaid from a special tax assessed against the benefited property owners through FY21 when these bonds will be retired.

Hawthorne Neighborhood Improvement District (NID):

The Hawthorne Neighborhood Improvement District (NID) was first undertaken in 2005 pursuant to a Development Agreement and in accordance with state statute. The Hawthorne NID includes various parcels: Hawthorne Plaza, Hawthorne Development, Caleb's Place PUD, and D C Development. Final bonds were issued in 2011 to provide permanent financing for public improvements previously completed. Notices of Assessment were delivered to the property owners and recorded with the Recorder of Deeds. The first of 20 annual assessments were imposed with taxes at the end of 2011. Each lot within the District receives an annual assessment for the life of the NID, which is twenty years.

Upon default by property owners of Hawthorne Plaza and Hawthorne Development parcels to reimburse for the NID obligations the City initiated foreclosure proceedings culminating in a court order to proceed with a Sheriff Auction April 5, 2013. All 6 Hawthorne Plaza lots and 5 of the Hawthorne Development lots listed on order of sale were sold to others and not the City. Compensation to the City for outstanding special assessments and fees totaled \$459,103.44.

The City made credit bids for the remaining lots totals \$191,779.84. See **Exhibit A** for a list of the City owned lots and annual assessment obligations.

NID public improvements included road construction, intersection improvements, street lights, storm water and sanitary sewer and water line extensions with a combined value of \$3.1 million.

Regarding incentives within the NID immediately following the payment of the first two annual installments of Special Assessments by owners of all or any portion of Property within the NID, the City will reimburse such owners amounts expended for any further Special Assessments in an amount not to exceed 50% of the City Sales Tax collected by the City for retail sales by such Reimbursement Owners within the NID Property.

Hawthorne Transportation Development District (TDD):

Although unrelated to the City, also of note in the Hawthorne property development area is a Transportation Development District (TDD). Established and platted in 2005, the Hawthorne TDD is a separate political subdivision that includes the Hawthorne NID properties except Lots 4 and 9 of Hawthorne Development plus Wal-Mart. It imposes an additional ½ cent sales tax on businesses located in the TDD, and prohibits the location of a discount department store or other discount store and / or a grocery store or supermarket in excess of 45,000 square feet.

TDD public improvements totaled \$4.3 million financed by bonds, which are repaid by the ½ Cent sales tax revenues generated in the district.

Neighborhood Improvement Districts



Exhibit A

City Of Warrensburg

Hawthorne Neighborhood Improvement District - Sheriff Sale Results April 5, 2013

Description	Foreclosed Amount	City Credit Bid	Annual Assessment	Remaining Assessments (18) Years
Hawthorne Development LT 004	\$ 16,367.59	\$ 16,367.59	\$ 15,041.11	\$ 270,739.98
Hawthorne Development TR D	57.85	57.85	53.18	957.24
Hawthorne Development TR E	58.70	58.70	53.97	971.46
Hawthorne Development TR N	58.69	58.69	53.96	971.28
Hawthorne Development LT 006	33,936.33	3,936.33	1,185.26	561,334.68
Hawthorne Development TR L	64.45	64.45	59.35	1,068.30
Hawthorne Development LT 007	91,299.57	1,299.57	3,898.15	1,510,166.70
Hawthorne Development LT 008	35,086.46	5,086.46	2,242.39	580,363.02
Hawthorne Development LT 009	12,970.49	2,970.49	1,918.64	214,535.52
Hawthorne Development TR J	43.51	43.51	39.78	716.04
Hawthorne Development TR G	50.62	50.62	46.42	835.56
Hawthorne Development TR I	71.50	71.50	65.93	1,186.74
Hawthorne Development TR K	1,714.08	1,714.08	1,575.31	28,355.58
Total Hawthorne Development	191,779.84	\$ 91,779.84	\$ 76,233.45	\$3,172,202.10

Neighborhood Improvement Districts



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 694,090.50
Revenues				
Property - Special Assessment	\$ 556,757.93	\$ 60,734.48	\$ 86,503.12	\$ 86,499.48
Asset Sales - Land	-	-	-	610,000.00
Total Revenues	\$ 556,757.93	\$ 60,734.48	\$ 86,503.12	\$ 696,499.48
Expenditures				
Russell Avenue NID				
Bond Principal	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Bond Interest	3,234.38	2,925.01	2,925.01	2,587.51
Bond Fees	313.50	325.00	325.00	325.00
Subtotal Russell Avenue Expenditures	\$ 8,547.88	\$ 9,250.01	\$ 9,250.01	\$ 8,912.51
Hawthorne Development NID				
Maintenance & Repair Supplies	\$ 7.99	\$ -	\$ -	\$ -
Consulting Services	4,000.00	10,000.00	10,000.00	40,000.00
Legal Services	6,998.50	-	1,500.00	10,000.00
Advertising	8,786.44	-	128.80	-
Postage	56.97	-	-	-
Services - Non Categorized	30.00	-	-	-
Curb / Sidewalk	-	-	14,000.00	-
Capital - Non Categorized	66,278.99	-	-	50,000.00
Bond Principal	-	-	-	135,000.00
Bond Interest	118,312.50	118,312.50	118,312.50	116,287.50
Bond Fees	250.00	250.00	250.00	275.00
Subtotal Hawthorne Expenditures	\$ 204,721.39	\$ 128,562.50	\$ 144,191.30	\$ 351,562.50
Total Expenditures	\$ 213,269.27	\$ 137,812.51	\$ 153,441.31	\$ 360,475.01
Revenues Over (Under) Expenditures	\$ 343,488.66	\$ (77,078.03)	\$ (66,938.19)	\$ 336,024.47
Other Sources				
Transfer from General Fund	\$ 66,278.99	\$ -	\$ -	\$ -
Transfer from Capital Improvement	23,440.55	-	-	-
Total Other Sources	\$ 89,719.54	\$ -	\$ -	\$ -
Net Sources Over (Under) Uses	\$ 433,208.20	\$ (77,078.03)	\$ (66,938.19)	\$ 336,024.47
Projected Cash Balance at September 30, 2015				\$ 1,030,114.97

Neighborhood Improvement Districts Debt Schedule



<u>Issuance</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
2001 Series Principal	Russell Avenue NID	6,000.00	6,000.00	6,000.00	7,000.00	7,000.00
2001 Series Interest	Russell Avenue NID	2,925.01	2,587.51	2,250.01	1,884.38	1,490.63
2001 Series Fees	Russell Avenue NID	325.00	325.00	325.00	325.00	325.00
2011 Series Principal	Hawthorne NID		135,000.00	140,000.00	145,000.00	150,000.00
2011 Series Interest	Hawthorne NID	118,312.50	116,287.50	112,162.50	107,887.50	103,462.50
2011 Series Fees	Hawthorne NID	250.00	250.00	250.00	250.00	250.00
2011 Series Reserve	Hawthorne NID					
Fund Totals		<u>127,812.51</u>	<u>260,450.01</u>	<u>260,987.51</u>	<u>262,346.88</u>	<u>262,528.13</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve has been established that can assist in the final payment.

NID is an abbreviation for Neighborhood Improvement District

Neighborhood Improvement Districts Debt Schedule



<u>Issuance</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
2001 Series Principal	7,000.00	8,000.00	8,000.00			
2001 Series Interest	1,096.88	675.00	225.00			
2001 Series Fees	325.00	325.00	325.00			
2011 Series Principal	155,000.00	160,000.00	165,000.00	170,000.00	180,000.00	185,000.00
2011 Series Interest	98,693.75	93,575.00	88,087.50	82,225.00	75,650.00	68,350.00
2011 Series Fees	250.00	250.00	250.00	250.00	250.00	250.00
2011 Series Reserve						
Fund Totals	<u>262,365.63</u>	<u>262,825.00</u>	<u>261,887.50</u>	<u>252,475.00</u>	<u>255,900.00</u>	<u>253,600.00</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve has been established that can assist in the final payment.

NID is an abbreviation for Neighborhood Improvement District

Neighborhood Improvement Districts Debt Schedule



<u>Issuance</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
2001 Series Principal						
2001 Series Interest						
2001 Series Fees						
2011 Series Principal	190,000.00	200,000.00	210,000.00	220,000.00	225,000.00	235,000.00
2011 Series Interest	60,850.00	52,925.00	44,468.75	35,600.00	26,140.63	16,078.13
2011 Series Fees	250.00	250.00	250.00	250.00	250.00	250.00
2011 Series Reserve						(5,218.75)
Fund Totals	<u>251,100.00</u>	<u>253,175.00</u>	<u>254,718.75</u>	<u>255,850.00</u>	<u>251,390.63</u>	<u>246,109.38</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve has been established that can assist in the final payment.

NID is an abbreviation for Neighborhood Improvement District

Neighborhood Improvement Districts Debt Schedule



<u>Issuance</u>	<u>FY31</u>	<u>Totals</u>
2001 Series Principal		55,000.00
2001 Series Interest		13,134.42
2001 Series Fees		2,600.00
2011 Series Principal	250,000.00	3,115,000.00
2011 Series Interest	5,468.75	1,306,225.01
2011 Series Fees	250.00	4,500.00
2011 Series Reserve	(255,718.75)	(260,937.50)
Fund Totals	<u>-</u>	<u>4,235,521.93</u>

Note: Fees are estimated for budgeting purposes.

Debt reserve has been established that can assist in the final payment.

NID is an abbreviation for Neighborhood Improvement District

Summary Of Parks And Recreation Fund



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 387,763.72
Revenues				
Property Tax	\$ 391,479.24	\$ 400,000.00	\$ 402,964.00	\$ 404,000.00
Sales Tax	1,068,913.69	1,050,000.00	1,140,410.00	1,100,000.00
Use Tax	72,221.83	72,300.00	92,895.00	76,500.00
Intergovernmental - State Grant	10,000.00	45,000.00	45,000.00	55,000.00
Service & Merchandise	731,948.64	807,500.00	699,162.00	767,050.00
Asset Sales	164.30	500.00	500.00	200.00
Interest Income	3.53	-	-	-
Donations	20,457.42	29,100.00	30,670.00	18,000.00
Revenue - Non Categorized	19,640.36	2,000.00	12,250.00	2,000.00
Total Revenues	\$ 2,314,829.01	\$ 2,406,400.00	\$ 2,423,851.00	\$ 2,422,750.00
Expenditures				
Salaries & Wages	\$ 657,654.37	\$ 715,182.00	\$ 644,741.00	\$ 704,779.00
Employee Taxes	48,453.04	54,711.00	54,313.00	53,817.00
Employee Retirement	43,496.79	42,960.00	41,201.00	38,407.00
Employee Insurance	63,443.87	67,918.00	66,253.00	66,746.00
Worker's Compensation	19,077.83	17,368.00	17,733.00	15,825.00
Employer Provided Services	97.48	-	90.00	50.00
Cost of Goods Sold	19,206.49	26,500.00	23,500.00	26,500.00
Program & Other Supplies	132,384.17	136,100.00	169,054.00	153,380.00
Utilities	293,778.83	314,315.00	321,378.00	318,200.00
Outside Services	333,952.93	363,333.00	366,930.00	356,000.00
Insurance	29,945.13	34,700.00	30,858.00	31,000.00
Training And Travel	2,121.94	3,250.00	2,018.00	3,250.00
Dues and Memberships	1,494.05	1,500.00	1,500.00	1,500.00
Communication	28,596.31	35,000.00	38,184.00	27,707.00
Maintenance & Repair	78,178.16	72,800.00	96,800.00	75,972.00
Services - Non Categorized	19,938.13	54,835.00	78,894.00	4,400.00
Capital - Buildings	45,691.78	27,000.00	896,900.00	48,319.00
Capital - Equipment	53,975.91	57,000.00	141,688.00	47,850.00
Capital - Infrastructure	6,873.73	95,000.00	118,126.00	120,000.00
Debt Principal	-	-	41,374.00	-
Debt Interest	-	-	1,642.00	-
Third Party Ticket Sales	60.50	100.00	100.00	100.00
Over (Short)	(245.60)	100.00	150.00	100.00
Total Expenditures	\$ 1,878,175.84	\$ 2,119,672.00	\$ 3,153,507.00	\$ 2,093,902.00
Revenues Over (Under) Expenditures	\$ 436,653.17	\$ 286,728.00	\$ (729,656.00)	\$ 328,848.00
Other Sources				
Lease Proceeds	\$ -	\$ -	\$ 696,374.00	\$ -
Total Other Sources	\$ -	\$ -	\$ 696,374.00	\$ -
Other Uses				
Transfer to General Fund	\$ -	\$ 16,022.00	\$ 16,022.00	\$ 15,636.00
Transfer to Debt Service Fund	238,884.49	237,043.00	237,043.00	289,634.00
Total Other Uses	\$ 238,884.49	\$ 253,065.00	\$ 253,065.00	\$ 305,270.00
Net Sources Over (Under) Uses	\$ 197,768.68	\$ 33,663.00	\$ (286,347.00)	\$ 23,578.00
Projected Cash Balance at September 30, 2015				\$ 411,341.72



Parks And Recreation Revenues

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Property Tax				
Property Tax - Current	\$ 357,270.67	\$ 368,000.00	\$ 367,681.00	\$ 368,000.00
Property Tax - Delinquent	8,988.57	7,500.00	7,379.00	8,500.00
Railroad Tax	13,682.35	13,500.00	15,967.00	16,000.00
Property - Special Assessment	-	-	-	-
M & M Surtax	11,537.65	11,000.00	11,937.00	11,500.00
Sales Tax				
Sales Tax	1,068,913.69	1,050,000.00	1,140,410.00	1,100,000.00
Use Tax				
Use Tax	72,221.83	72,300.00	92,895.00	76,500.00
Intergovernmental - State Grant				
Grant - Dept Natural Resources	10,000.00	35,000.00	35,000.00	55,000.00
Grants - Dept of Conservation	-	10,000.00	10,000.00	-
Service & Merchandise				
Admissions	197,611.63	235,000.00	185,000.00	215,000.00
Advertising	3,320.00	5,000.00	1,490.00	3,000.00
Concessions	43,498.25	60,000.00	44,171.00	50,000.00
Programs	339,897.08	360,000.00	318,500.00	350,000.00
Rentals	80,534.50	80,000.00	74,000.00	80,500.00
Health & Wellness	78,017.68	78,000.00	80,000.00	80,500.00
Discounts	(10,934.50)	(12,500.00)	(4,024.00)	(12,000.00)
Services - Non Categorized	4.00	2,000.00	25.00	50.00
Asset Sales				
Asset Sales - Equipment	164.30	500.00	500.00	200.00
Interest Income				
Payment Terms Discounts	3.53	-	-	-
Donations				
Donations - United Way	5,490.00	6,100.00	7,670.00	8,000.00
Donations	14,967.42	23,000.00	23,000.00	10,000.00
Revenue - Non Categorized				
Grants - Non Governmental	250.00	-	-	-
Claims / Reimbursements	19,390.36	2,000.00	12,250.00	2,000.00
Total Revenues	\$ 2,314,829.01	\$ 2,406,400.00	\$ 2,423,851.00	\$ 2,422,750.00

FY15 budget notes:

Services - Non Categorized, is for revenue for services that do not fit into any of the service categories.



Mission of the City of Warrensburg Parks Administration Department is to provide administrative support to all divisions of Warrensburg Parks and Recreation.

Fiscal Year 2014 Accomplishments

- Finalized the Parks & Recreation Master Plan.
- Partnered with UCM Construction Management Team on the Lions Lake Trail Project. Their team has built two (2) board walks for the project.
- Assisted with the “The Old Drum Best Friend Dog Park” committee to construct a dog park in Cave Hollow Park.
- Assisted in the 3rd Annual Old Drum Day Festival, increased booth participation, dog related events, more music and events on stage, also improved the sound system for the event.
- Hired 4 Full-Time Staff to provide a more efficient and effective department

Fiscal Year 2015 Strategic Plan Initiatives

- Establish a standing working group to coordinate and implement action items related to park planning.
- Review and update site master plan for Cave Hollow & West Parks.
- Develop a business model to implement and identify core programs and essential services.
- Review reorganization of staff to insure efficiencies and achieve quality services.
- Develop a marketing plan, to user friendly, to increase visibility and usage of the overall parks department.
- Upgrade software to meet the demands of the department.

Fiscal Year 2015 Performance Management Initiatives

1. Financial Sustainability Performance Management

- **Customer Focus** – what does it mean to the customer to establish guidelines to track revenues and expenditures on an ongoing basis:
 - ✓ Provide better cost of a program, activity or service
 - ✓ Opportunity for scholarships within each program
- **Strategies** – what are we doing to make it happen
 - ✓ Track revenues and expenditures for each program, activity or service.
 - ✓ Develop monthly performance reports
 - ✓ Adopt pricing policy.
- **Performance Measurements** – how will we measure success (during the current year we will set up measurement process to capture baseline data)
 - ✓ Create a report of revenues and expenditures reports
 - ✓ Increase the number of participants an established % by controlling the cost of service
 - ✓ By identifying key performance indicators will assist in the overall quality of a program, activity or service.

Parks And Recreation General Administration



Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Director of Parks and Recreation	Exempt	1	1	1	1
Public Info and Marketing Supervisor	J	0	0	0	1
Office Manager 2	J	0	0	0	1
Office Manager	I	1	1	1	0
Totals		2	2	2	3

Parks Administration Department currently has one Part Time Office Assistant position.

The Public Information Marketing Supervisor position has been moved from the Recreation Department to the Parks Administration Department.

The Front Desk Part Time employees will be moving to the Parks Administration in FY15 (approximately 10 employees).

Parks And Recreation General Administration



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 110,467.97	\$ 111,681.00	\$ 103,164.00	\$ 152,741.00
Wages - Part Time	-	-	-	56,262.00
Wages - Supplemental	180.00	180.00	180.00	-
Employee Taxes				
FICA Taxes	7,536.84	8,557.00	7,557.00	15,988.00
Employee Retirement				
Employee Retirement	11,751.85	10,962.00	8,962.00	13,747.00
Employee Insurance				
Insurance - Dental	1,658.64	1,688.00	1,188.00	2,507.00
Insurance - Health	9,985.44	10,220.00	9,820.00	15,317.00
Insurance - Life	158.40	158.00	158.00	216.00
Health Insurance Tax Fees	-	282.00	82.00	-
Worker's Compensation				
Worker's Compensation	277.23	289.00	295.00	2,078.00
Program & Other Supplies				
Computer Supplies	16,599.99	19,000.00	19,000.00	19,000.00
Office Supplies	12,379.17	13,500.00	13,500.00	13,500.00
Utilities				
Utility - Telephone	3,493.84	3,700.00	3,700.00	4,000.00
Utility - Data Access	4,663.07	4,900.00	5,383.00	6,000.00
Outside Services				
Consulting Services	-	11,033.00	-	-
Financial Services	11,969.80	12,000.00	12,000.00	11,000.00
Insurance				
Property Insurance	29,945.13	34,700.00	30,858.00	31,000.00
Training and Travel				
Travel - Meals	-	200.00	200.00	200.00
Mileage	88.99	200.00	200.00	200.00
Travel - Room	503.80	500.00	500.00	500.00
Schools and Seminars	659.15	1,350.00	118.00	1,350.00
Dues and Memberships				
Dues and Memberships	1,494.05	1,500.00	1,500.00	1,500.00
Communication				
Advertising	26,796.56	32,500.00	37,184.00	25,707.00
Postage	1,799.75	2,500.00	1,000.00	2,000.00
Services - Non Categorized				
Health and Wellness	44.78	-	150.00	-
Employment	2,854.70	3,500.00	4,084.00	3,500.00
Services - Non Categorized	16,417.73	50,585.00	73,498.00	-
Capital - Equipment				
Equipment - Office	-	-	55.00	100.00
Equipment - Non Categorized	10.57	500.00	500.00	250.00
Capital - Infrastructure				
Recreation Trails	6,873.73	95,000.00	118,126.00	120,000.00
Over (Short)				
Over (Short)	(245.60)	100.00	150.00	100.00
Bad Debts				
Bad Debts	-	-	80.00	-
Total Expenditures	\$ 278,365.58	\$ 431,285.00	\$ 453,192.00	\$ 498,763.00

Mission of the City of Warrensburg Parks Maintenance Department is to provide maintenance and development of the City's Parks and Recreation facilities. Provide adequate, safe, and attractive buildings/grounds for all citizens of Warrensburg.

Fiscal Year 2014 Accomplishments

- Experienced a major flood in April 2014, totally destroyed majority of all ball fields. Maintenance Department had fields up and running and lost only one (1) weeks into the ball season.
- Replace batting cages at Lions Lake Park.
- Assisted UCM Construction Management Team with installation of board walk at Lions Lake Park.
- Designed and built backstop fence extension for the American Legion Field, partnerships with Warrensburg R6 School System and American Legion.
- Purchased and installed playground equipment at West Park
- Updated the Disc Golf Course at Marr Park

Fiscal Year 2015 Strategic Plan Initiatives

- Develop a plan for replacement or improvements to the soccer fields, picnic shelters & parking lots.
- Develop an overall park system strategy to address maintenance, accessibility, planning & Signage.
- Finish Lions Lake Trail Project
- Promote Healthy Urban Forest for long-term sustainability.

Fiscal Year 2015 Performance Management Initiatives

1. Park Maintenance Sustainability Performance Management

- **Customer Focus** – what does it mean to the customer to have a well groomed park to play, relax and enjoy with family, friends:
 - ✓ Provide parks to meet the needs of the customers.
 - ✓ Increase usage by establishing a Park Planning Working Group
- **Strategies** – what are we doing to make it happen
 - ✓ Improve and replace facilities within the park as listed in detail in Park Master Plan.
- **Performance Measurements** – how will we measure success (during the current year we will set up measurement process to capture baseline data)
 - ✓ Making those improvements or repairs listed for 2015.
 - ✓ Measuring the number of people utilize each park in different seasons.

Parks And Recreation Maintenance



Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Parks Maint Superintendent	M	0	0	0	1
Parks Operations Manager	L	1	1	1	0
Maintenance Worker II	G	2	2	2	3
Maintenance Worker I	F	1	1	1	0
Totals		4	4	4	4

This department currently has 3 Seasonal/Temporary Part Time employees.

Parks And Recreation Maintenance



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 124,835.47	\$ 128,063.00	\$ 129,900.00	\$ 134,742.00
Wages - Part Time	5,333.00	10,270.00	18,270.00	20,000.00
Wages - Overtime	1,015.26	1,500.00	1,500.00	1,500.00
Wages - Supplemental	300.00	300.00	300.00	360.00
Employee Taxes				
FICA Taxes	9,900.59	10,720.00	11,322.00	11,882.00
Employee Retirement				
Employee Retirement	12,788.65	12,727.00	12,968.00	12,179.00
Employee Insurance				
Insurance - Dental	3,317.28	3,376.00	3,376.00	3,342.00
Insurance - Health	19,970.88	20,440.00	20,440.00	20,422.00
Insurance - Health Deductible	500.00	-	-	-
Insurance - Life	316.80	317.00	317.00	288.00
Health Insurance Tax/Fees	-	565.00	-	-
Worker's Compensation				
Worker's Compensation	3,950.42	3,967.00	4,048.00	4,318.00
Program & Other Supplies				
Clothing	426.18	600.00	600.00	600.00
Custodial Supplies	2,150.26	2,000.00	2,000.00	2,000.00
Lawn and Field Care	9,028.86	10,000.00	23,300.00	16,000.00
Tools	760.49	700.00	854.00	1,000.00
Utilities				
Utility Electric	20,280.52	20,000.00	23,000.00	24,000.00
Utility Gas	1,949.71	2,500.00	2,500.00	2,300.00
Utility - Water	12,458.77	20,000.00	16,803.00	14,500.00
Utility - Trash	6,459.29	6,500.00	6,500.00	8,000.00
Utility - Telephone	630.00	700.00	700.00	650.00
Fuel	13,402.20	12,500.00	15,500.00	15,100.00
Outside Services				
Labor / Labor & Equipment	738.06	2,500.00	-	1,000.00
Rent / Lease	3,339.13	10,000.00	1,000.00	4,000.00
Maintenance & Repair				
Building Maintenance & Repair	4,053.79	4,500.00	4,500.00	4,500.00
Equipment Maintenance & Repair	6,640.15	6,000.00	17,000.00	9,172.00
Vehicle Maintenance & Repair	2,488.97	2,800.00	2,800.00	2,800.00
Capital - Buildings				
Buildings	45,691.78	27,000.00	27,000.00	28,000.00
Capital - Equipment				
Equipment - Mower	7,500.00	7,500.00	8,016.00	8,500.00
Equipment - Non-Categorized	-	-	41,374.00	-
Debt Principal				
Lease Purchase Principal	-	-	41,374.00	-
Debt Interest				
Lease Purchase Interest	-	-	1,642.00	-
Total Expenditures	\$ 320,226.51	\$ 328,045.00	\$ 438,904.00	\$ 351,155.00

Mission of the City of Warrensburg Parks Recreation Department is to provide recreational activities, programming and events that enhance the quality of life for the citizens of Warrensburg.

Fiscal Year 2014 Accomplishments

- Partnered with Western Missouri Medical Center, increased participation in the Wellness Challenge 150 people.
- Increased Corporate Membership by 20%
- 42,351 total visits at Nassif Aquatic Center.
- 3,571 youth participated in sports programs.
- \$125,000 saved because of volunteer partnerships within the department.
- 29 new programs offered.
- 117,249 visits to Warrensburg Community Center.
- Doubled Face Book Friends and Friends of the Park.
- 222,452 participated in programs and activities offered by WPR.
- Provided over 150 free lunches daily for youth this summer.

Fiscal Year 2015 Strategic Plan Initiatives

- Develop a business model to implement and identify core programs and essential services spelled out in the FY2014 Parks and Recreation Master Plan.
- Provide a balanced portfolio of recreation programs that align with Community needs.
- Develop a cost recovery plan for each program area and special event offered.
- Assist in the development of a marketing plan, to user friendly, to increase visibility and usage of the overall parks department.

Fiscal Year 2015 Performance Management Initiatives

1. Balanced Portfolio Performance Management

- **Customer Focus** – what does it mean to the customer to align recreation programs with community needs:
 - ✓ Provide better service to meet the overall needs of the community
 - ✓ Opportunity for maximum participation
- **Strategies** – what are we doing to make it happen
 - ✓ Designate core programs areas
 - ✓ Adjust programming so that about 50-60% of all recreation programs are Intro, growth, or take off lifecycle stages
 - ✓ Ensure 40% of all recreation programs are in the Mature Stage as listed in the 2014 Master Plan
- **Performance Measurements** – how will we measure success (during the current year we will set up measurement process to capture baseline data)
 - ✓ List of core program areas
 - ✓ Number of Programs in each stage

Parks And Recreation - Recreation Programs



Position Detail

	Salary	FY12	FY13	FY14	FY15
	Grade	Actual	Actual	Actual	Proposed
Recreation Superintendent	M	1	1	1	1
Marketing Supervisor	J	1	1	0	0
Recreation Supervisor	I	0	0	1	1
Recreation Supervisor	H	2	2	1	1
Totals		4	4	3	3

Marketing Supervisor position moves to Parks Administration

This department currently has 91 Seasonal Part Time employees that work at different times throughout the year.

Parks And Recreation - Recreation Programs



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 148,018.16	\$ 143,349.00	\$ 106,670.00	\$ 110,012.00
Wages - Part Time	140,314.53	185,684.00	162,330.00	160,000.00
Wages - Overtime	-	-	-	-
Wages - Supplemental	240.00	60.00	60.00	-
Employee Taxes				
FICA Taxes	21,402.81	25,176.00	25,176.00	20,656.00
Employee Retirement				
Employee Retirement	13,348.24	14,054.00	14,054.00	9,901.00
Employee Insurance				
Insurance - Dental	2,187.40	3,376.00	3,376.00	2,507.00
Insurance - Health	18,306.64	20,440.00	20,440.00	15,317.00
Insurance - Health Deductible	255.25	-	-	-
Insurance - Life	290.40	317.00	317.00	216.00
Health Insurance Tax/Fees	-	565.00	565.00	600.00
Worker's Compensation				
Worker's Compensation	10,885.10	9,316.00	9,516.00	7,506.00
Unemployment				
Unemployment	-	-	-	-
Employer Provided Services - Other				
Flex Spending Account	48.74	-	40.00	50.00
Cost of Goods Sold				
COGS - Food/Beverage	18,942.35	26,000.00	23,000.00	26,000.00
COGS - Pro Shop	264.14	500.00	500.00	500.00
Program & Other Supplies				
Clothing	396.25	500.00	500.00	500.00
Program Supplies	59,603.25	56,500.00	75,000.00	66,280.00
Aquatic Supplies	3,396.01	5,300.00	5,300.00	5,000.00
Utilities				
Utility - Telephone	752.50	1,050.00	1,050.00	800.00
Outside Services				
Labor / Labor & Equipment	30,666.30	30,000.00	30,000.00	31,000.00
Legal Services	1,050.00	1,500.00	2,500.00	1,500.00
Management Services	279,849.59	287,300.00	287,300.00	290,000.00
Rent / Lease	5,026.05	6,000.00	6,000.00	6,000.00
Training and Travel				
Schools and Seminars	870.00	1,000.00	1,000.00	1,000.00
Maintenance & Repair				
Equipment Maintenance & Repair	2,481.97	2,500.00	2,500.00	2,500.00
Service - Non Categorized				
Health and Wellness	108.78	500.00	500.00	500.00
Employment	317.04	250.00	500.00	300.00
Capital - Equipment				
Equipment - Fitness	347.75	4,000.00	4,000.00	4,000.00
Equipment - Ball fields	-	5,000.00	-	5,000.00
Equipment - Playground	-	-	35,861.00	-
Third Party Tickets / Passes				
Third Party Tickets / Passes	60.50	100.00	100.00	100.00
Total Expenditures	\$ 759,429.75	\$ 830,337.00	\$ 818,155.00	\$ 767,745.00

Parks And Recreation Community Center



Mission of the City of Warrensburg Parks Community Center is to provide supervision for scheduling of activities, programs, and maintenance of the facilities within the Parks and Recreation Department.

Fiscal Year 2014 Accomplishments

- Replacing roof on the Warrensburg Community Center.
- Additional installation of energy efficient lighting in the Warrensburg Community Center.
- Upgraded pumps and control panels, and replaced chemical controllers in the pool.
- Provided 95 hours a week for seniors to babies' opportunity to enjoy the gym, track, indoor pools, multipurpose rooms, senior citizen center, programs and fitness center.
- Average attendance per month for Silver Sneakers Program is 202 participants.

Fiscal Year 2015 Strategic Plan Initiatives

- Prepare for upcoming key park facility improvements to meet the changing needs of the community.
- Ensure each patron has pleasant experiences while signing up for a program, activity or facility.
- Continue to provide clean facilities to meet the needs of the community.
- Review reorganization of staff to insure efficiencies and achieve quality services.
- Conduct annual review of the enrollment process to ensure staff and leadership are meeting the needs of the participant.
- Develop a maintenance plan for each facility to ensure safe opportunities community members.

Fiscal Year 2015 Performance Management Initiatives

1. Program Enrollment Performance Management

- **Customer Focus** – what does it mean to the customer when signing up for a program, activity or facility:
 - ✓ Provide an easy transition from registration to participation
 - ✓ Opportunity for promotion of programs, activity or facility
- **Strategies** – what are we doing to make it happen
 - ✓ Conduct an annual review of the process to register for a program, activity or facility.
 - ✓ Develop monthly performance reports.
- **Performance Measurements** – how will we measure success (during the current year we will set up measurement process to capture baseline data)
 - ✓ Number of program area reviewed
 - ✓ List of standards or policies and those that have changed due to the review.

Parks And Recreation Community Center



Position Detail

	Salary	FY12	FY13	FY14	FY15
	Grade	Actual	Actual	Actual	Proposed
Maint Superintendent	M	1	1	0	0
Parks Maint Crew Leader	H	0	0	0	1
Totals		1	1	0	1

Maintenance Superintendent became vacant mid year, during a review of Parks Department positions there was reclassification of this position for FY15. This position reports to the Parks Maintenance Superintendent.

This department currently has 9 Seasonal Part Time employees.

The Front Desk Part Time employees (approximately 10 employees will be moving to the Parks Administration Department in FY15.

Parks And Recreation Community Center



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 57,122.88	\$ 53,119.00	\$ 32,119.00	\$ 28,662.00
Wages - Part Time	69,707.10	80,856.00	90,000.00	40,500.00
Wages - Supplemental	120.00	120.00	120.00	-
Employee Taxes				
FICA Taxes	9,612.80	10,258.00	10,258.00	5,291.00
Employee Retirement				
Employee Retirement	5,608.05	5,217.00	5,217.00	2,580.00
Employee Insurance				
Insurance - Dental	829.32	844.00	844.00	836.00
Insurance - Health	4,992.72	5,110.00	5,110.00	5,106.00
Insurance - Health Deductible	595.50	-	-	-
Insurance - Life	79.20	79.00	79.00	72.00
Health Insurance Tax/Fees	-	141.00	141.00	-
Worker's Compensation				
Worker's Compensation	3,965.08	3,796.00	3,874.00	1,923.00
Employer Provided Services - Other				
Flex Spending Account	48.74	-	50.00	-
Program & Other Supplies				
Clothing	453.33	500.00	500.00	500.00
Computer Supplies	-	-	-	-
Custodial Supplies	19,457.12	20,000.00	20,000.00	20,000.00
Maintenance & Repair Supplies	4,732.50	4,500.00	4,500.00	6,000.00
Supplies - Non Categorized	3,000.76	3,000.00	4,000.00	3,000.00
Utilities				
Utility - Electric	139,658.31	150,000.00	149,722.00	145,000.00
Utility - Gas	53,834.52	58,000.00	58,000.00	58,500.00
Utility - Water	32,895.81	31,000.00	35,000.00	36,000.00
Utility - Trash	2,837.87	3,000.00	3,000.00	2,900.00
Utility - Cable Television	147.42	150.00	150.00	150.00
Utility - Telephone	315.00	315.00	315.00	300.00
Outside Services				
Financial Services	-	-	4,930.00	-
Labor / Labor & Equipment	1,314.00	3,000.00	3,000.00	2,500.00
Legal Services	-	-	10,200.00	-
Contractual - Non Categorized	-	-	10,000.00	9,000.00
Maintenance & Repair				
Building Maintenance & Repair	34,871.01	30,000.00	40,000.00	30,000.00
Equipment Maintenance & Repair	27,642.27	27,000.00	30,000.00	27,000.00
Services - Non Categorized				
Health and Wellness	50.00	-	50.00	50.00
Employment	145.10	-	100.00	50.00
Capital - Buildings				
Buildings	-	-	869,900.00	20,319.00
Capital - Equipment				
Equipment - Non Categorized	46,117.59	40,000.00	51,882.00	30,000.00
Total Expenditures	\$ 520,154.00	\$ 530,005.00	\$ 1,443,061.00	\$ 476,239.00



Parks And Recreation Debt Schedule

<u>Issuance</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
COP 2011 Principal	Fitness Equipment	18,700.00	18,300.00		
COP 2011 Interest	Fitness Equipment	967.75	320.25		
COP 2011 Fees	Fitness Equipment	190.50	190.50		
COP 2009 Principal	Nassif Pool / Park Equip	45,000.00	45,000.00	40,000.00	45,000.00
COP 2009 Interest	Nassif Pool / Park Equip	171,037.50	169,687.50	168,337.50	167,087.50
COP 2009 Fees	Nassif Pool / Park Equip	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve	Nassif Pool / Park Equip				
COP 2014 Principal	Community Center Roof		38,000.00	61,000.00	63,000.00
COP 2014 Interest	Community Center Roof		16,808.39	16,473.90	14,845.20
COP 2014 Fees	Community Center Roof		180.00	180.00	180.00
Fund Totals		<u>237,042.75</u>	<u>289,633.64</u>	<u>287,138.40</u>	<u>291,259.70</u>

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt reserve has been set aside to be used as part of the final payment.

In the Budget Document Parks rounds to the whole dollar,
this debt schedule is not rounded.

<u>Inter-Fund Loan</u>	<u>Uses</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
From General Fund	Lion's Lake Project				
Principal	Lion's Lake Project	13,804.28	13,791.17	13,773.37	13,763.77
Interest	Lion's Lake Project	2,217.16	1,844.55	1,476.64	1,100.53
Totals		<u>16,021.44</u>	<u>15,635.72</u>	<u>15,250.01</u>	<u>14,864.30</u>



Parks And Recreation Debt Schedule

Issuance	FY18	FY19	FY20	FY21	FY22	FY23
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
COP 2009 Principal	50,000.00	50,000.00	50,000.00	50,000.00	70,000.00	105,000.00
COP 2009 Interest	165,287.50	163,537.50	161,537.50	159,537.50	157,537.50	154,737.50
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve						
COP 2014 Principal	65,000.00	67,000.00	69,000.00	70,000.00	72,000.00	74,000.00
COP 2014 Interest	13,163.10	11,427.60	9,638.70	7,796.40	5,927.40	4,005.00
COP 2014 Fees	180.00	180.00	180.00	180.00	180.00	180.00
Fund Totals	294,777.60	293,292.10	291,503.20	288,660.90	306,791.90	339,069.50

Note: Fees are estimated for budgeting purposes.

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Inter-Fund Loan	FY18	FY19	Totals
From General Fund			
Principal	14,906.67	15,586.41	85,625.67
Interest	729.02	310.71	7,678.61
Totals	15,635.69	15,897.12	93,304.28



Parks And Recreation Debt Schedule

<u>Issuance</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
COP 2009 Principal	130,000.00	160,000.00	195,000.00	230,000.00	260,000.00	300,000.00
COP 2009 Interest	150,537.50	145,337.50	138,137.50	129,362.50	119,012.50	107,312.50
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
COP 2009 Reserve						
COP 2014 Principal	76,000.00					
COP 2014 Interest	2,029.20					
COP 2014 Fees	180.00					
Fund Totals	<u>359,893.70</u>	<u>306,484.50</u>	<u>334,284.50</u>	<u>360,509.50</u>	<u>380,159.50</u>	<u>408,459.50</u>

Note: Fees are estimated for budgeting purposes.

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this debt schedule is not rounded.

Inter-Fund Loan

From General Fund

Principal ----- N/A -----

Interest

Totals

Parks And Recreation Debt Schedule



<u>Issuance</u>	<u>FY30</u>	<u>FY31</u>	<u>FY32</u>	<u>FY33</u>	<u>Totals</u>
COP 2011 Principal					37,000.00
COP 2011 Interest					1,288.00
COP 2011 Fees					381.00
COP 2009 Principal	340,000.00	390,000.00	430,000.00	815,000.00	3,800,000.00
COP 2009 Interest	93,812.50	77,662.50	59,137.50	38,712.50	2,697,350.00
COP 2009 Fees	1,147.00	1,147.00	1,147.00	1,147.00	22,940.00
COP 2009 Reserve				(385,506.26)	(385,506.26)
COP 2014 Principal					655,000.00
COP 2014 Interest					102,114.89
COP 2014 Fees					1,800.00
Fund Totals	<u>434,959.50</u>	<u>468,809.50</u>	<u>490,284.50</u>	<u>469,353.24</u>	<u>6,932,367.63</u>

Note: Fees are estimated for budgeting purposes.

COP is an abbreviation for Certificates of Participation

Debt reserve has been set aside to be used as part of the final payment.

In the Budget Document Parks rounds to the whole dollar,
this debt schedule is not rounded.

Inter-Fund Loan

From General Fund

Principal ----- N/A -----

Interest

Totals

Water Pollution Control



City of Warrensburg Water Pollution Control Division is under the supervision of the Public Works Department. The Administration budget includes wastewater billing to customers, and payment of the State Revolving Fund bonds and loan for the improvements made to the plants and the collection system.

As this fund is an Enterprise fund, designed to recover all expenditures through rates, the FY15 proposed budget is presented on the accrual basis of accounting. The debt principal money received and debt principal amounts paid are changes in liabilities and **are not budgeted as revenues or expenditures**. Likewise capital improvements or assets procured are changes in assets and **are not budgeted as expenditures**. Conversely under the accrual basis, the economic use or consumption of assets are recognized as depreciation and **included in the expenditures** section of this budget. In accordance with the current budgeting policies the effects of these items on the change in cash balances are shown near the bottom of the summary budget pages. The City also modified the method of reporting the payments made to the General Fund. These payments are in recognition of reimbursement for administrative type services such as Accounting, Information Technology, Human Resources, and overall management provided through the General Fund. Therefore, beginning with the FY14 budget, these payments are shown as an expense in this fund and as a revenue in the General Fund. Historically these payments were reflected as transfers.

There are two wastewater treatment plants located northwest and northeast of the City, each serving the East and West halves of the City. Additionally the City services the Southeast Sewer District which sits outside the existing city limits. The plants have been upgraded to a reed bed sludge digestion system rather than the land application of the sludge. This is a very successful alternative for the City with labor and land application equipment costs reduced.

The wastewater collection system maintains the sewer collection lines throughout the city. This department is responsible for the upkeep and cleaning of the lines to avoid any problems in the future. The ability to camera the lines, helps determine the trouble areas with tree roots, or breaks in the line before there is a major problem. An aggressive schedule is set for problem lines by using a monthly, quarterly and annual cleaning and inspections.

Summary Of Water Pollution Control (WPC) Fund



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 229,174.63
Revenues				
Permits	\$ 2,092.00	\$ 2,800.00	\$ 6,500.00	\$ 6,500.00
Connections	19,400.00	24,000.00	15,000.00	15,000.00
Service & Merchandise	3,700,575.62	4,175,308.00	4,181,008.00	3,969,175.00
Asset Sales	1,500.00	-	-	-
Interest Income	448,189.81	485,650.00	485,650.00	330,136.56
Revenue - Non Categorized	4,347.00	-	18,417.19	-
Total Revenues	\$ 4,176,104.43	\$ 4,687,758.00	\$ 4,706,575.19	\$ 4,320,811.56
Expenses				
Salaries & Wages	\$ 532,728.68	\$ 550,488.61	\$ 550,359.21	\$ 501,231.09
Employee Taxes	38,825.01	42,112.38	42,167.12	38,344.18
Employee Retirement	50,358.78	53,947.88	54,018.01	45,110.79
Employee Insurance	75,579.27	85,206.02	85,206.02	72,156.96
Worker's Compensation	10,452.82	13,731.35	13,757.19	12,905.48
Program & Other Supplies	34,826.16	57,363.00	57,843.00	42,400.00
Utilities	330,007.92	320,640.64	323,040.64	356,302.64
Outside Services ¹	207,665.44	500,010.00	490,258.00	666,575.73
Insurance	-	-	47,493.81	50,000.00
Training And Travel	3,098.42	3,850.00	6,128.00	4,150.00
Dues and Memberships	1,274.27	1,700.00	4,810.00	4,550.00
Communication	885.00	2,000.00	2,385.00	1,250.00
Maintenance & Repair	64,059.36	73,800.00	84,686.44	134,675.00
Services - Non Categorized	8,768.62	21,160.00	24,161.00	58,380.00
Capital - Equipment ²	57,206.78	10,155.00	5,970.00	20,959.00
Capital - Infrastructure ²	6,636.36	-	-	-
Capital - Vehicles ²	-	-	-	-
Debt Interest	586,232.15	711,623.50	712,135.16	566,690.00
Debt Fees	106,189.76	44,502.00	44,502.00	113,983.00
Bad Debts	100,036.84	35,000.00	35,000.00	35,000.00
Depreciation	1,429,962.33	1,415,000.00	1,415,000.00	1,415,000.00
Total Expenses	\$ 3,644,793.97	\$ 3,942,290.38	\$ 3,998,920.60	\$ 4,139,663.87
Revenues Over (Under) Expenditures	\$ 531,310.46	\$ 745,467.62	\$ 707,654.59	\$ 181,147.69
Other Uses				
Transfer to General Fund ¹	\$ 292,110.00	\$ -	\$ -	\$ -
Total Other Uses	\$ 292,110.00	\$ -	\$ -	\$ -
Net Income - Enterprise Fund	\$ 239,200.46	\$ 745,467.62	\$ 707,654.59	\$ 181,147.69
Additional Items Affecting Cash Balance				
Depreciation Included In Expense - Not Requiring Cash				\$ 1,415,000.00
(Increase) Decrease In Other Assets				(44,112.00)
Increase (Decrease) In Liabilities				(1,164,200.00)
Change From Due To / From Accounts				-
Projected Cash Balance at September 30, 2015				\$ 617,010.32

¹ Administrative services provided by the General Fund have historically been accounted for as transfers. Beginning in FY14 these expenses are accounted for as an expense to this enterprise fund and a revenue to the General Fund.

² As an enterprise fund fixed assets are recorded as a balance sheet transaction. The expenses shown here are items that are expensed in the current year because they do not meet the definition of a fixed asset in accordance with the financial policies.



Water Pollution Control Revenues

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Permits				
Permit - Discharge	\$ 2,092.00	\$ 2,800.00	\$ 6,500.00	\$ 6,500.00
Service & Merchandise				
Connections	19,400.00	24,000.00	15,000.00	15,000.00
Services	3,351,627.22	4,171,833.00	3,762,000.00	3,762,000.00
Penalties	338,125.91	2,000.00	411,833.00	200,000.00
Rentals	2,240.00	1,475.00	7,175.00	7,175.00
Services - Non Categorized	8,582.49	-	-	-
Asset Sales				
Asset Sales - Equipment	1,500.00	-	-	-
Interest Income				
Interest Credit	448,080.20	485,500.00	485,500.00	329,986.56
Earnings Credit	106.05	50.00	50.00	50.00
Payment Terms Discounts	3.56	100.00	100.00	100.00
Donation				
Donations	350.00	-	-	-
Revenue - Non Categorized				
Claims / Reimbursements	1,851.00	-	18,417.19	-
Non - Categorized	2,146.00	-	-	-
Total Revenues	\$ 4,176,104.43	\$ 4,687,758.00	\$ 4,706,575.19	\$ 4,320,811.56

Water Pollution Control General Administration



Mission of the City of Warrensburg Water Pollution Control Administration Department is to oversee safe and efficient sewer collection and sanitary sewer water treatment for the City and stay in compliance with state and federal standards.

Fiscal Year 2014 Accomplishments

- Worked to reduce delinquencies by starting shut-offs of accounts in arrears.
- Worked with staff and DNR to achieve permit modification for Copper discharge

Fiscal Year 2015 Strategic Plan Initiatives

- Provide knowledge and support to front line employees with implementation of in-house sewer billing.
- Provide knowledge to employees at both treatment plants for full compliance during the current year and into the future.
- Initiate an expanded FOG (fats, oils, and grease) program to obtain greater compliance from the public and restaurant establishments

Performance Measures

Customer Focus – Provide the customer with efficient information on all aspects of the wastewater departments and continue to be in compliance with EPA and MDNR.

Strategies – Educate the public in regard to the requirements and regulations of the governing agencies to better protect the environment.

Implement a proactive Fat, Oils, and Grease Program (FOG) which will insure compliance with discharge regulations.

Work with the public to implement in-house sewer billing with minimum difficulties.

Performance Measures – Positive and proactive work with the public in regard to education on all aspects of treatment of wastewater and sewer billing services.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Director of Public Works	Exempt	0.5	0.5	0.5	0
Project Manager - WPC	K	0.5	0.5	0.3	0
Project Technician	G	0	0	0.5	0
Totals		1	1	1.3	0

The Director, Project Manager and Project Technician are utilized by both the Street Department and the Water Pollution Control Department. In the FY15 budget their time is included in the Intergovernmental Transfer done from Water Pollution Control to the General Fund, previously their time had been split between the two funds during the payroll process.

Water Pollution Control General Administration



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 53,420.91	\$ 79,954.91	\$ 80,670.51	\$ -
Wages Part Time	7,971.99	-	-	-
Wages - Overtime	248.35	88.89	88.89	-
Wages - Supplemental	180.00	216.00	216.00	-
Employee Taxes				
FICA Taxes	4,300.42	6,139.87	6,194.61	-
Employee Retirement				
Retirement - Lagers	5,180.98	7,865.46	7,935.59	-
Employee Insurance				
Insurance - Dental	585.38	1,519.13	1,519.13	-
Insurance - Health	4,992.72	9,197.93	9,197.93	-
Insurance - Life	79.20	142.56	142.56	-
Health Insurance Tax/Fees	-	254.21	254.21	-
Worker's Compensation				
Worker's Compensation	2,521.04	3,595.57	3,621.41	1.55
Program & Other Supplies				
Meeting Supplies	132.00	150.00	160.00	150.00
Office Supplies	472.24	500.00	490.00	500.00
Software	-	5,383.00	5,273.00	-
Utilities				
Utility - Telephone	157.56	220.56	220.56	157.56
Outside Services				
Audit Services	3,500.00	6,500.00	6,500.00	7,500.00
Financial Services	156.22	180.00	180.00	180.00
Legal Services	2,345.00	10,000.00	6,250.00	5,000.00
Intra-governmental Services ¹	-	292,110.00	292,110.00	545,020.73
Contractual - Non Categorized	119,600.81	91,970.00	91,970.00	24,470.00
Insurance				
Property Insurance	-	-	47,493.81	50,000.00
Training and Travel				
Schools and Seminars	-	100.00	1,050.00	500.00
Dues and Memberships				
Dues and Memberships	377.63	200.00	3,310.00	3,250.00
Communication				
Advertising	44.10	100.00	100.00	500.00
Printing and Binding	177.80	500.00	500.00	-
Services - Non Categorized				
Engineering	240.00	6,000.00	6,000.00	21,720.00
Health and Wellness	16.50	35.00	35.00	35.00
Employment	23.50	100.00	39.00	100.00
Permits	7,846.25	8,550.00	8,550.00	13,550.00
Services - Non Categorized	-	-	61.00	22,500.00
Capital - Equipment				
Equipment - Office	-	-	-	10,000.00
Debt - Interest				
Bond Interest	585,685.06	711,623.50	711,623.50	566,690.00
Lease Purchase Interest	547.09	-	511.66	-
Debt Fees				
Bond Fees	106,189.76	44,502.00	44,502.00	113,983.00
Over (Short)				

Water Pollution Control General Administration



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Over (Short)	-	-	-	-
Bad Debt				
Bad Debt	100,036.84	35,000.00	35,000.00	35,000.00
Depreciation				
Depreciation	1,429,962.33	1,415,000.00	1,415,000.00	1,415,000.00
Total Expenditures	\$ 2,436,991.68	\$ 2,737,698.59	\$ 2,786,770.37	\$ 2,835,807.84

FY15 budget notes:

Contractual - Non Categorized, is for billing, local payment option, shut offs and weather tap fee

Services - Non Categorized, is for set up consulting and support

¹ Administrative services provided by the General Fund have historically been accounted for as transfers. Beginning in FY14 these expenses are accounted for as an expense to this enterprise fund and a revenue to the General Fund.

Water Pollution Control Treatment Plants



Mission of the City of Warrensburg Water Pollution Control Treatment Plants Department is to operate and maintain the facility in the most effective manner to properly treat the wastewater. This is accomplished by following current approved federal and state policies and regulations to assure compliance for discharge into the waters of the state.

Fiscal Year 2014 Accomplishments

- On October 9, 2013 Warrensburg Wastewater Treatment facilities were issued permit modification from MDNR concerning Copper and Lead, Total Recoverable.
- Completed the installation of shelters over the West and East facilities UV structures.
- Completed the installation of Influent Mixer Pumps at the West and East facilities.
- Established economical operations of the facilities to reduce electrical power consumption.
- Adjusted equipment startup times, thus limiting excessive peak loading to reduce electrical consumption. This is accomplished by offsetting motors during start up.
- Successfully treated the wastewater influent flow to consistently meet NPDES permit limits through precise computer programming and continued monitoring.

Fiscal Year 2015 Strategic Plan initiatives:

- Continue successfully meeting the NPDES permit limitations at both treatment facilities.
- Participate in the EPA Storm Water Phase II Final Rule concerning public education of Illicit Discharge Detection and Elimination Minimum Control Measures.
- Complete and implement a Fats, Oil and Grease Management Policy through formal action of the Warrensburg City Council. The purpose of a policy is to establish uniform guidelines for pumping, cleaning, maintenance, and monitoring requirements minimizing the discharge of fats, oils, and grease (FOG) from the Food Service Establishments (FSE) pretreatment and other devices.
- Installation of a low temperature alarm at the West and East plants headworks structures.
- Review EPA's National Pretreatment Program (40 CFR) Streamlining rule for required changes and report any necessary modifications to the approval authority.
- Establish the most economical operation of the facility to reduce electrical power consumption by offsetting equipment startup times to limit peak loading. This is accomplished through precise computer programming and continued monitoring of daily flows.



Water Pollution Control Treatment Plants

Performance Measures

Customer Focus – Provide the customer with efficient sewer plant operations that continue to be in compliance with EPA and MDNR.

Strategies – Educate the public in regards to the requirements and regulations of the governing agencies to better protect the environment.

Implement a proactive Fat, Oils, and Grease Program (FOG) which will insure compliance with discharge regulations.

Conduct “Open Houses” at the wastewater facilities to encourage the public to better understand the operations and processes involved in treating wastewater.

Performance Measures – Through positive and proactive work with the public in regard to education on the benefits of reducing FOG, copper levels at the wastewater plants should be reduced by 50% in the first year.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Manager of Operations	M	1	1	1	1
WPC Operator III	K	2	2	2	2
Compliance Technician	K	1	1	1	1
WPC Lab Technician	H	1	1	1	1
WPC Operator II	G	2	2	2	2
Totals		7	7	7	7

Water Pollution Control Treatment Plants



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 294,304.10	\$ 299,058.39	\$ 299,058.39	\$ 311,189.76
Wages - Overtime	19,460.94	14,612.67	14,612.67	22,240.39
Wages - Supplemental	1,020.00	1,140.00	1,140.00	1,200.00
Employee Taxes				
FICA Taxes	22,615.30	24,083.05	24,083.05	25,599.21
Employee Retirement				
Retirement - Lagers	30,996.87	30,851.48	30,851.48	30,116.71
Employee Insurance				
Insurance - Dental	5,316.62	5,907.72	5,907.72	5,848.92
Insurance - Health	34,935.25	35,769.72	35,769.72	35,738.64
Insurance - Health Deductible	500.00	-	-	-
Insurance - Life	554.18	554.40	554.40	504.00
Health Insurance Tax/Fees	-	988.60	988.60	-
Worker's Compensation				
Worker's Compensation	4,576.78	6,785.75	6,785.75	7,951.37
Program & Other Supplies				
Clothing	4,352.16	5,030.00	5,030.00	4,500.00
Computer Supplies	161.90	500.00	710.00	500.00
Custodial Supplies	670.86	600.00	660.00	600.00
Lab and Chemicals	10,031.20	11,000.00	11,000.00	11,000.00
Lawn and Field Care	1,142.71	3,000.00	3,000.00	1,800.00
Maintenance and Repair Supplies	5,932.85	9,000.00	9,000.00	8,000.00
Meeting Supplies	23.62	100.00	100.00	100.00
Office Supplies	390.34	450.00	830.00	600.00
Publications	70.50	200.00	140.00	350.00
Software	-	3,500.00	3,500.00	-
Tools	504.62	750.00	750.00	1,000.00
Supplies - Non Categorized	3,573.64	7,500.00	7,500.00	5,000.00
Utilities				
Utility - Electric	284,859.36	262,000.00	262,000.00	285,000.00
Utility - Gas	8,326.00	16,000.00	16,750.00	20,000.00
Utility - Water	2,645.29	2,150.00	2,150.00	2,700.00
Utility - Trash	3,036.00	3,050.00	3,050.00	3,050.00
Utility - Telephone	4,979.07	5,147.36	5,147.36	5,147.36
Utility - Data Access	1,424.39	1,504.80	3,154.80	1,504.80
Fuel	13,293.35	11,400.00	11,400.00	13,550.00
Outside Services				
Labor/Labor & Equipment	33,681.81	35,000.00	31,323.00	32,000.00
Legal Services	-	-	140.00	150.00
Rent/Lease	1,128.13	1,500.00	3,285.00	2,285.00
Laboratory Testing	23,988.10	20,000.00	20,000.00	26,200.00
Contractual - Non Categorized	18,381.29	26,000.00	26,000.00	15,370.00
Training and Travel				
Travel - Meals	206.45	-	7.00	-
Travel - Mileage	-	-	121.00	-
Travel - Room	301.30	-	-	-
Schools and Seminars	1,056.57	1,500.00	2,200.00	1,500.00
Dues and Memberships				
Dues and Memberships	479.00	1,000.00	1,000.00	850.00



Water Pollution Control Treatment Plants

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Communication				
Advertising	543.60	550.00	628.00	550.00
Postage	-	-	-	-
Printing	-	-	-	-
Maintenance and Repair				
Building Maintenance & Repair	2,066.30	8,500.00	8,520.00	7,500.00
Equipment Maintenance & Repair	4,570.62	3,300.00	5,870.00	59,975.00
Vehicle Maintenance & Repair	2,626.85	2,000.00	13,453.44	2,000.00
Maintenance & Repair - Non Categorizec	28,238.00	20,000.00	20,000.00	16,200.00
Services - Non Categorized				
Engineering	-	-	-	-
Health and Wellness	250.77	75.00	226.00	75.00
Employment	-	50.00	50.00	50.00
Capital - Buildings				
Buildings	-	-	-	-
Capital - Equipment				
Equipment - Laboratory	1,931.03	2,655.00	2,655.00	5,959.00
Equipment - Office	-	5,000.00	815.00	-
Equipment - Non Categorized	47,982.78	-	-	5,000.00
Capital - Vehicles				
Vehicles	-	-	-	-
Total Expenditures	\$ 927,130.50	\$ 889,763.94	\$ 901,917.38	\$ 980,455.16

FY15 budget notes:

Supplies - Non Categorized, is for road gravel

Contractual - Non Categorized, is for programing equipment, maintenance and calibration of equipment

Equipment - Non Categorized is for low air tempature alarm

Water Pollution Control Collections



Mission of the City of Warrensburg Collections Department is to provide professional, safe, and efficient sewer service to the public. Collections crews maintain, service, and repair sewer collection systems within the community while striving to meet all compliance standards in accordance to state and federal regulation.

Fiscal Year 2014 Accomplishments

- This division has successfully maintained the collection system through preventative maintenance and scheduled preemptive servicing of problem lines therefore reducing the number of backups. Additional focus has been on inspecting sewer lines that have not had a recent history of being serviced.
- Work has continued throughout this past year on gathering the pertinent data required for future completion of the Inflow and Infiltration Study.
- This division also provides for utility location of sewer lines and storm drains along with inspection of improvements within the right-of-ways and inspect connections to city sewer mains.
- Considerable work has been done involving record management and mapping through more precise data entry and updating the file system.
- Currently the Operations Manager is involved with customer notification and water service shut-off for delinquent sewer bills.
- Brought on-line and performed start up of Northern Hills Pump Station, enabling the capping of the City's lagoon.
- Completed all Department and Natural Resources Training Requirements.

Fiscal Year 2015 Strategic Plan Initiatives

- Perform a preventative sewer line maintenance program to reduce the incidents of sewer backups.
- Continue to work toward the goal of completing the jetting, televising, and smoke testing of sewers to determine needs for repairs in the system as mandated by DNR in compliance with the Inflow and Infiltration Study.
- Work with customers in reducing inflow and infiltration by educating and assisting them with minimal cost methods.

Water Pollution Control Collections



Performance Measures

Customer Focus – Provide the best cost effective sanitary sewer service to the city's customers while maintaining the existing rates.

Strategies – Upon completion of the Inflow and Infiltration Study, fund and improve areas of deficiency.

Continue preventative line cleaning program to proactively prevent customer backups.

Reduce customer delinquency in payments by increasing number of shut-offs monthly.

Performance Measures – Decrease the payment delinquency percentage by 50% by proactively addressing the issue and gaining increased customer response.

Position Detail

	Salary Grade	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Proposed
Project Manager	K	1	1	1	1
Utility Inspector	H	1	1	1	1
WPC Collections Crew Leader	H	1	1	1	1
WPC Collections Operator II	G	1	1	1	1
WPC Collections Operator I	F	0	1	1	1
Totals		4	5	5	5



Water Pollution Control Collections

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Salaries & Wages				
Wages	\$ 151,509.96	\$ 154,365.30	\$ 153,520.30	\$ 162,824.64
Wages - Overtime	4,452.43	872.45	872.45	3,536.30
Wages - Supplemental	160.00	180.00	180.00	240.00
Employee Taxes				
FICA Taxes	11,909.29	11,889.46	11,889.46	12,744.97
Employee Retirement				
Retirement - Lagers	14,180.93	15,230.94	15,230.94	14,994.08
Employee Insurance				
Insurance - Dental	3,510.14	4,219.80	4,219.80	4,177.80
Insurance - Health	23,811.38	25,549.80	25,549.80	25,527.60
Insurance - Health Deductible	910.08	-	-	-
Insurance - Life	384.32	396.00	396.00	360.00
Health Insurance Tax/Fees	-	706.15	706.15	-
Worker's Compensation				
Worker's Compensation	3,355.00	3,350.03	3,350.03	4,952.56
Program & Other Supplies				
Clothing	4,292.91	4,500.00	4,500.00	4,500.00
Computer Supplies	580.41	300.00	300.00	300.00
Custodial Supplies	270.74	250.00	250.00	250.00
Maintenance & Repair Supplies	96.05	150.00	150.00	150.00
Meeting Supplies	-	-	-	100.00
Office Supplies	319.38	750.00	750.00	750.00
Publications	-	-	-	-
Tools	599.43	750.00	750.00	750.00
Supplies - Non Categorized	1,208.60	3,000.00	3,000.00	1,500.00
Utilities				
Utility - Electric	1,755.56	7,500.00	7,500.00	12,000.00
Utility - Gas	966.11	1,200.00	1,200.00	1,050.00
Utility - Water	761.88	600.00	600.00	775.00
Utility - Cable Television	73.72	80.00	80.00	80.00
Utility - Telephone	1,833.72	4,848.28	4,848.28	4,848.28
Utility - Data Access	1,439.64	1,439.64	1,439.64	1,439.64
Fuel	4,456.27	3,500.00	3,500.00	5,000.00
Outside Services				
Labor/Labor & Equipment	154.00	4,500.00	4,500.00	2,600.00
Legal Services	-	-	-	300.00
Rent/Lease	-	4,750.00	500.00	500.00
Contractual - Non Categorized	4,605.08	6,000.00	6,000.00	5,000.00
Training and Travel				
Travel - Room	105.90	250.00	250.00	150.00
Schools and Seminars	1,428.20	2,000.00	2,500.00	2,000.00
Dues and Memberships				
Dues and Memberships	417.64	500.00	500.00	450.00
Communication				
Advertising	-	50.00	357.00	50.00
Printing and Binding	119.50	300.00	300.00	150.00



Water Pollution Control Collections

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Maintenance and Repair				
Building Maintenance & Repair	2,955.07	3,000.00	3,000.00	2,000.00
Equipment Maintenance & Repair	15,456.58	10,000.00	10,000.00	10,000.00
Vehicle Maintenance & Repair	1,919.36	2,000.00	2,000.00	2,000.00
Maintenance & Repair - Non Categorizec	6,226.58	25,000.00	21,843.00	35,000.00
Services - Non Categorized				
Engineering	-	500.00	3,350.00	-
Health and Wellness	269.00	250.00	250.00	250.00
Employment	122.60	100.00	100.00	100.00
Capital - Equipment				
Equipment - Computers	899.97	-	-	-
Equipment - Radios	2,439.00	2,500.00	2,500.00	-
Equipment - Non Categorized	3,954.00	-	-	-
Total Expenditures	\$ 273,910.43	\$ 307,327.85	\$ 302,732.85	\$ 323,400.87

FY15 budget notes:

Supplies - Non Categorized, is for marking paint and flags

Contractual - Non Categorized, is for Missouri One Call and Answer Kansas City

Water Pollution Control Capital Improvement



Wastewater Capital Improvement Fund was established for the construction of major capital projects that are part of the sewer improvements program and to account for expenditures under the State Revolving Fund Program (SRF). Future funding will be required for projects developed from data collected in regard to the ongoing Inflow and Infiltration Study.

The Capital Improvements in the Proposed FY15 Wastewater Capital Improvements Fund include:

- Inflow and Infiltration Study
- Wastewater Treatment Plant Equipment Replacement
- Sewer Rehabilitation Projects
- Undesignated Capital Projects
- Reserve Capital Improvement Fund

Within the approved Comprehensive Sewer Rate Study presented to Council, June 2014, specific policies and Target Financial Measures Shall be Developed to Create Stability in the Financial Status of the Utility.

Reserve Funds shall be segregated from other City funds (Enterprise Fund) using:

- Operating (Working Capital) Reserve
- Capital Reserves
- Impact (Capacity) Fee Reserve
- Emergency Reserve

These Reserve funds will be implemented within the Enterprise Fund within the next 5 years.

Performance Measures

Customer Focus – Provide the customer with a safe community by continuing to be in compliance with Environmental Protection Agency and Missouri Department of Natural Resources.

Strategies – Educate staff and public on future state and federal mandates that will affect all residents of Warrensburg.

Performance Measures – Positive and proactive work with the public in regard to education on all aspects of treatment of wastewater.

Water Pollution Control Capital Improvement



Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Outside Services				
Legal Services	\$ 125.00	\$ 1,500.00	\$ 1,500.00	\$ -
Appraisals	-	-	-	-
Communication				
Advertising	-	500.00	500.00	-
Postage	-	-	-	-
Service - Non Categorized				
Engineering	-	5,000.00	5,000.00	-
Legal Rights	-	-	-	-
Permits	-	500.00	500.00	-
Capital - Infrastructure				
Sewer Lines	6,636.36	-	-	-
Capital - Land Easement				
Land Easement	-	-	-	-
Total Expenditures	\$ 6,761.36	\$ 7,500.00	\$ 7,500.00	\$ -



Water Pollution Control Debt Schedule

<u>ISSUANCE</u>	<u>PURCHASED</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
COP 2011 Principal	Sewerjet	25,400	25,200	27,200	27,200	
COP 2011 Interest	Sewerjet	3,503	2,617	1,632	544	
COP 2011 Fees	Sewerjet	402	402	402	402	
SRF 1992A Principal	Sewer Improvements	565,000				
SRF 1992A Interest	Sewer Improvements	37,008				
SRF 2007A Principal	Sewer Improvements	740,000	750,000	765,000	775,000	790,000
SRF 2007A Interest	Sewer Improvements	488,075	458,275	427,975	397,175	365,875
SRF 2007A Admin Fees	Sewer Improvements	83,074	77,790	72,435	66,973	61,440
2010 Direct Loan Principal	Lagoon Bypass	361,497	389,000	396,000	404,000	412,000
2010 Direct Loan Interest	Lagoon Bypass	109,324	105,798	100,018	94,128	88,119
2010 Direct Loan Admin Fees	Lagoon Bypass	37,560	35,743	33,790	31,800	29,770
Fund Totals		<u>2,450,843</u>	<u>1,844,825</u>	<u>1,824,452</u>	<u>1,797,222</u>	<u>1,747,204</u>

Note: SRF is an abbreviation for State Revolving Fund
 SRF Interest is offset by interest earned on reserve funds administered
 by the State



Water Pollution Control Debt Schedule

<u>ISSUANCE</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
COP 2011 Principal						
COP 2011 Interest						
COP 2011 Fees						
SRF 1992A Principal						
SRF 1992A Interest						
SRF 2007A Principal	800,000	815,000	830,000	845,000	865,000	885,000
SRF 2007A Interest	334,075	301,266	265,781	227,038	186,425	147,075
SRF 2007A Admin Fees	55,799	50,087	44,268	38,342	32,309	26,132
2010 Direct Loan Principal	420,000	430,000	438,000	446,000	456,000	464,000
2010 Direct Loan Interest	81,992	75,739	69,345	62,833	56,196	49,417
2010 Direct Loan Admin Fees	27,700	25,588	23,428	21,288	18,985	16,695
Fund Totals	<u>1,719,566</u>	<u>1,697,680</u>	<u>1,670,822</u>	<u>1,640,501</u>	<u>1,614,915</u>	<u>1,588,319</u>

Note: SRF is an abbreviation for State Revolving Fund
SRF Interest is offset by interest earned on reserve funds administered
by the State

Water Pollution Control Debt Schedule



<u>ISSUANCE</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>TOTAL</u>
COP 2011 Principal							105,000
COP 2011 Interest							8,296
COP 2011 Fees							1,608
SRF 1992A Principal							565,000
SRF 1992A Interest							37,008
SRF 2007A Principal	905,000	925,000	945,000				11,635,000
SRF 2007A Interest	106,775	63,312	20,672				3,789,794
SRF 2007A Admin Fees	19,814	13,352	6,747				648,562
2010 Direct Loan Principal	474,000	483,000	493,000	503,000	513,000	386,540	7,469,037
2010 Direct Loan Interest	42,513	35,468	28,283	20,949	13,468	5,839	1,039,429
2010 Direct Loan Admin Fees	14,363	11,983	9,555	7,078	4,550	1,973	351,849
Fund Totals	<u>1,562,465</u>	<u>1,532,115</u>	<u>1,503,257</u>	<u>531,027</u>	<u>531,018</u>	<u>394,352</u>	<u>25,650,583</u>

Note: SRF is an abbreviation for State Revolving Fund
 SRF Interest is offset by interest earned on reserve funds administered
 by the State

Stevenson Trust



The Stevenson Fund resulted from a bequest from Charles Stevenson under his will dated 1928. The bequest is to be held in a trust by the City of Warrensburg. Funds are to be invested in "high grade securities" in the nature of US Treasury bonds, or state, or local bonds. Ten percent of the annual income is to be retained in the fund, together with the principal of the fund to remain intact. The remainder of the funds are to be held and used for "charitable, educational, or library purposes".

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 142,140.46
Revenues				
Donations	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Donations	\$ 2,700.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
Total Expenditures	\$ 2,700.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
Revenues Over (Under) Expenditures	\$ (2,700.00)	\$ (2,100.00)	\$ (2,100.00)	\$ (2,100.00)
Projected Cash Balance at September 30, 2015				\$ 140,040.46

Brown Trust



The Brown Fund is a result of the closure of the original charity benefited under the will of Matthew Brown. Mr. Brown left a sum of money in trust for the benefit of the "City Aid Society" which later disbanded. The funds were transferred to the City under the terms and conditions of the Stevenson Trust Fund. The same terms and conditions apply to the funds held, although the City has maintained a separate balance, and identity of the fund in Mr. Brown's name. In 2008, the City Council passed a resolution which states the balance in the Brown Fund shall not be reduced below \$20,000.

Funds are to be invested in "high grade securities" in the nature of US Treasury bonds, or state, or local bonds. Ten percent of the annual income is to be retained in the fund, together with the principal of the fund to remain intact. The remainder of the funds are to be held and used for "charitable, educational, or library purposes".

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 24,850.62
Revenues				
Interest on Deposits	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Donations	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Projected Cash Balance at September 30, 2015				\$ 24,850.62

Anderson - Stevenson Trust



An endowment fund was created for the purpose of maintaining an annual scholarship for City employees' children to be known as the "Nancy J. Anderson - Charles W. Stevenson Scholarship Endowment". The annual amount of the scholarship shall not exceed ninety (90) percent of the net income of the fund after payment of all expenses of administering the fund. Ten (10) percent of all annual investment earnings shall be returned to principal of the fund each year. The principal of the fund, if any shall be invested by the committee in accordance with the investment policies and practices of the City of Warrensburg.

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 18,095.41
Revenues				
Donations	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Revenues	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Expenditures				
Donations	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Expenditures	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Projected Cash Balance at September 30, 2015				\$ 18,095.41

Crissey Trust



The Crissey Fund originated under the will of William Crissey, dated 1920. Pursuant to this will, two thousand dollars was granted to the County, with the interest from the fund to be given to the City to assist the "needy poor". The funds are restricted to use of interest only. In 2008, the City Council passed a resolution which states the balance in the Crissey Fund shall not be reduced below \$15,000.

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 20,507.83
Revenues				
Interest on Deposits	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Donations	\$ 500.00	\$ 600.00	\$ 600.00	\$ 600.00
Total Expenditures	\$ 500.00	\$ 600.00	\$ 600.00	\$ 600.00
Revenues Over (Under) Expenditures	\$ (500.00)	\$ (600.00)	\$ (600.00)	\$ (600.00)
Projected Cash Balance at September 30, 2015				\$ 19,907.83

Tri-Centennial Fund



Tri-Centennial Special Revenue Fund was established with an initial \$1,000 contribution. The purpose of the fund is to accumulate monies to celebrate the 300th anniversary of the Country's founding, in the year 2076. The fund is operated like a trust fund, in that investment earnings from the fund's balance is maintained in the fund for use in accordance with the fund's purpose.

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 13,965.56
Revenues				
Interest on Deposits	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Supplies - Non Categorized	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Projected Cash Balance at September 30, 2015				\$ 13,965.56

Children's Memorial Fund



Children's Memorial Fund was established in 1999. The goal of the agency is to provide a permanent tribute to children who had untimely deaths and as a remembrance of families who have suffered this loss. In 2006, the Children's Memorial Advisory Committee requested that the area where the children statues are placed be called the Children's Memorial Gardens at Nancy Anderson Park. In addition, they requested that a combined advisory committee be established. This memorial is to be funded through donations from the greater Warrensburg area.

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 16,688.94
Revenues				
Donations	\$ 7,589.25	\$ -	\$ 9,973.32	\$ 8,500.00
Total Revenues	\$ 7,589.25	\$ -	\$ 9,973.32	\$ 8,500.00
Expenditures				
Program & Other Supplies				
Lawn and Field Care	\$ 376.00	\$ -	\$ -	\$ -
Food	554.60	-	-	-
Supplies - Non Categorized	-	-	513.65	500.00
Communication				
Advertising	1,672.15	-	1,601.85	1,800.00
Capital - Non Categorized				
Capital - Non Categorized	-	7,000.00	7,000.00	5,000.00
Total Expenditures	\$ 2,602.75	\$ 7,000.00	\$ 9,115.50	\$ 7,300.00
Revenues Over (Under) Expenditures	\$ 4,986.50	\$ (7,000.00)	\$ 857.82	\$ 1,200.00
Other Sources				
Transfer from General Fund	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
Total Other Sources	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
Net Sources Over (Under) Uses	\$ 4,986.50	\$ -	\$ 7,857.82	\$ 1,200.00
Projected Cash Balance at September 30, 2015				\$ 17,888.94

Arts Commission Fund



Arts Commission Agency Fund was established in the FY11 budget year. The goal of the fund is to elevate the importance of art activities throughout the community and adequately account for the Arts Commission's activities.

Description	FY 2013 Actual	FY 2014 Original Budget	FY 2014 Amended Budget	FY 2015 Budget
Projected Cash Balance at October 1, 2014				\$ 8,351.62
Revenues				
Grants - Local	\$ 3,300.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Admission	-	-	1,907.00	1,900.00
Services - Non Categorized	-	-	-	-
Donations	-	-	-	-
Non - Categorized	-	-	-	-
Total Revenues	\$ 3,300.00	\$ 10,000.00	\$ 11,907.00	\$ 11,900.00
Expenditures				
Program & Other Supplies				
Meeting Supplies	\$ -	\$ -	\$ -	\$ -
Office Supplies	-	-	-	-
Program Supplies	256.98	-	1,710.49	-
Utilities				
Utility - Telephone	12.21	-	-	-
Outside Services				
Contractual - Non Categorized	4,222.00	-	2,415.00	-
Training and Travel				
Schools and Seminars	-	-	100.00	-
Dues and Memberships				
Dues and Memberships	-	-	25.00	-
Communication				
Advertising	262.79	-	-	-
Postage	-	-	-	-
Grants				
Grants	250.00	10,000.00	7,656.51	10,000.00
Total Expenditures	\$ 5,003.98	\$ 10,000.00	\$ 11,907.00	\$ 10,000.00
Revenues Over (Under) Expenditures	\$ (1,703.98)	\$ -	\$ -	\$ 1,900.00
Projected Cash Balance at September 30, 2015				\$ 10,251.62

Three Year Historical Trend And Five Year Forecast



For comparison on the five year fiscal forecast we have included actual year-end amounts for fiscal years ending in 2012 and 2013. The amounts shown for 2014 are based on the final adopted budget. The fiscal year 2015 amounts are based on the amounts in the adopted budget as shown in more detail throughout this document.

Forecasted amounts for fiscal years ending in 2016 through 2019 are based on the assumptions as briefly described below.

General Fund Revenues:

- Property Tax revenues are trending upwards by 3.3% to 4.2% FY12 through FY14, and we chose to stay more conservative with a 1% year over year increase FY16-19
- Sales Tax revenues are trending upwards by 2.6% to 6.3% FY12 through FY14, and we chose to stay more conservative with a 2% year over year increase FY16-19
- Franchise Tax revenues are trending upwards by 1.6% to 3.5% FY12 through FY14, and we chose to stay more conservative with a 0.8% year over year increase FY16-19
- Lodging Tax revenues are trending upwards by 6.7% to 8.8% FY12 through FY14, and we chose to stay more conservative with a 1.3% year over year increase FY16-19
- License, Permits, Fines, and Service revenues are trends are skewed by fine rates being stagnant for several years. These rates are being updated for FY15. All items in this category will be reviewed going forward on an annual basis and we assumed a 1.1% year over year increase FY16-19
- Intra-governmental Service revenues are based upon allocations of increases in components that include wages and utilities. Based on these changes we assumed a 0.5% to 0.6% increase year over year increase FY16-19

General Fund Expenditures:

- Employee Compensation – for FY15 the City is implementing a revised employee compensation plan as well as taking several initiatives relating to containment of health care costs. Based on these factors, we have estimated for purposes of this document a 2.5% increase in total employee compensation for FY16, and a 2% increase year over year for FY17-19. Depending upon actual revenues realized and other factors such as changes in consumer price indexes, these employee compensation related line items will necessarily be adjusted up or down.

Other Expenditures in total are estimated at a year over year increase of 0.25%. The City continues to work diligently to contain costs. This moderate forecasted increase is primarily based upon inflation, particularly on items such as fuel and utilities, partially offset by continued efforts in creating efficiencies. Likewise, the

Three Year Historical Trend And Five Year Forecast



- City is implementing performance based management techniques with the goal of targeting resource allocation decisions that are data driven in measuring customer derived value. In this regard, the goal is not so much to reduce expenditures, but to allocate them more effectively.

General Fund Other Sources and Uses are based upon transfers in accordance with debt schedules.

Capital Improvement Funds Revenues:

- Sales Tax revenues are trending upwards by 3.0% to 6.4% FY12 through FY14, and we chose to stay more conservative with a 2% year over year increase FY16-19
- Fuel Taxes and Vehicle Fees are trending upwards by 1% to 2% FY12 through FY14, and we chose to stay more conservative with a 0.5% year over year increase FY16-19

Capital Improvement Funds Expenditures are based upon the Five Year Capital Improvement Plan (CIP) adopted by the City. Interested readers should refer to this document for more detailed information.

Capital Improvement Funds Other Sources and Uses are based upon transfers in accordance with debt schedules.

Debt Service Fund forecasts are based upon detailed debt schedules.

Neighborhood Improvement Districts Fund forecasts are based upon detailed debt schedules and special assessment revenues on outstanding properties.

Parks and Recreation Fund Revenues:

- Property Tax revenues are trending upwards by 2.2% to 4.1% FY12 through FY14, and we chose to stay more conservative with a 1% year over year increase FY16-19
- Sales Tax revenues are trending upwards by 2.6% to 6.3% FY12 through FY14, and we chose to stay more conservative with a 2% year over year increase FY16-19
- User Fee and Merchandise Sales revenues are affected to a large degree by weather and staffing for program design and coordination. FY13 weather during the summer swimming pool season had an adverse affect on these revenues. Staffing vacancies and transitions have adversely affected these revenues for FY14. Anticipating a more stable environment, starting from a reduced base, and targeted efforts aimed specifically at increasing these revenues, we estimated what we believe to be a conservative increase of 1% year over year for FY16-19

Three Year Historical Trend And Five Year Forecast



Parks and Recreation Fund Expenditures we used the same, methodology, rationale, and assumptions for the Parks and Recreation Fund expenditure forecasts as denoted above for the General Fund. The capital expenditures forecasts for FY16-19 were based upon the specifics as detailed in the Five Year Capital Improvement Plan (CIP). Interested readers should refer to this document for more detailed information.

Parks and Recreation Fund Other Sources and Uses are based upon transfers in accordance with debt schedules.

Water Pollution Control Fund Revenues:

- As an enterprise fund, the fund is managed to be self sufficient from user fees. Accordingly, rates are reviewed at least annually to ensure that the costs of delivering these services are being covered. Additionally in FY14 the City conducted a comprehensive sewer rate study, that delved much deeper into the analysis and forecasted this analysis over five years. Much of this forecast is based upon the work conducted in this study.
- Permits and Connection fees are forecasted at a 0.5% increase year over year FY16-19
- User Fees and Service revenues are as recommended from the comprehensive sewer rate study with a 1% growth rate coupled with a rate increase of 2.5%, totaling a 3.5% increase per year for FY16-19

Water Pollution Control Fund Expenditures we used the same, methodology, rationale, and assumptions for the Water Pollution Control Fund expenditure forecasts as denoted above for the General Fund.

Three Year Historical Trend And Five Year Forecast



Description	FY 2012 Actual Amounts	FY 2013 Actual Amounts	FY 2014 Current Budget	FY2015 Budget
General Fund				
Revenues				
Property Taxes	\$ 695,213	\$ 724,262	\$ 748,442	\$ 748,444
Sales & Use Taxes	3,816,992	3,917,753	4,165,674	4,206,650
Franchise Taxes	2,439,587	2,479,758	2,567,000	2,567,000
Tax - Non Categorized	84,482	90,101	98,000	98,000
Grants	134,609	56,585	173,368	280,055
Licenses, Permits, Fines, & Services	613,302	641,215	600,681	653,465
Intra-government Services/Reimburse ¹	-	-	497,587	760,227
Other Revenues	80,089	119,656	64,394	47,916
Total Revenues	<u>\$ 7,864,274</u>	<u>\$ 8,029,330</u>	<u>\$ 8,915,146</u>	<u>\$ 9,361,757</u>
Expenditures				
City Council / Legislative	\$ 9,360	\$ 7,739	\$ 9,174	\$ 13,209
City Clerk	63,120	63,469	65,144	69,027
City Manager	187,379	183,296	183,609	186,827
Municipal Court	160,079	160,613	145,680	145,596
Legal Services	59,985	48,323	49,000	32,415
Public Information	-	-	19,824	19,898
Human Resources	-	-	87,003	93,972
General Administration	496,898	500,425	441,515	500,082
Finance	220,378	247,312	281,206	357,830
Information Technology	256,648	245,611	286,939	302,069
Buildings And Grounds	190,040	244,003	242,288	243,694
Emergency Management	-	-	15,224	25,546
Fire Protection	1,797,627	1,954,883	2,126,858	2,090,229
Law Enforcement	2,484,464	2,405,879	2,548,620	2,798,977
Animal Control	176,904	181,826	201,380	227,060
Community Development	447,847	379,044	451,309	484,848
Economic Development	243,181	341,238	395,210	556,722
Street Maintenance	1,060,834	1,230,588	1,169,099	1,354,694
Cemetery	110,261	105,081	111,535	112,203
Total Expenditures	<u>\$ 7,965,005</u>	<u>\$ 8,299,330</u>	<u>\$ 8,830,617</u>	<u>\$ 9,614,898</u>
Revenues Over (Under) Expenditures	<u>\$ (100,731)</u>	<u>\$ (270,000)</u>	<u>\$ 84,529</u>	<u>\$ (253,141)</u>
Other Sources (Uses) Of Funds	351,068	382,775	(40,678)	5,568
Net Sources Over (Under) Uses	<u>\$ 250,337</u>	<u>\$ 112,775</u>	<u>\$ 43,851</u>	<u>\$ (247,573)</u>

Three Year Historical Trend And Five Year Forecast



Description	FY 2012 Actual Amounts	FY 2013 Actual Amounts	FY 2014 Current Budget	FY2015 Budget
Capital Improvement Funds				
Revenues				
Sales & Use Taxes	\$ 1,541,445	\$ 1,587,623	\$ 1,689,000	\$ 1,705,890
Fuel Taxes & Vehicle Fees	670,829	677,556	691,000	691,000
Other Grants	576,235	133,252	160,882	72,000
Other Revenues	36,024	10,292	7,525	25
Total Revenues	\$ 2,824,533	\$ 2,408,723	\$ 2,548,407	\$ 2,468,915
Capital Improvement Expenditures	\$ 1,880,336	\$ 534,012	\$ 1,815,900	\$ 1,584,005
Revenues Over (Under) Expenditures	\$ 944,197	\$ 1,874,711	\$ 732,507	\$ 884,910
Other Sources (Uses) Of Funds	\$ (1,590,103)	\$ (1,501,650)	\$ (1,293,194)	\$ (1,249,901)
Net Sources Over (Under) Uses	\$ (645,906)	\$ 373,061	\$ (560,687)	\$ (364,991)
Debt Service				
Revenues	\$ 9,482	\$ 172,834	\$ 158,863	\$ 159,150
Debt Service Expenditures	\$ 1,672,991	\$ 11,187,873	\$ 1,723,800	\$ 1,708,753
Revenues Over (Under) Expenditures	\$ (1,663,509)	\$ (11,015,039)	\$ (1,564,937)	\$ (1,549,603)
Other Sources (Uses) Of Funds	\$ 1,666,762	\$ 10,132,334	\$ 1,564,937	\$ 1,549,603
Net Sources Over (Under) Uses	\$ 3,253	\$ (882,705)	\$ -	\$ -
Neighborhood Improvement Districts				
Revenues	\$ 56,589	\$ 556,758	\$ 86,503	\$ 696,499
Debt Service & Other Expenditures	\$ 144,949	\$ 213,270	\$ 153,441	\$ 360,475
Revenues Over (Under) Expenditures	\$ (88,360)	\$ 343,488	\$ (66,938)	\$ 336,024
Other Sources (Uses) Of Funds	\$ 90,224	\$ 89,720	\$ -	\$ -
Net Sources Over (Under) Uses	\$ 1,864	\$ 433,208	\$ (66,938)	\$ 336,024

Three Year Historical Trend And Five Year Forecast



Description	FY 2012 Actual Amounts	FY 2013 Actual Amounts	FY 2014 Current Budget	FY2015 Budget
Parks & Recreation				
Revenues				
Property Taxes	\$ 376,225	\$ 391,479	\$ 402,964	\$ 404,000
Sales & Use Taxes	1,105,726	1,141,136	1,233,305	1,176,500
Grants	1,550	10,000	45,000	55,000
User Fees & Merchandise Sales	753,743	731,949	699,162	767,050
Other Revenues	13,463	40,265	43,420	20,200
Total Revenues	\$ 2,250,707	\$ 2,314,829	\$ 2,423,851	\$ 2,422,750
Expenditures				
Administration	\$ 284,184	\$ 278,365	\$ 453,320	\$ 498,763
Maintenance	293,843	320,227	438,916	351,155
Recreation Programs	805,570	759,430	818,210	767,745
Community Center	745,391	520,154	1,443,061	476,239
Total Expenditures	\$ 2,128,988	\$ 1,878,176	\$ 3,153,507	\$ 2,093,902
Revenues Over (Under) Expenditures	\$ 121,719	\$ 436,653	\$ (729,656)	\$ 328,848
Other Sources (Uses) Of Funds	\$ (238,981)	\$ (238,884)	\$ 443,309	\$ (305,270)
Net Sources Over (Under) Uses	\$ (117,262)	\$ 197,769	\$ (286,347)	\$ 23,578
Water Pollution Control				
Revenues				
Permits & Connections	\$ 12,711	\$ 21,492	\$ 21,500	\$ 21,500
User Fees & Services	3,420,131	3,700,576	4,181,008	3,969,175
Interest Credit On Debt	459,177	448,080	485,500	329,987
Other Revenues	976	4,456	18,567	150
Total Revenues	\$ 3,892,995	\$ 4,174,604	\$ 4,706,575	\$ 4,320,812
Expenditures				
Administration, Interest, Depreciation	\$ 2,378,075	\$ 2,436,992	\$ 2,494,660	\$ 2,290,787
Intra-government Services	292,110	292,110	292,110	545,021
Plant Operations	862,549	927,131	901,917	980,455
Wastewater Collections Operations	241,948	273,910	302,733	323,401
Other Capital Maintenance	18,900	6,761	7,500	-
Total Expenditures	\$ 3,793,582	\$ 3,936,904	\$ 3,998,920	\$ 4,139,664
Net Operating Income (Loss)	\$ 99,413	\$ 237,700	\$ 707,655	\$ 181,148
Gain (Loss) On Sale of Assets	\$ 535	\$ 1,500	\$ -	\$ -
Net Income (Loss)	\$ 99,948	\$ 239,200	\$ 707,655	\$ 181,148

Three Year Historical Trend And Five Year Forecast



Description	FY2016 Forecasted Budget	FY2017 Forecasted Budget	FY2018 Forecasted Budget	FY2019 Forecasted Budget
General Fund				
Revenues				
Property Taxes	\$ 756,262	\$ 764,162	\$ 772,144	\$ 780,210
Sales & Use Taxes	4,289,935	4,374,869	4,461,485	4,549,816
Franchise Taxes	2,588,135	2,609,444	2,630,928	2,652,589
Tax - Non Categorized	99,304	100,625	101,964	103,320
Grants	280,055	280,055	280,055	280,055
Licenses, Permits, Fines, & Services	660,900	668,420	676,025	683,717
Intra-government Services/Reimburse ¹	764,978	768,803	772,647	776,510
Other Revenues	47,916	47,916	47,916	47,916
Total Revenues	<u>\$ 9,487,485</u>	<u>\$ 9,614,294</u>	<u>\$ 9,743,164</u>	<u>\$ 9,874,133</u>
Expenditures				
City Council / Legislative	\$ 13,237	\$ 13,265	\$ 13,293	\$ 13,321
City Clerk	70,476	71,642	72,808	73,974
City Manager	191,381	195,027	198,673	202,319
Municipal Court	147,600	149,240	150,880	152,520
Legal Services	32,496	32,577	32,658	32,739
Public Information	20,232	20,503	20,774	21,045
Human Resources	95,915	97,478	99,041	100,604
General Administration	502,315	504,330	506,345	508,360
Finance	366,095	372,722	379,349	385,976
Information Technology	305,289	307,961	310,633	313,305
Buildings And Grounds	245,320	246,720	248,120	249,520
Emergency Management	25,610	25,674	25,738	25,802
Fire Protection	2,135,518	2,171,904	2,208,290	2,244,676
Law Enforcement	2,858,453	2,906,267	2,954,081	3,001,895
Animal Control	231,057	234,292	237,527	240,762
Community Development	495,504	504,061	512,618	521,175
Economic Development	559,418	562,131	564,862	567,610
Street Maintenance	1,375,317	1,392,110	1,408,903	1,425,696
Cemetery	113,485	114,544	115,603	116,662
Total Expenditures	<u>\$ 9,784,718</u>	<u>\$ 9,922,448</u>	<u>\$ 10,060,196</u>	<u>\$ 10,197,961</u>
Revenues Over (Under) Expenditures	<u>\$ (297,233)</u>	<u>\$ (308,154)</u>	<u>\$ (317,032)</u>	<u>\$ (323,828)</u>
Other Sources (Uses) Of Funds	15,250	14,864	15,636	15,897
Net Sources Over (Under) Uses	<u>\$ (281,983)</u>	<u>\$ (293,290)</u>	<u>\$ (301,396)</u>	<u>\$ (307,931)</u>

Three Year Historical Trend And Five Year Forecast



Description	FY2016 Forecasted Budget	FY2017 Forecasted Budget	FY2018 Forecasted Budget	FY2019 Forecasted Budget
Capital Improvement Funds				
Revenues				
Sales & Use Taxes	\$ 1,739,568	\$ 1,773,911	\$ 1,808,932	\$ 1,844,644
Fuel Taxes & Vehicle Fees	694,465	697,947	701,446	704,963
Other Grants	764,160			
Other Revenues	25	25	25	25
Total Revenues	\$ 3,198,218	\$ 2,471,883	\$ 2,510,403	\$ 2,549,632
Capital Improvement Expenditures	\$ 1,886,524	\$ 1,013,412	\$ 845,999	\$ 742,500
Revenues Over (Under) Expenditures	\$ 1,311,694	\$ 1,458,471	\$ 1,664,404	\$ 1,807,132
Other Sources (Uses) Of Funds	\$ (1,259,376)	\$ (1,406,199)	\$ (1,300,083)	\$ (1,302,257)
Net Sources Over (Under) Uses	\$ 52,318	\$ 52,272	\$ 364,320	\$ 504,875
Debt Service				
Revenues	\$ 159,650	\$ -	\$ -	\$ -
Debt Service Expenditures	\$ 1,628,511	\$ 1,619,434	\$ 1,516,518	\$ 1,516,942
Revenues Over (Under) Expenditures	\$ (1,468,861)	\$ (1,619,434)	\$ (1,516,518)	\$ (1,516,942)
Other Sources (Uses) Of Funds	\$ 1,468,861	\$ 1,619,434	\$ 1,516,518	\$ 1,516,942
Net Sources Over (Under) Uses	\$ -	\$ -	\$ -	\$ -
Neighborhood Improvement Districts				
Revenues	\$ 86,499	\$ 86,499	\$ 86,499	\$ 86,499
Debt Service & Other Expenditures	\$ 260,988	\$ 262,347	\$ 262,528	\$ 262,366
Revenues Over (Under) Expenditures	\$ (174,489)	\$ (175,848)	\$ (176,029)	\$ (175,867)
Other Sources (Uses) Of Funds	\$ -	\$ -	\$ -	\$ -
Net Sources Over (Under) Uses	\$ (174,489)	\$ (175,848)	\$ (176,029)	\$ (175,867)

Three Year Historical Trend And Five Year Forecast



Description	FY2016 Forecasted Budget	FY2017 Forecasted Budget	FY2018 Forecasted Budget	FY2019 Forecasted Budget
Parks & Recreation				
Revenues				
Property Taxes	\$ 408,095	\$ 412,232	\$ 416,410	\$ 420,631
Sales & Use Taxes	1,199,859	1,223,682	1,247,978	1,272,757
Grants	55,000	55,000	55,000	55,000
User Fees & Merchandise Sales	774,721	782,468	790,293	798,196
Other Revenues	20,200	20,200	20,200	20,200
Total Revenues	\$ 2,457,875	\$ 2,493,582	\$ 2,529,881	\$ 2,566,784
Expenditures				
Administration	\$ 435,334	\$ 526,111	\$ 489,388	\$ 495,165
Maintenance	401,236	363,272	382,808	387,344
Recreation Programs	777,017	784,655	822,293	829,931
Community Center	479,341	482,019	484,697	487,375
Total Expenditures	\$ 2,092,928	\$ 2,156,057	\$ 2,179,186	\$ 2,199,815
Revenues Over (Under) Expenditures	\$ 364,947	\$ 337,525	\$ 350,695	\$ 366,969
Other Sources (Uses) Of Funds	\$ (302,388)	\$ (306,124)	\$ (310,413)	\$ (309,189)
Net Sources Over (Under) Uses	\$ 62,559	\$ 31,401	\$ 40,282	\$ 57,780
Water Pollution Control				
Revenues				
Permits & Connections	\$ 21,608	\$ 21,716	\$ 21,825	\$ 21,934
User Fees & Services	4,108,096	4,251,879	4,400,695	4,554,719
Interest Credit On Debt	329,987	329,987	329,987	329,987
Other Revenues	150	150	150	150
Total Revenues	\$ 4,459,841	\$ 4,603,732	\$ 4,752,657	\$ 4,906,790
Expenditures				
Administration, Interest, Depreciation	\$ 2,362,783	\$ 2,420,600	\$ 2,478,417	\$ 2,536,234
Intra-government Services	548,427	551,169	553,925	556,695
Plant Operations	994,530	1,005,905	1,017,280	1,028,655
Wastewater Collections Operations	325,752	327,633	329,514	331,395
Other Capital Maintenance	-	-	-	-
Total Expenditures	\$ 4,231,492	\$ 4,305,307	\$ 4,379,136	\$ 4,452,979
Net Operating Income (Loss)	\$ 228,349	\$ 298,425	\$ 373,521	\$ 453,811
Gain (Loss) On Sale of Assets	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	\$ 228,349	\$ 298,425	\$ 373,521	\$ 453,811

This budget may contain terms that may not be familiar to the casual reader. To assist the reader in understanding the terms contained in the budget and those terms that may arise during budget discussions, this glossary has been included in the budget document.

Accrual Basis of Accounting: This basis of accounting recognizes revenues when earned (including unbilled services) and expenses are recorded when liabilities are incurred.

Accrued Expenses: Expenses incurred but not due until a later date.

ADA: American Disability Act

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: The Johnson County Assessor establishes Property values.)

Basic Financial Statements: Those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and results of operations of an entity in conformity with Generally Accepted Accounting Principles (GAAP). Under Statement 1, they include a balance sheet, “all-inclusive” operating statements, and (for proprietary funds and fund types, Pension Trust Funds, and Non-expendable Trust Funds) a statement of changes in financial position.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used on two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

Budget Amendment: A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City Council must pass an ordinance approving any amendment that involves the transfer of appropriations between different funds. City staff has the prerogative to adjust expenditures within a departmental budget.

Budget Calendar: The schedule of key dates or milestones which the City’s departments will follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the budget that provides the Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal year, and the views and recommendations of the City Manager.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CD: Community Development

CDBG: Community Development Block Grant-Grant Funds allocated by the federal government to the small Missouri communities to improve local facilities, address critical health and safety concerns, and develop a greater capacity for growth.

CIP: Capital Improvements Program

Current Taxes: Taxes that are due and levied within one year.

Debt Services: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to pre-determined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DNR: Department of Natural Resources

DREAM: Downtown Revitalization and Economic Assistance for Missouri

EEOC: Equal Employment Opportunity Commission

Enterprise Fund: A fund established to account for operations that (1) are financed and operated in a manner similar to private business enterprises –where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services.

EPA: Environmental Protection Agency

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Financial and Compliance Audit. An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conform with GAAP and (2) the audited entity's compliance with the various finance related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship.

FY: Fiscal Year

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Warrensburg has specified October 1 to September 30 as its fiscal year.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements, machinery, equipment and computer-related hardware and software.

Franchise License Tax: This is a charge paid for the use of City streets and public rights of way.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds and special assessment funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines of financial accounting and reporting. They cover the form and content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity of facility.

HR: Human Resources

ICSC: International Conference for Shopping Centers

Income: A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Interfund transfers: Amounts transferred from one fund to another.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Services Office

IPMA: International Public Management Association for Human Resources

IT: Information Technology

JCEDC: Johnson County Economic Development Corporation

LAGERS: Local government employee's retirement system.

Levy: (verb) To impose taxes, special assessments or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by a government.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

MDNR: Missouri Department of Natural Resources

MODOT: Missouri Department of Transportation

NID: Neighborhood Improvement District-Program to finance improvements that will be used by the public and must confer a benefit on property within the district; with revenue from a special assessment.

NIMS: National Incident Managing System

OATS: Transportation Services

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisitions, spending and service delivery activities of the government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential for sound financial management and should be adopted by every government.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with a higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and is of a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

ROW: Right of Way

Sales Tax: A general "sales tax" is levied on all businesses and persons selling merchandise in the City limits. Monies collected under authorization of this tax is for the use and benefit of the City.

SERT: Special Emergency Response Team

SHRM: Society for Human Resource

SRF: State Revolving Fund

STP: Surface Transportation Program

Tax Rate: The amount of tax stated in terms of unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

TRIM Grant: Tree Resource Improvement and Maintenance Grant

Tax Rate: The amount of tax stated in terms of unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

TIF: Tax Increment Financing, a TIF allows the use of a portion of state or local property and sales taxes to assist funding the redevelopment of blighted areas.

UCM: University of Central Missouri

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Use Tax: Uncollected sales tax that is paid at the time of consumption instead of at the time of the sale.

WAFB: Whiteman Air Force Base

WCC: Warrensburg Community Center

WCVB: Warrensburg Convention and Visitors Bureau

WPR: Warrensburg Parks and Recreation

Acknowledgements And Citations



Department Directors:

Barbara Carroll - Community Development
Marvin Coleman - Public Works
Bruce Howey - Police Department
James Kushner - Fire Department
Kelvin Shaw - Finance
Dodee Matthews - Parks and Recreation

The City of Warrensburg would like to thank and acknowledge the contributions made by the following to the FY15 Budget Book.

Rachel Denfeld - Accountant
Toni Yost - Finance Assistant
Peggy Hostetler - Project Manager Administration
Guy Parsons – Battalion Chief

Cover Design - Courtney Stephens - Executive Assistant

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