



BOARD OF ALDERMEN
AMENDED Regular Meeting Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, September 2, 2014, 7:00 pm
City Hall Boardroom

Note: The agenda was amended to add item 5C

Next numbers: Bill No. 2805 / Ord. No. 2775

1. CALL TO ORDER

- A. Roll Call
- B. Pledge of Allegiance

2. CITIZEN INPUT

3. MAYOR'S REPORT

4. CONSENT AGENDA

- A. Approve the minutes for the August 19, 2014 regular meeting
- B. Approve the minutes for the August 19, 2014 work session
- C. Receive and file the July 2014 sewer report
- D. Receive and file the crime statistics for January through June 2014
- E. Approve purchases for the fall 2014 crack sealing project in an amount not to exceed \$18,000
- F. Approve memorandums of agreement with Park University to conduct the annual supervised deer and permit hunts
- G. Approve a liquor by the drink picnic license for Ducks Unlimited for the annual fundraising banquet and auction at the Parkville Athletic Complex on October 4, 2014
- H. Approve accounts payable from August 13 to August 26, 2014

Please Note: All matters listed under "Consent Agenda" are considered to be routine by the Board of Aldermen and will be enacted upon under one motion without discussion. Any member of the Board of Aldermen may be allowed to request an item be pulled from the Consent Agenda for consideration under the regular agenda if debate and a separate motion are desired. Any member of the Board of Aldermen may be allowed to question or comment on an item on the Consent Agenda without a separate motion under the regular agenda. Items not removed from the Consent Agenda will stand approved upon motion of any Alderman, followed by a second and a majority voice vote to "Approve the consent agenda and recommended motions for each item as presented".

5. ACTION AGENDA

- A. Accept the audited financial statement for fiscal year 2013 as prepared by Bruce Culley, CPA (Administration)
- B. Conduct a public hearing and approve the 2014 Property Tax Levy for the General Fund and General Debt Service Fund for Fiscal Year 2015 (Administration)
- C. Approve the purchase of a used 2007 Ford Ranger XLT Pickup for the Parkville Nature Sanctuary (Public Works)

6. STAFF UPDATES ON ACTIVITIES

- A. Administration
 - 1. Route 9 Corridor Study Grant Application

2. Downtown Entryway Improvements
- B. Community Development
 1. Highway 45 Corridor Steering Committee

7. COMMITTEE REPORTS & MISCELLANEOUS ITEMS FROM THE BOARD

8. ADJOURN

General Agenda Notes:

This agenda closed at noon on Thursday, August 28, 2014. With the exception of emergencies or other urgent matters, any item requested after the agenda was closed will be placed on the next board meeting agenda. Emergencies and urgent matters may be placed on an amended agenda only upon the vote of the Board of Aldermen.

1. CALL TO ORDER

A regular meeting of the Board of Aldermen was convened at 7:09 p.m. on Tuesday, August 19, 2014, and was called to order by Mayor Nanette K. Johnston. City Clerk Melissa McChesney called the roll as follows:

Ward 1 Alderman Kari Lamer	- present
Ward 1 Alderman Diane Driver	- present
Ward 2 Alderman Jim Werner	- present
Ward 2 Alderman Dave Rittman	- present
Ward 3 Alderman Kendall Welch	- present
Ward 3 Alderman David Jones	- present
Ward 4 Alderman Marc Sportsman	- present
Ward 4 Alderman Greg Plumb	- present

A quorum of the Board of Aldermen was present.

The following staff was also present: Lauren Palmer, City Administrator
Sean Ackerson, Assistant City Administrator/Community Development Director
Kevin Chrisman, Police Chief
Steve Chinn, City Attorney

Mayor Johnston led the Board in the Pledge of Allegiance to the Flag of the United States of America.

2. CITIZEN INPUT

3. MAYOR'S REPORT

4. CONSENT AGENDA

- A. Approve the minutes for August 5, 2014 regular meeting
- B. Receive and file the financial report for the month ending July 31, 2014
- C. Authorize staff to engage Northland Alternative Service Program for court-appointed community service volunteers
- D. Approve a volleyball court use agreement with the Platte County Community Center South YMCA granting exclusive use of three sand volleyball courts in English Landing Park on Sunday evenings September 7 through November 1, 2014
- E. Approve a sign permit for two wall signs and one monument sign for the Marshall Dental Office, 6112 9 Highway – Application No. SPA14-02 through 14; Whitney Graves, Metal Works Co. on behalf of Dr. Craig Marshal
- F. Approve Resolution No. 08-02-14 adopting the revised Vision Downtown Parkville (formerly referred to as the Parkville Downtown Master Plan)
- G. Approve Work Authorization No. 31B with North Hills Engineering for engineering work for the 2014 sewer line closed circuit television and cleaning project in the amount of \$7,875
- H. Approve accounts payable for July 28 through August 13, 2014

Alderman Plumb noted he served on the board for the Northland Alternative Service Program but received no financial gain.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO APPROVE THE CONSENT AGENDA AND RECOMMENDED MOTION FOR EACH ITEM, AS PRESENTED. ALL AYES; MOTION PASSED 8-0.

5. ACTION AGENDA

A. **Approve an ordinance repealing and replacing Parkville Municipal Code Chapter 107 to disclose potential conflicts of interest and substantial interests for certain officials**

City Clerk Melissa McChesney stated the ordinance was required to be reaffirmed or updated every two years and was last reaffirmed in September 2012. The ordinance was updated to remove the title Purchasing Officer since the City no longer had the position.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2803, AN ORDINANCE **REPEALING AND REPLACING PORTIONS OF CHAPTER 107 OF THE PARKVILLE MUNICIPAL CODE TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND SUBSTANTIAL INTERESTS FOR CERTAIN OFFICIALS**, BE APPROVED FOR FIRST READING. ALL AYES; MOTION CARRIED 8-0.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2803 BE APPROVED ON FIRST READING AND PASSED TO SECOND READING BY TITLE ONLY. ALL AYES; MOTION CARRIED 8-0.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2803 BE APPROVED ON SECOND READING TO BECOME ORDINANCE NO. 2773. ALL AYES BY ROLL CALL VOTE: PLUMB, WELCH, WERNER, DRIVER, LAMER, RITTMAN, JONES AND SPORTSMAN. MOTION PASSED 8-0.

B. **Approve an ordinance amending the conditional use permit for the existing lattice cell tower at 6205 Kelly Drive to allow additional antenna and modifications –Case PZ14-20; T-Mobile, applicant**

Assistant City Administrator/Community Development Director Sean Ackerson stated the request was to replace an old antenna and for modifications to other related equipment. The Planning and Zoning Commission recommended approval on August 12 subject to conditions. The tower analysis concluded that structural modifications were necessary and staff would ensure all construction was in accordance with the report.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2804, AN ORDINANCE **AMENDING THE CONDITIONAL USE PERMIT FOR THE EXISTING CELL TOWER AT 6205 KELLY DRIVE TO ALLOW ADDITIONAL ANTENNA AND MODIFICATIONS**, BE APPROVED FOR FIRST READING. ALL AYES; MOTION CARRIED 8-0.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2804 BE APPROVED ON FIRST READING AND PASSED TO SECOND READING BY TITLE ONLY. ALL AYES; MOTION CARRIED 8-0.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER THAT BILL NO. 2804 BE APPROVED ON SECOND READING TO BECOME ORDINANCE NO. 2774. ALL AYES BY ROLL CALL VOTE: PLUMB, WELCH, WERNER, DRIVER, LAMER, RITTMAN, JONES AND SPORTSMAN. MOTION PASSED 8-0.

C. **Approve a final site plan for a 60 foot monopole training tower in the “B-P” Business Park District – Case PZ14-24; Pinnacle Career Institute, applicant**

Assistant City Administrator/Community Development Director Sean Ackerson explained that the Board approved a lattice training tower on the west side of the Interstate 435 and Highway 45 interchange which was now constructed. The request proposed a complementary tower on a

monopole for additional training. The Planning and Zoning Commission recommended approval on August 12 subject to staff conditions.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO APPROVE THE FINAL SITE PLAN FOR A 60' MONOPOLE, TRAINING TOWER IN THE "B-P" BUSINESS PARK DISTRICT, SUBJECT TO STAFF RECOMMENDED CONDITIONS. ALL AYES; MOTION PASSED 8-0.

D. Approve exterior modifications and change of use from a bank to a restaurant in a B-4 Zoning District at 6420 Crooked Road – Case PZ14-23; Karla Gray, applicant

Assistant City Administrator/Community Development Director Sean Ackerson said the request was for exterior modifications and a change in use for the former Patriot's Bank building at The Greens at Crooked Road to change the vacant structure to allow reuse as a restaurant. The Board of Aldermen had authority for approval under the Parkville Municipal Code so the Planning and Zoning Commission did not review the application. Staff completed a full review of the application and determined it was a permitted use with adequate parking. Ackerson added that staff requested approval of a broader use for the building because it was hard to market since all changes required Board approval. He noted in the past the Board had approved broader spectrums of use in the B-4 District as long as it did not exceed the parking allowed. Uses did not include storage, hotel or motel, use that required more parking than allowed, or significant changes to traffic flow.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO APPROVE THE EXTERIOR MODIFICATIONS AND CHANGE OF USE FROM A BANK TO A RESTAURANT IN A B-4 ZONING DISTRICT AT 6420 CROOKED ROAD, SUBJECT TO STAFF RECOMMENDED CONDITIONS. ALL AYES; MOTION PASSED 8-0.

E. Approve the installation of a historical marker for the Steamboat Arabia in English Landing Park

City Administrator Lauren Palmer stated the request was part of Platte County's 175th Anniversary celebration. The marker would be placed at the east end of the second loop trail, would match other historical markers in English Landing Park, and the wording was prepared by David Hawley who was affiliated with the Steamboat Arabia Museum. She noted Platte County was responsible for the construction/fabrication of the marker and the City was responsible for the installation, ownership, and routine maintenance of the sign, but the City made no commitment for replacement or significant maintenance (following damage or vandalism) in the agreement.

Neil Davidson commented that the marker was similar to the Lewis & Clark marker next to the a-truss bridge and would be placed across the river from where the boat sank on September 5, 1856. An event was planned for September 6 at the new boat ramp in Platte Landing Park.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO APPROVE THE INSTALLATION OF A HISTORICAL MARKER FOR THE STEAMBOAT ARABIA IN ENGLISH LANDING PARK, AS OUTLINED IN THE ATTACHED EXHIBITS AND SUBJECT TO EXECUTION OF THE PROPOSED DONATION AGREEMENT AND THE TERMS THEREIN. ALL AYES; MOTION PASSED 8-0.

F. Approve Platte Landing Park Drive as the name for the new road to Platte Landing Park

Assistant City Administrator/Community Development Director Sean Ackerson explained the

new road through Platte Landing Park needed a name for utility addresses. The Community Land and Recreation Board considered a number of options including extending Main Street or a vanity name. The Mid-America Regional Council guidelines did not support the extension of Main Street, so CLARB recommended Platte Landing Park Drive at its August 13 meeting.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO NAME THE NEW ROAD IN PLATTE LANDING PARK "PLATTE LANDING PARK DRIVE." ALL AYES; MOTION PASSED 8-0.

6. STAFF UPDATES ON ACTIVITIES

A. Police Department

Police Chief Kevin Chrisman introduced Officer Nick Pence, Sergeant Randall Stone and Captain Jon Jordan and recognized them for going above and beyond the call of duty during recent events. He added they would be formally recognized with letters of commendation.

7. COMMITTEE REPORTS & MISCELLANEOUS ITEMS FROM THE BOARD

Alderman Werner – Parkville Chamber of Commerce

Alderman Werner noted that on August 28 a legislative panel discussion was scheduled at City Hall.

Alderman Sportsman stated that he thought the volleyball agreement could be an opportunity for downtown businesses to market their business during the Sunday night games.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO ENTER INTO EXECUTIVE SESSION AT 7:49 P.M. ALL AYES; MOTION PASSED 8-0.

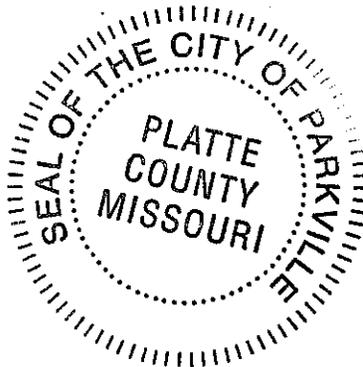
8. ADJOURN

IT WAS MOVED BY ALDERMAN WELCH AND SECONDED BY ALDERMAN LAMER TO ADJOURN THE AUGUST 19, 2014 REGULAR BOARD MEETING AT 8:50 P.M. ALL AYES; MOTION PASSED 8-0.

The minutes for Tuesday, August 19, 2014, having been read and considered by the Board of Aldermen, and having been found to be correct as written, were approved on this the second day of September 2014.

Submitted by:

Melissa McChesney
City Clerk Melissa McChesney



Mayor Nanette K. Johnston opened the work session at 6:05 p.m. on August 19, 2014. In attendance were Aldermen Greg Plumb, Kendall Welch, Jim Werner, Diane Driver, Kari Lamer, Dave Rittman, David Jones and Marc Sportsman.

The following staff was also present:

Lauren Palmer, City Administrator
Sean Ackerson, Assistant City Administrator/Community Development Director
Kevin Chrisman, Police Chief
Melissa McChesney, City Clerk
Stephen Chinn, City Attorney

1. GENERAL AGENDA

A. Final report of the market feasibility and economic impact study for the intersection of Interstate 435 and Highway 45

Adam Kerns, Convention, Sports & Leisure (CSL), provided an overview of the feasibility study; the presentation is appended hereto as Exhibit A. CSL previously worked with Sporting KC, the cities of Olathe and Lawrence, Kansas, and the University of Kansas. CSL toured the community and the site and engaged in discussions with local and regional stakeholders to understand the vision. The analysis included national trends for potential sports that could be accommodated at the facility, determining what the market would support, and assessing the competitive market.

Kerns noted the analysis included a review of the sports complex concept. As a result it was determined there was a shortage of soccer fields in the northland region, but there was concern the market would become oversaturated with sports complexes in the metropolitan area. The report concluded the best concept was an eight-field (turf) soccer complex with supporting parking, concessions and administrative space and was estimated at \$12 million to \$14 million depending on the number of fields. Unfortunately, the project was not viable under the current conditions. The report did, however, determine alternatives for the site included upscale multi-family apartments to meet a need in Parkville's housing market and generate support for future retail or commercial development; an outdoor amphitheater; large-lot residences; or a storage facility.

Pete DiSalvo, DiSalvo Development Advisors, provided an overview of the hotel and retail analysis. He noted the local market was strong but the interchange lacked traveler services and corporate businesses for a hotel, and the traffic and population would not support retail on the site. Downtown Parkville was cited as a more viable location for a hotel. The study recommended the area be rezoned to competitively bring in developers for higher density projects.

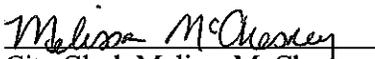
Further discussion focused on the type of field, large-lot residential, the price of the homes based on the price of the lots, and the economic and fiscal impacts of the recommended development.

City Administrator Lauren Palmer noted staff had ongoing discussions with the property owners and developers in the area and requested guidance from the Board to (1) abandon the sports park concept and (2) consider public incentives for other development proposals. The consensus of the Board was for staff to continue to review all viable options, including multi-family residential.

The work session ended at 7:04 p.m.

The work session minutes for August 19, 2014, having been read and considered by the Board of Aldermen, and having been found to be correct as written, were approved on this the second day of September 2014.

Submitted by:


City Clerk Melissa McChesney

2014-082



OPERATIONS REPORT – PARKVILLE DIVISION

July 2014 Report to the City of Parkville

OPERATING DIVISIONS

MISSOURI

Atchison County
Wholesale Water
Commission

Bonne Terre

Boonville

Bowling Green

Buchanan County #1

Cameron

Cape Girardeau

Craig

East Central Missouri
Water & Sewer
Authority

Elsberry

Franklin County #1

Franklin County #3

Henry County
Water Company

Henry County #3

Lake Ozark/
Osage Beach

Lincoln County #1

Nevada

Parkville

Phelps County #2

Platte County #C-1

Ralls County #1

Russellville

St. Charles County #2

Ste. Genevieve

Sedalia

Versailles

IOWA

Maquoketa

Tipton

TENNESSEE

South Fulton

Dyersburg Welcome
Center

Waste Water Treatment Plant Operations

- 2.50" of precipitation fell during the month.
- The plant performed well this month with 99.1% removal Efficiency for B.O.D. and 96.4% for TSS.
- An average of 422,484 gallons of wastewater was treated each day during the month.
-

Waste Water Laboratory Analysis

- Staff performed 316 recorded lab tests.
- The following samples were delivered to Keystone Labs for analysis: Oil & Grease (5), NH₃-N (5).
- Monthly and daily laboratory equipment maintenance and calibrations were performed according to manufacturers' guidelines.
- CMC preformed annual calibration on lab scales and thermometers.

Waste Water Treatment Plant Maintenance

- Staff cleaned east and west clarifier.
- LDO basins probes 1a, 1b, 2a, and 2b were cleaned.
- Routine P.M.s were done in accordance with all manufacturer recommendations.
- Staff power washed launder cover on both clarifiers.
- Staff bought new trash cart for bar screen.

Collection System Operations

- Robin 4000 odor control chemical continues to be fed from the Riss Lake site at approximately 25 gallons per day.
- Staff continues to monitor for H₂S at manhole B-16 on a weekly basis.
- Staff preformed 2 grinder pump inspection at Riss Lake.

Collection System Maintenance

- Each pump station was checked on Mondays, Wednesday, and Fridays. Maintenance notes recorded in the Antero program.
- Staff ordered Robin 4000 (odor control) for Riss Lake force main.
- Staff sprayed for weeds at all pump stations.
- City staff and contract city engineer are working on the invitation to bid for Pinecrest pump station control panel installation.

OPERATIONS REPORT – PARKVILLE DIVISION

Bio-solids

- Staff did not apply sludge during the month of July.
- Staff performed annual maintenance on tractor.

Safety

- 7/31/14: AWR safety meeting on Excavation safety.
- Staff built new outfall deck.

Recommendations

- Staff has no recommendations at this time.

OPERATIONS REPORT – PARKVILLE DIVISION

Loading

Hydraulic	422,484 gallons per day
Organic	285 mg/L of BOD ₅ per day

NPDES Effluent Permit Parameters

Parameter	Monthly Average	Permit Limit
pH	6.5 Min. and 7.0Max	6.5 - 9.0
TSS	6 mg/L	30 mg/L
BOD ₅	2 mg/L	25 mg/L
NH ₃ -N	0.26 mg/L	1.7 mg/L
O & G	4 mg/L	10.0 mg/l
Fecal Coliform	3.1 #/100mL	400 #/100mL

Removal Efficiency

Parameter	Monthly Average	Permit Limit
Organic	99.1%	85 %
Solids	96.4 %	85 %

Biosolids

	Report Period	Year to Date
Quantity Applied	0 dry tons	25dry tons
Acres Applied	0 acres	20 acres

RETURN A - MONTHLY RETURN OF OFFENSES KNOWN TO THE POLICE

1 CLASSIFICATION OF OFFENSES	2 OFFENSES REPORTED OR KNOWN TO POLICE (INCLUDING "UNFOUNDED" AND ATTEMPTS)	3 UNFOUNDED, I.E. FALSE OR BASELESS COMPLAINTS	4 NUMBER OF ACTUAL OFFENSES (COLUMN 2 MINUS COLUMN 3) (INCLUDE ATTEMPTS)	5 TOTAL OFFENSES CLEARED BY ARREST OR EXCEPTIONAL MEANS (INCLUDES COL. 6)	6 NUMBER OF CLEARANCES INVOLVING ONLY PERSONS UNDER 18 YEARS OF AGE
1. CRIMINAL HOMICIDE					
a. MURDER AND NONNEGLIGENT HOMICIDE (score attempts as aggravated assault if homicide reported, submit Supplemental Homicide Report)	11			00	
b. MANSLAUGHTER BY NEGLIGENCE	12			00	
2. FORCIBLE RAPE TOTAL	20	2	2	0	
a. Rape by Force	21	2	2		
b. Attempts to commit Forcible Rape	22				
3. ROBBERY TOTAL	30			01	
a. Firearm	31				
b. Knife or Cutting Instrument	32				
c. Other Dangerous Weapon	33				
d. Strong-Arm (Hands, Fists, Feet, Etc.)	34				
4. ASSAULT TOTAL	40	11	11	8	11
a. Firearm	41				
b. Knife or Cutting Instrument	42				
c. Other Dangerous Weapon	43				
d. Hands, Fists, Feet, Etc. - Aggravated injury	44	1	1	1	1
e. Other Assaults - Simple, Not Aggravated	45	10	10	10	10
5. BURGLARY TOTAL	50	3	3	6	1
a. Forcible Entry	51	2	2	1	1
b. Unlawful Entry - No Force	52	1	1		
c. Attempted Forcible Entry	53				
6. LARCENY - THEFT TOTAL (Except Motor Vehicle Theft)	60	52	52	44	30
7. MOTOR VEHICLE THEFT TOTAL	70				
a. Autos	71				
b. Trucks and Buses	72				
c. Other Vehicles	73				
GRAND TOTAL	77	68	68	61	42

Prior 3yrs Average

January 2014

Month and Year of Report

thru
June 2014

Mo0830100

Agency Identifier

5700.00

Population

July 28, 2014

Date

Kevin Davis

Prepared By

Major

Title

Parkville Police Department

Agency and State

Chief, Commissioner, Sheriff, or Superintendent

PROPERTY STOLEN BY CLASSIFICATION

CLASSIFICATION		NUMBER OF ACTUAL OFFENSES (COLUMN 4 Return A)	Monetary Value of Property Stolen
1. MURDER AND NONNEGLIGENT MANSLAUGHTER	12		
2. FORCIBLE RAPE	20	2	
3. ROBBERY			
(a) HIGHWAY (Streets, alleys, etc.)	31		
(b) COMMERCIAL HOUSE (except c, d and f)	32		
(c) GAS OR SERVICE STATION	33		
(d) CONVENIENCE STORE	34		
(e) RESIDENCE (anywhere on premises)	35		
(f) BANK	36		
(g) MISCELLANEOUS	37		
TOTAL ROBBERY	30		
5. BURGLARY - BREAKING AND ENTERING			
(a) RESIDENCE (dwelling)			
(1) NIGHT (6 p.m. - 6 a.m.)	51	1	1231
(2) DAY (6 a.m. - 6 p.m.)	52		
(3) UNKNOWN	53		
(b) NON-RESIDENCE (store, office, etc.)			
(1) NIGHT (6 p.m. - 6 a.m.)	54	2	6336
(2) DAY (6 a.m. - 6 p.m.)	55		
(3) UNKNOWN	56		
TOTAL BURGLARY	50	3	7567
6. LARCENY - THEFT (Except Motor Vehicle Theft)			
(a) \$200 AND OVER	61	15	84613
(b) \$50 TO \$200	62	15	1728
(c) UNDER \$50	63	22	487
TOTAL LARCENY (Same as Item 6X)	60	52	86828
7. MOTOR VEHICLE THEFT (Including Alleged Joy Riding)	70		
GRAND TOTAL - ALL ITEMS	77	57	94395
<u>ADDITIONAL ANALYSIS OF LARCENY AND MOTOR VEHICLE THEFT</u>			
6X. NATURE OF LARCENIES UNDER ITEM 6			
(a) POCKET-PICKING	81		
(b) PURSE SNATCHING	82		
(c) SHOPLIFTING	83	19	910
(d) FROM MOTOR VEHICLE (except e)	84	14	6010
(e) MOTOR VEHICLE PARTS AND ACCESSORIES	85	1	10
(f) BICYCLES	86		
(g) FROM BUILDING (except c and h)	87	4	72231
(h) FROM ANY COIN-OPERATED MACHINES (parking meters etc.)	88		
(i) ALL OTHERS	89	14	7667
TOTAL LARCENIES (Same as Item 6)	80	52	86828
7X. MOTOR VEHICLES RECOVERED			
(a) STOLEN LOCALLY AND RECOVERED LOCALLY	91		
(b) STOLEN LOCALLY AND RECOVERED BY ANOTHER JURISDICTION	92		
(c) TOTAL LOCALLY STOLEN MOTOR VEHICLES RECOVERED (a & b)	90		
(d) STOLEN IN OTHER JURISDICTION AND RECOVERED LOCALLY	93	1	

54

19

4

44

Prior 3yrs Average

January 2014 thru June 2014

CITY OF PARKVILLE

Policy Report

DATE: Wednesday, August 27, 2014

PREPARED BY:
Lauren Palmer
City Administrator

REVIEWED BY:
Melissa McChesney
City Clerk

ISSUE:

Request to approve purchases for the fall 2014 crack sealing project in an amount not to exceed \$18,000.

BACKGROUND:

In the fall of 2010, the City began an annual maintenance program using a semi-automated hot-applied crack filling machine from CRAFCO to perform preventative maintenance on a portion of the City's asphalt pavements. This process is much faster and easier than the cold-applied method that was previously used. The hot rubberized asphalt used to fill the cracks is also stronger and lasts longer than the cold-applied material. By sealing the cracks in pavement, water intrusion is limited and the pavement life is extended. This year the street crew plans to crack seal multiple streets including areas in Riss Lake, The National and other subdivisions.

Pavement Maintenance Supply, Inc. (PMSI) historically provided the machine as a rental for approximately \$1,400 per week. Last year the City of Weatherby Lake purchased a new CRAFCO crack sealing machine and, through a cooperative agreement, rented the machine to the City of Parkville for \$750 per week. This arrangement worked well, and Weatherby Lake agreed to renew the cooperative agreement for 2014. This will provide a substantial savings and allow the street crew to seal more streets. Staff anticipates use of the machine for up to four weeks for a total rental amount not to exceed \$3,000.00. Paving Maintenance Supply Inc. (PMSI) is the only local supplier of CRAFCO materials, and bid the material at 0.52 cents per pound. Staff requests authority to expend up to \$15,000.00 for materials for the crack sealing program.

BUDGET IMPACT:

The 2014 budget includes \$20,000.00 in the Transportation Fund (40) for crack sealing operations, of which \$18,739 is still available for 2014. Staff recommends authorizing up to \$15,000 for the purchase of sealing material. Staff recommends authorizing up to \$3,000 for the rental of the crack sealing machine from Weatherby Lake.

ALTERNATIVES:

1. Approve the crack sealing program in an amount not to exceed \$18,000.00.
2. Do not approve the purchase.
3. Provide other direction to staff to meet the desires of the Board of Aldermen.
4. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends purchasing up to \$15,000.00 in polyflex type II crack sealing material manufactured by CRAFCO from Paving Maintenance Supply, Inc. (PMSI). PMSI is the only local vendor of the CRAFCO crack sealing material. Staff recommends renting the crack sealing machine for up to four weeks or up to \$3,000.00.

FINANCE COMMITTEE RECOMMENDATION:

On August 25, 2014, on a vote of 5-0, the Finance Committee recommended that the Board of Aldermen approve the Memorandum of Understanding and Cooperative Agreement with the City of Weatherby Lake for the rental of a crack sealing machine in an amount not to exceed \$3,000.00; and to authorize staff to purchase crack sealing material from Paving Maintenance Supply, Inc. in an amount not to exceed \$15,000.00.

POLICY:

Per the Purchasing Policy, Resolution #02-01-13, the Board of Aldermen may approve purchases over \$10,000.00 upon recommendation of the Finance Committee.

SUGGESTED MOTION:

I move to approve the Memorandum of Understanding and Cooperative Agreement with the City of Weatherby Lake for the rental of a crack sealing machine in an amount not to exceed \$3,000.00; and to authorize staff to purchase crack sealing material from Paving Maintenance Supply, Inc. in an amount not to exceed \$15,000.00.

ATTACHMENT:

1. Memorandum of Understanding and Cooperative Agreement with Weatherby Lake
-

MEMORANDUM OF UNDERSTANDING
AND
COOPERATIVE AGREEMENT

This Memorandum of Understanding and Cooperative Agreement, hereinafter called the "Agreement", made and entered into this 2nd day of September, 2014, is by and between the City of Parkville, Missouri, a municipality of the fourth class, hereinafter referred to as "Parkville" and the City of Weatherby Lake, Missouri, a municipality of the fourth class, hereinafter referred to as "Weatherby Lake".

WHEREAS, Weatherby Lake owns a CRAFCO SUPER SHOT 125 DIESEL MELTER WITH AIR COMPRESSOR, hereinafter referred to as "the Machine", and

WHEREAS, Parkville does not own such a machine; and

WHEREAS, said Machine is not in constant use by Weatherby Lake, and Weatherby Lake and Parkville wish to make Weatherby Lake's Machine, when not in use, available to Parkville, and

WHEREAS, Parkville is willing and able to pay Weatherby Lake for the use of said Machine.

NOW, THEREFORE, in consideration of the mutual promises and consideration as set forth herein, Weatherby Lake and Parkville agree as follows:

1. If not otherwise in use and/or needed by Weatherby Lake, Weatherby Lake shall make the Machine available to Parkville within a reasonable time after Parkville has notified Weatherby Lake of its need for said Machine. Parkville shall be responsible for the transportation of the Machine to and from Weatherby Lake to Parkville and shall bear risk of the transportation of said Machine. Weatherby Lake shall continue to insure its own property at all times with regards to property damage. However, while Weatherby Lake's Machine is in the possession of and/or being used by Parkville, it shall be the duty and responsibility of Parkville to ensure its safe use, and Parkville shall indemnify Weatherby Lake with regards to any and all liability claims of any kind from any third parties with regard to the use, product and/or condition of said Machine and shall be responsible for any damage (normal wear and tear excepted) to the Machine in an amount not to exceed \$50,000. Parkville shall remit and pay over to Weatherby Lake the sum of Seven Hundred Fifty Dollars (\$750.00) per week for the Machine, in a maximum amount not to exceed four weeks or Three Thousand Dollars (\$3,000) per year. Parkville will use only consumables purchased by Parkville with and/or for the Machine. Weatherby Lake may upon reasonable notice (but not less than a week), should the need arise, require Parkville to return the Machine at any time.

2. This Agreement is entered into pursuant to the Authority of §7.0220 RSMo. (2014).
3. The contact person at Weatherby Lake is George Lowman Director of Public Works located at 7200 NW Eastside Drive, Weatherby Lake, MO 64152, Phone (816)741-5545 or such other person as designated by Weatherby Lake.
4. The contact person for notices at Parkville is Lauren Palmer, City Administrator located at 8880 Clark Avenue Parkville, MO 64152, Phone (816) 741-7676 or such other persons as designated by Parkville.
5. **TERMINATION.** Either party may terminate this Cooperative Agreement upon 60 days' notice to the other party.
6. Nothing set forth in this Cooperative Agreement shall be construed as establishing any partnership, joint venture or other business relationship between Parkville and Weatherby Lake other than the specific agreements set forth herein.
7. **GOVERNING LAW.** This Cooperative Agreement shall be construed and governed in accordance with the law of the State of Missouri. Any action in regard to this Cooperative Agreement or arising out of its terms and conditions must be instituted and litigated in the courts of the State of Missouri within Platte County, Missouri. The parties submit to the jurisdiction of the courts of the State of Missouri and waive any objection to venue. Nothing herein should be interpreted as a waiver of any immunity as provided by law.
8. **COMPLIANCE WITH LAWS.** The parties shall comply with all federal, state and local laws, ordinances and regulations applicable to the work and this Cooperative Agreement. The parties shall at their own expense, secure all occupational and professional licenses and permits from public or private sources necessary for the fulfillment of its obligations under this Cooperative Agreement.
9. **WAIVER.** Waiver by any party of any term, covenant, or condition hereof shall not operate as a waiver of any subsequent breach of the save or of any other term, covenant or condition. No term, covenant, or condition of this Cooperative Agreement can be waived except by written consent of the parties, and forbearance or indulgence by the parties in any regard whatsoever shall not constitute a waiver of save to be performed by the parties to which the same may apply and, until complete performance by the parties of the term, covenant or condition, the parties shall be entitled to invoke any remedy available to them under this Cooperative Agreement or by law despite any such forbearance or indulgence.

10. RIGHTS AND REMEDIES CUMULATIVE AND NOT EXCLUSIVE. All rights and remedies granted to the parties herein and any other rights and remedies which the parties may have at law and in equity and hereby declared to be cumulative and not exclusive, and the fact that the parties may have exercised any remedy without terminating this Cooperative Agreement shall not impair the parties' rights thereafter to terminate or to exercise any other remedy herein granted or to which each party may be otherwise entitled.
11. MODIFICATION.
 - A. Unless stated otherwise in this Cooperative Agreement, no provision of this Cooperative Agreement may be waived, modified or amended except by written amendment signed by The Parties.
 - B. No act, conversation or communication with any officer, agent or employee of Parkville or Weatherby Lake, either before or after the execution of this Cooperative Agreement, shall affect or modify any term or terminology of this Cooperative Agreement and any such act, conversation or communication shall not be binding upon the parties.
12. SEVERABILITY OF PROVISIONS. Except as specifically provided in this Cooperative Agreement, all the provisions of this Cooperative Agreement shall be severable. In the event that any provision of this Cooperative Agreement is found by a court of competent jurisdiction to be unconstitutional or unlawful, the remaining provision of this Cooperative Agreement shall be valid unless the court finds that the valid provisions of this Cooperative Agreement are so essentially and inseparably connected with and so dependent upon the invalid provision(s) that it cannot be presumed that the parties to this Cooperative Agreement could have included the valid provisions without the invalid provision(s); or unless the court finds that the valid provisions, standing alone, are incapable of being performed in accordance with the intentions of the parties.
13. CONDITION PRECEDENT. This Cooperative Agreement shall be null and void and of no effect unless and until both Weatherby Lake and Parkville have authorized the entry into this Agreement according to each party's policies and Municipal Code.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates set forth below.

PARKVILLE, MISSOURI

Mayor, Nanette K. Johnston

8880 Clark Avenue Parkville, MO 64152

By: Nanette K. Johnston

Date: September 2, 2014

WEATHERBY LAKE, MISSOURI

Mayor Patrick Botbyl

7200 N.W. Eastside Drive Weatherby Lake, MO 64152

By: _____

Date: _____

Authorizing Ordinance # _____

Approved as to form:

Weatherby Lake Legal Counsel

CITY OF PARKVILLE

Policy Report

Date: August 25, 2014

Prepared By:
Kevin L. Chrisman
Chief of Police

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Approve memorandums of agreement (MOAs) with Park University to conduct an annual supervised deer hunt and permit hunt.

BACKGROUND:

For the past four years the City of Parkville Police Department has supervised two deer hunts to reduce the deer herd population to a sustainable level and reduce property damage. The first is an archery deer hunt for up to 40 licensed bow hunters on Park University property. The second is a firearms permit hunt for Parkville police officers on the same property. The permit hunt is regulated by the Missouri Department of Conservation. Staff proposes to renew the program for the 2014-2015 season. Hunting will be allowed between September 15, 2014, and January 15, 2015.

BUDGET IMPACT:

There is no cost to the city for the archery hunt. The City budgeted \$1,500 in 2014 in the Police Department Division (505) of the General Fund (10) for the processing of the deer on the permit hunt. The deer meat is donated to charitable agencies.

STAFF RECOMMENDATION:

Staff recommends that the Board of Aldermen approve the Memorandums of Agreement with Park University for the Management of White-Tailed Deer Hunts.

POLICY:

Parkville Municipal Code Chapter 212 allows the hunting of game animals and target shooting within city limits, subject to rules established by the Chief of Police.

SUGGESTED MOTION:

I move to approve the memorandums of agreement with Park University for the management of white-tailed deer hunts.

ATTACHMENTS:

1. Memorandum of Understanding for the Management of White-Tailed Deer Hunt (archery hunt)
2. Memorandum of Understanding for the Management of White-Tailed Deer Hunt (firearms hunt - Parkville Police)

**MEMORANDUM OF AGREEMENT FOR
THE MANAGEMENT OF WHITE-TAILED DEER HUNT**

This Memorandum of Agreement (“Agreement”) is made this *2nd* day of September, 2014 between the City of Parkville, Missouri (“City”) and Park University, a Missouri nonprofit corporation (“Park”).

RECITALS

- A. The Missouri Department of Conservation (“MDC”) is responsible for management of the fish, forest and wildlife resources of the State of Missouri including management of white-tailed deer, and
- B. Pursuant to 3 CSR 10-4.130 and 3 CSR 10-7.431 of the Missouri Wildlife Code, the MDC sets deer hunting seasons and may authorize landowners to control white-tailed deer on their property.
- C. The City desires to reduce the White Tail Deer Populations in Parkville Missouri and has requested that Park permit the City, through its Police Department (“PPD”) to supervise a White Tail Deer hunt on portions of the land that the University owns in Parkville.
- D. The City has notified the MDC of the City Supervised Hunt.

AGREEMENT

The parties agree as follows:

1.0 Park agrees:

- 1.1 To allow archery hunting for white-tailed deer on the portion (“Hunt Area”) of Park’s Parkville property, as shown on attached Exhibit A by up to 40 licensed bow hunters between September 15, 2014 and January 15, 2015 (“Hunting Period”). If there is a conflict with any date during the Hunting Period, Park will notify the City at least forty-eight (48) hours prior to that date.

2.0 The City agrees:

- 2.1 To be exclusively responsible for determining the qualifications and capabilities of any Hunters approved and allowed by the City to participate in the City Supervised Hunt.
- 2.2 To cooperate in the targeted removal of white-tailed deer from the Hunt Area by the end of the Hunting Period, and to strictly follow all

regulations imposed by the State of Missouri, the Missouri Department of Conservation, and the City of Parkville, Missouri.

- 2.3 To provide to Park a list of participating Hunters giving full names, addresses, and Conservation Identification Number and a copy of a photo ID. Participating Hunters will then receive a hunter authorization card, which must be carried on their person along with valid Resident or Non-resident Archer's Hunting Permit and a card for each vehicle parked on Park property. Participating hunters must purchase all required hunting permits.
 - 2.4 To review with participating Hunters the rules and restrictions of the City Supervised Hunt and to provide hunters with a map of the Hunt Area boundaries and the specific locations from which each Hunter must hunt.
 - 2.5 To maintain a record of all deer harvested in the Hunt Area during the City Supervised Hunt.
 - 2.6 To notify Park and the MDC immediately of any person protesting or attempting to interfere with the City Supervised Hunt.
 - 2.7 To provide Park and participating Hunters with a copy of Section 212.010 of the Code of Ordinances of the City of Parkville, Missouri, hunt rules and restrictions, and hunter authorization cards.
- 3.0 Both Parties agree:
- 3.1 This Agreement shall take effect on the date signed by the last party and will remain in effect until midnight the last day of the Hunt Period.
 - 3.2 This Agreement may be terminated at any time by Park upon written notice, if the City fails to meet the City's obligations under this Agreement or fails to follow the MDC Statewide Deer Hunting Regulations or Section 212.010 of the Code of Ordinances of the City of Parkville, Missouri, or for any other reason, said decision to terminate being within Park's sole discretion.
- 4.0 General Provisions.
- 4.1 City Ordinance. The City Ordinances related to the City Supervised Hunt are attached as Exhibit B.
 - 4.2 Insurance.
 - 4.2.1 The City will maintain or cause to be maintained, in full force and effect, at the City's expense, one or more polic(y)(ies) of general

comprehensive public liability insurance, with coverage(s) of not less than \$1,000,000 in the aggregate for bodily injuries and property damage, and intended to provide coverage(s) in those amounts for any claims against or liability of the University arising out of access to and use of the Hunt Area and other University land, including but not limited to access roads.

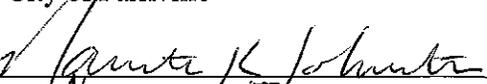
- 4.2.2 The required insurance must be provided by an insurance company licensed to do business in Missouri that is acceptable to the University, and the University must be named as an additional insured on the policies.
- 4.2.3 The City will provide the University with certificate(s) of insurance ("Certificate(s) of Insurance") meeting the requirements of this section no later than fifteen (15) days before the first day of the Term of this Agreement. The Certificate(s) of Insurance must provide that the required insurance may not be altered, terminated or lapse without at least three (3) days' prior written notice to the University. If insurance coverage(s) required in this subsection are not obtained and/or the Certificate(s) of Insurance are not timely delivered to the University, the University may, in its sole and absolute discretion, terminate this Agreement and/or prohibit the City Supervised Hunt, which termination will be effective when notice is given to the City.
- 4.2.4 The Certificate(s) of Insurance must be delivered to:

Rebecca Peck
Associate Vice President for
Finance and Administration
Park University
8700 N. W. River Park Drive
Parkville, MO 64152
Telephone: (816) 584-6248
Fax: (816) 746-6423
Email: rebecca.peck@park.edu

Park University

The City of Parkville

By: _____
Dorla D. Watkins, Vice President for
Finance and Administration

By: 
Name: Nanette K. Johnston
Title: Mayor

Date: September _____, 2014

Date: September 2, 2014

"Park"

"City"

EXHIBIT A



EXHIBIT B

CHAPTER 212: HUNTING AND TARGET SHOOTING REGULATIONS

SECTION 212.010: HUNTING AND TARGET SHOOTING PERMITTED - WHERE

Hunting of game animals and target shooting are permitted within the City limits of Parkville under the following conditions:

1. Hunter must comply with all laws of the State of Missouri and the rules of the Missouri Department of Conservation.

2. Hunting and target shooting may be done only on property of ten (10) acres or more which the hunter owns, or on property of ten (10) acres or more which is used with the written permission of the owner, said permission to be dated and specify periods of use by date. The written permission must be in the hunter's possession and be produced upon request of any authorized law enforcement official.

3. No person shall discharge a weapon of any kind:

a. Within one hundred fifty (150) yards of any dwelling (whether occupied or unoccupied, except a dwelling owned by the owner of the property upon which the weapon is discharged), public building, school building, church or place where domestic animals are kept.

b. From, along, or across any street, sidewalk, road, vehicle, highway, boat, river, reservoir or lake.

c. Within or into any park, playground or recreational area.

d. In the direction of any person, vehicle, dwelling, house, church, school, public thoroughfare, playground, recreational area, bridge, railroad tracks or building.

e. In a manner to injure, wound or damage another person or another person's real or personal property.

f. From or onto the premises of any platted subdivision containing lots of one (1) acre or less. (Ord. No. 1893 §2, 8-1-00)

SECTION 212.020: PENALTY

Anyone violating any of the provisions of this Chapter shall upon conviction be subject to penalties not exceeding a fine of five hundred dollars (\$500.00) and costs, or imprisonment for a

term not exceeding ninety (90) days, or both such fine and imprisonment. Each day of violation shall constitute a separate offense. (Ord. No. 1893 §2, 8-1-00)

SECTION 212.030: AUTHORIZED AND MANAGED DEER HUNTS

Notwithstanding the provisions of Section 212.010, Subsections (2) and (3), the Board of Aldermen of the City of Parkville may, when it is deemed necessary, authorize managed deer hunts. Such hunts shall be conducted under the following conditions:

1. All hunts shall be specifically authorized by the Missouri Department of Conservation and hunters shall follow all State Wildlife Regulations and Rules established by the MDC and the rules established from year to year by the Chief of the Parkville Police Department, said rules to be incorporated herein by reference and on file in the City offices.

2. The Board of Aldermen shall by resolution specifically authorize each managed hunt, setting forth dates and area(s) where the hunt is to be conducted. If the hunt is to be conducted on private property, the owner of that property shall make a written request to the Board of Aldermen specifying dates and times requested and area(s) of the hunt and shall comply with the rules as adopted under Subsection (1) above.

3. The Board of Aldermen shall post notice of the dates and areas of each hunt at least a week prior to the hunt; such notice shall be maintained through the final day of the hunt. Notice shall be made on Channel 2, in written form in the lobby of City Hall and at the area(s) of the hunt through posting of signs at the entrance to the area and upon the boundaries to said permitted areas. The private entity shall also give notice of the hunt through Channel 2 and by notices posted on its property, specifically at the area(s) of the hunt.

4. Legal methods to harvest deer include only longbows and compound bows. Crossbows are prohibited. (Ord. No. 2148, 9-14-04)

SECTION 212.040: FEEDING DEER PROHIBITED

A. *Definitions.* The following words, terms and phrases, when used in this Section, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

DEER: A ruminant animal having deciduous antlers, usually in the male only.

FEED OR FEEDING: The intentional act of furnishing or otherwise making available food or other substance which is likely to be consumed by deer.

NATURAL: Food or other substances consumed by deer, produced by or existing in nature, not artificial.

B. *Prohibition of Feeding.* No owner or occupier of land within the City of Parkville, Missouri, shall intentionally feed, cause to be fed or provide or make available food or other

substances for the consumption by deer within the City, either on private property or on public property.

C. *Exception.*

1. This Section shall not apply to any item that can be used as food if its source in nature is native to the subject premises on which the food is available. For example, by way of illustration only, this Section shall not apply to apples or acorns generated from an apple tree or oak/acorn tree located upon the subject premises or carrots and corn grown in a garden located upon the subject premises.

2. A property of ten (10) acres or more shall be exempt from this Section and shall follow the current applicable rules of the Missouri Conservation Department pertaining to the feeding and baiting of deer. (Ord. No. 2397 §§1--3, 2-19-08)

**MEMORANDUM OF AGREEMENT FOR
THE MANAGEMENT OF WHITE-TAILED DEER**

This Memorandum of Agreement (“Agreement”) is made this 2nd day of September, 2014 between the City of Parkville, Missouri (“City”) and Park University, a Missouri nonprofit corporation (“Park”).

RECITALS

- A. The Missouri Department of Conservation (“MDC”) is responsible for management of the fish, forest and wildlife resources of the State of Missouri including management of white-tailed deer, and
- B. The City desires to reduce the White Tail Deer Populations in Parkville Missouri and has requested that Park permit the City, through its Police Department (“PPD”) to supervise a White Tail Deer hunt on portions of the land that the University owns in Parkville.
- C. The City Board of Alderman has charged the City Police Department (“PPD”), acting within the guidelines set by the deer nuisance permit issued to the City by MDC, to safely harvest deer within the City limits to balance the deer herd that lives within the City.
- D. The City has requested that Park allow PPD Officers to harvest deer on land owned by Park.
- E. Park desires to honor that request.

AGREEMENT

The parties agree as follows:

- 1.0 Park agrees:
 - 1.1 To allow PPD Officers to harvest white-tailed deer on the portions (“Harvest Area”) of Park’s Parkville land, as shown in red on attached Exhibit A pursuant to PPD Procedural Instruction # 606, a copy of which is attached at Exhibit B (“City Supervised Hunt”).
- 2.0 The City agrees:
 - 2.1 To be exclusively responsible for determining the qualifications and capabilities of PPD Officers approved and allowed by the City to harvest deer within the City limits.

- 2.2 To cooperate in the harvesting of white-tailed deer from the Harvest Area, and to strictly follow all regulations imposed by the State of Missouri, the MDC and the City.
 - 2.3 To provide to Park a list of participating PPD Officers, giving full names and addresses.
 - 2.4 To review with participating PPD Officers the rules and restrictions of the City Supervised Harvest and to provide PPD Officers with a map of the Hunt Area boundaries and the specific locations from which each PPD Officer must hunt.
 - 2.5 To maintain a record of all deer harvested in the Harvest Area during the City Supervised Harvest.
 - 2.6 To notify Park and the MDC immediately of any person protesting or attempting to interfere with the City Supervised Harvest.
- 3.0 Both Parties agree:
- 3.1 This Agreement shall take effect on the date (“Effective Date”) signed by the last party and will remain in effect until terminated by either party.
 - 3.2 This Agreement may be terminated at any time by Park upon written notice, if the City fails to meet the City’s obligations under this Agreement or Procedural Instruction #606, or for any other reason, said decision to terminate being within Park’s sole discretion.
- 4.0 General Provisions.
- 4.1 Insurance.
 - 4.1.1 The City will maintain or cause to be maintained, in full force and effect, at the City’s expense, one or more polic(y)(ies) of general comprehensive public liability insurance, with coverage(s) of not less than \$1,000,000 in the aggregate for bodily injuries and property damage, and intended to provide coverage(s) in those amounts for any claims against or liability of the University arising out of access to and use of the Hunt Area and other University land, including but not limited to access roads.
 - 4.1.2 The required insurance must be provided by an insurance company licensed to do business in Missouri that is acceptable to the University, and the University must be named as an additional insured on the policies.

4.1.3 The City will provide the University with certificate(s) of insurance ("Certificate(s) of Insurance") meeting the requirements of this section no later than fifteen (15) days before the first day of the Term of this Agreement. The Certificate(s) of Insurance must provide that the required insurance may not be altered, terminated or lapse without at least three (3) days' prior written notice to the University. If insurance coverage(s) required in this subsection are not obtained and/or the Certificate(s) of Insurance are not timely delivered to the University, the University may, in its sole and absolute discretion, terminate this Agreement and/or prohibit the City Supervised Hunt, which termination will be effective when notice is given to the City.

4.1.4 The Certificate(s) of Insurance must be delivered to:

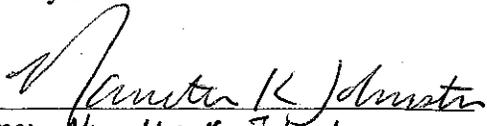
Rebecca Peck
Associate Vice President for
Finance and Administration
Park University
8700 N. W. River Park Drive
Parkville, MO 64152
Telephone: (816) 584-6248
Fax: (816) 746-6423
Email: rebecca.peck@park.edu

For these reasons the parties have caused this Agreement to be executed as to the Effective Date.

Park University

The City of Parkville

By: _____
Dorla D. Watkins, Vice President for
Finance and Administration

By: 
Name: Nanette K. Johnston
Title: Mayor

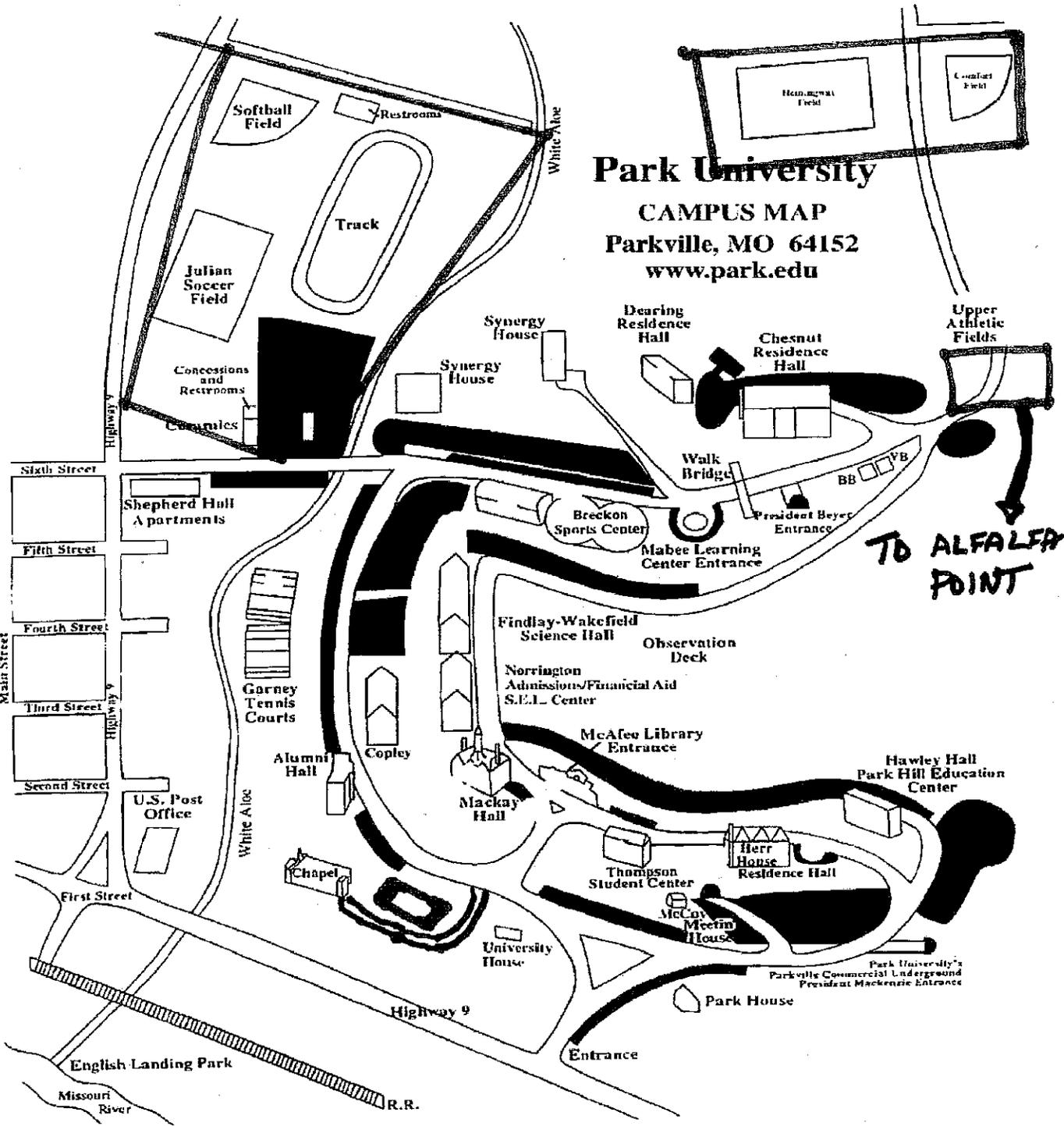
Date: September _____, 2014

Date: September 2, 2014

"Park"

"City"

**EXHIBIT A
HARVEST AREA**



TO ALFALFA POINT

EXHIBIT B

Procedural Instruction: #606

Number of Pages: 2

Subject: Deer Management

Date: 11-16-2010 (Revised)

Introduction

The Missouri Department of Conservation has determined that the deer herd numbers within the city limits of Parkville Missouri are above the recommended level and the number of deer is too high for the available food sources. The large deer population has impacted motorists by increasing the number of motor vehicle accidents involving deer. Attempts to control the deer herd level by managed archery hunts have not brought the deer herd number to sustainable levels. In conjunction with the Missouri Department of Conservation the Parkville Missouri Board of Alderman has charged the Parkville Police Department with safely harvesting deer in order to balance the deer herd within the city limits of Parkville Missouri.

Purpose

To outline policy and procedure for the safe harvest of deer within the city limits of Parkville Missouri within the guidelines set by the deer nuisance permit issued by the Missouri Department of Conservation.

The **personnel, method, equipment, location and transportation** of deer harvested within the city limits of Parkville Missouri will be determined by the Chief of Police or his designee. The method utilized will be humane in nature and will not alarm, endanger any person(s) or damage any property.

I. Personnel

Police personnel assigned will be determined by the Chief of Police or his designee.

II. Method

1. Harvest operations will only be conducted during the hours of darkness, out of public view.
2. Assigned Police personnel will wear clothing that readily identifies them as "Police" and will operate marked patrol/City owned vehicle(s).
3. A patrol/City owned vehicle equipped with a hand-held spotlight will be utilized to locate the deer to be harvested and illuminate the surrounding area.
4. Infra-red equipment will be used to further determine surroundings of a harvest location.
5. A low velocity weapon and corresponding sub-sonic ammunition will be deployed at safe range(s).
6. The deceased deer(s) location will be noted.

7. After harvest the deer will be removed by covered truck.
8. Harvest personnel will be in communication with the duty supervisor/officer.

III. Equipment

1. Marked patrol/City owned vehicle(s) with radio/cellular communications.
2. Truck with cover.
3. Infra-red sighting device.
4. Carbine rifle with sub-sonic ammunition.
5. Hand-held spotlight.

IV. Location

Deer will only be harvested on public/city owned right-of-way land. Deer Harvest operations will only be conducted on private property where verbal/written permission has been obtained or to retrieve a deceased deer.

V. Transportation

The harvested deer will be transported from the harvest location by covered truck to the field dressing area and later to the processing facility in a manner out of public view.

Disposal

All harvested deer will be transported and released to the processing facility. The processing facility will donate the deer meat products to a designated food pantry/kitchen. The deer meat will not be offered for sale.

Reporting

After harvest operations the Police personnel assigned will complete an Intra-Departmental form to the Chief of Police or his designee detailing the number, sex and location of all deer harvested.



August 28, 2014

City of Parkville
Board of Alderman
Parkville, MO

RE: Parkville Liquor Permit – Retail Liquor by the Drink Picnic License

The Parkville Chapter MO-0153 of Ducks Unlimited will be holding its 8th Annual Fundraising Banquet and Auction the evening of October 4, 2014 at the Parkville Athletic Complex, 6014 NW 9 Highway Parkville, MO. Two hundred people are expected to attend. Beer and wine will be offered at no charge during the event. Doors open at 5:30pm, dinner at 6:30pm, live auction begins at 8:00pm and the event will end at 11:00pm.

The Parkville Chapter of Ducks Unlimited is requesting a Retail Liquor by the Drink Picnic License. Ducks Unlimited Inc qualifies under provisions of section 501(c)(3) and I have included a copy for your records.

All proceeds from the event will go directly to Ducks Unlimited to assist in the efforts to conserve, restore and manage wetlands and associated habitats for North America's waterfowl. Since its founding in 1937, DU has helped to conserve more than 2 million acres of waterfowl habitat. Some 900 species of wildlife live and flourish on DU projects, including many threatened and endangered species. Last year the event raised a substantial amount of money for Wetland Restoration!

Thank you for your consideration!

Respectfully,

A handwritten signature in black ink, appearing to read "Joseph P. Shost Sr.", written in a cursive style.

Joseph P. Shost Sr., Co. Secretary/Treasurer
Parkville Chapter Ducks Unlimited MO-153
3820 NE Parvin Rd
Kansas City, MO 64117
816.510.5929

CITY OF PARKVILLE
Policy Report

Date: August 26, 2014

Prepared By:
Tim Blakeslee
Assistant to the City Administrator

Reviewed By:
Matthew Chapman
Finance/Human Resources Director

ISSUE:

Approval of Accounts Payable Invoices, Insurance Payments, 1st of the Month Checks, Electronic Funds Transfer (EFT) Payments, and Payroll Expenditures from 8/13/2014 – 8/26/2014.

BACKGROUND:

Attached are the statements of approved payments, per the City's Purchasing Policy, for the period from August 13, 2014, through August 26, 2014. All disbursements must be reviewed and approved by the Board of Aldermen prior to the release of city funds.

BUDGET IMPACT:

Accounts Payable	\$145,381.03
Insurance Payments	\$0.00
1 st of the Month	\$0.00
EFT Payments	\$0.00
Payroll	\$50,960.22
TOTAL	\$196,341.25

ALTERNATIVES:

1. Approve the release of funds.
2. Deny the release of funds and provide further direction to City Administration.
3. Deny any portion of the release of funds and provide further direction to City Administration.

STAFF RECOMMENDATION:

Staff recommends the release of funds as summarized in the attached statements.

SUGGESTED MOTION:

I move to appropriate \$196,341.25 of city funds to pay salaries and accounts.

ATTACHMENTS:

1. Accounts Payable
2. Payroll
3. Credit Card Purchases
4. P&G Purchases

PACKET: 04778 Regular Payments 8/18/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00159	Missouri American Water							
	I-Due 9/2/4	Due 9/2/4	R	8/20/2014		16.47CR	032746	16.47
01083	UMB Bank, N.A.							
	I-8/25/14	2004C Bond Payment	R	8/20/2014		14,390.74CR	032747	14,390.74
01614	KCPL							
	I-Due 9/2/14	Due 9/2/14	R	8/20/2014		2,731.15CR	032748	2,731.15

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	3	0.00	17,138.36	17,138.36
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	3	0.00	17,138.36	17,138.36

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04783 Regular Payments 8/18/14 #2

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
01083	UMB Bank, N.A.							
	I-Jun-Dec 14 Fee	Jun-Dec 14 Fee	R	8/20/2014		239.75CR	032750	239.75
01390	Riss Lake Homes Association							
	I-August 2014	August 2014-SW	R	8/20/2014		26,794.55CR	032751	26,794.55

*** T O T A L S ***

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	2	0.00	27,034.30	27,034.30
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	2	0.00	27,034.30	27,034.30

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04785 Regular Payments 8/19/14
VENDOR SET: 01
BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
01614	KCPL							
	I-Due 9/2/14 #2	Due 9/2/14 #2	R	8/20/2014		25.30CR	032752	25.30

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	1	0.00	25.30	25.30
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	1	0.00	25.30	25.30

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04793 Federal Withholdings - 8/22/14

VENDOR SET: 01

BANK : PY Pooled Cash PY Related AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00044	Park Bank							
	I-T1 201408214044	Federal Withholding	D	8/22/2014		7,409.63CR	000000	
	I-T3 201408214044	FICA W/H	D	8/22/2014		8,683.38CR	000000	
	I-T4 201408214044	Medicare W/H	D	8/22/2014		2,030.72CR	000000	18,123.73

*** TOTALS ***

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0	0.00	0.00	0.00
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	0.00	18,123.73	18,123.73
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	1	0.00	18,123.73	18,123.73

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04795 Regular Payments 8/22/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00159	Missouri American Water							
	I-Due 9/5/14	Due 9/5/14	R	8/25/2014		40.62CR	032757	
	I-Due 9/8/14	Due 9/8/14	R	8/25/2014		1,756.42CR	032757	1,797.04
00314	Pitney Bowes-Purchase Power							
	I-July 2014	July 2014	R	8/25/2014		400.00CR	032758	400.00

* * T O T A L S * *

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	2	0.00	2,197.04	2,197.04
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	2	0.00	2,197.04	2,197.04

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04797 Regular Payments 8/22/14 #2

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00274	Ricoh USA, Inc. I-503204225	Police Copy Machine-PD	D	8/22/2014		76.05CR	000000	76.05

* * T O T A L S * *				
	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0	0.00	0.00	0.00
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	0.00	76.05	76.05
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	1	0.00	76.05	76.05

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04800 Regular Payments 8/26/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00002	A & M Printing I-55447	Public Notice-CD	R	9/03/2014		20.40CR	032759	20.40
00006	Alamar Uniforms I-454187 I-455739 I-455752 I-455996 I-455996-02	Uniforms-PD Uniforms-PD Uniforms-PD Uniforms-PD Uniforms-PD	R	9/03/2014		279.90CR 66.70CR 64.75CR 27.50CR 23.90CR	032760 032760 032760 032760 032760	462.75
00023	Board of Police Commissioners I-9604	Lab Work-PD	R	9/03/2014		95.40CR	032761	95.40
00053	Grass Pad Warehouse I-401736	Weed Control-PK	R	9/03/2014		89.92CR	032762	89.92
00084	McConnell & Associates Co I-28476 I-28534 I-83648 I-83721	Glass Beads-TP Paint-TP Traffic Paint-TP Traffic Paint-TP	R	9/03/2014		30.00CR 125.00CR 65.00CR 65.00CR	032763 032763 032763 032763	285.00
00097	P & G Hardware I-8/18/14 Stmt	8/18/14 Stmt	R	9/03/2014		240.84CR	032764	240.84
00107	Platte Rental & Supply I-12708 I-12731 I-w1780 I-w1781	Chain-TP Chain saw Bar-TP Chain saw repair-NS Weekeater Repair-NS	R	9/03/2014		15.99CR 28.99CR 114.48CR 56.83CR	032765 032765 032765 032765	216.29
00150	Vance Bros Inc I-114835	Hot Asphalt-TP	R	9/03/2014		202.50CR	032766	202.50
00156	Dave's Foreign Car Repair LLC I-130,215 I-130,229 I-130,231 I-130,280	Axil Repair-PD Oil Change-PD Brake Reapir-PD Oil Change-PD	R	9/03/2014		560.58CR 35.00CR 212.15CR 35.00CR	032767 032767 032767 032767	842.73
00174	Bernie Electric Wholesale, Inc. I-S100021196.001	Elec PED Repair in Park-PK	R	9/03/2014		164.85CR	032768	164.85

PACKET: 04800 Regular Payments 8/26/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00214	McBee Systems, Inc. I-48529622	Fine Slips-CT	R	9/03/2014		81.47CR	032769	81.47
00530	Missouri Municipal League I-200005547 I-200005612	MML West Gate-AD,PW,AD,PD 2014 MML Reg.	R	9/03/2014		385.00CR 295.00CR	032770 032770	680.00
00561	GFOA of Missouri I-Matthew Chapman I-Steve Berg	GFOA 14-15 Membership-AD GFOA 14-15 Membership-AD	R	9/03/2014		50.00CR 50.00CR	032771 032771	100.00
00838	The Work Zone, Inc. I-36043 I-36085	Signs-PK Cones-PK	R	9/03/2014		72.00CR 172.50CR	032772 032772	244.50
00934	Allen's Water Service I-57824	Water-ST	R	9/03/2014		250.00CR	032773	250.00
00979	KCMO Department of Water Services I-11762	April-June 2014-SW	R	9/03/2014		15,627.40CR	032774	15,627.40
01483	Missouri Department of Revenue I-42455	Sales Tax Report-AD	R	9/03/2014		35.00CR	032775	35.00
01488	Staples Advantage I-8030995563	Staples Advantage-AD,ST	R	9/03/2014		128.76CR	032776	128.76
01739	Print Time I-9016316-in I-9016644-in	Business Cards-PK business cards-PK	R	9/03/2014		35.00CR 35.00CR	032777 032777	70.00
01982	Rejis Commission I-INV0037363	Terminal Rejis-PD	R	9/03/2014		62.56CR	032778	62.56
02018	Ace ImageWear I-0324544	Shop Rags, Towels, Soap-ST	R	9/03/2014		56.85CR	032779	56.85
02055	City of Kansas City, Missouri I-20140815 I-20140815-1	CPR Card-PD CPR Cards-PD	R	9/03/2014		4.00CR 4.00CR	032780 032780	8.00
02243	Pest Management Supply I-152859-A	10 Gal Mos. Spray-ST	R	9/03/2014		280.00CR	032781	280.00

PACKET: 04800 Regular Payments 8/26/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
02251	ProPet Distributors, Inc.							
	I-102967	Waste Bags-PK	R	9/03/2014		236.90CR	032782	236.90
02260	Conventions, Sports & Leisure International, LLC							
	I-FTI0000887	Feasibility Study-AD,ED	R	9/03/2014		40,000.00CR	032783	40,000.00

* * T O T A L S * *				
	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	25	0.00	60,482.12	60,482.12
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	25	0.00	60,482.12	60,482.12

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

PACKET: 04801 Regular Payments 8/26/14 #2

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00066	JCI Industries Inc. I-808805	Scum Pump-SW	R	8/26/2014		3,372.00CR	032784	3,372.00
01614	KCPL I-Due 9/5/14	Due 9/5/14	R	8/26/2014		2,686.95CR	032785	2,686.95

*** T O T A L S ***

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	2	0.00	6,058.95	6,058.95
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	2	0.00	6,058.95	6,058.95

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 04802 Online Draft Payments 8/26/14

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
01087	Stinson Leonard Street LLP							
	I-30046461	Legal Services-AD	D	9/03/2014		4,350.00CR	000000	
	I-30047943	Legal Services-AD	D	9/03/2014		6,450.00CR	000000	10,800.00
02140	Commerce Bank - Commercial Cards							
	I-8/18/14 Stmt	8/18/14 Stmt	D	9/03/2014		3,327.94CR	000000	3,327.94

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0	0.00	0.00	0.00
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	2	0.00	14,127.94	14,127.94
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	2	0.00	14,127.94	14,127.94

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

Accounts Payable Credit Card Report 8/27/14				
Account:	1	2	Sewer	Total Withdrawn
Monthly Charges	43.8	39.07	34.37	117.24

VENDOR SET: 01 City of Parkville
 BANK: AP Pooled Cash Regular AP
 DATE RANGE: 8/06/2014 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02140	Commerce Bank - Commercial Car							
I-8/18/14 Stmt	8/18/14 Stmt	D	9/03/2014			000000		
10	501.01-41-02 Professional Dev - Staff	Rental Ext-AD		7.60				
10	520.03-01-00 Telephone & Voicemail	Uverse-ST		40.00				
30	501.09-21-00 Miscellaneous	Google Email-SW		5.00				
10	540.06-31-00 Computer Maintenance	Viamo Annual Payment		59.95				
10	518.09-21-00 Miscellaneous	Big File Transfer-CD		15.00				
10	501.09-20-02 Exec Session Meeting Supplies	Pri Workshop Food-AD		586.05				
10	505.01-41-02 Professional Development	Chief Cont. Hotel-PD		164.20				
10	501.01-41-02 Professional Dev - Staff	GFOA Registration-AD		95.00				
10	501.09-21-00 Misc-Other	Frames-AD		4.30				
10	505.05-01-00 Office Supplies & Consumables	Ink-PD		132.00				
30	501.05-02-00 Postage	CAS- Certification		40.00				
10	501.09-20-03 Finance Committee Mtg Supplies	Finance Lunch-AD		29.46				
10	501.03-08-00 Cable	Internet-AD		175.00				
10	501.01-41-02 Professional Dev - Staff	Managers Lunch-AD		40.00				
10	501.09-21-00 Misc-Other	Jesus Maria Mugs-AD		44.00				
10	501.03-01-00 Telephone & Voicemail	City Hall Phone-AD		491.43				
10	505.03-01-00 Telephone & Voicemail	ATT-PD		110.71				
10	525.03-01-00 Telephone & Voicemail	ATT-PK		147.13				
10	520.03-01-00 Telephone & Voicemail	ATT-ST		84.32				
30	501.03-01-00 Telephone & Voicemail	ATT-SW		66.56				
30	501.03-01-00 Telephone & Voicemail	ATT-SW		150.01				
10	525.03-05-00 Mobile Phones & Pagers	Sprint-PK		140.67				
10	518.03-05-00 Mobile Phones & Pagers	Sprint-CD		169.55				
10	520.03-05-00 Mobile Phones & Pagers	Sprint-ST		144.59				
10	505.03-05-00 Mobile Phone & Pagers	Sprint-PD		294.17				
30	501.03-06-00 Wi-Fi	Sprint-SW		39.99				
10	515.01-41-02 Professional Development	Kirk Purchase Toront		51.25				3,327.94

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	3,327.94	0.00	3,327.94
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 City of Parkville
 BANK: AP Pooled Cash Regular AP
 DATE RANGE: 8/13/2014 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00097	P & G Hardware							
	I-8/18/14 Stmt		8/18/14 Stmt					
		R	9/03/2014			032764		
10	525.05-21-00	Equipment & Handtools	Handtools-PK	92.69				
10	525.06-21-01	Equipment Repair & Maintenance	Equip Repair-PK	6.57				
10	525.06-21-02	Tractor Mowing Equipment	Tractor Repair-PK	3.37				
10	525.05-21-00	Equipment & Handtools	Hardware, Gloves-PK	29.62				
10	520.05-21-00	Handtools	Screen-ST	5.96				
10	535.06-01-00	Building Maintenance & Repair	Hardware-NS	15.22				
10	501.06-01-00	Building Maint & Repair	Wasp Spray-AD	10.68				
10	520.05-21-00	Handtools	Paint, Brushes, Roll	47.68				
10	520.05-21-00	Handtools	Paint Roller Frames-	11.67				
10	520.05-21-00	Handtools	Bug Spray-ST	17.38				240.84

*** T O T A L S ***	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1	240.84	0.00	240.84
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00

VOID CHECKS:	0	VOID DEBITS	0.00		
		VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

*** G/L ACCOUNT TOTALS ***

G/L ACCOUNT	NAME	AMOUNT
10 501.06-01-00	Building Maint & Repair	10.68
10 520.05-21-00	Handtools	82.69
10 525.05-21-00	Equipment & Handtools	122.31
10 525.06-21-01	Equipment Repair & Maintenance	6.57
10 525.06-21-02	Tractor Mowing Equipment	3.37
10 535.06-01-00	Building Maintenance & Repair	15.22
	*** FUND TOTAL ***	240.84

VENDOR SET: 01	BANK: AP	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			1	240.84	0.00	240.84
BANK: AP	TOTALS:		1	240.84	0.00	240.84
REPORT TOTALS:			1	240.84	0.00	240.84

CITY OF PARKVILLE Policy Report

Date: August 29, 2014

Prepared By:
Matthew Chapman
Finance/HR Director

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Accept the audited financial statement for the City of Parkville for fiscal year 2013 as prepared by Bruce Culley, CPA.

BACKGROUND:

The City has entered into a contract with Mr. Bruce Culley, CPA, to conduct an audit of the City finances for year 2013, as he has done in prior years. Mr. Culley will present his findings on September 2. The draft of the audit report is complete, and the City will receive an unqualified opinion. However, Mr. Culley is still making minor edits and needs additional time to prepare the final document. The final document is anticipated to be completed and distributed on Tuesday. Mr. Culley will review the report at the meeting, and the Board may accept the report at that time or defer action to September 16 to allow additional time for review.

BUDGET IMPACT:

There is no cost associated with this action.

ALTERNATIVES:

1. Accept the audited financial statements for the fiscal year ended December 31, 2013.
2. Postpone action to September 16, 2014, to allow additional time to review the final document.

STAFF RECOMMENDATION:

Staff recommends that the Board of Aldermen receive the audit report on September 2, 2014, and delay action on this matter until September 16, 2014, to allow additional time to review the audit results and have all questions answered.

FINANCE COMMITTEE RECOMMENDATION:

Mr. Culley presented an update of the audit progress to the Finance Committee on July 28, 2014. The Finance Committee discussed the item, but no action was taken.

POLICY:

Section 143.010 of the Parkville Municipal Code states that the Finance Committee shall review and comment on the annual audit prior to the presentation to the Board of Aldermen. If the Finance Committee or Board desires additional time to review the audit, final action may be deferred to September 16, 2014.

SUGGESTED MOTION:

Option 1:

I move to accept the audited financial statements for the fiscal year ended December 31, 2013.

Option 2:

I move to postpone action to September 16 to allow additional time to review the audit results and have all questions answered.

ATTACHMENT:

1. Audit Management Letter for 2013 as prepared by Mr. Culley.
2. Draft Audit Report

BRUCE D. CULLEY, C.P.A., P.C.

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Member American Institute of
Certified Public Accountants

Member Missouri Society of
Certified Public Accountants

August 29, 2014

To the Board of Alderman
City of Parkville, Missouri
Parkville, Missouri 64152

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Parkville, Missouri for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 16, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Parkville, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, in the form of journal entries.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 29, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Training of Accounting Personnel

There continues to be changes in Government Accounting Standards. The City would find it beneficial if personnel had some knowledge of future accounting changes and their impact on Parkville's financial statements. There are several organizations that offer seminars and certain on-line classes are also available. It is encouraging that additional funds were added to the City's professional development budget in 2014 to allow the Finance/Human Resources Director to take advantage of municipal finance training.

Street Rating System

Staff brought to our attention that the street rating system which was established several years ago needs to be reviewed. The rating system is designed so as long as the City adds a defined amount of new streets to the system each year that will positively impact the average street rating enough to avoid recording any depreciation and to potentially mask continued decline in older streets. The City's expenditures have been less than what was established for several years, yet the overall street rating remains strong.

Comments on the 2012 management letter addressed by management:

1. The court bank statements are being reviewed by the accounting personnel. Deposits and disbursements are being made from the bank account by court personnel and the bank statement examined.
2. As part of the audit, we were able to balance the court bond account to the outstanding bonds at year end. In 2013, computer issues prevented the bonds from being balanced to the bank account.
3. The separation of custody from record keeping in connection with sewer receivables has changed so if cash is received the cash is counted by two people and someone other than the billing clerk is depositing the funds. This satisfies our concern for the separation of duties.

Comments on the 2012 management letter not addressed by management:

1. The City has a schedule of fixed assets including items that are not on the depreciation schedule. However, a physical inventory was not completed in 2013. Staff should complete a physical inventory on a 3-year periodic basis.
2. The City has not yet completed the process to transition the fixed asset spreadsheet to the fixed asset module in InCode that will help maintain control of the fixed assets and prepare journal entries when assets are retired or sold.

We still believe these items are worthy of consideration.

Very truly yours,

Bruce Culley
Certified Public Accountant

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CITY OF PARKVILLE, MISSOURI

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013

CITY OF PARKVILLE, MISSOURI

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Parkville, Missouri

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parkville, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parkville, Missouri, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Bruce Culley
Certified Public Accountant

Gladstone, Missouri
August 29, 2014

CITY OF PARKVILLE, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Parkville, we offer readers of the City of Parkville's financial statements this narrative overview and analysis of the financial activities of the City of Parkville for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

1. The government's total net assets increased by \$839,040. The net assets increase is found in governmental activities where there is a positive \$862,461 net change, and a positive \$29,108 after transfer change in net assets reported in business-type activities.
2. The City refinanced the temporary notes with the Brush Creek Sewer Project and Brink Myers Road Project during the year. The notes payable on the Brink Myers Road Project increased \$525,000 and \$80,000 on the Brush Creek Project.
3. The City continued to pay down its existing debt aside from the temporary notes as indicated above. Debt connected with the general government activities decreased \$500,000 and the debt connected with the business activities decreased \$150,079.
4. As of the close of the current year, the City's government funds showed a combined ending balance of \$4,645,593, a decrease of \$142,318 from the prior year. In 2012, the City showed an increase in government funds of \$976,934 but \$1,075,012 was attributed to a legal settlement.
5. Major capital expenditures were made to the Brink Myers Road Project during the year. The City expended funds to repair the retaining wall. The majority of the funds expended in 2013 had been received in a legal settlement in 2012. A total of \$1,196,452 was expended on both projects during the year including capitalized interest.
6. The City is involved in major improvements to the sewer plant expending \$466,805. The project involves construction of a UV disinfectant chamber to meet EPA requirements. The project was in progress at year end and will be completed in 2014.
7. Subsequent to December 31, 2013, the City has secured permanent financing on the Brush Creek Sewer Project and Brink Myers Road Project. Since inception of the projects, the City has used short term financing of no more than two years to provide funds for the capital additions.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components; government-wide financial statements (Pages 12 through 13), fund financial statements (Pages 14 through 18), and notes to the financial statements beginning on Page 23. This

report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* (Pages 12 – 13) are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

The *statement of net position* (Page 12) presents information on all of the City’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* (Page 13) presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e. g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, streets, economic development, and culture and recreation. The business-type activities of the City include sewer service.

Fund Financial Statements A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances

provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains five individual major or governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, transportation special revenue fund, capital projects fund, debt service fund, and the reserve fund, each of which are considered to be major funds. Data from the other eleven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund for the operation of the sewer department. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Pages 14 through 18 of this report.

Proprietary Funds The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sewer service operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund is a major fund of the City.

The basic proprietary fund financial statements can be found on Pages 19 through 21 of this report.

Agency Funds The only agency funds held by the City was for court bonds paid by defendants. The court bond's bank account was equal to the detail of the bonds held.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on Pages 23 through 51 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain *required supplemental information* concerning the City's infrastructure reporting. As recommended by American Public Works Association, the modified approach for infrastructure was developed as a compromise to provide an alternative to depreciating eligible infrastructure assets. The basic premise behind the modified approach is that no

depreciation is incurred if infrastructure assets are being maintained or preserved at a certain level. The City provides an up-to-date inventory of eligible assets by location, type and physical parameters and performs replicable condition assessments, triennially. Results are summarized using a measurement scale, seen on Pages 52 – 53 of this report. Estimated amounts needed to maintain and preserve these assets at the City's established service level are budgeted for annually.

The combining and individual fund statements referred to earlier in connection with non-major or governmental funds are presented on Pages 57 through 60 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$8,818,002 at the close of the most recent fiscal year.

Governmental Activities Governmental activities increased the City's net assets by \$839,040.

Business-type Activities The change in net assets for business-type activities increased net assets by \$29,108. The net assets for business-type activities in the current fiscal year are \$3,304,666.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As mentioned earlier in this analysis, at the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,645,593. Of that, \$2,695,929 is *non-spendable, restricted or assigned* for various purposes.

The general fund is the chief operating fund of the City. At the end of the current fiscal year the general fund balance was \$960,434. As a measure of the general fund's liquidity, it is useful to compare both unreserved fund balance to total fund expenditures. Unreserved, undesignated fund balance represents 28% of total general fund expenditures.

The City's fund balance of the general fund increased by \$381,165 during the current fiscal year. The City's 2013 revenues and transfers in from other funds totaled \$4,475,487 which is \$191,502 higher than 2012. The City's 2013 expenses and transfers out to other funds totaled \$4,094,322, which is \$221,934 less than the prior year.

The debt service fund has a total fund balance of \$1,120,082, all of which is reserved for the payment of debt service. There was a net increase in the debt service fund balance of \$78,542. Expenses in the debt service fund exceeded revenue by \$120,863. This was offset by transfers to the debt service fund of \$214,000.

The capital projects fund has a total fund balance of \$394,641. There were considerable expenditures on capital projects during the year on Brink Myers Road. The notes payable in connection with Brink Myers Road and Brush Creek Sewer were refinanced during the year.

The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF PARKVILLE, MISSOURI
NET ASSETS SUMMARY
DECEMBER 31, 2013 AND 2012

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Cash	\$ 4,872,416	\$ 4,852,167	\$ 1,106,308	\$ 1,187,684	\$ 5,978,724	\$ 6,039,851
Account Receivables	1,744,044	1,634,372	105,141	98,781	1,849,185	1,733,153
Capital Assets	16,399,235	15,294,659	4,119,971	3,919,507	20,519,206	19,214,166
Other Assets	244,779	240,331	82,499	90,097	327,278	330,428
Total Assets	\$ 23,260,474	\$ 22,021,529	\$ 5,413,919	\$ 5,296,069	\$ 28,674,393	\$ 27,317,598
Account Payables	\$ 478,014	\$ 216,862	\$ 259,545	\$ 32,917	\$ 737,559	\$ 249,779
Unearned Revenue	1,590,255	1,550,000	-	-	1,590,255	1,550,000
Bonds and notes Payable	15,528,413	15,415,214	1,834,129	1,992,127	17,362,542	17,407,341
Other Liabilities	136,456	165,157	15,579	15,579	152,035	180,736
Total Liabilities	17,733,138	17,347,233	2,109,253	2,040,623	19,842,391	19,387,856
Net Position	5,527,336	4,674,296	3,304,666	3,255,446	8,832,002	7,929,742
Total Liabilities and Net Position	\$ 23,260,474	\$ 22,021,529	\$ 5,413,919	\$ 5,296,069	\$ 28,674,393	\$ 27,317,598

CITY OF PARKVILLE
STATEMENT OF ACTIVITIES SUMMARY
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program Revenues						
Charges for Services	\$ 519,975	\$ 558,668	\$ 995,785	\$ 1,026,169	\$ 1,515,760	\$ 1,584,837
Operating Grants and Contributions	-	56,650	-	-	-	56,650
Capital Grants and Contributions	462,702	443,229	-	-	462,702	443,229
General Revenues						
Property Taxes	1,392,706	1,378,901	-	-	1,392,706	1,378,901
Franchise Taxes	846,520	834,696	-	-	846,520	834,696
Sales Taxes	1,408,629	1,461,532	-	-	1,408,629	1,461,532
Investment Earnings	36,372	57,930	-	-	36,372	57,930
Intergovernmental	317,827	58,582	-	-	317,827	58,582
Sewer Admin Fee	100,000	75,000	-	-	100,000	75,000
TIF	408,625	419,707	-	-	408,625	419,707
FEMA	-	217,450	-	-	-	217,450
Other	168,238	193,023	10,404	6,611	178,642	199,634
Total Revenues	5,661,594	5,755,368	1,006,189	1,032,780	6,667,783	6,788,148
Expenses						
General Government	1,003,472	1,351,454	-	-	1,003,472	1,351,454
Public Safety- Police	1,098,927	1,041,953	-	-	1,098,927	1,041,953
Public Safety- Court	135,530	139,918	-	-	135,530	139,918
Public Works	1,030,345	973,772	-	-	1,030,345	973,772
Economic Development	274,998	294,161	-	-	3,268,274	3,507,097
Depreciation	243,545	248,436	-	-	243,545	248,436
Amortization	20,833	-	-	-	20,833	-
TIF	413,460	415,237	-	-	413,460	415,237
Interest and Fees	290,939	315,463	-	-	290,939	315,463
Other Capital Expenditures	154,291	348,415	-	-	154,291	348,415
Financing Costs	174,616	-	-	-	174,616	-
Other	-	28,308	-	-	-	28,308
Sewer	-	-	949,512	851,311	949,512	851,311
Total Expenses	4,840,956	5,157,117	949,512	851,311	5,790,468	6,008,428
Change in Net Assets Before Transfer	820,638	598,251	56,677	181,469	877,315	779,720
Transfer	27,569	-	(27,569)	-	-	-
Change in Net Assets After Transfer	\$ 848,207	\$ 598,251	\$ 29,108	\$ 181,469	\$ 877,315	\$ 779,720

Proprietary Funds The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net assets of the sewer service at the end of the year total \$3,304,666. The sewer fund had revenues exceeding expenditures by \$29,108 after transfer in 2013. This compares unfavorably with an increase in the net assets of \$181,466 in 2012.

Capital Asset and Debt Administration

Capital Assets The City's investment in capital assets for its governmental and business-type activities as of December 31, 2013, totals \$20,519,206. The largest capital expenditure was connected with the Brink Myers Road project in the amount of approximately \$980,000 which rebuilds the retaining wall. A legal settlement of \$1,075,012 was received as reimbursement for the cost of rebuilding a retaining wall in 2012.

**City of Parkville, Missouri
Capital Assets (Net of Depreciation)**

	Governmental Activities 2013	Business-type activities 2013	Total 2013
Land	\$ 869,880	\$ 59,975	\$ 929,855
Buildings and Improvements	3,310,108	1,973,411	5,283,519
Machinery and Equipment	336,363	72,315	408,678
Infrastructure	3,410,108	1,547,465	4,957,573
Construction in Process	8,472,776	466,805	7,743,129
Total	<u>\$16,399,235</u>	<u>\$ 4,119,971</u>	<u>\$20,519,206</u>

Additional information on the City's capital assets can be found in Note 5 of this report.

Long-Term Debt At the end of the current fiscal year, the City had total debt outstanding of \$17,363,436.

**City of Parkville, Missouri
Outstanding Debt**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
General Obligation Bonds	\$2,025,000	\$2,290,000	\$ -	\$ -	\$2,025,000	\$2,290,000
Certificates of Participation	5,150,000	5,385,000	-	-	5,150,000	5,385,000
NID Limited Obligation						
Temporary Notes	8,460,000	7,855,000	-	-	8,460,000	7,855,000
Revenue Bonds (SRF) 2004A	-	-	1,595,000	1,735,000	1,595,000	1,735,000
Capital Leases/ Lease-Purchase	-	-	159,940	170,018	159,940	170,018
Deferred Amounts	(106,587)	(114,786)	80,083	87,108	(26,504)	(27,678)
Total	<u>\$15,528,413</u>	<u>\$15,415,214</u>	<u>\$1,835,023</u>	<u>\$1,992,126</u>	<u>\$17,363,436</u>	<u>\$17,407,340</u>

The general government indebtedness increased \$113,199 and the business government indebtedness decreased \$157,103.

Economic Factors and Next Year's Budgets and Rates

City of Parkville revenue for 2014 is projected to show modest gains over 2013 as economy activity within the City and the region continues to improve. The City's Property Tax revenue will increase by slightly over 1% over 2013. This continues a pattern of stable real estate values coupled with an increasing pace of new construction since 2011. A dramatic increase in residential construction began in early 2013 and is continuing into 2014, with new building permits being issued at a pace not seen since before the recession. At the same time, residential property sales have strengthened with the improving real estate market. This bodes well for City revenue for 2014 and beyond as the tax base continues to grow. Commercial construction has also begun to increase with several projects expected to begin development during 2014. These properties should produce additional property and sales tax revenue in future years. At the same time, vacancy rates for existing commercial properties have remained relatively low, with a fairly strong market demand for the vacated commercial space that does occur. These increases in residential and commercial properties should add about 3% to the property tax base in 2015. Since franchise taxes correlate with the number of homes and commercial buildings in use, this revenue should keep pace with continued development. The strong construction environment will ensure that building permit fees exceed 2014 budget expectations.

While the overall economy has improved, the City's sales tax base has come under pressure from competition from businesses located outside the City, including a large grocery store and expansion of a nearby specialty shopping district. The overall effects of this competition appear to have been minimal, with sales tax receipts for the first 5 months of 2014 exceeding the same 2013 period by more than 5%, which, in turn, was up 2.5% from 2012. If this trend continues, 2014 sales tax revenue will be 5% or more above the level that was budgeted. Overall, the City's General Fund 2014 revenue is expected to exceed the budgeted total.

As in prior years, the City has budgeted cautiously, holding 2014 revenue and expenditure budgets at near 2013 levels. However, City personnel remain optimistic, expecting overall modest, but positive growth in revenue for 2014. Revenue receipts for the first 5 months of 2014 give confidence that the budgetary goals will be met or exceeded. City expenditures are well within levels anticipated in the 2014 budget.

Contacting the City's Financial Management

This report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Clerk's office, Parkville, Missouri.

DRAFT

CITY OF PARKVILLE, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2013

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 3,652,955	\$ 1,077,970	\$ 4,730,925
Restricted Cash and Investments	1,219,461	28,338	1,247,799
Receivables, Net of Allowance for Uncollectibles			
Taxes	1,615,827	-	1,615,827
Accounts	128,217	105,141	233,358
Deferred Charges	143,043	81,906	224,949
Prepaid Items	101,736	593	102,329
Capital Assets Not Being Depreciated			
Land	869,880	59,975	929,855
Construction in Progress	8,472,776	466,805	8,939,581
Infrastructure	3,375,653	-	3,375,653
Capital Assets, Net of Accumulated Depreciation			
Buildings and Improvements	3,310,108	1,973,411	5,283,519
Machinery and Equipment	335,087	72,315	407,402
Infrastructure	35,731	1,547,465	1,583,196
Total Assets	<u>23,260,474</u>	<u>5,413,919</u>	<u>28,674,393</u>
Liabilities			
Accounts Payable and Other Current Liabilities	478,014	259,545	737,559
Accrued Interest Payable	102,700	2,094	104,794
Customer Deposits	-	13,485	13,485
Unearned Revenue	1,590,255	-	1,590,255
Accrued Vacation	43,422	-	43,422
Other	4,334	-	4,334
Bonds and Notes			
Due Within One Year	520,000	150,590	670,590
Due in More Than One Year	15,008,413	1,683,539	16,691,952
Total Liabilities	<u>17,747,138</u>	<u>2,109,253</u>	<u>19,856,391</u>
Net Position			
Invested in Capital Assets, Net of			
Capital Related Debt	870,822	2,245,018	3,115,840
Restricted for			
Debt Service	1,120,082	28,338	1,148,420
Capital Projects	394,641	-	394,641
Reserve	1,070,966	-	1,070,966
Endowment Fund	557,014	-	557,014
Unrestricted	1,499,811	1,031,310	2,531,121
Total Net Position	<u>\$ 5,513,336</u>	<u>\$ 3,304,666</u>	<u>\$ 8,818,002</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental Activities							
General Government	\$ 1,003,472	\$ 253,370	\$ -	\$ 462,702	\$ (287,400)	\$ -	\$ (287,400)
Public Safety - Police	1,098,927	266,605	-	-	(832,322)	-	(832,322)
Public Safety - Court	135,530	-	-	-	(135,530)	-	(135,530)
Public Works	1,030,345	-	-	-	(1,030,345)	-	(1,030,345)
Economic Development	274,998	-	-	-	(274,998)	-	(274,998)
Depreciation	243,545	-	-	-	(243,545)	-	(243,545)
Amortization	20,833	-	-	-	(20,833)	-	(20,833)
TIF	413,460	-	-	-	(413,460)	-	(413,460)
Interest and Fees	290,939	-	-	-	(290,939)	-	(290,939)
Financing Cost	174,616	-	-	-	(174,616)	-	(174,616)
Other Capital Expenditures	154,291	-	-	-	(154,291)	-	(154,291)
Total Governmental Activities	4,840,956	519,975	-	462,702	(3,858,279)	-	(3,858,279)
Business-type Activities							
Sewer	949,512	995,785	-	-	-	46,273	46,273
Total Business-type Activities	949,512	995,785	-	-	-	46,273	46,273
Total Primary Government	\$ 5,790,468	\$ 1,515,760	\$ -	\$ 462,702	(3,858,279)	46,273	(3,812,006)
General Revenues							
Property Tax					1,392,706	-	1,392,706
Franchise Tax					846,520	-	846,520
Sales Tax					1,408,629	-	1,408,629
Unrestricted Investment Earnings					36,372	-	36,372
Intergovernmental					317,827	-	317,827
Sewer Admin Fees					100,000	-	100,000
TIF					408,625	-	408,625
Miscellaneous					18,917	-	18,917
Other					149,321	10,404	159,725
Total General Revenues					4,678,917	10,404	4,689,321
Change in Net Assets					820,638	56,677	877,315
Transfer					27,569	(27,569)	-
Net Assets, Beginning of the Year					4,674,296	3,275,558	7,949,854
Net Assets, End of Year					\$ 5,522,503	\$ 3,304,666	\$ 8,827,169

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	General Fund	Reserve Fund	Transportation Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 939,751	\$1,070,966	\$ 239,452	\$394,641	\$ 517,297	\$ 490,848	\$ 3,652,955
Restricted Cash Investments	-	-	19,633	-	642,814	557,014	1,219,461
Receivables, Net of Allowance for Uncollectibles							
Taxes	1,003,968	-	-	-	611,859	-	1,615,827
Accounts Receivable	3,660	-	124,557	-	-	-	128,217
Prepaid Items	101,736	-	-	-	-	-	101,736
Total Assets	\$2,049,115	\$1,070,966	\$ 383,642	\$394,641	\$1,771,970	\$ 1,047,862	\$ 6,718,196
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	\$ 165,030	\$ -	\$ 81,910	\$ -	\$ 583	\$ 230,491	\$ 478,014
Unearned Revenue	919,317	-	19,633	-	651,305	-	1,590,255
Other Liabilities	4,334	-	-	-	-	-	4,334
Total Liabilities	1,088,681	-	101,543	-	651,888	230,491	2,072,603
Fund Balances							
Nonspendable							
Prepays	81,736	-	-	-	-	-	81,736
Restricted for:							
Capital Projects	-	-	282,099	394,641	-	-	676,740
Debt Service	-	-	-	-	1,120,082	-	1,120,082
Assigned							
Capital Purposes	-	-	-	-	-	557,014	557,014
Special Revenue	-	-	-	-	-	260,357	260,357
Unassigned							
General Fund	878,698	1,070,966	-	-	-	-	1,949,664
Total Fund Balances	960,434	1,070,966	282,099	394,641	1,120,082	817,371	4,645,593
Total Liabilities and Fund Balances	\$2,049,115	\$1,070,966	\$ 383,642	\$394,641	\$1,771,970	\$ 1,047,862	\$ 6,718,196

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
RECONCILIATION OF THE BALANCE SHEET OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2013**

Total Fund Balance in Governmental Fund Balance Sheet	\$ 4,645,593
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	16,399,235
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 2)	(15,528,413)
Other Liabilities	(146,122)
Deffered Charges	<u>143,043</u>
Net Assets of Governmental Activities	<u>\$ 5,513,336</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Reserve Fund	Transportation Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Government Funds
Revenues							
Taxes	\$ 2,776,648	\$ -	\$ 540,726	\$ -	\$ 328,479	\$ 2,002	\$ 3,647,855
Licenses and Permits	250,482	-	-	-	-	2,888	253,370
Intergovernmental	60,621	-	257,206	-	-	-	317,827
Charges for Services	25,155	-	-	-	-	-	25,155
Fines and Fees	257,911	-	-	-	133	8,561	266,605
Special Assessments	-	-	-	-	327,420	-	327,420
Investment Earnings	18,240	-	900	15	8,547	8,670	36,372
Grants	4,594	-	124,138	-	-	6,550	135,282
TIF Revenue	-	-	-	-	-	408,625	408,625
Sewer Service Fees	100,000	-	-	-	-	-	100,000
Miscellaneous	53,960	-	-	-	-	70,206	124,166
Total Revenues	3,547,611	-	922,970	15	664,579	507,502	5,642,677
Expenditures							
Current							
General Government	812,781	-	185,954	-	-	28,781	1,027,516
Public Safety - Police	1,096,361	-	-	-	-	2,566	1,098,927
Public Safety - Court	135,530	-	-	-	-	-	135,530
Public Works	1,047,828	-	-	-	-	12,517	1,060,345
Economic Development	274,998	-	-	-	-	-	274,998
Debt Service							
Principal	-	-	-	-	500,000	-	500,000
Interest	-	-	-	219,402	281,209	-	500,611

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Reserve Fund	Transportation Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Government Funds
Other	-	-	-	-	4,233	-	4,233
TIF Expense	-	-	-	-	-	413,460	413,460
Financing Costs	-	-	-	174,616	-	-	174,616
Capital Outlay	-	-	98,824	952	-	1,187,402	1,287,178
Total Expenditures	<u>3,367,498</u>	<u>-</u>	<u>284,778</u>	<u>394,970</u>	<u>785,442</u>	<u>1,644,726</u>	<u>6,477,414</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	180,113	-	638,192	(394,955)	(120,863)	(1,137,224)	(834,737)
Other Financing Sources (Uses)							
Note Proceeds - Refinancing	-	-	-	8,460,000	-	-	8,460,000
Premium on Bonds	-	-	-	23,431	-	-	23,431
Notes Retired - Refinancing	-	-	-	(7,855,000)	-	-	(7,855,000)
Transfers In	927,876	450,000	89,764	104,023	214,000	234,368	2,020,031
Transfers (Out)	(726,824)	(104,023)	(1,016,000)	-	(14,595)	(131,271)	(1,992,713)
Total Other Financing Sources	<u>201,052</u>	<u>345,977</u>	<u>(926,236)</u>	<u>732,454</u>	<u>199,405</u>	<u>103,097</u>	<u>655,749</u>
Net Changes in Fund Balances After Other Financing Sources	381,165	345,977	(288,044)	337,499	78,542	(1,034,127)	(178,988)
Fund Balance, Beginning of Year	579,269	724,989	570,143	57,142	1,041,540	1,851,498	4,824,581
Fund Balance, End of Year	<u>\$ 960,434</u>	<u>\$ 1,070,966</u>	<u>\$ 282,099</u>	<u>\$ 394,641</u>	<u>\$ 1,120,082</u>	<u>\$ 817,371</u>	<u>\$ 4,645,593</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2013**

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

Net Change in Fund Balances - Total Government Funds	\$ (178,988)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the net amount that capital outlays exceeding depreciation.	1,104,537
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This is the net amount of bond principal payments and retired certificates of participation.	500,000
Refinancing transaction in which the bond proceeds exceeded the bonds retired reported as increase in the fund balance.	(605,000)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(5,419)
Other	<u>33,077</u>
 Change in Net Assets of Governmental Activities	 <u>\$ 848,207</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
STATEMENT OF NET ASSETS
PROPRIETARY FUND - SEWER SERVICE
DECEMBER 31, 2013**

Assets	
Current Assets	
Cash and Cash Equivalents	\$ 1,077,970
Restricted Cash and Investments	28,338
Accounts Receivable	105,141
Prepaid Items	<u>593</u>
Total Current Assets	1,212,042
Noncurrent Assets	
Deferred Charges	81,906
Capital Assets	
Land	59,975
Buildings and Improvements	5,252,588
Construction in Progress	466,805
Machinery and Equipment	254,441
Infrastructure	2,005,990
Less Accumulated Depreciation	<u>(3,919,828)</u>
Total Capital Assets	4,119,971
Total Noncurrent Assets	<u>4,201,877</u>
Total Assets	5,413,919
Liabilities	
Current Liabilities	
Accounts Payable and Other Current Liabilities	259,545
Accrued Interest Payable	2,094
Customer Deposits Payable	13,485
Current Portion of Revenue Bonds Payable	140,000
Current Portion of Leases Payable	<u>10,590</u>
Total Current Liabilities	425,714
Noncurrent Liabilities	
Revenue Bonds Payable, Net	1,534,189
Lease Payable	<u>149,350</u>
Total Noncurrent Liabilities	1,683,539
Total Liabilities	2,109,253
Net Position	
Invested in Capital Assets, Net of Related Debt	2,245,018
Restricted	
Debt Service	28,338
Unrestricted	<u>1,031,310</u>
Total Net Assets	<u>\$ 3,304,666</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PROPRIETARY FUND - SEWER SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Operating Revenues	
Charges for Sales and Services	
Sewer Charges	\$ 995,785
Total Operating Revenues	<u>995,785</u>
Operating Expenses	
Cost of Sales and Services	609,883
Depreciation and Amortization	<u>295,393</u>
Total Operating Expenses	<u>905,276</u>
Operating Income	90,509
Nonoperating Revenues (Expenses)	
Interest Revenue	5,872
Interest Expense	(34,324)
Other Income	4,532
Loan Fee	<u>(9,912)</u>
Total Net Nonoperating Revenues	<u>(33,832)</u>
Change in Net Position Before Transfers	56,677
Transfer Out	(48,431)
Transfer In	<u>20,862</u>
Change in Net Position after Transfer	29,108
Total Net Position, Beginning of Year as Adjusted	<u>3,275,558</u>
Total Net Position, End of Year	<u>\$ 3,304,666</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUND - SEWER SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Cash Flows from Operating Activities	
Receipts from Customers	\$ 989,425
Payments to Suppliers	<u>(600,693)</u>
Net Cash Provided by Operating Activities	388,732
Cash Flows from Capital and Related Financing Activities	
Payments on Leases Payable	(10,079)
Acquisition of Capital Assets	(20,862)
Sewer Plant Construction in Progress	(257,417)
Principal Paid on Capital Debt	(140,000)
Interest Paid on Capital Debt	(52,154)
Other Income	<u>4,532</u>
Net Cash (Used) by Financing Activities	(475,980)
Cash Flows from Investing Activities	
Interest Received	<u>5,872</u>
Net Cash Provided by Investing Activities	<u>5,872</u>
(Decrease) in Cash and Cash Equivalents	(81,376)
Cash, Beginning of Year	<u>1,187,684</u>
Cash, End of Year	<u>\$1,106,308</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities	
Operating Income	\$ 90,509
Adjustments to Reconcile Operating Income	
to Net Cash Provided by Operating Activities	
Depreciation and Amortization Expenses	295,393
Changes in Assets and Liabilities	
Accounts Receivable	6,360
Accounts Payable	<u>(3,530)</u>
Net Cash Provided by Operating Activities	<u>\$ 388,732</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUND
DECEMBER 31, 2013**

	<u>Municipal Court</u>
Assets	
Cash- Checking and Savings	<u>\$ 11,833</u>
Total Assets	<u>\$ 11,833</u>
Liabilities	
Due to Others	<u>\$ 11,833</u>
Total Liabilities	<u>\$ 11,833</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Parkville, Missouri (the City), is incorporated under the provisions of the State of Missouri as a fourth class city, which operates under an elected Mayor/Board of Aldermen form of government.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year following the year the taxes are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. A 90-day availability period is used for revenue recognition for all governmental fund revenues except property taxes for which a 30-day availability period is used. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Property taxes, sales taxes, franchise taxes, interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City. While property taxes are shown on the balance sheet as current assets of the City, they are not recognized as revenue at year end because statutory provisions prohibit their use until the year for which they were raised and budgeted. Instead, they are offset by deferred revenue accounts.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

The City reports the following major governmental funds:

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Transportation Special Revenue Fund – This fund is used to account for the sales taxes collected and a county tax distribution for capital improvements and the expenditures for the related items.

Capital Projects Fund – This fund accounts for the financing and acquisition and construction of various citywide improvements.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, principal and interest on long-term general obligation debt of governmental funds. Revenue and expenses for each of the several debt service obligations are kept separate and accounted for independently of the other obligations so that funds available for each debt service obligation are used only for that obligation.

Emergency Reserve Fund- This fund is used to account for financial reserves that are held by the City as a reserve for future projects or other needs.

The City reports the following major proprietary fund:

Sewer Service – This fund accounts for the provision of waste water and sewer services to the general public. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, financing and related debt service, and billing and collection.

As a general rule the effect of inter-fund activity has not been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – Continued

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer fund are charges to customers for sales and services. Operating expenses for the sewer fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Net Position Classifications

In the city-wide financial statements, equity is classified as net assets and displayed in three components:

1. **Net investment in capital assets** – Consisting of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of these assets.
2. **Restricted net position** – Consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
3. **Unrestricted net position** – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) released Statement 54–“Fund Balance Reporting and Governmental Fund Type Definitions” (GASB 54) on March 11, 2009, which is effective for the City’s fiscal year ending December 31, 2011. This Statement is intended to improve the usefulness of the amounts reported in fund balance by providing more structured classifications. Under GASB 54, fund balance is reported under the following five classifications:

1. **Non-spendable Fund Balance** – consists of amounts that are not in a spendable form or are required to be maintained intact.
2. **Restricted Fund Balance** – consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. The Restricted for Debt Service and Restricted for Capital Projects balances reflect amounts that are restricted for debt service and construction or other capital outlay projects.
3. **Committed Fund Balance** – consists of amounts that can be used only for the specific purposes determined by a formal action of the District’s highest level of decision-making authority (the Board of Aldermen) and do not lapse at year end. The committed fund balance consists of general board reserves.
4. **Assigned Fund Balance** – consists of amounts intended for a specific purpose by the Board of Aldermen that has been delegated authority to assign amounts. This fund balance classification reflects funds assigned for capital projects.
5. **Unassigned Fund Balance** – consists of any remaining fund balance that has not been reported in any other classification.

Cash, Cash Equivalents and Investments

Cash and investments of the individual funds are combined to form a pool which is managed by the Finance Department. Each fund's equity in the pool is included in "cash and cash equivalents" in the financial statements. Investment earnings, including interest income, are allocated to the funds required to accumulate interest. If a fund is not required to account for its own earnings by law or regulation, the earnings are allocated to the General Fund.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Cash, Cash Equivalents and Investments – Continued

Missouri state statutes authorize the City, with certain restrictions, to deposit funds in open accounts and certificates of deposit. Missouri state statutes also require that collateral pledged must have fair market value equal to 100% of the funds on deposit, less amounts insured by federal deposit insurance. Collateral securities must be held by the City or a disinterested third party and may include U.S. Government and government agency bonds and securities; general obligation bonds of any of the 50 states; general obligation bonds of any Missouri county, certain cities, and special districts; and revenue bonds of certain Missouri agencies. Obligations pledged to secure deposits are delivered to the banks' joint custody accounts at the custodial bank. Written custodial agreements are required that provide, among other things, that the collateral be held separate from the assets of the custodial bank.

Statement of Cash Flows

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and Payables

All trade accounts receivable are shown net of an allowance for uncollectable. Management records a trade accounts receivable allowance based on percentages of collection estimated from the aging of accounts receivable. At December 31, 2013, management determined that no allowance was necessary.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds unearned revenue is reported as follows:

General Fund Property Tax Receivable	\$1,003,968
Debt Service Fund Property Tax Receivable	<u>611,859</u>
	<u>\$1,615,827</u>

Property Taxes

Property taxes are legally restricted for use in financing operations of the ensuing year. Accordingly, the City defers revenue recognition until the year for which they are to be used.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property Taxes - Continued

The City's property taxes are levied each November 1 based on the assessed value as of the prior January 1 for all real property and personal property located within the City. Property taxes are billed immediately following the levy date and considered delinquent after December 31 following the levy date. Assessed values are established by county assessors, subject to review by the county's Board of Equalization.

The City is permitted by Missouri state statutes to levy taxes up to \$1.00 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt.

The tax levy per \$100 of assessed valuation which supports the 2013 budget was:

General Fund	\$ 0.4784
General Revenue - Temporary	<u>0.1759</u>
	<u>\$ 0.6543</u>

Taxes receivable represent property taxes levied for 2013 and prior years that have not yet been collected. The assessed value of property located within the City totaled \$190,251,216.

Prepayments

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments in both government-wide and fund financial statements. These items are reported in the financial statements using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year which services are consumed. At fiscal year end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is considered non-spendable in an amount equal to the carrying value of the asset on the fund financial statements.

Restricted Cash and Investments

The City is statutorily required to maintain customer utility deposits separate from City assets. Restricted cash and investments are also set aside for debt service payments and for required debt reserves.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Unamortized Bond Issuance Costs and Bond Premium and Discount

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the straight-line method. Unamortized issuance costs are recorded as a separate line item on the statement of net assets.

Bond premiums are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the City does not have any item that qualifies for reporting in this category.

In addition to liabilities, the statement of financial position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arise under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, unavailable revenue is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

As the City is a Phase III government under Governmental Accounting Standards GASB 34, it has elected to exercise its option to forego retroactively reporting governmental infrastructure assets acquired prior to December 31, 2003. Governmental infrastructure assets on the statement of net assets include only roads, bridges, sidewalks and similar items acquired subsequent to December 31, 2003.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Capital Assets – Continued

Capital assets, excluding land, are defined by the City as assets with a cost of more than \$2,500 and an estimated useful life of at least one year. All land purchases are capitalized regardless of cost. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed. If the expenditure is depreciable, it will be written off from the time it is put in service.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include the street network, storm drainage network, and pedestrian and vehicle bridges and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business. Each major infrastructure network can be divided into subsystems. For example, the street network can be subdivided into pavement, curbs, gutters, sidewalks, land, medians, etc. These networks and subsystems are not delineated in the basic financial statements.

Governmental street and parking lot assets are reported using the modified approach as defined in GASB Statement 34 for infrastructure reporting of these assets. When using the modified approach, only those projects that add efficiency or capacity to street and parking lot assets are capitalized. Street and parking lot assets are not depreciated. Expenditures that preserve those assets are expensed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	20 – 40 years
Sewer Plant and Collection System	20 – 50 years
Machinery and Equipment	5 – 7 years

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Compensated Absences

City policies permit full-time employees to accumulate sick pay benefits and vacation time based on the number of years of service. Accumulated vacation payable is accrued when incurred in the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs as of the bond issuance date. The face amount of debt issued is reported as a financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Use of Estimates

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

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Compliance with State Rules on Maximum Percent of Revenue Allowed from Traffic Fines

In fulfillment of HB103, amending Section 302.341.2 RSMO, effective August 28, 2013, requiring municipalities to report the percent of annual general operating revenue derived from fines and court costs for traffic violations: the City does not, and is not required to account separately for traffic fines and court costs from the total police fines and court costs prior to August 28, 2013 in order to show compliance with the 30% maximum allowed by the above statute. However, total court revenue from all sources for 2013 was \$257,910, compared to General Fund annual operating revenue of \$3,547,610, or 7.3%, well below the 30% maximum allowed.

Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets (Page 15)

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets of governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds”. The details of this \$(15,508,071) difference are as follows:

Bonds Payable	\$ (2,025,000)
Certificates of Participation Payable	(5,150,000)
Neighborhood Improvement District Limited General	
Obligation Temporary Notes	(8,460,000)
Accrued Interest Payable	(95,700)
Compensated Absences	(43,422)
Issuance Discount and Refunding	106,587
Cost of Issuance	<u>159,464</u>
Net Reconciling Item for Long-term	
Liabilities (Page 15)	<u>\$ (15,508,071)</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities (Page 18)

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital Outlay:	
Machinery and Equipment	\$ 151,630
Brink Meyer Road Improvements	980,049
Interest Capitalized	
Brink Meyer Road	120,822
Brush Creek	95,581
Depreciation Expense	<u>(243,545)</u>
Net Reconciling Item for Capital Outlays/Depreciation (Page 18)	<u>\$ 1,104,537</u>

Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities". The details of this difference are as follows:

Refinancing of Brush Creek Sewer NID	
New Bond Indebtedness	\$ 4,935,000
Debt Retired with Refinancing	<u>(4,855,000)</u>
Total	<u>\$ 80,000</u>
Refinancing of Brink Meyer Road NID	
New Bond Indebtedness	\$ 3,525,000
Debt Retired with Refinancing	<u>(3,000,000)</u>
Total	<u>\$ 525,000</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Principal Repayments	
General Obligation Bonds	\$ 265,000
Certificates of Participation	<u>235,000</u>
Total	<u>\$ 500,000</u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this \$(5,419) difference are as follows:

Compensated Absences	\$ 15,229
Amortization of Issuance Costs	(12,634)
Amortization of Deferred Refunding Difference	(5,417)
Amortization of Bond Discounts	(2,782)
Other	<u>185</u>
Net Reconciling Item Relating to Certain Expenses (Page 18)	<u>\$ (5,419)</u>

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

Missouri statutes require that all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted annual budgets are the general fund, the special revenue funds, and the debt service fund. Legally adopted annual budgets are not required for the capital projects fund and the permanent fund.

Budgeted expenditures cannot exceed budgeted revenues and unencumbered positive fund balances as required by Section 67.010 RSMo. The appropriated budget is prepared by fund, function, and department. State statutes set the legal level of budgetary control at the fund level (i.e., the level at which expenditures may not legally exceed appropriations). Department heads may make transfers of appropriations within their departments. Upon written request, the City Administrator or the Board of Aldermen may by ordinance transfer part or all of any unencumbered appropriated balance from one department to another. The reported budgetary data represents the final approved budget as adopted by the Board of Aldermen. There were no amendments to the budget in 2013.

**CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013**

NOTE 4 – DEPOSITS AND INVESTMENTS

As of December 31, 2013, the City had the following deposits and investments:

	<u>Reported Amount / Fair Value</u>
US Treasuries and Agency Securities	\$ 175,149
Deposits:	
Checking and Money Market	<u>5,803,575</u>
	<u>\$5,978,724</u>
 Reconciliation of Government-wide Statement of Net Assets to total deposits and investments:	
Cash and Cash Equivalents	\$ 4,730,925
Restricted Cash and Investments	<u>1,247,799</u>
Total Deposits and Investments	<u>\$5,978,724</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It is the City's practice to place operating funds in either money market accounts or savings accounts. All longer-term investments are placed in Treasury securities having relatively short maturities. These consist of funds whose use is restricted and are unlikely to be needed prior to maturity (e.g. the Fewson Trust).

Credit Risk

Missouri statutes prohibit municipalities from investing in derivative, leveraged, or speculative securities. City agents invest funds for restricted debt reserves and unexpended debt proceeds in money market funds.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned. As of December 31, 2013, the carrying amount of the City's deposits was less than pledged securities plus federal deposit insurance. It is City practice to require banks to provide collateral equal to any deposited amounts exceeding federal depository insurance limits.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 4 – DEPOSITS AND INVESTMENTS – CONTINUED

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2013, the City's investments were not exposed to custodial credit risk.

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CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2013

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not being Depreciated				
Land	\$ 869,880	\$ -	\$ -	\$ 869,880
Construction in Progress	7,276,324	1,196,452	-	8,472,776
Infrastructure	3,375,653	-	-	3,375,653
Total Capital Assets not being Depreciated	11,521,857	1,196,452	-	12,718,309
Capital Assets being Depreciated				
Buildings and Improvements	4,153,323	-	-	4,153,323
Machinery and Equipment	1,842,031	151,630	-	1,993,661
Infrastructure	44,663	-	-	44,663
Total Capital Assets being Depreciated	6,040,017	151,630	-	6,191,647
Less Accumulated Depreciation for				
Buildings and Improvements	(743,930)	(99,285)	-	(843,215)
Machinery and Equipment	(1,514,314)	(142,984)	-	(1,657,298)
Infrastructure	(8,932)	(1,276)	-	(10,208)
Total Accumulated Depreciation	(2,267,176)	(243,545)	-	(2,510,721)
Total Capital Assets being Depreciated, Net	3,772,841	(91,915)	-	3,680,926
Governmental Activities Capital Assets, Net	\$ 15,294,698	\$ 1,104,537	\$ -	\$ 16,399,235
Business-type Activities				
Capital Assets not being Depreciated				
Land	\$ 59,975	\$ -	\$ -	\$ 59,975
Construction in Progress	-	466,805	-	466,805
Total Capital Assets not being Depreciated	59,975	466,805	-	526,780
Capital Assets being Depreciated				
Buildings and Improvements	4,838,888	-	-	4,838,888
Machinery and Equipment	233,579	20,862	-	254,441
Infrastructure	2,381,388	-	-	2,381,388
Total Capital Assets being Depreciated	7,453,855	20,862	-	7,474,717
Less Accumulated Depreciation for				
Buildings and Improvements	(2,638,679)	(226,798)	-	(2,865,477)
Machinery and Equipment	(171,584)	(10,542)	-	(182,126)
Infrastructure	(784,060)	(49,863)	-	(833,923)
Total Accumulated Depreciation	(3,594,323)	(287,203)	-	(3,881,526)
Total Capital Assets being Depreciated, Net	3,859,532	(266,341)	-	3,593,191
Business-type Activities Capital Assets, Net	\$ 3,919,507	\$ 200,464	\$ -	\$ 4,119,971

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2013

NOTE 5 - CAPITAL ASSETS - CONTINUED

Depreciation expense related to the functions/programs of the primary government is as follows:

Governmental Activities	
General Government	\$ 124,479
Public Safety	54,244
Public Works	31,753
Parks	27,701
Nature Sanctuary	2,116
Channel 2	<u>3,252</u>
Total Depreciation Expense	<u>\$ 243,545</u>
Business-type Activities - Sewer Operations	<u>\$ 287,203</u>

Construction in Progress consists of costs incurred to construct infrastructure assets (i.e. - streets, curbs, retaining wall, storm drainage network, and similar items) for two development projects: Brink Myers Road and Brush Creek Sewer. Both of these real estate developments are currently owned in part by financial institutions and developers and are at various stages of completion.

A retaining wall connected with Brink Myers Road collapsed in 2009. The City received \$1,075,012 in 2012 in connection with a legal settlement. The amount received has been used to rebuild the retaining wall in 2013.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2013

NOTE 6 - LONG-TERM OBLIGATIONS

The following is a summary of the debt transactions (bonds, notes and leases) of the City for the year ended December 31, 2013:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
Bonds Payable					
General Obligation Bonds	\$ 2,290,000	\$ -	\$ (265,000)	\$ 2,025,000	\$ 270,000
Certificates of Participation	5,385,000	-	(235,000)	5,150,000	250,000
Neighborhood Improvement District					
Limited Obligation Temp Notes	7,855,000	8,460,000	(7,855,000)	8,460,000	-
Less Deferred Amounts					
for Issue Discounts	(38,938)	-	2,782	(36,156)	(2,782)
for Deferred Refunding Difference	(75,848)	-	5,417	(70,431)	(5,417)
Governmental Activity	\$ 15,415,214	\$ 8,460,000	\$ (8,346,801)	\$ 15,528,413	\$ 511,801
Liabilities					
<u>Business-type Activities:</u>					
Bonds payable					
Revenue Bonds (SRF) 2004A	\$ 1,735,000	\$ -	\$ (140,000)	\$ 1,595,000	\$ 140,000
Lease Purchase Agreement	170,019	-	(10,079)	159,940	10,590
Plus Deferred Amounts					
for Issue Premiums	87,108	-	(7,025)	80,083	-
Business-type Activity Long-term	\$ 1,992,127	\$ -	\$ (157,104)	\$ 1,835,023	\$ 150,590
Liabilities					

\$2,025,000 in general obligation debt shown above is special assessment debt with governmental commitment. For governmental activities, long-term debt is generally liquidated by the general fund. The Neighborhood Improvement District Limited Obligation Temp Notes shown above will in 2014 be refinanced as permanent financing as special assessment debt with governmental commitment.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2013

NOTE 6 - LONG-TERM OBLIGATIONS - CONTINUED

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition, construction and renovation of major capital assets.

General obligation bonds currently outstanding consist of the following:

	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Final Maturity Date</u>	<u>Principal Payments 2,013.00</u>	<u>Outstanding December 31, 2013</u>
General Obligation Bonds					
Governmental Activities					
Series 2010	2.7% to 3.25%	\$ 2,785,000	3/1/2020	\$ 265,000	\$ 2,025,000
				<u>\$ 265,000</u>	<u>\$ 2,025,000</u>

On December 23, 2010, the City refinanced the 2001 General Obligation Bonds. The City issued \$2,785,000 of new bonds to retire the old bonds. The interest rates on the bonds vary from 2% to 3.25%. The annual requirements to amortize governmental activities general obligation bonds outstanding as of December 31, 2013, are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 270,000	\$ 51,363
2015	275,000	46,256
2016	280,000	40,700
2017	285,000	33,275
2018	295,000	24,575
2019 - 2020	620,000	20,313
	<u>\$ 2,025,000</u>	<u>\$ 216,482</u>

\$2,025,000 in general obligation debt shown above is special assessment debt with governmental commitment.

For governmental activities, long-term debt is generally liquidated by the general fund.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

The State Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not exceeding, in the aggregate, an additional 10% of the assessed value of taxable tangible property for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues and/or storm sewer systems, and purchasing or construction of waterworks, electric, or other light plants, provided that the total general obligation indebtedness of the city does not exceed 20% of the assessed valuation of taxable property. The City debt limit does not exceed the State Constitution limits.

Defeased Debt – Series 2004

In prior years, the City defeased these bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the liability for the defeased bonds is not included in the City's financial statements.

Certificates of Participation

The City issued certificates of participation series 2006 in the original amount of \$6,405,000 with interest rates ranging from 3.5% to 4.4% and with a final maturity in 2027. Principal payments are scheduled annually ranging from \$75,000 to \$490,000. The balance at December 31, 2013, is \$5,150,000.

Proceeds from the certificates of participation were used for City Hall construction, Rush Creek stabilization, land acquisition and other scheduled capital improvements.

The annual requirements to amortize these certificates of participation are as follows:

	<u>Principal</u>	<u>Interest</u>
2014	\$ 250,000	\$ 215,097
2015	270,000	204,890
2016	290,000	193,758
2017	305,000	181,781
2018	330,000	168,840
2019 – 2023	2,005,000	604,083
2024 – 2027	<u>1,700,000</u>	<u>173,140</u>
	<u>\$5,150,000</u>	<u>\$1,741,589</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

Neighborhood Improvement District Limited Obligation Temporary Notes

The temporary notes on the Brush Creek Sewer Project and the Brink Meyer Road Neighborhood Improvement District were refinanced during the year. The funds were used to finance the costs of constructing sewer lines for the Brush Creek Sewer Area and other related improvements, including interest and issuance costs. The funds were used for the Brink Meyer Road Neighborhood Improvement District were for the extension of Brink Myers Road and the related retaining wall and the extension of electric and water utilities.

The notes and interest thereon constitute a valid and legally binding indebtedness of the City, payable from special assessments on property within the NIDs which is benefited by the improvements. The faith, credit and resources of the City are irrevocably pledged for principal and interest on the notes if the assessments are inadequate to support annual debt payments.

Revenue Bonds (SRF) 2004A

The City issued Sewerage System Revenue Bonds Series 2004 in the original amount of \$2,750,000 with interest rates ranging from 3.0% to 5.25% and with a final maturity in 2025. Principal payments are scheduled annually ranging from \$30,000 to \$170,000. The balance at December 31, 2013, is \$1,595,000.

Bonds maturing on January 1, 2015, and thereafter may be called at the option of the City for redemption and payment prior to maturity in whole or in part on any date with the consent of the bondholder, or on each June 1 and December 1, commencing December 1, 2013, at the redemption price of 100% of principal amount of the bonds redeemed, plus accrued interest to the redemption date. Bonds maturing on January 1, 2019, January 1, 2020, and January 1, 2021, are not subject to redemption prior to maturity.

Series 2004A (SRF) Sewage System Refunding Revenue Bonds (SRF) are special, limited obligations of the City payable solely from, and secured by a pledge of, the net revenues. The taxing power of the City is not pledged to the payment of the bonds. The bonds do not constitute a general obligation of the City or an indebtedness of the City within the meaning of any constitutional, statutory or charter provision, limitation or restriction.

The annual requirements to amortize these bonds outstanding as of December 31, 2013, are as follows:

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

	<u>Principal</u>	<u>Interest</u>
2014	\$ 140,000	\$ 79,938
2015	145,000	72,938
2016	150,000	65,688
2017	150,000	58,188
2018	155,000	50,688
2019 – 2023	825,000	128,950
2024	<u>30,000</u>	<u>1,350</u>
	<u>\$ 1,595,000</u>	<u>\$ 457,740</u>

The Sewerage Revenue Bond ordinance requires that the Sewerage System Fund be accounted for in a separate Enterprise Fund. It also requires that, after sufficient current assets have been set aside to operate the system, all remaining monies held in the Sewerage System Fund be segregated and restricted in separate special reserves and accounts. In accordance with the bond ordinance, these bonds are serviced by the Sewerage System Fund operations and are included as a liability of that fund.

Restricted assets of the principal and interest account are to be used for payment of current principal and interest on bonds. Restricted assets of debt service are available to pay principal and interest in the event of a deficiency in the principal and interest account. Restricted assets of the depreciation and replacement account are available to operate, maintain, or improve the system, call bonds or for payment of debt service in the event of a deficiency in other restricted assets.

Lease Purchase Agreement

In July 2003, the City entered into a lease-purchase agreement wherein the City sold its sewer plant for \$585,000 and leased it back for a period of twenty-two years. The proceeds from the lease-purchase were used to make certain improvements to the sewer plant property. Under the lease the City will have the full use of the property and will make rental payments, which will apply to the principal and interest under the lease.

Required payments under the lease purchase agreement on the sewer plant are as follows:

	<u>Principal</u>	<u>Interest</u>
2014	\$ 10,590	\$ 7,866
2015	11,126	7,330
2016	11,689	6,767
2017	12,281	6,175
2018	12,902	5,553
2019 – 2023	74,997	17,282
2024 – 2027	<u>26,355</u>	<u>1,329</u>
	<u>\$ 159,940</u>	<u>\$ 52,302</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 7 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. To protect itself against risks of loss, the City is a member of Midwest Public Risk of Missouri (MPR), a not-for-profit corporation consisting of governmental entities incorporated in 1984 to acquire insurance for its members. MPR operates as a purchasing pool and is not a joint venture activity of the City. The City has no control over budgeting, financing, management selection, or the governing body. MPR provides both conventional and self-insurance coverage for its members, including medical, dental, property, casualty, general liability, and workers' compensation. The City participates in property, casualty, general liability, and workers' compensation insurance coverage through MPR.

MPR manages the cash and investment pool, funded by insurance premiums, on behalf of its members. MPR's investment pool consists of interest-bearing deposits, U.S. Treasury strips, U.S. Governmental agency obligations, and collateralized mortgage obligations.

In the event that a deficit occurs with respect to any fiscal year of MPR for which the City was a participant at any time during such year, and in the event that MPR determines that an assessment is required in order to provide additional funds for the obligations of MPR for such year, and further, in the event that the City was covered by the types of benefits requiring the assessment during the time period in which the assessment arose, the City is obligated to pay its pro rata share of any such assessment whether or not the City is a member of MPR at the time of such assessment. Management of the City is not aware of any deficit situation in MPR that would require an accrual of a liability as of December 31, 2013.

MPR's financial statements are presented in its Comprehensive Annual Financial Report for the year ended December 31, 2013.

There has been no significant change in insurance coverage from the previous fiscal year. Settled claims have not exceeded insurance coverage in any of the past three years.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 7 – RISK MANAGEMENT – CONTINUED

Investments – Trust Fund

The City was the recipient of funds from a resident's estate during the calendar year 2002. One-half of annual earnings are distributed to the City to be used on various city capital projects. The funds were previously held by a trustee for the benefit of the City. In 2011, the City took over management of the fund as a Special Revenue Fund. By Resolution No. 12-01-13, the Board of Aldermen enacted a policy restricting the use of the fund to follow the intentions of the original donor of the fund. The balance of the annual net income after distributions to the City is reinvested in the principal of the fund. On December 31, 2013 the trust assets had an account balance of \$571,303.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Litigation

The City is a defendant in various lawsuits relating to easements, condemnations and other matters as a result of the ordinary course of City activities. The City's management and legal counsel anticipate that the potential claims against the City not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the City.

NOTE 9 – INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended December 31, 2013, consisted of the following:

Transfer from Capital Projects Fund	<u>\$(190,236)</u>
Transfer from Transportation Special Revenue Fund (Net)	<u>\$(736,000)</u>
Transfer to Debt Service Fund	<u>\$ 214,000</u>
Transfer to Non-Major Governmental Funds	<u>\$ 640,431</u>
Transfer to General Fund (Net)	<u>\$ 71,805</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013**

NOTE 10 – PENSION PLAN

Plan Description

The City participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan, which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by statute, section RSMo. 70:600 – 70.755. As such, it is the system’s responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

The Missouri Local Government Employees Retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334.

Funding Status

Full-time employees of the City contribute 4% of their gross pay to the pension plan. The June 30, 2013 statutorily required employer contribution rates are 3.9% (General) and 4.3% (Police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The subdivision’s annual pension cost and net pension obligation for the current year were as follows:

Annual Required Contribution	\$ 62,067
Interest on Net Pension Obligation	-
Adjustment to Annual Required Contribution	-
Annual Pension Cost	62,067
Actual Contributions	62,067
Increase (Decrease) in NPO	-
NPO Beginning of Year	-
NPO End of Year	\$ -

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 10 – PENSION PLAN – CONTINUED

The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 29, 2012 annual valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women, and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on a closed basis. The amortization period as of February 28, 2011 was 30 years for the General division and 28 years for the Police division. The amortization period as of February 29, 2012 was 30 years for the General division and 28 years for the Police division.

Year Ended <u>June 30.</u>	<u>One-Year Trend Information</u>		Net Pension Obligation
	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	
2011	\$ 54,957	100.0%	\$ 0
2012	\$ 61,229	100.0%	\$ 0
2013	\$ 62,067	100.0%	\$ 0

The above assets and actuarial accrued liability do not include assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011, annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City, Missouri.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 11 – DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

- Level 1 Quoted prices in active markets for identical assets or liabilities

- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in active markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying statement of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include highly liquid money market funds, U.S. Treasuries and exchange traded equities and mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Level 2 securities include fixed income securities and pooled investments. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 11 – DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES – CONTINUED

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying Statement of Financial Position measured at fair value on a recurring basis and level within the FAS 157 fair value hierarchy in which the fair measurements fall at December 31, 2013.

	Fair Value	Fair Value Measurements Using		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Government Securities:				
Trust Fund	\$143,997	\$143,997		
Debt Escrow	\$ 31,152	\$ 31,152		

NOTE 12 – SUBSEQUENT EVENTS

The City has evaluated subsequent events through July 28, 2014, the date on which the financial statements were available to be issued.

In June 2014, the Brush Creek Sewer Project limited obligation notes and the Brink Meyer Road Project limited obligation notes were refinanced. Limited General Obligation Bonds of the City were issued. The refinancing provided permanent financing for the City. The refinancing transaction amounts were as follows:

	Notes Retired	Bonds Issued
Brush Creek Sewer	\$4,935,000	\$5,375,000
Brink Meyer Road	\$3,525,000	\$3,675,000

NOTE 13 – UPCOMING ACCOUNTING PRONOUNCEMENTS

GASBS No. 67, Financial Reporting for Pension Plans- an amendment of GASB Statement No.25, which is effective for financial statements for fiscal years beginning after June 15, 2013, with earlier implementation encouraged.

GASBS No. 68, Accounting and Financial Reporting for Pensions- amendment of GASB Statement No. 27, which is effective for fiscal years beginning after June 15, 2014, with earlier implementation encouraged.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2013

NOTE 13 – UPCOMING ACCOUNTING PRONOUNCEMENTS – CONTINUED

GASBS No. 69, Government Combinations and Disposals of Government Operations, which is effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, with earlier implementation encouraged.

GASBS No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, which is effective for reporting periods beginning after June 15, 2013, with earlier implementation encouraged.

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REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information (RSI) includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Modified Approach to Infrastructure Reporting
- Budgetary Comparison Schedule – General Fund

**CITY OF PARKVILLE, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2013**

Information needed to support the use of the Modified Approach for Infrastructure Reporting:

Street Assets

The street condition rating is accomplished every other year or triennially. Every street of Parkville is visually rated for observed structural conditions to determine the level of preservation need. The field rating reflects the condition of the type of street or parking lot being reviewed. It is the City's goal to repair all streets rated at a 6.0 or above and to maintain all streets within the City at a service level of 5.0 or below for each respective type of street.

A field rating scale has been developed to indicate the overall condition of the observed street.

- 1 Indicates an equivalent of a newly constructed street (crack sealing and minor patching)
- 2 Indicates slight imperfections in the street condition (crack sealing, slurry sealing, and/or patching)
- 3 Indicates some deterioration has occurred and minor maintenance may be required (street needs various repairs to maintain condition; patches; possible milling and overlay)
- 4 Indicates noticeable deterioration maintenance is required (deterioration is significant and visually noticeable; repair mill and overlay)
- 5 Indicates significant maintenance is required (considerable cracking, potholes or other fatigue demands repair work and overlay)
- 6 Indicates serious deficiency (deterioration mandates edge milling, to prevent total base failure, needs overlay)
- 7 Indicates severe deficiency (severe deterioration needing various repairs)
- 8 Indicates major failure (some good street is left within a total replacement street or parking lot condition)
- 9 Indicates nearly total replacement is required (limited salvage of street or parking lot area is possible)
- 10 Indicates total replacement is required.

**CITY OF PARKVILLE, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION – CONTINUED
DECEMBER 31, 2013**

While the City desires to maintain these systems at higher levels in order to avoid significant deferred maintenance costs, minimum acceptable condition levels have been defined as having at least 80 percent of the streets at or below a rating of 5. The following table compares the minimum acceptable conditions levels with the actual condition levels for current and prior years.

Fiscal Year	Number of Streets Rated	Number of Streets Rated \leq 5	Actual Condition Level	Minimum Acceptable Condition Level
2001	149	140	94.0%	80.0%
2003	174	154	88.5%	80.0%
2005	186	175	94.1%	80.0%
2008	200	196	98.0%	80.0%
2011	203	199	98.0%	80.0%

The City's goal is to continually improve the condition of its streets and parking lots. To achieve this goal, it is necessary to perform maintenance activities and replace those assets that can no longer be economically maintained. To maintain the City's streets and parking lots at or above the stated minimum condition level, it is estimated that annual preservation and replacement expenditures must exceed \$400,000 annually. A total of \$91,236 was spent out of the Transportation Fund. The major expenditures were for crack seal project (\$14,303), slurry seal project (\$10,970) and the curb and sidewalk program (\$65,963). An additional \$50,000 was carried over to 2014 to be combined with the 2014 budget appropriation to achieve better pricing on a larger project. The following table compares the estimated expenditures needed to maintain the system at a minimum acceptable condition level with actual amounts spent for the current and prior years.

<u>Fiscal Year</u>	<u>Estimated Expenses</u>	<u>Actual Expenses</u>
2005	\$ 246,519	\$ 241,190
2006	\$ 292,227	\$ 292,579
2007	\$ 246,819	\$ 213,183
2008	\$ 256,481	\$ 246,886
2009	\$ 233,000	\$ 233,000
2010	\$ 234,000	\$ 190,172
2011	\$ 205,000	\$ 171,177
2012	\$ 205,000	\$ 193,150
2013	\$ 400,000	\$ 91,236

CITY OF PARKVILLE, MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY DISCUSSION
FOR THE YEAR ENDED DECEMBER 31, 2013

Budgetary Accounting

The City prepares its budget for the General Fund and Other funds on the cash basis of accounting which approximates the accrual basis. Capital expenditures are budgeted and shown similar to the way the expenditures appear in the Statement of Revenues, Expenditures and Changes in Fund Balance. This basis is consistent with the basis of accounting used in presenting the General Fund in the basic financial statements. All unexpended appropriations lapse at year end.

Through the budget, the Board of Aldermen sets the direction of the City, allocates its resources and establishes its priorities. The Annual Budget assures the efficient and effective uses of the City's economic resources, as well as establishing that the highest priority objectives are accomplished.

The Annual Budget covers the period from January 1, to December 31, and is a vehicle that accurately and openly communicates these priorities to the community, businesses, vendors, employees and other public agencies. Additionally, it establishes the foundation of effective financial planning by providing resource planning, performance measures and controls that permit the evaluation and adjustment of the City's performance.

The City's budget is prepared and based on various expenditure categories; personnel, supplies and services, minor capital outlay and capital improvement programs. The first three listed are considered operational in nature or known as recurring costs. Capital improvement projects are asset acquisitions, facilities, systems, and infrastructure improvements typically over \$1,000 and/or those items 'outside' of the normal operational budget. These are known as one-time costs.

The City collects and records revenue and expenditures within the Governmental Activities. All funding sources are kept separate for both reporting and use of the money. The General Fund is where most City services are funded that are not required to be segregated.

The budget process begins as a team effort in June of each year. Then the individual departments use projected revenue assumptions to prioritize and recommend the next fiscal year's objectives. The City Administrator's Office review all budget proposals and revenue assumptions, as well as all current financial obligations before preparing the document that is proposed to the Board of Aldermen. The Board of Aldermen reviews the Proposed Budget and the final adoption of the budget is scheduled for approval in December.

**CITY OF PARKVILLE, MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2013**

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability Entry Age	(b-a) Un-funded Liability (UAAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAAL as a Percentage of Covered Payroll
02-28-11	\$186,859	\$ 415,164	\$ 228,305	45%	\$1,335,830	17%
02-28-12	\$288,350	\$ 517,839	\$ 229,489	56%	\$1,491,820	15%
02-29-13	\$446,213	\$ 678,863	\$ 232,650	66%	\$1,546,387	15%

DRAFT

OTHER SUPPLEMENTARY INFORMATION

DRAFT

**CITY OF PARKVILLE, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	Special Revenue						
	Municipal Equip Reserve	Guest Room Tax	Nature Sanctuary	Park Donations	Parkland Dedication	Court Recoupment Fees	Police Training Fees - LET
Assets							
Cash and Cash Equivalents	\$ 11,438	\$ 2,311	\$ 40,821	\$ 45,462	\$ -	\$ 35,510	\$ 43,381
Restricted Cash and Investments	-	-	-	-	-	-	-
Other Receivables	-	-	-	-	-	-	-
Total Assets	<u>\$ 11,438</u>	<u>\$ 2,311</u>	<u>\$ 40,821</u>	<u>\$ 45,462</u>	<u>\$ -</u>	<u>\$ 35,510</u>	<u>\$ 43,381</u>
Liabilities							
Accounts Payable	\$ 8,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Unreserved, Reported in:							
Special Revenue Funds	3,281	2,311	40,821	45,462	-	35,510	43,381
Community Betterment	-	-	-	-	-	-	-
Total Fund Balances	<u>3,281</u>	<u>2,311</u>	<u>40,821</u>	<u>45,462</u>	<u>-</u>	<u>35,510</u>	<u>43,381</u>
Total Liabilities and Fund Balances	<u>\$ 11,438</u>	<u>\$ 2,311</u>	<u>\$ 40,821</u>	<u>\$ 45,462</u>	<u>\$ -</u>	<u>\$ 35,510</u>	<u>\$ 43,381</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF PARKVILLE, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	Special Revenue				Total	Permanent	Total Nonmajor Governmental Funds
	Major Projects	TIF Development	Market Place Development	Other		Fewson Project	
Assets							
Cash and Cash Equivalents	\$ 285,712	\$ 12,345	\$ 11,034	\$ 2,834	\$ 490,848	\$ -	\$ 490,848
Restricted Cash and Investments	-	-	-	-	-	557,014	557,014
Other Receivables	-	-	-	-	-	-	-
Total Assets	<u>\$ 285,712</u>	<u>\$ 12,345</u>	<u>\$ 11,034</u>	<u>\$ 2,834</u>	<u>\$ 490,848</u>	<u>\$ 557,014</u>	<u>\$ 1,047,862</u>
Liabilities							
Accounts Payable	\$ 222,334	\$ -	\$ -	\$ -	\$ 230,491	\$ -	\$ 230,491
Fund Balances							
Unreserved, Reported in							
Special Revenue Funds	63,378	12,345	11,034	2,834	260,357	-	260,357
Community Betterment	-	-	-	-	-	557,014	557,014
Total Fund Balances	<u>63,378</u>	<u>12,345</u>	<u>11,034</u>	<u>2,834</u>	<u>260,357</u>	<u>557,014</u>	<u>817,371</u>
Total Liabilities and Fund Balances	<u>\$ 285,712</u>	<u>\$ 12,345</u>	<u>\$ 11,034</u>	<u>\$ 2,834</u>	<u>\$ 490,848</u>	<u>\$ 557,014</u>	<u>\$ 1,047,862</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue							
	Other Fees and Donations	Municipal Equip Reserve	Guest Room Tax	Nature Sanctuary	Park Donations	Parkland Dedication	Court Recoupment Fees	Police Training Fees - LET
Revenues								
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF Revenue	-	-	-	-	-	-	-	-
Legal Settlement	-	-	-	-	-	-	-	-
Miscellaneous	10,525	25,295	2,003	6,058	6,592	-	2,888	3,356
Total Revenues	10,525	25,295	2,003	6,058	6,592	-	2,888	3,356
Expenditures								
Current								
General Government	-	-	20,000	1,366	11,151	-	-	90
TIF Expense	-	-	-	-	-	-	-	-
Capital Outlay	10,525	195,620	-	-	-	-	-	-
Total Expenditures	10,525	195,620	20,000	1,366	11,151	-	-	90
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(170,325)	(17,997)	4,692	(4,559)	-	2,888	3,266
Other Financing Sources (Uses)								
Other	(3,857)	-	-	-	(64,764)	-	-	-
Transfers In (Out)	-	170,431	20,000	(5,000)	43,938	(43,362)	-	-
Total Other Financing Sources	(3,857)	170,431	20,000	(5,000)	(20,826)	(43,362)	-	-
Net Change in Fund Balances	(3,857)	106	2,003	(308)	(25,385)	(43,362)	2,888	3,266
Fund Balances, Beginning of Year	3,857	3,175	309	41,129	70,847	43,362	32,622	40,115
Fund Balances, End of Year	\$ -	\$ 3,281	\$ 2,312	\$ 40,821	\$ 45,462	\$ -	\$ 35,510	\$ 43,381

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue				Total	Permanent Fewson Project	Total Nonmajor Governmental Funds
	Major Projects	TIF Development	Market Place Development	Other			
Revenues							
Investment Earnings	\$ 2,286	\$ 92	\$ 9	\$ -	\$ 2,387	\$ 6,283	\$ 8,670
TIF Revenue	-	408,625	-	-	408,625	-	408,625
Legal Settlement	-	-	-	-	-	-	-
Miscellaneous	-	-	-	5,204	61,921	28,285	90,206
Total Revenues	2,286	408,717	9	5,204	472,933	34,568	507,501
Expenditures							
Current							
General Government	-	-	-	2,476	35,083	8,781	43,864
TIF Expense	-	413,460	1,208	-	414,668	-	414,668
Capital Outlay	980,050	-	-	-	1,186,195	-	1,186,195
Total Expenditures	980,050	413,460	1,208	2,476	1,635,946	8,781	1,644,727
Excess (Deficiency) of Revenues Over (Under) Expenditures	(977,764)	(4,743)	(1,199)	2,728	(1,163,013)	25,787	(1,137,226)
Other Financing Sources (Uses)							
Other	-	-	-	-	(68,621)	-	(68,621)
Transfers In (Out)	-	-	-	-	186,007	(14,288)	171,719
Total Other Financing Sources	-	-	-	-	117,386	(14,288)	103,098
Net Change in Fund Balances	(977,764)	(4,743)	(1,199)	2,728	(1,045,627)	11,499	(1,034,128)
Fund Balances, Beginning of Year	1,041,142	17,087	12,233	106	1,305,984	545,515	1,851,499
Fund Balances, End of Year	\$ 63,378	\$ 12,344	\$ 11,034	\$ 2,834	\$ 260,357	\$ 557,014	\$ 817,371

The accompanying notes are an integral part of the financial statements.

CITY OF PARKVILLE Policy Report

Date: Tuesday, August 26, 2014

Prepared By:
 Steve Berg
 Treasurer

Reviewed By:
 Lauren Palmer
 City Administrator

ISSUE:

Conduct a public hearing and approve the 2014 Property Tax Levy for the General Fund and General Debt Service Fund for Fiscal Year 2015.

BACKGROUND:

The City received the State Auditor pro forma calculations for the General Tax Levy and the General Debt (Temp) Levy for the next tax year. The pro forma calculations give the maximum levy that can be set based on the City's voter-approved levies under Missouri law. Both the General Tax levy and the General Debt (Temp) levy maximums are the same as the rates levied for the current year for a combined total of \$0.6543 per \$100 of assessed valuation. In previous years the Board has elected to maintain the General levy at the existing tax rate. Beginning with 2011 the Board has also elected to keep the General Debt (Temp) levy near the maximum to provide sufficient reserves and for the purpose of paying off a portion of the debt early once the corresponding bonds become callable. The Board may reduce, but not increase, the proposed levy. However, any reduction will set a new property tax cap that cannot be adjusted until the 2016 tax year (2017 fiscal year).

The table below summarizes the impact to a typical homeowner of the proposed tax rate compared to previous years.

	Tax Year				
	2010	2011	2012	2013	2014
Value of Home*	\$200,000	\$201,896	\$200,167	\$200,848	\$203,277
Assessed Valuation (19% of actual)	\$38,000	\$38,360	\$38,032	\$38,161	\$38,623
General Tax Levy	0.4748	0.4748	0.4748	0.4748	0.4748
General Debt Levy	0.1795	0.1795	0.1795	0.1795	0.1795
Total City of Parkville Tax (with Levy of 0.6543)	\$248.63	\$250.99	\$248.84	\$249.69	\$252.71

**Based on average increase/decrease in valuation for properties in Parkville.*

BUDGET IMPACT:

The General Fund tax levy provides about 20% of the General operating funds of the City. The General Debt (Temp) levy provides funds to pay approximately one-half of the 2006 capital improvements certificates of participation issued by the City. The estimated increase in tax revenues in 2015 due to maintaining the current tax levies is \$15,777 (General) and \$5,801 (General Debt) for a total of \$21,578. Lowering either tax levy would require the City to either find other sources of revenue or to reduce expenditures for 2015.

ALTERNATIVES:

1. Approve maintaining the 2014 Tax Levy for Fiscal Year 2015 at the existing rate for the current tax year.
2. Reduce the 2014 Tax Levy for Fiscal Year 2015 as the Board of Aldermen deems appropriate.

STAFF RECOMMENDATION:

Approve maintaining the 2014 Tax Levy at the existing rate for the current tax year.

FINANCE COMMITTEE RECOMMENDATION:

On August 25, 2014, the Finance Committee, on a vote of 5-0, recommended maintaining the current tax rate for the 2014 Tax Levy.

POLICY:

The Board of Aldermen may establish the Property Tax Levy to support municipal services within the limitations imposed by state law. The Property Tax Levy will determine a substantial portion of the revenue which will be available for Fiscal Year 2015. The amount of the revenue expected to be generated will be used during the budget process to determine available funds for Fiscal Year 2015. A public hearing is required per RSMo 67.110.

SUGGESTED MOTION:

I move that Bill No. 2805, an ordinance to set the 2014 General Tax Levy at \$0.4784 per \$100.00 of assessed valuation and the General Debt Levy at \$0.1759 per \$100.00 of assessed valuation, be approved for first reading.

I move that Bill No. 2805 be approved on first reading and passed to second reading by title only.

I move that Bill No. 2805 be approved on second reading to become Ordinance No. ____.

ATTACHMENTS:

1. Ordinance
2. Public Hearing Notice for the proposed 2014 Tax Levy

BILL NO. 2805

ORDINANCE NO. 2775

AN ORDINANCE LEVYING A TAX OF \$0.6543 ON ALL TAXABLE PROPERTY IN THE CITY OF PARKVILLE FOR THE YEAR 2014.

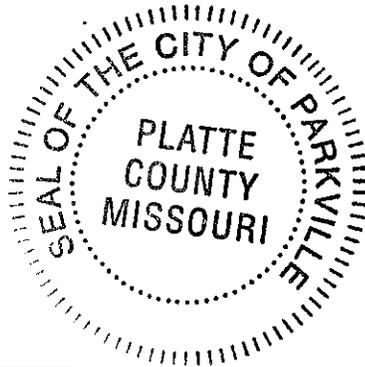
BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PARKVILLE, MISSOURI AS FOLLOWS:

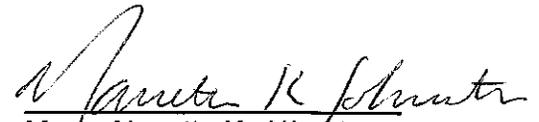
The levy on all real and personal taxable property in the City of Parkville for the year 2014 shall be \$0.6543 per one hundred dollars of assessed valuation, divided as follows:

\$0.4784 per one hundred dollars of assessed valuation for the general operating budget.

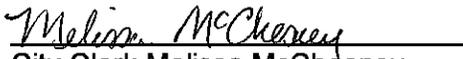
\$0.1759 per one hundred dollars of assessed valuation for the general operating budget (temporary) for capital improvements.

PASSED and APPROVED this 2nd day of September 2014.




Mayor Nanette K. Johnston

ATTESTED:


City Clerk Melissa McChesney

Notice of Public Hearing
On 2014 Tax Levy Adjusted to Comply with
Missouri State Statutes Chapter 137.073
City of Parkville, MO

There will be a public hearing before the Board of Aldermen for the City of Parkville, Missouri in the boardroom at Parkville City Hall, 8880 Clark Avenue, Parkville, Missouri 64152 on September 2, 2014, at 7:00 p.m. At that time citizens may be heard on the following property tax rate proposed to be set by the City of Parkville for the 2014 tax year. The following information is provided pursuant to RSMo.67.110:

ASSESSED VALUATION

<u>CATEGORY YEAR</u>	<u>PRIOR TAX YEAR</u>	<u>CURRENT TAX</u>
Real Estate	\$ 160,908,989	\$ 165,135,468
Personal Property	\$ 23,513,972	\$ 24,218,363
Railroad & Utility		\$ 505,186
Local Assessed	\$ 732,789	
Railroad & Utility		\$ 5,694,215
State Assessed	\$ 5,095,466	
TOTAL CURRENT VALUATION	\$ 190,251,216	\$ 195,553,232

Amount of general property tax revenues budgeted for 2014: (less Platte County collection fees)	\$ 895,600
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	<u>General</u>	<u>General Debt (Temp)</u>
Current tax rate:	\$ <u>0.4784</u> per \$100.00	\$ <u>0.1759</u>
Proposed tax rate:	\$ <u>0.4784</u> per \$100.00	\$ <u>0.1759</u>

	<u>General</u>	<u>General Debt</u>
Increase in tax revenue due to increase in assessed value as a result of new construction and improvements, if proposed tax rate is adopted.	\$ 15,777	\$ 5,801
Increase in tax revenue as a result of reassessment, if proposed tax rate is adopted.	\$ 0	\$ 0
	% 0	% 0

DATE: August 25, 2014

Melissa McChesney

 Melissa McChesney, City Clerk

CITY OF PARKVILLE

Policy Report

Date: September 2, 2014

Prepared By:
Lauren Palmer
City Administrator

Reviewed By:
Bob Fluchel
Nature Sanctuary Director

ISSUE:

Approve the purchase of a used 2007 Ford Ranger XLT Pickup for the Parkville Nature Sanctuary.

BACKGROUND:

The Parkville Nature Sanctuary needs a small size pickup truck that will fit on narrow trails for hauling materials and equipment. This purchase was budgeted in the 2014 Capital Improvement Program (CIP) and was contingent upon the sale of the surplus 2002 Ford F-350 that was previously used by the streets division. That vehicle was sold at auction earlier this month.

Staff has been researching options for this purchase that meet the needs of the Nature Sanctuary and are within the available budget. The small- to mid-size pickup trucks are in relatively short supply and can be difficult to find used in good condition. Staff contacted four local dealers and researched vehicles for sale within the region that are advertised on the internet. Based on this research, staff planned to make a recommendation to the Finance Committee, and then the Board of Aldermen, to approve a maximum not to exceed purchase price for the vehicle and to authorize staff to make the best possible purchase within the approved price. However, staff has already identified a used 2007 Ford Ranger XLT at Gary Crossley Ford in Kansas City, MO. The truck has 48,000 miles. It is clean and in good working condition. The vehicle has had only one owner and received a clean Carfax report. The out-the-door sale price of \$12,500 includes all applicable processing fees and is below the estimated Blue Book value of \$13,387. Lewis Jonas, a Nature Sanctuary volunteer and former parts manager for a GM dealership, inspected the vehicle with Nature Sanctuary Director Bob Fluchel and Operations Manager Alan Schank. All recommend the purchase as a good value for the money.

BUDGET IMPACT:

The 2014 Capital Improvement Program (CIP) estimated this purchase at \$17,000, which would be funded partially by a \$5,000 contribution from the Nature Sanctuary Donation Fund (60) and the balance to be funded by the proceeds of the auction of the surplus 2002 Ford F-350 previously used by the streets division. The City received \$8,275 from the sale of the F-350, thereby reducing available funds for this purchase to \$13,275. The purchase price of \$12,500 will be split between the Nature Sanctuary Donation Fund (60) (\$5,000) and the Transportation Fund (40) (\$7,500).

ALTERNATIVES:

1. Approve the purchase of a used 2007 Ford Ranger XLT Pickup from Gary Crossley Ford.
2. Do not approve the purchase and provide further direction to staff.

STAFF RECOMMENDATION:

Staff recommends authorizing the purchase of used 2007 Ford Ranger XLT Pickup from Gary Crossley Ford in the amount of \$12,500. The vehicle meets the needs of the Nature Sanctuary and is competitively priced.

ITEM 5C
For 09-02-14
Board of Aldermen Meeting

POLICY:

Ordinarily the Finance Committee would review this purchase above \$10,000 and make a recommendation to the Board of Aldermen. Due to the urgency of the request, action is requested by the Board of Aldermen without a Finance Committee recommendation. The dealer agreed to hold the vehicle for emergency consideration by the Board of Aldermen on September 2, 2014, but cannot guarantee availability after the next Board of Aldermen meeting on September 16, 2014.

SUGGESTED MOTION:

I move to approve the purchase of used 2007 Ford Ranger XLT Pickup from Gary Crossley Ford in the amount of \$12,500.