



Notes: At 5:30 p.m., a closed session will be held regarding attorney-client matters pursuant to RSMo 610.021(1).

BOARD OF ALDERMEN
Regular Meeting Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, August 18, 2015 7:00 pm
City Hall Boardroom

Next numbers: Bill No. 2847 / Ord. No. 2817

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 4, 2015, regular meeting
- B. Receive and file the July Municipal Court report
- C. Receive and file the crime statistics for January through June 2015
- D. Receive and file the financial report for the month ending July 31, 2015
- E. Authorize a payment from the Emergency Reserve Fund for the Brink Meyer Road Neighborhood Improvement District
- F. Approve a quitclaim deed to transfer right-of-way to the Missouri Department of Transportation for the Route 45 Widening – Phase C Project
- G. Approve an agreement with Twin Traffic Marking Corp. for the 2015 Pavement Marking Program
- H. Approve Resolution No. 08-02-15 employing Travis Phelan as a full-time laborer for the Parks Division and adjusting the pay for Curtis Whitby with the Streets Division of the Public Works Department
- I. Approve a retailer of intoxicating liquor in the original package liquor license for WBJ Distributing, Inc. located at 8500 River Park Drive, Suite 135
- J. Approve accounts payable from July 29 to August 11, 2015

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 2014 as prepared by Bruce Culley, CPA (Administration)
- B. Accept the 2015 City of Parkville Strategic Planning Workshop Summary Report (Administration)

- C. Authorize staff and the design team to rebid the Route 9 Downtown Entryway Beautification Project (Administration)
- D. Approve the first reading of an ordinance amending Parkville Municipal Code Chapter 405 to rezone a portion of 12398 NW Highway FF from County “PI” Planned Industrial District to “PLCD” Parkland and Conservation District – Case PZ15-25 (Community Development)
- E. Approve an ordinance for the final plat Lot 1-1 through 1-3, Townhomes at the National - 2nd Plat – Case PZ15-27; applicant J-3 Pandi, LLC (Community Development)

6. STAFF UPDATES ON ACTIVITIES

- A. Administration
 - 1. Old Parkville Cemetery
 - 2. Parkville Parks Plan Update
- B. Community Development
 - 1. Restrictions on Non-Residential Uses on Main Street
- C. Public Works
 - 3. English Landing Park 10K Certification

7. COMMITTEE REPORTS & MISCELLANEOUS ITEMS FROM THE BOARD

8. ADJOURN

General Agenda Notes:

The agenda closed at noon on August 13, 2015. 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 vote of the Board of Aldermen. The deadline to submit your name for Citizen Input is noon on August 18, 2015.

1. CALL TO ORDER

A regular meeting of the Board of Aldermen was convened at 7:01 p.m. on Tuesday, August 4, 2015, 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 David Jones	- present
Ward 3 Alderman Douglas Wylie	- absent with prior notice
Ward 4 Alderman Marc Sportsman	- present
Ward 4 Alderman Greg Plumb	- absent with prior notice

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
Alysen Abel, Public Works Director
Jon Jordan, Police Captain
Matthew Chapman, Human Resources/Finance Director
Tim Blakeslee, Assistant to the City Administrator

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

2. CITIZEN INPUT

Mayor Johnston recognized members of the Boy Scouts of America in the audience and called them to the podium. Two scouts from Troop 333 introduced themselves: Logan Pearson and Jeremiah Russell stated they were each working on the Communications merit badge.

3. MAYOR'S REPORT

A. Recognize outgoing alderman Kari Lamer

Mayor Johnston explained Alderman Lamer may be asking to rescind her resignation because she was not sure if she would be moving out of the city limits.

Mayor Johnston noted that the website "Only in Your State" ranked Parkville the most beautiful, charming small town in Missouri.

4. CONSENT AGENDA

- A. Approve the minutes for the July 21, 2015 regular meeting
- B. Receive and file the June 2015 sewer report
- C. Receive and file the Semi-Annual Financial Report for the first half of 2015 and direct City Administration to publish
- D. Receive and file the 2016 Budget calendar
- E. Approve a professional services agreement with H&H Septic Service, Inc. for on-call sewer cleaning and repair services
- F. Approve accounts payable from July 15 to July 29, 2015

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 6-0.

5. ACTION AGENDA

A. Approve Resolution No. 08-01-15 adopting the Board of Aldermen Rules of Order

City Clerk Melissa McChesney stated a work session was held on June 2 to review the draft rules of order and recommendations from the Board were incorporated into the final version. She provided an overview of changes since the work session. Mayor Johnston requested that the Boy Scouts not be required to give notice prior to a meeting to be recognized under Citizen Input.

Alderman Jones asked if the Board was required to statute to approve the hiring of employees. City Administrator Lauren Palmer explained the personnel policy required the Board to approve hiring department heads but not subordinate employees and staff was working on revisions to the personnel policy to address the issue.

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO **APPROVE RESOLUTION NO. 08-01-15 ADOPTING THE BOARD OF ALDERMEN RULES OF ORDER.** ALL AYES, MOTION PASSED 6-0.

6. STAFF UPDATES ON ACTIVITIES

A. Police Department

Police Captain Jon Jordan provided notice that Platte Landing Park would be closed on August 11 for a joint emergency management exercise.

B. Public Works

Public Works Director Alysen Abel provided an update on 2015 street maintenance projects.

7. COMMITTEE REPORTS AND MISCELLANEOUS ITEMS FOR THE BOARD

Alderman Sportsman requested an update on QuikTrip. Assistant City Administrator/Community Development Director Sean Ackerson said the replacement of the electrical pedestal had been delayed due to weather and they projected it would open in May or June 2016. He also updated the Board on the City's use of soil from the site and said it was not a good match with what was needed at Platte Landing Park.

8. ADJOURN

IT WAS MOVED BY ALDERMAN SPORTSMAN AND SECONDED BY ALDERMAN DRIVER TO **ADJOURN THE AUGUST 4, 2015, REGULAR BOARD MEETING AT 7:32 P.M.** ALL AYES; MOTION PASSED 6-0.

The minutes for Tuesday, August 4, 2015, having been read and considered by the Board of Aldermen, and having been found to be correct as written, were approved on this the eighteenth day of August 2015.

Submitted by:

City Clerk Melissa McChesney

July 31, 2015

I, Toni Rizzuti, hereby swear and confirm that all cases heard, tried and disposed of in the Parkville Municipal Court for the month of July 2015, are accurate and true to the best of my knowledge and beliefs.

A handwritten signature in cursive script, reading "Toni Rizzuti", is written over a horizontal line.

Toni Rizzuti
Court Clerk

From 7/01/2015 to 7/31/2015

Post Date Citation No. Docket No.

***** TOTAL FOR REPORT *****

Code	---	Payments	---	Refunds	---	Net	---	G/L Acct No.
CC	120	1,440.00		0		1,440.00		83 41606-00
SF	120	360.00		0		360.00		83 20506
SH	120	240.00		0		240.00		83 20503
CVC	120	855.60		0		855.60		83 20500
LET	120	240.00		0		240.00		83 41610-00
CVC2	120	44.40		0		44.40		83 41608-00
FINE	119	17,723.00		0		17,723.00		83 41601-00
POST	120	120.00		0		120.00		83 20501
TORNEY	7	742.50		0		742.50		83 41604-00
RECOUP	2	128.50		0		128.50		83 41613-00
FORF	2	1,000.00		0		1,000.00		83 41605-00
WF	2	70.00		0		70.00		83 41612-00
Total:	972	22,964.00		0		22,964.00		

Cash Payments....+ \$19,250.00
Bond Forfeited...+ \$1,000.00
Bond Applied.....+ \$2,714.00
Payment Refunded.- \$0.00
Fees/Fines Paid..= \$22,964.00

Cash (Payments)..+ \$19,250.00
Cash (Bonds).....+ \$5,250.00
Total Cash Trans.= \$24,500.00

Cash Refunds.....- \$0.00
Net Cash Trans...= \$24,500.00

Cash Refund/Cash : \$0.00
Cash Refund/Check: \$0.00
Cash Refund/X-AP : \$0.00
Tl. Cash Refunds.: \$0.00

Cash Bond Posted.+ \$5,250.00
Bond Forfeited...- \$1,000.00
Bond Applied.....- \$2,714.00
Bond Refunded....- \$2,786.00
Net Change/Bond..= \$1,250.00-

Bond Refund/Cash : \$0.00
Bond Refund/Check: \$2,786.00
Bond Refund/X-AP : \$0.00
Tl. Bond Refunds.: \$2,786.00

***** TOTAL FOR G/L *****

Total Revenue		\$22,964.00	* see above *
Cash Account	\$19,250.00		83 12100
Bond Cash Account	\$5,250.00		83 12101

RETURN A - MONTHLY RETURN OF OFFENSES KNOWN TO THE POLICE

ITEM 4C

For 08-18-15

Board of Aldermen Meeting

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			01	
a. Rape by Force	21				
b. Attempts to commit Forcible Rape	22				
3. ROBBERY TOTAL	30	1	1	1	
a. Firearm	31				
b. Knife or Cutting Instrument	32				
c. Other Dangerous Weapon	33	1	1		
d. Strong-Arm (Hands, Fists, Feet, Etc.)	34				
4. ASSAULT TOTAL	40	16	16	9	2
a. Firearm	41				
b. Knife or Cutting Instrument	42				
c. Other Dangerous Weapon	43	2	2	2	
d. Hands, Fists, Feet, Etc. - Aggravated injury	44				
e. Other Assaults - Simple, Not Aggravated	45	14	14	14	2
5. BURGLARY TOTAL	50	3	3	5	1
a. Forcible Entry	51				
b. Unlawful Entry - No Force	52	2	2	1	1
c. Attempted Forcible Entry	53	1	1		
6. LARCENY - THEFT TOTAL (Except Motor Vehicle Theft)	60	38	38	44	1
7. MOTOR VEHICLE THEFT TOTAL	70	2	2		
a. Autos	71				
b. Trucks and Buses	72				
c. Other Vehicles	73	2	2		
GRAND TOTAL	77	60	60	60	4

Prior 3yrs. Average

January 2015

Month and Year of Report

thru
June 2015

Parkville Police Department

Agency and State

Mo0830100

Agency Identifier

5700.00

Population

July 29, 2015

Date

Craig Hubbell

Detective

Prepared By

Chief K.L. Chrisman

Title

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		
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	1	
TOTAL ROBBERY	30	1	
5. BURGLARY - BREAKING AND ENTERING			
(a) RESIDENCE (dwelling)			
(1) NIGHT (6 p.m. - 6 a.m.)	51		
(2) DAY (6 a.m. - 6 p.m.)	52	2	
(3) UNKNOWN	53		
(b) NON-RESIDENCE (store, office, etc.)			
(1) NIGHT (6 p.m. - 6 a.m.)	54	1	694
(2) DAY (6 a.m. - 6 p.m.)	55		
(3) UNKNOWN	56		
TOTAL BURGLARY	50	3	694
6. LARCENY - THEFT (Except Motor Vehicle Theft)			
(a) \$200 AND OVER	61	19	43223
(b) \$50 TO \$200	62	4	343
(c) UNDER \$50	63	15	254
TOTAL LARCENY (Same as Item 6X)	60	38	43820
7. MOTOR VEHICLE THEFT (Including Alleged Joy Riding)	70	2	5000
GRAND TOTAL - ALL ITEMS	77	44	52 49514
ADDITIONAL ANALYSIS OF LARCENY AND MOTOR VEHICLE THEFT			
6X. NATURE OF LARCENIES UNDER ITEM 6			
(a) POCKET-PICKING	81		
(b) PURSE SNATCHING	82		
(c) SHOPLIFTING	83	14	17 372
(d) FROM MOTOR VEHICLE (except e)	84	8	26539
(e) MOTOR VEHICLE PARTS AND ACCESSORIES	85		
(f) BICYCLES	86		
(g) FROM BUILDING (except c and h)	87	6	4 5267
(h) FROM ANY COIN-OPERATED MACHINES (parking meters etc.)	88		
(i) ALL OTHERS	89	10	11642
TOTAL LARCENIES (Same as Item 6)	80	38	44 43820
7X. MOTOR VEHICLES RECOVERED			
(a) STOLEN LOCALLY AND RECOVERED LOCALLY	91		Prior 3yrs. Average
(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	2	

January 2015 thru June 2015



FINANCIAL REPORT

For the Month Ended July 31, 2015

Unaudited Financial Reports

To Be Used for

Budgetary Management Purposes

CITY OF PARKVILLE

REVENUE AND EXPENDITURES BUDGETARY COMPARISON REPORT

AS OF: July 31, 2015

10 -General Fund

FINANCIAL SUMMARY

58.3% OF FISCAL YEAR COMPLETED

	2015 ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
REVENUE SUMMARY						
TAXES	1,090,600	2,425.96	1,093,018.04	100.2%	-2,418.04	1,064,464.21
LICENSES	57,461	3,332.50	49,728.00	86.5%	7,733.00	33,741.00
PERMITS	264,000	16,185.45	148,201.53	56.1%	115,798.47	192,274.59
FRANCHISE FEES	851,000	233,555.15	473,198.76	55.6%	377,801.24	538,067.61
SALES TAXES	985,500	91,139.35	597,881.95	60.7%	387,618.05	576,907.58
OTHER REVENUE	31,200	1,865.00	20,991.00	67.3%	10,209.00	18,626.50
COURT REVENUE	261,000	21,236.90	137,587.64	52.7%	123,412.36	135,493.90
INTEREST INCOME	7,000	640.46	4,801.11	68.6%	2,198.89	3,946.28
MISCELLANEOUS REVENUE	29,880	501.10	14,253.57	47.7%	15,626.43	20,801.61
GRANT REVENUE	0		16,147.89	-	-16,147.89	0.00
TRANSFERS IN	346,500	28,874.99	202,124.99	58.3%	144,375.01	312,347.89
TOTAL REVENUES	3,924,141	399,756.86	2,757,934.48	70.3%	1,166,206.52	2,896,671.17
EXPENDITURE SUMMARY						
ADMINISTRATION	995,582	51,959.11	484,341.23	48.6%	511,240.77	564,557.10
POLICE	1,246,588	79,767.91	616,903.99	49.5%	629,684.01	661,092.38
MUNICIPAL COURT	156,709	9,792.02	83,628.05	53.4%	73,080.95	85,408.18
PUBLIC WORKS	185,922	12,442.93	98,385.20	52.9%	87,536.80	70,110.94
COMMUNITY DEVELOPMENT	291,200	23,503.43	151,329.52	52.0%	139,870.48	142,594.30
STREET DEPARTMENT	382,729	24,491.15	222,015.89	58.0%	160,713.11	205,937.73
PARKS DEPARTMENT	352,078	26,858.62	180,112.73	51.2%	171,965.27	153,159.15
NATURE SANCTUARY	31,077	2,694.44	14,189.59	45.7%	16,887.41	12,537.87
PUBLIC INFORMATION	17,750	1,000.00	8,607.93	48.5%	9,142.07	7,233.20
INFORMATION TECHNOLOGY	40,324	4,588.61	21,670.88	53.7%	18,653.12	26,384.92
GENERAL FUND CAPITAL OUTLAY	356,175	475.99	47,158.41	13.2%	309,016.59	0.00
TRANSFERS OUT TO OTHER FUNDS	277,500	23125.00	161,875.00	58.3%	115,625.00	313,833.32
TOTAL EXPENDITURES	4,333,634	260,699.21	2,090,218.42	48.2%	2,243,415.58	2,242,849.09
EXCESS REV OVER / (UNDER) EXPENDITURES	-409,493	139,057.65	667,716.06			653,822.08
PRIOR YEAR FUND BALANCES ALLOCATED FOR 2015 GENERAL FUND USE	1,006,217		0.00			
EXCESS OF FUNDS AVAILABLE OVER / (UNDER) EXPENDITURES	596,724	139,057.65	667,716.06			653,822.08

General Fund (10)

Last Updated 08/12/15

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$ 320,089	\$ 374,112	\$ 751,955	\$ 738,327	\$ 1,006,217	\$ 1,137,653	\$ 1,137,653	\$ 1,058,893	\$ 856,805	\$ 646,564	\$ 484,523	\$ 362,650
Revenues												
Taxes	1,913,138	1,966,167	1,977,700	2,066,998	2,076,100	1,690,900	2,087,033	2,133,098	2,180,176	2,228,310	2,277,525	2,327,845
Licenses	44,846	39,907	40,900	47,824	57,461	49,728	52,731	53,257	53,789	54,327	54,870	55,419
Permits	171,051	210,575	201,000	331,390	264,000	148,202	264,075	266,640	268,988	271,360	273,755	276,175
Franchise Fees	832,470	865,901	837,000	901,327	851,000	473,199	836,920	864,606	881,238	898,203	915,507	933,157
Other Revenue	20,411	28,280	28,200	32,657	31,200	20,991	29,295	29,325	29,357	29,389	29,422	29,457
Court Revenue	325,275	257,910	290,000	269,935	261,000	137,588	235,051	238,576	242,155	245,787	249,474	253,216
Interest Income	26,155	18,153	22,000	6,626	7,000	4,801	7,625	7,777	7,933	7,933	7,933	7,933
Miscellaneous Revenue	123,562	32,350	24,000	39,848	29,880	30,056	49,628	29,683	26,383	26,587	27,089	27,610
Grant Revenue	225,511	4,594	13,000	3,837	-	345	345	-	-	-	-	-
Transfers	651,000	1,027,876	455,000	582,680	346,500	202,125	346,500	343,530	345,601	342,713	339,867	337,064
Total - General Fund Revenues:	4,333,419	4,451,713	3,888,800	4,283,121	3,924,141	2,757,934	3,909,202	4,019,751	4,035,620	4,104,609	4,175,443	4,247,876
Total Sources	4,653,509	4,825,825	4,640,755	5,021,449	4,930,358	3,895,588	5,046,855	5,078,645	4,892,426	4,751,173	4,659,966	4,610,525
Expenditures												
Administration	1,275,198	766,897	909,886	896,855	995,582	484,341	926,525	1,016,744	1,038,605	1,061,192	1,084,535	1,108,666
Police	1,036,993	1,096,361	1,212,836	1,096,979	1,246,588	616,904	1,098,712	1,274,730	1,303,696	1,333,514	1,364,214	1,395,830
Municipal Court	138,839	135,531	147,314	138,999	156,709	83,628	140,341	159,704	162,775	165,924	169,154	172,467
Public Works	99,926	102,708	146,414	145,444	185,922	98,385	181,282	189,617	193,404	197,288	201,270	205,354
Community Development	262,111	258,083	265,367	249,809	289,400	151,330	272,155	295,487	295,487	295,487	295,487	295,487
Street Department	600,367	674,175	360,137	340,633	382,729	221,962	372,107	392,336	402,244	412,464	423,010	433,892
Parks Department	250,508	251,594	302,008	281,741	352,079	180,113	327,731	345,662	352,810	360,169	367,748	375,555
Nature Sanctuary	17,258	19,352	28,300	27,156	31,077	14,190	27,563	31,330	31,586	31,844	32,104	32,366
Information Technology	-	45,884	46,900	34,167	40,324	8,608	37,424	40,526	40,728	40,932	41,137	41,342
Public Information	30,638	16,915	17,600	15,450	17,750	21,671	17,850	17,839	17,928	18,018	18,108	18,198
Capital Outlay (CIP)	-	-	245,750	118,562	356,175	47,158	309,022	240,615	189,350	132,570	83,300	42,300
Transfers	567,558	720,000	538,000	538,000	277,250	161,875	277,250	217,250	217,250	217,250	217,250	217,250
Total - General Fund Expenditures:	\$ 4,279,396	\$ 4,087,498	\$ 4,220,512	\$ 3,883,795	\$ 4,331,585	\$ 2,090,164	\$ 3,987,962	\$ 4,221,839	\$ 4,245,862	\$ 4,266,651	\$ 4,297,316	\$ 4,338,707
Estimated Ending Balance (deficit):	\$ 374,112	\$ 738,327	\$ 420,243	\$ 1,137,653	\$ 598,773	\$ 1,805,424	\$ 1,058,893	\$ 856,805	\$ 646,564	\$ 484,523	\$ 362,650	\$ 271,818

Emergency Reserve (50)

Last Updated 08/06/15

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$ 618,931	\$ 724,989	\$ 1,070,966	\$ 1,070,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966	\$ 1,271,810	\$ 1,271,810	\$ 1,271,810	\$ 1,271,810	\$ 1,271,810
Revenues												
Transfer from Transportation Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	106,058	450,000	317,000	317,000	60,000	35,000	60,000	-	-	-	-	-
Emergency Reserve Revenues:	106,058	450,000	317,000	317,000	60,000	35,000	60,000	-	-	-	-	-
Total Sources:	724,989	1,174,989	1,387,966	1,387,966	1,447,966	1,422,966	1,447,966	1,271,810	1,271,810	1,271,810	1,271,810	1,271,810
Expenditures												
Brush Creek Sewer NID	-	104,023	-	-	-	-	-	-	-	-	-	-
Brink Meyer Road NID	-	-	-	-	-	105,509	176,156	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Reserve Expenditures:	-	104,023	-	-	-	105,509	176,156	-	-	-	-	-
Estimated Ending Balance (deficit) :	724,989	1,070,966	1,387,966	1,387,966	1,447,966	1,317,457	1,271,810	1,271,810	1,271,810	1,271,810	1,271,810	1,271,810
TARGET (per reserve policy):	1,069,849	1,021,875	1,055,128	988,197	1,082,896	1,082,896	1,082,896	1,055,460	1,061,465	1,066,663	1,074,329	1,084,677

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

10 -General Fund
 FINANCIAL SUMMARY

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>REVENUE SUMMARY</u>						
TAXES	1,090,600	2,425.96	1,093,018.04	100.22 (	2,418.04)	1,064,464.21
LICENSES	57,461	3,332.50	49,728.00	86.54	7,733.00	33,741.00
PERMITS	264,000	16,185.45	148,201.53	56.14	115,798.47	192,274.59
FRANCHISE FEES	851,000	233,555.15	473,198.76	55.61	377,801.24	538,067.61
SALES TAXES	985,500	91,139.35	597,881.95	60.67	387,618.05	576,907.58
OTHER REVENUE	31,200	1,865.00	20,991.00	67.28	10,209.00	18,626.50
COURT REVENUE	261,000	21,236.90	137,587.64	52.72	123,412.36	135,493.90
INTEREST INCOME	7,000	640.46	4,801.11	68.59	2,198.89	3,946.28
MISCELLANEOUS REVENUE	29,880	501.10	30,401.46	101.75 (	521.46)	20,801.61
TRANSFERS IN	346,500	28,874.99	202,124.99	58.33	144,375.01	312,347.89
TOTAL REVENUES	3,924,141	399,756.86	2,757,934.48	70.28	1,166,206.52	2,896,671.17
<u>EXPENDITURE SUMMARY</u>						
ADMINISTRATION	995,582	51,959.11	484,341.23	48.65	511,240.77	564,557.10
POLICE	1,246,588	79,767.91	616,903.99	49.49	629,684.01	661,092.38
MUNICIPAL COURT	156,709	9,792.02	83,628.05	53.37	73,080.95	85,408.18
PUBLIC WORKS	185,922	12,442.93	98,385.20	52.92	87,536.80	70,110.94
COMMUNITY DEVELOPMENT	291,200	23,503.43	151,329.52	51.97	139,870.48	142,594.30
STREET DEPARTMENT	382,729	24,436.79	221,961.53	57.99	160,767.47	205,937.73
PARKS DEPARTMENT	352,079	26,858.62	180,112.73	51.16	171,966.27	153,159.15
NATURE SANCTUARY	31,077	2,694.44	14,189.59	45.66	16,887.41	12,537.87
CHANNEL 2 & WEBSITE	17,750	1,000.00	8,607.93	48.50	9,142.07	7,233.20
TRANSFERS OUT	277,500	23,125.00	161,875.00	58.33	115,625.00	313,833.32
IT	40,324	4,588.61	21,670.88	53.74	18,653.12	26,384.92
CAPITAL OUTLAY	356,175	475.99	47,158.41	13.24	309,016.59	0.00
TOTAL EXPENDITURES	4,333,635	260,644.85	2,090,164.06	48.23	2,243,470.94	2,242,849.09
EXCESS REVENUES OVER/(UNDER) EXPENDITURE (	409,494)	139,112.01	667,770.42	(	1,077,264.42)	653,822.08

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
FINANCIAL SUMMARY
REVENUES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
TAXES						
10-41001-00 Real & Personal Property Tax	920,600	1,606.85	918,266.68	99.75	2,333.32	898,977.11
10-41002-00 Penalties	4,500	541.68	2,376.30	52.81	2,123.70	3,094.66
10-41003-00 Corp Merchants & Manufacturi	140,000	0.00	146,270.33	104.48 (	6,270.33)	137,763.42
10-41004-00 Financial Institution Tax	1,000	0.00	2,065.32	206.53 (	1,065.32)	1,260.58
10-41005-00 Vehicle Tax	24,500	277.43	24,039.41	98.12	460.59	23,368.44
TOTAL TAXES	1,090,600	2,425.96	1,093,018.04	100.22 (	2,418.04)	1,064,464.21
LICENSES						
10-41101-00 Dog License (Tags)	1,870	95.00	1,785.00	95.45	85.00	882.50
10-41102-00 Occupational License	35,326	2,275.00	29,583.00	83.74	5,743.00	20,821.00
10-41102-02 Late Fees on Bus Licenses	0	50.00	350.00	0.00 (	350.00)	50.00
10-41103-00 Peddler's Licenses	0	350.00	650.00	0.00 (	650.00)	0.00
10-41104-00 Liquor Licenses	17,265	435.00	16,580.00	96.03	685.00	11,942.50
10-41111-00 Convenience Fees Under \$200	3,000	127.50	712.50	23.75	2,287.50	25.00
10-41112-00 Convenience Fees Over \$200	0	0.00	67.50	0.00 (	67.50)	20.00
TOTAL LICENSES	57,461	3,332.50	49,728.00	86.54	7,733.00	33,741.00
PERMITS						
10-41201-00 Building Permits	220,000	12,603.40	123,450.95	56.11	96,549.05	148,757.47
10-41201-01 Occupancy Permit	2,500	50.00	400.00	16.00	2,100.00	500.00
10-41202-00 Sign Permits	0	20.00	350.00	0.00 (	350.00)	270.00
10-41203-00 Electrical Permits	0	0.00	0.00	0.00	0.00	170.00
10-41203-01 Alarm Permit	0	0.00	0.00	0.00	0.00	112.96
10-41204-00 Plumbing Permits	0	0.00	0.00	0.00	0.00	57.12
10-41205-00 Development Permits	1,500	0.00	1,275.00	85.00	225.00	1,882.89
10-41205-01 Public Improvement Fees	30,000	2,038.80	18,427.33	61.42	11,572.67	33,533.65
10-41206-00 Rezoning Permits	0	0.00	900.00	0.00 (	900.00)	1,200.21
10-41207-00 Subdivision Permit Fees	0	1,473.25	2,448.25	0.00 (	2,448.25)	650.00
10-41208-00 BZA-Variance, Exceptio, Appe	0	0.00	300.00	0.00 (	300.00)	0.00
10-41209-00 Conditional Use Permits	0	0.00	600.00	0.00 (	600.00)	1,340.09
10-41209-01 Special Event Permit	0	0.00	50.00	0.00 (	50.00)	3,675.00
10-41210-00 Grading/PW Use Permits	0	0.00	0.00	0.00	0.00	115.00
10-41211-00 Engineering Reviews	10,000	0.00	0.00	0.00	10,000.00	10.20
TOTAL PERMITS	264,000	16,185.45	148,201.53	56.14	115,798.47	192,274.59
FRANCHISE FEES						
10-41301-00 Telecom Franchise	220,000	13,185.78	115,314.58	52.42	104,685.42	127,032.79
10-41302-00 Missouri Gas Energy	122,000	75,704.41	126,568.59	103.74 (	4,568.59)	121,539.37
10-41303-00 Missouri American Water	125,000	0.00	48,125.13	38.50	76,874.87	49,817.16
10-41304-00 KC Power & Light	300,000	126,547.02	126,547.02	42.18	173,452.98	124,707.51
10-41305-00 Martin Marietta Stone Royalt	18,000	1,620.60	7,133.42	39.63	10,866.58	8,982.80
10-41306-00 Cable/Video Service Franchis	66,000	16,497.34	49,510.02	75.02	16,489.98	105,987.98
TOTAL FRANCHISE FEES	851,000	233,555.15	473,198.76	55.61	377,801.24	538,067.61

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
FINANCIAL SUMMARY
REVENUES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
SALES TAXES						
10-41401-00 Sales Tax-General Revenue	920,000	85,166.57	557,087.24	60.55	362,912.76	538,516.34
10-41402-00 Motor Vehicle Sales Tax	42,000	4,058.70	26,217.62	62.42	15,782.38	24,295.82
10-41403-00 Motor Vehicle Fee	23,500	1,914.08	14,577.09	62.03	8,922.91	14,095.42
TOTAL SALES TAXES	985,500	91,139.35	597,881.95	60.67	387,618.05	576,907.58
OTHER REVENUE						
10-41501-00 Farmers Market	1,000	0.00	515.00	51.50	485.00	250.00
10-41504-00 Park Shelter Reservations	12,000	1,100.00	8,565.00	71.38	3,435.00	9,497.50
10-41504-01 Sports Fields Reservations	4,000	40.00	3,750.00	93.75	250.00	3,944.00
10-41504-02 Park Events Reservations	10,500	725.00	8,161.00	77.72	2,339.00	4,935.00
10-41504-03 PLP Park Events Reservations	1,000	0.00	0.00	0.00	1,000.00	0.00
10-41505-01 Nature Sanctuary Programs	2,700	0.00	0.00	0.00	2,700.00	0.00
TOTAL OTHER REVENUE	31,200	1,865.00	20,991.00	67.28	10,209.00	18,626.50
COURT REVENUE						
10-41601-00 Fines	261,000	20,233.00	132,683.50	50.84	128,316.50	129,816.50
10-41602-00 CVC Reports	0	44.40	322.64	0.00	(322.64)	306.40
10-41602-01 Appointed Attorney Reimburse	0	742.50	2,311.50	0.00	(2,311.50)	1,990.00
10-41602-02 Boarding of Prisoners Reimbu	0	0.00	480.00	0.00	(480.00)	1,755.00
10-41603-00 Police Reports	0	217.00	1,790.00	0.00	(1,790.00)	1,626.00
TOTAL COURT REVENUE	261,000	21,236.90	137,587.64	52.72	123,412.36	135,493.90
INTEREST INCOME						
10-41701-00 Interest Income	7,000	640.46	4,801.11	68.59	2,198.89	3,946.28
TOTAL INTEREST INCOME	7,000	640.46	4,801.11	68.59	2,198.89	3,946.28
MISCELLANEOUS REVENUE						
10-41801-00 Miscellaneous	10,000	(2,048.90)	10,258.57	102.59	(258.57)	13,838.80
10-41801-03 Rebates	0	0.00	0.00	0.00	0.00	777.81
10-41801-05 Newsletter Advertising	4,000	2,550.00	2,550.00	63.75	1,450.00	2,450.00
10-41802-00 Leased Properties	5,880	0.00	0.00	0.00	5,880.00	3,735.00
10-41803-99 FEMA Flood Reparations	0	0.00	15,802.89	0.00	(15,802.89)	0.00
10-41804-07 Bulletproof Vest Grant	0	0.00	345.00	0.00	(345.00)	0.00
10-41805-00 Sale of Vehicles/Equipment	10,000	0.00	0.00	0.00	10,000.00	0.00
10-41807-01 Insurance Claim Reimb.	0	0.00	1,445.00	0.00	(1,445.00)	0.00
TOTAL MISCELLANEOUS REVENUE	29,880	501.10	30,401.46	101.75	(521.46)	20,801.61
TRANSFERS IN						
10-41901-00 Transfer f Transportation Fu	245,000	20,416.66	142,916.66	58.33	102,083.34	207,083.33
10-41903-00 Administration Fee	101,500	8,458.33	59,208.33	58.33	42,291.67	58,333.33
10-41908-00 Transfer from Health Insuran	0	0.00	0.00	0.00	0.00	46,870.04
10-41909-00 Transfer from Sewer Special	0	0.00	0.00	0.00	0.00	61.19
TOTAL TRANSFERS IN	346,500	28,874.99	202,124.99	58.33	144,375.01	312,347.89
TOTAL REVENUE	3,924,141	399,756.86	2,757,934.48	70.28	1,166,206.52	2,896,671.17

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
ADMINISTRATION
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
PERSONNEL						
10-501.01-01-00 Salaries	297,608	22,669.48	170,169.88	57.18	127,438.12	167,231.09
10-501.01-11-00 Mayor and Aldermen	57,600	4,430.90	32,608.65	56.61	24,991.35	33,024.05
10-501.01-21-00 FICA & Medicare	26,785	1,967.83	14,610.54	54.55	12,174.46	14,572.70
10-501.01-22-00 Retirement	23,300	1,803.94	12,599.03	54.07	10,700.97	8,633.95
10-501.01-32-00 Exp Allowance-Bd of Alde	0	0.00	1,170.00	0.00	(1,170.00)	3,195.00
10-501.01-33-00 Auto Allow-City Administ	1,200	100.00	700.00	58.33	500.00	800.00
10-501.01-40-00 Membership Fees & Dues -	1,000	0.00	505.00	50.50	495.00	411.00
10-501.01-41-00 Membership Fees & Dues -	2,970	35.00	482.00	16.23	2,488.00	1,516.60
10-501.01-41-02 Professional Dev - Staff	11,320	585.00	6,191.25	54.69	5,128.75	5,574.59
10-501.01-41-03 Professional Dev - Board	5,850	140.00	677.50	11.58	5,172.50	746.00
TOTAL PERSONNEL	427,633	31,732.15	239,713.85	56.06	187,919.15	235,704.98
INSURANCE						
10-501.02-01-00 Liability Insurance	90,000	0.00	64,543.68	71.72	25,456.32	88,263.60
10-501.02-01-01 Insurance Deductible	20,000	0.00	0.00	0.00	20,000.00	2,168.48
10-501.02-02-00 Health, Life & Dental	27,930	2,295.18	20,700.45	74.12	7,229.55	14,283.87
10-501.02-03-00 Workers Compensation	1,650	0.00	772.00	46.79	878.00	1,176.09
10-501.02-04-00 Uemployment	2,500	0.00	0.00	0.00	2,500.00	0.00
10-501.02-05-00 Property Insurance	20,959	0.00	11,363.96	54.22	9,595.04	18,532.70
TOTAL INSURANCE	163,039	2,295.18	97,380.09	59.73	65,658.91	124,424.74
UTILITIES						
10-501.03-01-00 Telephone & Voicemail	6,000	497.19	2,473.77	41.23	3,526.23	2,934.30
10-501.03-02-00 Electricity	55,000	4,449.41	25,246.66	45.90	29,753.34	36,520.65
10-501.03-04-00 Water	6,000	858.82	2,935.92	48.93	3,064.08	2,719.28
10-501.03-05-00 Mobile Phones & Pagers	120	10.00	60.00	50.00	60.00	0.00
10-501.03-07-00 Train Depot Utilities	0	0.00	0.00	0.00	0.00	5,668.17
10-501.03-08-00 Cable	2,100	252.47	1,301.89	61.99	798.11	1,050.00
10-501.03-09-00 Trash Hauling	300	75.00	225.00	75.00	75.00	225.00
TOTAL UTILITIES	69,520	6,142.89	32,243.24	46.38	37,276.76	49,117.40
CAPITAL EXPENDITURES						
10-501.04-21-00 Office Equipment	0	0.00	0.00	0.00	0.00	70.04
10-501.04-22-00 Lease Purchase-Office Eq	1,025	208.50	426.50	41.61	598.50	768.00
TOTAL CAPITAL EXPENDITURES	1,025	208.50	426.50	41.61	598.50	838.04
OTHER PURCHASES						
10-501.05-01-00 Office Supplies & Consum	5,500	134.45	2,286.26	41.57	3,213.74	2,948.22
10-501.05-02-00 Postage	1,500	0.00	605.36	40.36	894.64	820.30
10-501.05-04-00 Printing	600	70.00	584.05	97.34	15.95	768.54
10-501.05-05-00 Publications	200	0.00	236.00	118.00	(36.00)	576.00
TOTAL OTHER PURCHASES	7,800	204.45	3,711.67	47.59	4,088.33	5,113.06
MAINTENANCE						
10-501.06-01-00 Building Maint & Repair	20,000	268.96	5,410.61	27.05	14,589.39	3,719.69
10-501.06-01-01 HVAC Maintenance & Repai	2,500	797.00	797.00	31.88	1,703.00	50.89
10-501.06-02-00 Janitorial Services/Supp	11,000	809.06	5,303.48	48.21	5,696.52	3,562.16

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

10 -General Fund
 ADMINISTRATION
 EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
10-501.06-11-00 Train Depot Maint	6,200	0.00	21.72	0.35	6,178.28	762.59
10-501.06-34-00 Office Equipment Mainten	2,750	96.99	1,025.70	37.30	1,724.30	1,421.39
TOTAL MAINTENANCE	42,450	1,972.01	12,558.51	29.58	29,891.49	9,516.72

CITY SERVICES

10-501.07-01-00 Elections	2,650	0.00	1,958.25	73.90	691.75	1,766.52
10-501.07-02-00 Advertising/Public Notic	6,120	0.00	81.78	1.34	6,038.22	2,966.60
10-501.07-04-00 Credit Card Fees	3,000	0.00	0.00	0.00	3,000.00	0.00
10-501.07-47-00 MARC HHW Program	5,800	0.00	5,776.16	99.59	23.84	5,776.16
10-501.07-99-00 FOPAS - Animal Control	6,000	500.00	4,000.00	66.67	2,000.00	3,500.00
TOTAL CITY SERVICES	23,570	500.00	11,816.19	50.13	11,753.81	14,009.28

PROFESSIONAL FEES

10-501.08-01-00 Attorney/Legal Fees	135,000	7,824.80	54,224.21	40.17	80,775.79	48,355.28
10-501.08-01-01 Litigation (New)	60,000	120.00	120.00	0.20	59,880.00	44,620.78
10-501.08-02-00 Auditor Fees	12,000	0.00	0.00	0.00	12,000.00	0.00
10-501.08-02-02 Professional Services	38,635	298.24	27,205.88	70.42	11,429.12	28,131.40
TOTAL PROFESSIONAL FEES	245,635	8,243.04	81,550.09	33.20	164,084.91	121,107.46

OTHER EXPENDITURES

10-501.09-04-00 Holiday Decorations	900	0.00	350.00	38.89	550.00	505.70
10-501.09-11-00 Cemetery Maintenance	4,000	460.00	1,758.50	43.96	2,241.50	1,695.00
10-501.09-20-02 Exec Session Meeting Sup	2,650	220.34	703.61	26.55	1,946.39	183.92
10-501.09-20-03 Finance Committee Mtg Su	0	0.00	0.00	0.00	0.00	408.86
10-501.09-20-07 Meeting Supplies	500	0.00	62.80	12.56	437.20	39.99
10-501.09-21-00 Misc-Other	6,860	19.45	2,066.18	30.12	4,793.82	1,891.95
TOTAL OTHER EXPENDITURES	14,910	660.89	4,941.09	33.14	9,968.91	4,725.42

TRANSFERS--OTHER SOURCES

TOTAL ADMINISTRATION	995,582	51,959.11	484,341.23	48.65	511,240.77	564,557.10
-----------------------------	----------------	------------------	-------------------	--------------	-------------------	-------------------

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
POLICE
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-505.01-01-00 Salaries	825,658	55,187.63	411,701.87	49.86	413,956.13	460,259.19
10-505.01-03-00 Overtime	15,000	3,320.80	8,643.02	57.62	6,356.98	7,024.20
10-505.01-21-00 FICA & Medicare	63,533	4,314.96	31,023.33	48.83	32,509.67	33,912.00
10-505.01-22-00 Retirement	54,614	3,396.82	22,961.08	42.04	31,652.92	18,682.77
10-505.01-41-00 Membership Fees & Dues	950	0.00	400.00	42.11	550.00	370.00
10-505.01-41-02 Professional Development	4,500	0.00	146.00	3.24	4,354.00	265.50
10-505.01-43-00 Tuition Reimbursement	2,000	0.00	577.50	28.88	1,422.50	0.00
TOTAL PERSONNEL	966,255	66,220.21	475,452.80	49.21	490,802.20	520,513.66
<u>INSURANCE</u>						
10-505.02-02-00 Health, Life & Dental	124,434	7,149.77	73,476.83	59.05	50,957.17	62,670.36
10-505.02-03-00 Workers Compensation	45,699	0.00	35,900.37	78.56	9,798.63	31,915.96
10-505.02-04-00 Unemployment	1,500	0.00	0.00	0.00	1,500.00	0.00
TOTAL INSURANCE	171,633	7,149.77	109,377.20	63.73	62,255.80	94,586.32
<u>UTILITIES</u>						
10-505.03-01-00 Telephone & Voicemail	1,500	158.24	845.35	56.36	654.65	544.48
10-505.03-05-00 Mobile Phone & Pagers	4,500	311.56	1,933.64	42.97	2,566.36	2,129.47
TOTAL UTILITIES	6,000	469.80	2,778.99	46.32	3,221.01	2,673.95
<u>CAPITAL EXPENDITURES</u>						
10-505.04-21-00 Office Equipment	0	0.00	0.00	0.00	0.00	112.09
TOTAL CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	112.09
<u>OTHER PURCHASES</u>						
10-505.05-01-00 Office Supplies & Consum	2,800	0.00	542.76	19.38	2,257.24	818.79
10-505.05-02-00 Postage	250	0.00	69.78	27.91	180.22	116.71
10-505.05-04-00 Printing	500	0.00	85.00	17.00	415.00	76.05
10-505.05-20-00 Small Office Equipment	1,000	0.00	0.00	0.00	1,000.00	0.00
10-505.05-21-00 Equipment and Handtools	7,000	2,268.00	2,486.87	35.53	4,513.13	237.07
10-505.05-22-01 Terminal - Rejis	1,400	65.07	968.49	69.18	431.51	1,185.92
10-505.05-22-02 Terminal - Platte Co	2,200	0.00	2,014.32	91.56	185.68	1,510.74
10-505.05-31-00 Uniforms	7,000	0.00	1,397.17	19.96	5,602.83	1,492.77
10-505.05-99-00 Other Purchases	500	0.00	8.00	1.60	492.00	28.00
TOTAL OTHER PURCHASES	22,650	2,333.07	7,572.39	33.43	15,077.61	5,466.05
<u>MAINTENANCE</u>						
10-505.06-21-00 Vehicle Repair & Mainten	15,000	785.12	5,595.17	37.30	9,404.83	6,579.64
10-505.06-21-01 Equipment Repair & Maint	1,400	0.00	608.48	43.46	791.52	0.00
10-505.06-22-00 Vehicle Gas & Oil	50,000	2,710.14	12,270.74	24.54	37,729.26	28,834.06
10-505.06-32-02 Crimestar Maintenance	1,500	0.00	0.00	0.00	1,500.00	0.00
10-505.06-34-00 Office Equipment/Mainten	1,100	99.80	765.22	69.57	334.78	471.93
TOTAL MAINTENANCE	69,000	3,595.06	19,239.61	27.88	49,760.39	35,885.63
<u>CITY SERVICES</u>						
10-505.07-56-00 Hiring/Substance Screeni	4,000	0.00	1,623.00	40.58	2,377.00	585.00
10-505.07-57-00 Crime Commission	500	0.00	500.00	100.00	0.00	500.00

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
POLICE
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
10-505.07-81-00 Lab Work	2,000	0.00	0.00	0.00	2,000.00	0.00
10-505.07-90-00 Contractual Service Agre	2,000	0.00	360.00	18.00	1,640.00	360.00
10-505.07-99-00 Other City Services	700	0.00	0.00	0.00	700.00	59.68
TOTAL CITY SERVICES	9,200	0.00	2,483.00	26.99	6,717.00	1,504.68
<u>OTHER EXPENDITURES</u>						
10-505.09-21-00 Miscellaneous	350	0.00	0.00	0.00	350.00	100.00
10-505.09-21-04 Harvester Deer Donation	1,500	0.00	0.00	0.00	1,500.00	250.00
TOTAL OTHER EXPENDITURES	1,850	0.00	0.00	0.00	1,850.00	350.00
TOTAL POLICE	1,246,588	79,767.91	616,903.99	49.49	629,684.01	661,092.38

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
MUNICIPAL COURT
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-510.01-01-00 Salaries	50,483	4,003.54	29,515.54	58.47	20,967.46	28,159.61
10-510.01-11-00 Judge	18,000	1,384.62	10,429.65	57.94	7,570.35	10,384.65
10-510.01-21-00 FICA & Medicare	5,250	422.41	3,017.68	57.48	2,232.32	2,942.48
10-510.01-22-00 Retirement	2,006	184.73	1,208.31	60.23	797.69	829.78
10-510.01-32-00 Expense Allow - Judge	540	45.00	315.00	58.33	225.00	360.00
10-510.01-41-00 Memberships, Fees & Dues	500	0.00	250.00	50.00	250.00	100.00
10-510.01-41-02 Professional Development	4,200	0.00	3,466.52	82.54	733.48	3,768.20
10-510.01-51-00 Prosecutor/Assistant	22,200	1,250.00	10,900.00	49.10	11,300.00	12,950.00
10-510.01-51-02 Public Defender	7,200	600.00	4,200.00	58.33	3,000.00	3,791.69
TOTAL PERSONNEL	110,379	7,890.30	63,302.70	57.35	47,076.30	63,286.41
<u>INSURANCE</u>						
10-510.02-02-00 Health, Life & Dental	8,280	725.74	5,634.28	68.05	2,645.72	4,136.98
10-510.02-03-00 Workers Compensation	4,080	0.00	4,212.11	103.24	(132.11)	2,841.34
TOTAL INSURANCE	12,360	725.74	9,846.39	79.66	2,513.61	6,978.32
<u>UTILITIES</u>						
10-510.03-05-00 Mobile Phone & Pagers	120	10.00	70.00	58.33	50.00	80.00
TOTAL UTILITIES	120	10.00	70.00	58.33	50.00	80.00
<u>CAPITAL EXPENDITURES</u>						
<u>OTHER PURCHASES</u>						
10-510.05-01-00 Office Supplies & Consum	1,800	36.79	286.86	15.94	1,513.14	27.69
10-510.05-02-00 Postage	500	0.00	116.56	23.31	383.44	235.89
10-510.05-04-00 Printing	4,000	0.00	1,907.36	47.68	2,092.64	2,194.06
10-510.05-05-00 Publications	350	0.00	250.00	71.43	100.00	0.00
10-510.05-06-00 Processing Fees	2,200	140.80	786.16	35.73	1,413.84	1,950.80
TOTAL OTHER PURCHASES	8,850	177.59	3,346.94	37.82	5,503.06	4,408.44
<u>MAINTENANCE</u>						
10-510.06-32-00 REJIS System	700	0.00	0.00	0.00	700.00	0.00
10-510.06-33-00 Software Support Agreeeme	2,500	0.00	2,277.86	91.11	222.14	2,169.39
10-510.06-34-00 Office Equipment Mainten	800	12.77	72.76	9.10	727.24	356.06
TOTAL MAINTENANCE	4,000	12.77	2,350.62	58.77	1,649.38	2,525.45
<u>CITY SERVICES</u>						
10-510.07-80-00 Boarding of Prisoners	14,000	420.00	1,545.50	11.04	12,454.50	2,990.45
10-510.07-82-00 Bailiff	6,000	555.62	2,430.27	40.50	3,569.73	4,075.33
10-510.07-82-01 Translator	800	0.00	367.10	45.89	432.90	961.86
TOTAL CITY SERVICES	20,800	975.62	4,342.87	20.88	16,457.13	8,027.64
<u>OTHER EXPENDITURES</u>						
10-510.09-21-00 Miscellaneous	200	0.00	368.53	184.27	(168.53)	101.92
TOTAL OTHER EXPENDITURES	200	0.00	368.53	184.27	(168.53)	101.92
TOTAL MUNICIPAL COURT	156,709	9,792.02	83,628.05	53.37	73,080.95	85,408.18

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund

PUBLIC WORKS

58.33% OF FISCAL YEAR COMPLETED

EXPENDITURES

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-515.01-01-00 Salaries	121,245	8,815.35	59,841.69	49.36	61,403.31	54,502.77
10-515.01-21-00 FICA & Medicare	9,109	684.46	4,626.31	50.79	4,482.69	4,084.23
10-515.01-22-00 Retirement	4,337	166.79	166.79	3.85	4,170.21	1,616.81
10-515.01-33-00 Auto Allow-Public Wks Di	3,000	250.00	1,750.00	58.33	1,250.00	2,000.00
10-515.01-41-00 Membership Fees & Dues	750	0.00	26.25	3.50	723.75	634.00
10-515.01-41-02 Professional Development	3,600	0.00	297.37	8.26	3,302.63	1,404.90
10-515.01-43-00 Tuition Reimbursement	0	0.00	500.00	0.00	(500.00)	0.00
TOTAL PERSONNEL	142,041	9,916.60	67,208.41	47.32	74,832.59	64,242.71
<u>INSURANCE</u>						
10-515.02-02-00 Health, Life & Dental	12,056	1,009.89	7,142.22	59.24	4,913.78	2,884.32
10-515.02-03-00 Workers Compensation	815	0.00	330.86	40.60	484.14	402.43
10-515.02-04-00 Unemployment	1,280	0.00	0.00	0.00	1,280.00	0.00
TOTAL INSURANCE	14,151	1,009.89	7,473.08	52.81	6,677.92	3,286.75
<u>UTILITIES</u>						
10-515.03-05-00 Mobile Phones & Pagers	480	60.55	363.70	75.77	116.30	320.00
TOTAL UTILITIES	480	60.55	363.70	75.77	116.30	320.00
<u>CAPITAL EXPENDITURES</u>						
<u>OTHER PURCHASES</u>						
10-515.05-01-00 Office Supplies & Consum	750	13.39	550.56	73.41	199.44	34.26
10-515.05-02-00 Postage	150	0.00	25.07	16.71	124.93	16.60
10-515.05-04-00 Printing	250	0.00	70.00	28.00	180.00	26.00
10-515.05-20-00 Small Office Equipment	0	0.00	0.00	0.00	0.00	4.29
10-515.05-31-00 Uniforms	100	0.00	119.37	119.37	(19.37)	0.00
10-515.05-32-00 Other Purchases	0	0.00	0.00	0.00	0.00	37.50
TOTAL OTHER PURCHASES	1,250	13.39	765.00	61.20	485.00	118.65
<u>MAINTENANCE</u>						
10-515.06-36-00 Tornado Siren	2,500	670.00	1,882.00	75.28	618.00	1,818.00
TOTAL MAINTENANCE	2,500	670.00	1,882.00	75.28	618.00	1,818.00
<u>PROFESSIONAL FEES</u>						
10-515.08-03-00 Engineer & Planning Fees	25,000	772.50	19,848.92	79.40	5,151.08	252.83
TOTAL PROFESSIONAL FEES	25,000	772.50	19,848.92	79.40	5,151.08	252.83
<u>OTHER EXPENDITURES</u>						
10-515.09-21-00 Miscellaneous	500	0.00	844.09	168.82	(344.09)	72.00
TOTAL OTHER EXPENDITURES	500	0.00	844.09	168.82	(344.09)	72.00
TOTAL PUBLIC WORKS	185,922	12,442.93	98,385.20	52.92	87,536.80	70,110.94

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund

COMMUNITY DEVELOPMENT

58.33% OF FISCAL YEAR COMPLETED

EXPENDITURES

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
PERSONNEL						
10-518.01-01-00 Salaries	198,900	16,096.54	109,474.23	55.04	89,425.77	108,119.16
10-518.01-21-00 FICA & Medicare	15,216	1,211.55	8,178.25	53.75	7,037.75	7,646.71
10-518.01-22-00 Retirement	10,713	833.48	5,897.43	55.05	4,815.57	3,843.78
10-518.01-31-00 Auto Allowance - Other	2,400	200.00	1,400.00	58.33	1,000.00	1,600.00
10-518.01-41-00 Membership Fees & Dues	1,675	744.00	1,109.00	66.21	566.00	1,022.42
10-518.01-41-02 Professional Development	5,400	695.00	755.00	13.98	4,645.00	2,410.10
TOTAL PERSONNEL	234,304	19,780.57	126,813.91	54.12	107,490.09	124,642.17
INSURANCE						
10-518.02-02-00 Health, Life & Dental	23,219	1,840.79	14,468.10	62.31	8,750.90	12,725.03
10-518.02-03-00 Workers Compensation	1,007	0.00	441.14	43.81	565.86	631.41
10-518.02-04-00 Unemployment	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL INSURANCE	25,226	1,840.79	14,909.24	59.10	10,316.76	13,356.44
UTILITIES						
10-518.03-03-00 Gas	0	40.08	40.08	0.00	(40.08)	0.00
10-518.03-05-00 Mobile Phones & Pagers	1,600	131.90	791.22	49.45	808.78	793.60
TOTAL UTILITIES	1,600	171.98	831.30	51.96	768.70	793.60
CAPITAL EXPENDITURES						
OTHER PURCHASES						
10-518.05-01-00 Office Supplies & Consum	1,600	971.50	1,081.67	67.60	518.33	612.81
10-518.05-02-00 Postage	750	207.04	1,270.27	169.37	(520.27)	489.86
10-518.05-04-00 Printing	500	55.30	118.00	23.60	382.00	81.02
10-518.05-05-00 Publications	870	0.00	0.00	0.00	870.00	0.00
10-518.05-21-00 Equipment & Handtools	300	0.00	0.00	0.00	300.00	0.00
10-518.05-31-00 Uniforms	200	0.00	0.00	0.00	200.00	0.00
TOTAL OTHER PURCHASES	4,220	1,233.84	2,469.94	58.53	1,750.06	1,183.69
MAINTENANCE						
10-518.06-21-00 Vehicle Repair & Mainten	2,200	0.00	1,180.78	53.67	1,019.22	156.47
10-518.06-22-00 Vehicle Gas & Oil	1,800	179.64	729.98	40.55	1,070.02	1,231.34
TOTAL MAINTENANCE	4,000	179.64	1,910.76	47.77	2,089.24	1,387.81
CITY SERVICES						
10-518.07-02-01 Public Notices	2,000	214.60	1,980.95	99.05	19.05	1,209.81
10-518.07-04-00 Code Enforcement	15,000	0.00	0.00	0.00	15,000.00	0.00
TOTAL CITY SERVICES	17,000	214.60	1,980.95	11.65	15,019.05	1,209.81
PROFESSIONAL FEES						
10-518.08-03-00 Engineering & Planning F	3,000	0.00	1,991.90	66.40	1,008.10	0.00
10-518.08-03-02 NPDES II / Arcview	1,500	0.00	250.00	16.67	1,250.00	0.00
TOTAL PROFESSIONAL FEES	4,500	0.00	2,241.90	49.82	2,258.10	0.00

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

10 -General Fund
 COMMUNITY DEVELOPMENT
 EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>OTHER EXPENDITURES</u>						
10-518.09-20-00 Planning Com. Meeting Su	150	0.00	7.96	5.31	142.04	0.00
10-518.09-21-00 Miscellaneous	<u>200</u>	<u>82.01</u>	<u>163.56</u>	<u>81.78</u>	<u>36.44</u>	<u>20.78</u>
TOTAL OTHER EXPENDITURES	<u>350</u>	<u>82.01</u>	<u>171.52</u>	<u>49.01</u>	<u>178.48</u>	<u>20.78</u>
TOTAL COMMUNITY DEVELOPMENT	291,200	23,503.43	151,329.52	51.97	139,870.48	142,594.30

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
STREET DEPARTMENT
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
PERSONNEL						
10-520.01-01-00 Salaries	232,262	17,338.86	129,604.65	55.80	102,657.35	127,703.16
10-520.01-03-00 Overtime	13,500	216.66	6,967.14	51.61	6,532.86	7,488.49
10-520.01-21-00 FICA & Medicare	17,718	1,276.47	9,972.99	56.29	7,745.01	10,089.99
10-520.01-22-00 Retirement	13,703	1,035.78	7,162.71	52.27	6,540.29	4,698.45
10-520.01-41-02 Professional Development	300	0.00	0.00	0.00	300.00	0.00
TOTAL PERSONNEL	277,483	19,867.77	153,707.49	55.39	123,775.51	149,980.09
INSURANCE						
10-520.02-02-00 Health, Life & Dental	38,280	3,202.92	30,780.82	80.41	7,499.18	17,100.77
10-520.02-03-00 Workers Compensation	29,016	0.00	22,518.82	77.61	6,497.18	20,205.14
10-520.02-04-00 Unemployment	1,500	0.00	138.21	9.21	1,361.79	0.00
TOTAL INSURANCE	68,796	3,202.92	53,437.85	77.68	15,358.15	37,305.91
UTILITIES						
10-520.03-01-00 Telephone & Voicemail	1,500	143.99	789.56	52.64	710.44	650.52
10-520.03-02-00 Electricity	3,400	185.18	1,603.53	47.16	1,796.47	1,813.33
10-520.03-03-00 Gas	2,200	0.00	1,057.18	48.05	1,142.82	1,025.56
10-520.03-04-00 Water	4,000	316.54	2,055.55	51.39	1,944.45	2,242.05
10-520.03-05-00 Mobile Phones & Pagers	2,800	199.51	1,207.01	43.11	1,592.99	592.85
10-520.03-09-00 Trash Hauling	600	0.00	165.00	27.50	435.00	165.00
TOTAL UTILITIES	14,500	845.22	6,877.83	47.43	7,622.17	6,489.31
CAPITAL EXPENDITURES						
OTHER PURCHASES						
10-520.05-01-00 Office Supplies & Consum	800	19.96	162.91	20.36	637.09	356.48
10-520.05-02-00 Postage	0	0.00	0.00	0.00	0.00	0.75
10-520.05-20-00 Small Office Equipment	400	0.00	74.99	18.75	325.01	0.00
10-520.05-21-00 Handtools	5,000	500.92	3,103.10	62.06	1,896.90	3,136.19
10-520.05-31-00 Uniforms	2,600	0.00	586.60	22.56	2,013.40	367.50
TOTAL OTHER PURCHASES	8,800	520.88	3,927.60	44.63	4,872.40	3,860.92
MAINTENANCE						
10-520.06-21-00 Vehicle Repair & Mainten	0	0.00	0.00	0.00	0.00	166.71
10-520.06-21-01 Equipment Repair & Maint	0	0.00	0.00	0.00	0.00	90.14
10-520.06-22-00 Vehicle Gas & Oil	0	0.00	0.00	0.00	0.00	12.13
TOTAL MAINTENANCE	0	0.00	0.00	0.00	0.00	268.98
CITY SERVICES						
10-520.07-41-00 Street Lights-Electricit	0	0.00	0.00	0.00	0.00	387.15
10-520.07-43-00 Spring/Fall Cleanup	9,000	0.00	1,128.00	12.53	7,872.00	5,813.77
10-520.07-43-01 Recycling Extravaganza	1,500	0.00	1,916.40	127.76	416.40	1,475.60
10-520.07-43-02 HHW Collection Event	400	0.00	0.00	0.00	400.00	0.00
10-520.07-51-00 Mosquito & Weed Control	2,000	0.00	790.16	39.51	1,209.84	260.00
10-520.07-55-00 Animal Control	100	0.00	0.00	0.00	100.00	0.00
TOTAL CITY SERVICES	13,000	0.00	3,834.56	29.50	9,165.44	7,936.52

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

10 -General Fund
 STREET DEPARTMENT
 EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PROFESSIONAL FEES</u>						
10-520.08-03-02 NPDES II/Arcview Program	0	0.00	0.00	0.00	0.00	60.00
TOTAL PROFESSIONAL FEES	0	0.00	0.00	0.00	0.00	60.00
<u>OTHER EXPENDITURES</u>						
10-520.09-21-00 Miscellaneous	150	0.00	176.20	117.47	(26.20)	36.00
TOTAL OTHER EXPENDITURES	150	0.00	176.20	117.47	(26.20)	36.00
TOTAL STREET DEPARTMENT	382,729	24,436.79	221,961.53	57.99	160,767.47	205,937.73

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
PARKS DEPARTMENT
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
PERSONNEL						
10-525.01-01-00 Salaries	121,500	10,642.54	74,526.22	61.34	46,973.78	69,859.27
10-525.01-03-00 Overtime	7,500	67.48	3,408.50	45.45	4,091.50	3,084.50
10-525.01-05-00 Seasonal Landscape Maint	33,800	3,633.50	11,791.00	34.88	22,009.00	6,749.75
10-525.01-21-00 FICA & Medicare	9,975	1,029.16	6,404.52	64.21	3,570.48	5,469.89
10-525.01-22-00 Retirement	7,073	485.81	3,920.70	55.43	3,152.30	2,697.70
10-525.01-41-00 Membership Fees & Dues	100	0.00	0.00	0.00	100.00	0.00
10-525.01-41-02 Professional Development	100	0.00	25.56	25.56	74.44	0.00
TOTAL PERSONNEL	180,048	15,858.49	100,076.50	55.58	79,971.50	87,861.11
INSURANCE						
10-525.02-02-00 Health, Life & Dental	21,001	1,708.33	14,518.06	69.13	6,482.94	10,247.27
10-525.02-03-00 Workers Compensation	8,705	0.00	6,057.55	69.59	2,647.45	5,968.68
10-525.02-04-00 Unemployment	500	0.00	0.00	0.00	500.00	0.00
TOTAL INSURANCE	30,206	1,708.33	20,575.61	68.12	9,630.39	16,215.95
UTILITIES						
10-525.03-01-00 Telephone & Voicemail	1,700	164.04	999.33	58.78	700.67	750.37
10-525.03-02-00 Electricity	14,550	1,742.88	9,686.29	66.57	4,863.71	7,810.80
10-525.03-03-00 Gas	1,500	0.00	674.61	44.97	825.39	1,009.04
10-525.03-04-00 Water	12,500	589.62	3,341.62	26.73	9,158.38	5,188.03
10-525.03-05-00 Mobile Phones & Pagers	2,250	82.19	496.29	22.06	1,753.71	704.01
10-525.03-09-00 Trash Hauling	1,500	0.00	335.00	22.33	1,165.00	335.00
TOTAL UTILITIES	34,000	2,578.73	15,533.14	45.69	18,466.86	15,797.25
CAPITAL EXPENDITURES						
10-525.04-72-00 Maintenance-ELP	0	0.00	0.00	0.00	0.00	1,239.75
TOTAL CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	1,239.75
OTHER PURCHASES						
10-525.05-01-00 Office Supplies & Consum	500	0.00	178.48	35.70	321.52	192.66
10-525.05-02-00 Postage	75	0.00	0.42	0.56	74.58	35.69
10-525.05-04-00 Printing	400	0.00	215.50	53.88	184.50	386.00
10-525.05-05-00 Publications	100	0.00	0.00	0.00	100.00	0.00
10-525.05-20-00 Small Office Equipment	100	0.00	0.00	0.00	100.00	0.00
10-525.05-21-00 Equipment & Handtools	5,500	267.58	5,224.70	94.99	275.30	1,899.02
10-525.05-31-00 Uniforms	1,500	0.00	873.80	58.25	626.20	342.00
10-525.05-41-01 Restroom Supplies	2,200	655.58	1,221.62	55.53	978.38	1,338.66
10-525.05-41-02 Trash Bags	3,800	925.88	3,070.78	80.81	729.22	1,788.64
10-525.05-41-03 Park Enhancements	7,000	0.00	2,819.35	40.28	4,180.65	1,104.33
10-525.05-42-00 Grass Seed & Fertilizer	2,800	0.00	337.78	12.06	2,462.22	0.00
10-525.05-99-00 Other Purchases	500	0.00	322.68	64.54	177.32	75.40
TOTAL OTHER PURCHASES	24,475	1,849.04	14,265.11	58.28	10,209.89	7,162.40
MAINTENANCE						
10-525.06-01-00 Buildings Maint & Repair	6,900	581.19	2,587.82	37.50	4,312.18	2,990.58
10-525.06-03-00 Restrooms	5,300	469.00	940.01	17.74	4,359.99	1,227.58
10-525.06-05-01 Stage Maintenance	150	0.00	0.00	0.00	150.00	0.00

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
PARKS DEPARTMENT
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
10-525.06-05-02 Ballfield Maintenance	6,600	196.78	3,900.53	59.10	2,699.47	329.58
10-525.06-05-03 Trail Maintenance	3,600	0.00	223.17	6.20	3,376.83	112.97
10-525.06-12-00 Playground Equipment Rep	2,000	0.00	189.28	9.46	1,810.72	1,061.31
10-525.06-13-00 Spirit Fountain	3,500	256.77	3,816.77	109.05	(316.77)	301.69
10-525.06-21-00 Vehicle Repair & Mainten	6,500	0.00	2,905.41	44.70	3,594.59	2,833.59
10-525.06-21-01 Equipment Repair & Maint	3,500	626.34	1,248.15	35.66	2,251.85	1,506.68
10-525.06-21-02 Tractor Mowing Equipment	5,500	1,605.91	4,797.48	87.23	702.52	3,530.71
10-525.06-22-00 Vehicle Gas & Oil	7,500	264.20	2,064.14	27.52	5,435.86	4,239.13
10-525.06-22-01 Equipment Gas & Oil	5,000	262.21	1,471.82	29.44	3,528.18	2,730.15
TOTAL MAINTENANCE	56,050	4,262.40	24,144.58	43.08	31,905.42	20,863.97
CITY SERVICES						
10-525.07-20-00 Rental of Portable Toile	3,000	240.00	680.00	22.67	2,320.00	1,540.00
10-525.07-51-00 Mosquito & Weed Control	2,800	0.00	708.46	25.30	2,091.54	907.53
10-525.07-51-01 Landscaping	2,500	0.00	0.00	0.00	2,500.00	0.00
10-525.07-52-00 Tree Trimming & Removal	9,000	151.63	151.63	1.68	8,848.37	1,357.81
10-525.07-53-00 Tree Planting	8,000	210.00	3,479.25	43.49	4,520.75	0.00
10-525.07-60-00 Rental Equipment	1,000	0.00	49.50	4.95	950.50	0.00
TOTAL CITY SERVICES	26,300	601.63	5,068.84	19.27	21,231.16	3,805.34
OTHER EXPENDITURES						
10-525.09-21-00 Miscellaneous	1,000	0.00	448.95	44.90	551.05	213.38
TOTAL OTHER EXPENDITURES	1,000	0.00	448.95	44.90	551.05	213.38
TOTAL PARKS DEPARTMENT	352,079	26,858.62	180,112.73	51.16	171,966.27	153,159.15

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund

NATURE SANCTUARY

58.33% OF FISCAL YEAR COMPLETED

EXPENDITURES

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-535.01-01-00 Salaries	18,000	1,856.00	10,285.60	57.14	7,714.40	8,654.40
10-535.01-21-00 FICA & Medicare	1,377	141.99	786.87	57.14	590.13	662.10
10-535.01-31-00 Expense Allowance-Other	200	0.00	0.00	0.00	200.00	0.00
TOTAL PERSONNEL	19,577	1,997.99	11,072.47	56.56	8,504.53	9,316.50
<u>UTILITIES</u>						
<u>CAPITAL EXPENDITURES</u>						
<u>OTHER PURCHASES</u>						
10-535.05-01-00 Office Supplies & Consum	100	0.00	62.96	62.96	37.04	45.00
10-535.05-02-00 Postage	50	0.00	4.70	9.40	45.30	13.52
10-535.05-04-00 Printing	500	0.00	0.00	0.00	500.00	497.37
10-535.05-21-00 Equipment & Handtools	400	38.98	253.20	63.30	146.80	110.33
10-535.05-41-00 Materials	1,000	0.00	12.12	1.21	987.88	110.44
10-535.05-42-00 Program Expenses	2,700	193.80	616.18	22.82	2,083.82	743.04
TOTAL OTHER PURCHASES	4,750	232.78	949.16	19.98	3,800.84	1,519.70
<u>MAINTENANCE</u>						
10-535.06-01-00 Building Maintenance & R	950	160.00	391.95	41.26	558.05	0.00
10-535.06-05-03 Trail Maintenance	3,500	151.21	685.48	19.59	2,814.52	966.45
10-535.06-21-00 Vehicle Repair & Mainten	1,000	7.27	517.31	51.73	482.69	324.21
10-535.06-21-01 Equipment Repair & Maint	150	38.37	71.56	47.71	78.44	5.83
10-535.06-22-00 Vehicle Gas & Oil	400	61.24	125.54	31.39	274.46	244.81
TOTAL MAINTENANCE	6,000	418.09	1,791.84	29.86	4,208.16	1,541.30
<u>CITY SERVICES</u>						
10-535.07-51-00 Mosquito & Weed Control	250	0.00	37.90	15.16	212.10	160.37
TOTAL CITY SERVICES	250	0.00	37.90	15.16	212.10	160.37
<u>OTHER EXPENDITURES</u>						
10-535.09-21-00 Miscellaneous	500	45.58	338.22	67.64	161.78	0.00
TOTAL OTHER EXPENDITURES	500	45.58	338.22	67.64	161.78	0.00
TOTAL NATURE SANCTUARY	31,077	2,694.44	14,189.59	45.66	16,887.41	12,537.87

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
CHANNEL 2 & WEBSITE
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-540.01-52-00 Technical Consultant/Int	10,200	850.00	5,100.00	50.00	5,100.00	4,799.40
10-540.01-53-00 Production Assistant/Int	2,100	150.00	900.00	42.86	1,200.00	750.00
TOTAL PERSONNEL	12,300	1,000.00	6,000.00	48.78	6,300.00	5,549.40
<u>CAPITAL EXPENDITURES</u>						
10-540.04-11-00 Computers & Programming	0	0.00	0.00	0.00	0.00	(299.40)
10-540.04-21-00 Office Equipment	200	0.00	0.00	0.00	200.00	0.00
TOTAL CAPITAL EXPENDITURES	200	0.00	0.00	0.00	200.00	(299.40)
<u>OTHER PURCHASES</u>						
10-540.05-03-00 Computer Equip/Access/Pr	500	0.00	0.00	0.00	500.00	0.00
TOTAL OTHER PURCHASES	500	0.00	0.00	0.00	500.00	0.00
<u>MAINTENANCE</u>						
10-540.06-31-00 Computer Maintenance	500	0.00	0.00	0.00	500.00	0.00
TOTAL MAINTENANCE	500	0.00	0.00	0.00	500.00	0.00
<u>OTHER EXPENDITURES</u>						
10-540.09-05-00 Newsletter/Website	4,000	0.00	2,507.98	62.70	1,492.02	1,983.20
10-540.09-05-01 Website Maintenance	250	0.00	99.95	39.98	150.05	0.00
TOTAL OTHER EXPENDITURES	4,250	0.00	2,607.93	61.36	1,642.07	1,983.20
TOTAL CHANNEL 2 & WEBSITE	17,750	1,000.00	8,607.93	48.50	9,142.07	7,233.20

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund

TRANSFERS OUT

58.33% OF FISCAL YEAR COMPLETED

EXPENDITURES

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
--	------------------	--------------------------	------------------------	--------	-------------------	--------------------------

TRANSFERS-OTHER SOURCES

10-550.20-04-00 Transfer to Reserve Fund	60,000	5,000.00	35,000.00	58.33	25,000.00	184,916.66
10-550.20-21-00 Transfer to Debt Service	<u>217,500</u>	<u>18,125.00</u>	<u>126,875.00</u>	<u>58.33</u>	<u>90,625.00</u>	<u>128,916.66</u>
TOTAL TRANSFERS-OTHER SOURCES	<u>277,500</u>	<u>23,125.00</u>	<u>161,875.00</u>	<u>58.33</u>	<u>115,625.00</u>	<u>313,833.32</u>
TOTAL TRANSFERS OUT	277,500	23,125.00	161,875.00	58.33	115,625.00	313,833.32

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

10 -General Fund
IT
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
10-555.01-52-00 Information Technology S	21,000	1,957.49	4,464.99	21.26	16,535.01	13,411.75
TOTAL PERSONNEL	21,000	1,957.49	4,464.99	21.26	16,535.01	13,411.75
<u>INSURANCE</u>						
10-555.02-01-00 Equipment	1,500	2,434.12	2,434.12	162.27	934.12	494.35
10-555.02-02-00 Software	15,310	0.00	13,464.77	87.95	1,845.23	11,114.82
10-555.02-04-00 Domain Registrations	390	20.00	165.00	42.31	225.00	125.00
TOTAL INSURANCE	17,200	2,454.12	16,063.89	93.39	1,136.11	11,734.17
<u>MAINTENANCE</u>						
10-555.06-01-00 Maintenance & Repair	2,124	177.00	1,142.00	53.77	982.00	1,239.00
TOTAL MAINTENANCE	2,124	177.00	1,142.00	53.77	982.00	1,239.00
TOTAL IT	40,324	4,588.61	21,670.88	53.74	18,653.12	26,384.92

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

10 -General Fund

CAPITAL OUTLAY
 EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>CAPITAL OUTLAY</u>						
10-560.50-50-00 Police Capital Outlay	34,500	0.00	0.00	0.00	34,500.00	0.00
TOTAL CAPITAL OUTLAY	34,500	0.00	0.00	0.00	34,500.00	0.00
<u>CAPITAL OUTLAY</u>						
10-560.51-50-00 Public Works Capital Out	129,175	320.00	25,924.98	20.07	103,250.02	0.00
10-560.51-80-00 Com Development Capital	110,000	155.99	21,233.43	19.30	88,766.57	0.00
TOTAL CAPITAL OUTLAY	239,175	475.99	47,158.41	19.72	192,016.59	0.00
<u>CAPITAL OUTLAY</u>						
10-560.52-50-00 Parks Capital Outlay	82,500	0.00	0.00	0.00	82,500.00	0.00
TOTAL CAPITAL OUTLAY	82,500	0.00	0.00	0.00	82,500.00	0.00
TOTAL CAPITAL OUTLAY	356,175	475.99	47,158.41	13.24	309,016.59	0.00
TOTAL EXPENDITURES	4,333,635	260,644.85	2,090,164.06	48.23	2,243,470.94	2,242,849.09
EXCESS REVENUES OVER/ (UNDER) EXPENDITURE (	409,494)	139,112.01	667,770.42		0.00	653,822.08

Sewer Fund (30)

Last Updated 08/12/15

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$426,505	\$ 493,616	\$ 605,952	\$ 489,897	\$ 516,873	\$ 1,020,362	\$ 1,104,409	\$ 1,104,409	\$ 551,441	\$ 476,600	\$ 537,005	\$ 490,607	\$ 569,983
Revenues													
<i>Projected Rate Increase</i>				3.50%	3.00%	3.00%	3.00%	3.00%	2.00%	2.00%	1.00%	0.00%	0.00%
Sewer Charges	907,088	962,603	937,785	968,760	1,016,426	1,027,940	595,996	1,044,319	1,048,499	1,069,469	1,080,163	1,080,163	1,080,163
Sewer Tap Fees	19,500	33,000	30,000	22,500	43,500	30,000	23,900	30,000	30,450	30,907	31,370	31,841	32,319
Sewer Impact Fees	18,200	30,800	28,000	21,000	42,000	28,000	22,500	28,000	28,420	28,846	29,279	29,718	30,164
MOAW Bill Collection Payment	636	715	686	650	562	650	-	650	650	650	650	650	650
Grinder Pump Administrative Fee	4,620	4,620	3,850	4,620	4,620	-	2,695	4,620	4,620	4,620	4,620	4,620	4,620
Interest Income	9,061	6,611	5,872	2,000	4,361	4,400	2,837	4,300	4,444	4,488	4,533	4,579	4,624
Transfer from Sewer CIP (33)	-	-	-	275,478	294,984	-	-	-	-	-	-	-	-
Miscellaneous	35	-	16	-	1,000	200	-	200	200	-	-	-	-
Sewer Fund Revenues:	959,140	1,038,349	1,006,209	1,295,008	1,407,454	1,091,190	647,928	1,112,089	1,117,283	1,138,980	1,150,616	1,151,571	1,152,540
Total Sources:	1,385,645	1,531,965	1,612,161	1,784,905	1,924,326	2,111,552	1,752,337	2,216,498	1,668,724	1,615,580	1,687,621	1,642,178	1,722,523
Expenditures													
Operating Expenses	388,097	453,316	449,989	514,201	462,065	519,812	238,585	496,272	529,425	539,222	549,206	559,381	569,751
Capital Expenses	16,415	18,146	5,636	474,007	59,988	802,275	229,728	734,500	374,400	252,800	358,000	220,000	410,000
Debt Service	273,917	198,952	202,233	200,556	191,504	332,785	262,230	332,785	184,768	180,953	182,095	182,947	178,651
Transfer to General Fund - Admin Fee	70,000	75,000	100,000	100,000	100,000	101,500	50,750	101,500	103,530	105,601	107,713	109,867	112,064
Other Transfers	143,600	180,600	337,431	-	-	-	-	-	-	-	-	-	-
Sewer Fund Expenditures:	892,029	926,014	1,095,288	1,288,764	813,557	1,756,372	781,293	1,665,057	1,192,123	1,078,576	1,197,014	1,072,195	1,270,466
Estimated Working Capital (deficit) :	493,616	605,952	516,873	496,141	1,110,769	355,180	971,044	551,441	476,600	537,005	490,607	569,983	452,057
TARGET*	\$388,441	\$331,031	\$339,730	\$354,106	\$332,020	\$488,113	\$488,113	\$482,228	\$343,007	\$342,159	\$346,325	\$350,259	\$349,105

* Target represents desired working capital of 90 days of operations in addition to the current fiscal year debt service payments as required by the Reserve Policy adopted December 3, 2013, by Resolution No. 12-01-13.

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

30 -Sewer Service Fund
 FINANCIAL SUMMARY

56.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>REVENUE SUMMARY</u>						
OTHER REVENUE	1,086,590	133,408.97	645,090.50	59.37	441,499.50	643,463.89
INTEREST INCOME	4,400	423.62	2,837.36	64.49	1,562.64	2,497.01
MISCELLANEOUS REVENUE	200	0.00	0.00	0.00	200.00	1,000.00
TRANSFERS IN	<u>332,784</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>332,784.00</u>	<u>294,984.41</u>
TOTAL REVENUES	<u>1,423,974</u>	<u>133,832.59</u>	<u>647,927.86</u>	<u>45.50</u>	<u>776,046.14</u>	<u>941,945.31</u>
<u>EXPENDITURE SUMMARY</u>						
ADMINISTRATIVE	<u>2,089,156</u>	<u>85,772.49</u>	<u>781,293.30</u>	<u>37.40</u>	<u>1,307,862.70</u>	<u>419,595.09</u>
TOTAL EXPENDITURES	<u>2,089,156</u>	<u>85,772.49</u>	<u>781,293.30</u>	<u>37.40</u>	<u>1,307,862.70</u>	<u>419,595.09</u>
EXCESS REVENUES OVER/(UNDER) EXPENDITURE	(665,182)	48,060.10	(133,365.44)		(531,816.56)	522,350.22

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

30 -Sewer Service Fund
FINANCIAL SUMMARY
REVENUES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>OTHER REVENUE</u>						
30-41501-00 Sewer Charges	1,027,940	6,581.22	209,061.25	20.34	818,878.75	42,499.78
30-41501-01 Sewer Charges - Data Tech	0	120,642.75	386,934.25	0.00	(386,934.25)	558,054.11
30-41502-00 Sewer Tap Fees	30,000	3,000.00	23,900.00	79.67	6,100.00	21,000.00
30-41502-01 Sewer Impact Fees	28,000	2,800.00	22,500.00	80.36	5,500.00	19,600.00
30-41503-00 Mo Am Bill Collection pymt	650	0.00	0.00	0.00	650.00	0.00
30-41504-00 Grinder Pump Admin Fee	0	385.00	2,695.00	0.00	(2,695.00)	2,310.00
TOTAL OTHER REVENUE	1,086,590	133,408.97	645,090.50	59.37	441,499.50	643,463.89
<u>INTEREST INCOME</u>						
30-41701-00 Interest Income	4,400	423.62	2,837.36	64.49	1,562.64	2,497.01
TOTAL INTEREST INCOME	4,400	423.62	2,837.36	64.49	1,562.64	2,497.01
<u>MISCELLANEOUS REVENUE</u>						
30-41804-00 Miscellaneous Revenue	200	0.00	0.00	0.00	200.00	0.00
30-41805-00 Water Service Fees	0	0.00	0.00	0.00	0.00	1,000.00
TOTAL MISCELLANEOUS REVENUE	200	0.00	0.00	0.00	200.00	1,000.00
<u>TRANSFERS IN</u>						
30-41901-00 Transfer from Sewer Fund	332,784	0.00	0.00	0.00	332,784.00	0.00
30-41902-00 Trnasfer from Sewer CIP	0	0.00	0.00	0.00	0.00	294,984.41
TOTAL TRANSFERS IN	332,784	0.00	0.00	0.00	332,784.00	294,984.41
TOTAL REVENUE	1,423,974	133,832.59	647,927.86	45.50	776,046.14	941,945.31

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

30 -Sewer Service Fund
ADMINISTRATIVE
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PERSONNEL</u>						
30-501.01-01-00 Salaries	13,156	925.14	5,176.91	39.35	7,979.09	5,935.12
30-501.01-21-00 FICA & Medicare	1,006	70.34	395.08	39.27	610.92	454.05
TOTAL PERSONNEL	14,162	995.48	5,571.99	39.34	8,590.01	6,389.17
<u>INSURANCE</u>						
30-501.02-01-00 Hazard & Liability	6,000	0.00	2,689.32	44.82	3,310.68	3,677.65
30-501.02-02-00 Health	0	205.64	445.30	0.00	(445.30)	0.00
TOTAL INSURANCE	6,000	205.64	3,134.62	52.24	2,865.38	3,677.65
<u>UTILITIES</u>						
30-501.03-01-00 Telephone & Voicemail	2,600	303.68	1,623.70	62.45	976.30	1,053.86
30-501.03-02-00 Electricity	41,000	2,969.92	21,002.60	51.23	19,997.40	20,360.23
30-501.03-04-00 Water	3,500	114.57	839.81	23.99	2,660.19	1,837.27
30-501.03-06-00 Wi-Fi	480	39.99	239.94	49.99	240.06	199.95
30-501.03-09-00 Trash Hauling	600	29.71	242.97	40.50	357.03	148.55
TOTAL UTILITIES	48,180	3,457.87	23,949.02	49.71	24,230.98	23,599.86
<u>CAPITAL EXPENDITURES</u>						
30-501.04-31-00 Equipment & Machinery	33,500	0.00	0.00	0.00	33,500.00	1,738.55
30-501.04-51-00 Facility Improvements	90,000	0.00	787.50	0.88	89,212.50	0.00
30-501.04-61-00 Pump Station Improvement	191,000	16,360.00	65,376.54	34.23	125,623.46	467.72
TOTAL CAPITAL EXPENDITURES	314,500	16,360.00	66,164.04	21.04	248,335.96	2,206.27
<u>OTHER PURCHASES</u>						
30-501.05-01-00 Office Supplies	100	0.00	0.00	0.00	100.00	17.19
30-501.05-02-00 Postage	9,000	900.00	4,151.33	46.13	4,848.67	3,821.85
30-501.05-04-00 Printing	1,500	0.00	0.00	0.00	1,500.00	0.00
30-501.05-06-00 Delinquencies	1,500	0.00	0.00	0.00	1,500.00	0.00
TOTAL OTHER PURCHASES	12,100	900.00	4,151.33	34.31	7,948.67	3,839.04
<u>MAINTENANCE</u>						
30-501.06-01-00 Building Main & Repair	8,500	918.57	5,304.55	62.41	3,195.45	3,538.47
30-501.06-12-00 Pump Stations Maintenanc	20,000	1,120.00	7,016.54	35.08	12,983.46	6,161.16
30-501.06-21-00 Vehicle Repair & Mainten	500	0.00	0.00	0.00	500.00	0.00
30-501.06-21-02 Tractor/Lawn Mowing Equi	500	0.00	161.27	32.25	338.73	622.09
30-501.06-22-00 Vehicle Gas & Oil	3,000	111.58	502.58	16.75	2,497.42	768.01
30-501.06-22-01 Equipment Gas & Oil	1,500	0.00	0.00	0.00	1,500.00	16.94
30-501.06-33-00 Software Support Agreeme	2,170	0.00	0.00	0.00	2,170.00	0.00
30-501.06-42-00 Line Maintenance	415,750	4,244.50	119,104.90	28.65	296,645.10	698.69
30-501.06-99-00 Other Maintenance	72,025	0.00	48,703.50	67.62	23,321.50	0.00
TOTAL MAINTENANCE	523,945	6,394.65	180,793.34	34.51	343,151.66	11,805.36
<u>CITY SERVICES</u>						
30-501.07-34-00 Line Repairs	20,000	575.00	5,690.00	28.45	14,310.00	1,448.00
30-501.07-42-00 One Call Utility Locatin	2,000	326.95	1,627.13	81.36	372.87	1,224.69
30-501.07-82-00 KC Water Depart	55,655	0.00	15,986.86	28.72	39,668.14	14,716.27
30-501.07-91-00 Odor Control	19,000	9,431.79	9,431.79	49.64	9,568.21	9,063.29
TOTAL CITY SERVICES	96,655	10,333.74	32,735.78	33.87	63,919.22	26,452.25

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

30 -Sewer Service Fund
 ADMINISTRATIVE
 EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>PROFESSIONAL FEES</u>						
30-501.08-01-00 Attorney Fees	10,000	0.00	0.00	0.00	10,000.00	7,048.80
30-501.08-03-00 Engineering Fees	8,500	0.00	150.00	1.76	8,350.00	1,152.00
30-501.08-04-00 Management Contract	282,245	23,520.42	141,122.52	50.00	141,122.48	160,647.06
30-501.08-06-00 Administration Fee	101,500	8,458.33	59,208.33	58.33	42,291.67	58,333.33
30-501.08-07-00 Credit Card Fees	2,000	348.28	1,649.69	82.48	350.31	0.00
TOTAL PROFESSIONAL FEES	404,245	32,327.03	202,130.54	50.00	202,114.46	227,181.19
<u>OTHER EXPENDITURES</u>						
30-501.09-21-00 Miscellaneous	2,000	5.00	432.39	21.62	1,567.61	4,357.18
30-501.09-22-00 DNR Fees	1,800	0.00	0.00	0.00	1,800.00	0.00
TOTAL OTHER EXPENDITURES	3,800	5.00	432.39	11.38	3,367.61	4,357.18
<u>BOND/LEASE PAYMENTS</u>						
30-501.10-04-00 System Renewal Lease	149,351	0.00	0.00	0.00	149,351.00	9,227.94
TOTAL BOND/LEASE PAYMENTS	149,351	0.00	0.00	0.00	149,351.00	9,227.94
<u>SYSTEM RENEWAL PROJECT</u>						
30-501.12-11-00 SRF Principal	145,000	12,083.33	84,583.31	58.33	60,416.69	81,666.69
30-501.12-11-01 SRF Interest	29,897	2,491.05	17,434.95	58.32	12,462.05	19,068.49
30-501.12-11-02 SRF Administration Fee	8,536	218.70	9,148.66	107.18	(612.66)	124.00
TOTAL SYSTEM RENEWAL PROJECT	183,433	14,793.08	111,166.92	60.60	72,266.08	100,859.18
<u>TRANSFERS-OTHER SOURCES</u>						
30-501.20-02-02 Trans to Debt Serv (for	149,351	0.00	151,063.33	101.15	(1,712.33)	0.00
30-501.20-02-03 Trans to Debt Serv (for	183,434	0.00	0.00	0.00	183,434.00	0.00
TOTAL TRANSFERS-OTHER SOURCES	332,785	0.00	151,063.33	45.39	181,721.67	0.00
TOTAL ADMINISTRATIVE	2,089,156	85,772.49	781,293.30	37.40	1,307,862.70	419,595.09
TOTAL EXPENDITURES	2,089,156	85,772.49	781,293.30	37.40	1,307,862.70	419,595.09
=====						
EXCESS REVENUES OVER/(UNDER) EXPENDITURE(	665,182)	48,060.10	(133,365.44)		0.00	522,350.22

Transportation Fund (40)

Last Updated 08/12/15

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$227,141	\$ 89,288	\$ 190,187	\$ 162,317	\$ 162,682	\$ 318,954	\$ 327,997	\$ 327,997	\$ 145,277	\$ 114,562	\$ 146,749	\$ 119,456	\$ 80,304
Revenues													
Parkville Special Road District	114,870	120,346	122,341	122,600	124,328	126,000	126,528	126,000	127,890	129,808	131,755	133,732	133,732
City Transportation Sales Tax	454,319	380,193	398,083	400,000	438,160	435,000	263,573	440,000	441,525	448,148	454,870	461,693	461,693
Motor Fuel Tax	123,157	141,412	140,867	141,000	143,352	141,000	82,833	141,000	143,115	145,262	147,441	149,652	149,652
County Transportation Sales Tax	123,552	137,379	134,865	138,000	178,948	170,000	-	179,000	172,550	175,138	177,765	180,432	180,432
Project Cost Share			-	-	18,125	-		350	-	-	-	-	-
Sale of Equipment					8,275	11,500		11,500	32,500	15,000	5,000	5,000	5,000
Refunds		80,250			-	-							
MPR Safety Funds					4,300	-							
Leased Properties		6,470	900	-	-	-			-	-	-	-	-
Transportation Fund Revenues:	815,898	866,050	797,056	801,600	915,488	883,500	472,934	897,850	917,580	913,356	916,832	930,509	930,509
Total Sources:	1,043,039	955,338	987,243	963,917	1,078,170	1,202,454	800,930	1,225,847	1,062,857	1,027,918	1,063,580	1,049,965	1,010,813
Expenditures													
Streets - Capital	171,177	196,151	88,560	295,000	81,966	502,500	334,534	499,970	350,000	277,500	340,000	365,000	335,000
Streets - Operating			-	313,050	313,207	353,000	156,751	335,600	358,295	363,669	369,124	374,661	335,000
Transfers	782,574	569,000	736,000	355,000	355,000	245,000	142,917	245,000	240,000	240,000	235,000	230,000	225,000
Transportation Fund Expenditures:	953,751	765,151	824,560	963,050	750,173	1,100,500	634,202	1,080,570	948,295	881,169	944,124	969,661	895,000
Estimated Ending Balance (deficit):	89,288	190,187	162,682	867	327,997	101,954	166,728	145,277	114,562	146,749	119,456	80,304	115,813

REVENUE AND EXPENSE REPORT

AS OF: JULY 31ST, 2015

40 -Transportation Fund
FINANCIAL SUMMARY

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>REVENUE SUMMARY</u>						
TAXES	126,000	0.00	126,527.83	100.42	(527.83)	121,709.17
SALES TAXES	746,000	50,837.23	346,405.92	46.44	399,594.08	355,535.15
OTHER REVENUE	0	0.00	0.00	0.00	0.00	10,000.00
TRANSFERS IN	11,500	0.00	0.00	0.00	11,500.00	0.00
TOTAL REVENUES	883,500	50,837.23	472,933.75	53.53	410,566.25	487,244.32
<u>EXPENDITURE SUMMARY</u>						
STREET DEPARTMENT	855,500	81,924.82	491,285.56	57.43	364,214.44	170,918.98
TRANSFERS	245,000	20,416.66	142,916.66	58.33	102,083.34	207,083.33
TOTAL EXPENDITURES	1,100,500	102,341.48	634,202.22	57.63	466,297.78	378,002.31
EXCESS REVENUES OVER/(UNDER) EXPENDITURE	(217,000)	(51,504.25)	(161,268.47)		(55,731.53)	109,242.01

CITY OF PARKVILLE
 REVENUE AND EXPENSE REPORT
 AS OF: JULY 31ST, 2015

40 -Transportation Fund
 FINANCIAL SUMMARY
 REVENUES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>TAXES</u>						
40-41006-00 Parkville Special Rd Distric	126,000	0.00	126,527.83	100.42	(527.83)	121,709.17
TOTAL TAXES	126,000	0.00	126,527.83	100.42	(527.83)	121,709.17
<u>SALES TAXES</u>						
40-41404-00 City Transportation Sales Ta	435,000	39,870.44	263,572.67	60.59	171,427.33	253,071.21
40-41405-00 Motor Fuel Tax	141,000	10,966.79	82,833.25	58.75	58,166.75	81,041.88
40-41406-00 County Trans Sales Tax	170,000	0.00	0.00	0.00	170,000.00	21,422.06
TOTAL SALES TAXES	746,000	50,837.23	346,405.92	46.44	399,594.08	355,535.15
<u>OTHER REVENUE</u>						
40-41504-00 Curb/Sidewalk Cost Share	0	0.00	0.00	0.00	0.00	10,000.00
TOTAL OTHER REVENUE	0	0.00	0.00	0.00	0.00	10,000.00
<u>INTEREST INCOME</u>						
<u>MISCELLANEOUS REVENUE</u>						
<u>TRANSFERS IN</u>						
40-41901-00 Refunds and Other Revenue	11,500	0.00	0.00	0.00	11,500.00	0.00
TOTAL TRANSFERS IN	11,500	0.00	0.00	0.00	11,500.00	0.00
<u>TRANSFERS</u>						
TOTAL REVENUE	883,500	50,837.23	472,933.75	53.53	410,566.25	487,244.32

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

40 -Transportation Fund
ADMINISTRATION
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

INSURANCE

CAPITAL EXPENDITURES

REVENUE AND EXPENSE REPORT

AS OF: JULY 31ST, 2015

40 -Transportation Fund

STREET DEPARTMENT

58.33% OF FISCAL YEAR COMPLETED

EXPENDITURES

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>CAPITAL EXPENDITURES</u>						
40-520.04-71-00 Street Programs	0	0.00	0.00	0.00	0.00	26.95
40-520.04-81-00 Crack Seal Project	20,000	0.00	0.00	0.00	20,000.00	1,261.05
40-520.04-83-00 Street Striping	10,000	0.00	0.00	0.00	10,000.00	0.00
40-520.04-85-00 Asphalt Overlay Program	220,000	59,431.62	198,284.72	90.13	21,715.28	0.00
40-520.04-85-01 Equipment	152,500	0.00	51,479.52	33.76	101,020.48	78.70
40-520.04-90-00 Curb & Sidewalk Program	100,000	0.00	84,770.00	84.77	15,230.00	7,783.50
TOTAL CAPITAL EXPENDITURES	502,500	59,431.62	334,534.24	66.57	167,965.76	9,150.20
<u>MAINTENANCE</u>						
40-520.06-01-00 Building Maintenance & R	11,500	139.47	733.14	6.38	10,766.86	1,272.98
40-520.06-21-00 Vehicle & Equipment Main	10,500	1,081.59	5,323.07	50.70	5,176.93	2,930.15
40-520.06-22-00 Vehicle & Equipment Gas	25,500	1,242.45	8,680.58	34.04	16,819.42	16,322.03
TOTAL MAINTENANCE	47,500	2,463.51	14,736.79	31.02	32,763.21	20,525.16
<u>CITY SERVICES</u>						
40-520.07-20-00 Emergency Snow Removal	30,000	0.00	18,991.44	63.30	11,008.56	17,361.53
40-520.07-32-00 Storm Sewers - General R	2,500	0.00	18.76	0.75	2,481.24	0.00
40-520.07-33-00 Street Repair Materials	15,000	1,020.69	4,267.30	28.45	10,732.70	4,745.01
40-520.07-41-00 Street Lights - Electric	235,000	18,874.00	110,823.47	47.16	124,176.53	110,091.95
40-520.07-44-00 Street Signs	2,000	135.00	713.56	35.68	1,286.44	374.63
40-520.07-45-00 Street Sweeping	8,500	0.00	7,200.00	84.71	1,300.00	6,780.00
40-520.07-52-00 Tree Trimming & Removal	4,000	0.00	0.00	0.00	4,000.00	1,853.00
40-520.07-60-00 Rental Equipment	8,000	0.00	0.00	0.00	8,000.00	37.50
TOTAL CITY SERVICES	305,000	20,029.69	142,014.53	46.56	162,985.47	141,243.62
<u>OTHER EXPENDITURES</u>						
40-520.09-21-00 Miscellaneous	500	0.00	0.00	0.00	500.00	0.00
TOTAL OTHER EXPENDITURES	500	0.00	0.00	0.00	500.00	0.00
TOTAL STREET DEPARTMENT	855,500	81,924.82	491,285.56	57.43	364,214.44	170,918.98

CITY OF PARKVILLE
REVENUE AND EXPENSE REPORT
AS OF: JULY 31ST, 2015

40 -Transportation Fund
TRANSFERS
EXPENDITURES

58.33% OF FISCAL YEAR COMPLETED

	ANNUAL BUDGET	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL	% USED	BUDGET BALANCE	PRIOR FY YEAR TO DATE
<u>TRANSFERS-OTHER SOURCES</u>						
40-550.20-10-00 Transfer to General Fund	245,000	20,416.66	142,916.66	58.33	102,083.34	207,083.33
TOTAL TRANSFERS-OTHER SOURCES	245,000	20,416.66	142,916.66	58.33	102,083.34	207,083.33
TOTAL TRANSFERS	245,000	20,416.66	142,916.66	58.33	102,083.34	207,083.33
TOTAL EXPENDITURES	1,100,500	102,341.48	634,202.22	57.63	466,297.78	378,002.31
=====						
EXCESS REVENUES OVER/(UNDER) EXPENDITURE(	217,000)	(51,504.25)	(161,268.47)		0.00	109,242.01

BALANCE SHEET

AS OF: JULY 31ST, 2015

10 -General Fund

ACCOUNT# TITLE

ASSETS

=====

10901 Petty Cash (Admin)	181.31	
10911 Petty Cash (Court)	150.00	
10952 Court Bnk Acct-Internet Pymts	100.00	
12000 General Fund Claim on Cash	1,750,599.50	
15000 Receivables - General	(128.00)	
15003 Property Tax Receivables	5,886.73	
15004 Franchise Tax Receivables	175,236.74	
15005 Vehicle Tax Receivable	1,168.99	
18000 Prepaid Insurance	81,735.82	
		2,014,931.09

TOTAL ASSETS 2,014,931.09

=====

LIABILITIES

=====

20021 AFLAC W/H	(323.78)	
20022 Medical Ins W/H	(6,027.55)	
20023 Dental W/H	(429.84)	
20025 Principal W/H	(241.85)	
20028 Vision Care Withholding	(145.84)	
20031 Retirement W/H ING	110.00	
20041 KC Earning Tax W/H	5,082.57	
20051 Garnishment W/H	(70.62)	
20070 Vol. Employee Fund W/H	1,048.88	
21000 Deferred Revenue	7,055.72	
22001 AP Pending (Due to Pooled)	22,998.19	
22500 Telecom Escrow	190.29	
22501 FLEX Plan Payable	3,484.65	
22600 COBRA Liability	1,539.59	
		34,270.41

TOTAL LIABILITIES 34,270.41

EQUITY

=====

30001 Fund Balance	1,312,890.26	
		1,312,890.26
TOTAL BEGINNING EQUITY		1,312,890.26
TOTAL REVENUE	2,757,934.48	
TOTAL EXPENSES	2,090,164.06	
		667,770.42
TOTAL SURPLUS/(DEFICIT)		667,770.42
TOTAL EQUITY & SURPLUS/(DEFICIT)		1,980,660.68

TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT 2,014,931.09

=====

BALANCE SHEET

AS OF: JULY 31ST, 2015

21 -River Park Bond Retirement

ACCOUNT# TITLE

ASSETS

=====

11002 River Prk Dev Bank Acct-	173,973.55	
15001 Receivables - Taxes/Fees	4,930.23	
		<u>178,903.78</u>
TOTAL ASSETS		<u>178,903.78</u>

=====

LIABILITIES

=====

21000 Deferred Revenue	4,930.23	
TOTAL LIABILITIES		<u>4,930.23</u>

EQUITY

=====

30001 FUND BALANCE	153,826.92	
TOTAL BEGINNING EQUITY	153,826.92	
TOTAL REVENUE	319,477.88	
TOTAL EXPENSES	299,331.25	
TOTAL SURPLUS/ (DEFICIT)	20,146.63	
TOTAL EQUITY & SURPLUS/ (DEFICIT)	173,973.55	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		<u>178,903.78</u>

=====

BALANCE SHEET

AS OF: JULY 31ST, 2015

22 -Capital Project Bonds

ACCOUNT# TITLE

ASSETS			
=====			
11002	Cash	98,573.21	
12000	Claim on Cash	409,864.67	
14010	Lease Revenue Fund	2,040.76	
14012	Reserve Fund	645,739.61	
15001	Receivables - Taxes/Fees	841.62	
			1,157,059.87
TOTAL ASSETS			1,157,059.87
=====			
LIABILITIES			
=====			
21000	Deferred Revenue	841.62	
TOTAL LIABILITIES			841.62
=====			
EQUITY			
=====			
30001	Fund Balance	421,968.17	
30005	Restricted for Debt Retirement	640,000.00	
TOTAL BEGINNING EQUITY		1,061,968.17	
TOTAL REVENUE		470,611.33	
TOTAL EXPENSES		376,361.25	
TOTAL SURPLUS/(DEFICIT)		94,250.08	
TOTAL EQUITY & SURPLUS/(DEFICIT)			1,156,218.25
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT			1,157,059.87
=====			

BALANCE SHEET

AS OF: JULY 31ST, 2015

23 -Brush Creek NID

ACCOUNT# TITLE

ASSETS			
12000	Claim on Cash	118,160.88	
14011	Debt Service Fund	0.28	
14012	Debt Service Reserve Fund	401,026.29	
14021	Cost of Issuance Expenses	(0.03)	
15001	Receivables	139,533.25	
		<u>658,720.67</u>	
	TOTAL ASSETS		<u>658,720.67</u>
LIABILITIES			
21000	Deferred Revenue	139,533.25	
21100	Brush Creek Maintenance Fund	7,599.82	
24000	Long Term Bonds Payable	(4,506,327.67)	
	TOTAL LIABILITIES	<u>(4,359,194.60)</u>	
EQUITY			
30001	Fund Balance	5,012,518.46	
	TOTAL BEGINNING EQUITY	<u>5,012,518.46</u>	
	TOTAL REVENUE	252,138.38	
	TOTAL EXPENSES	246,741.57	
	TOTAL SURPLUS/(DEFICIT)	<u>5,396.81</u>	
	TOTAL EQUITY & SURPLUS/(DEFICIT)		<u>5,017,915.27</u>
	TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		<u>658,720.67</u>

BALANCE SHEET
AS OF: JULY 31ST, 2015

24 -Brink Meyer Road NID

ACCOUNT# TITLE

ASSETS			
=====			
12000	Claim on Cash	32.51	
14011	Brink Myer Note Fund (D S F)	292,334.51	
14012	Brink Meyer Bond Fund	0.19	
14021	Cost of Issuance Expenses	(0.01)	
15001	Receivables	275,075.47	
		<u>567,442.67</u>	
	TOTAL ASSETS		<u>567,442.67</u>
			=====
LIABILITIES			
=====			
21000	Deferred Revenue	275,075.47	
21100	Brink Meyer Maintenance Fund	1,625.04	
23001	Loan from Em Reserve Payable	105,508.64	
24000	Long Term Bonds Payable	(3,675,000.00)	
	TOTAL LIABILITIES	<u>(3,292,790.85)</u>	
EQUITY			
=====			
30001	Fund Balance	3,966,602.88	
	TOTAL BEGINNING EQUITY	<u>3,966,602.88</u>	
	TOTAL REVENUE	2,135.54	
	TOTAL EXPENSES	<u>108,504.90</u>	
	TOTAL SURPLUS/(DEFICIT)	<u>(106,369.36)</u>	
	TOTAL EQUITY & SURPLUS/(DEFICIT)	<u>3,860,233.52</u>	
	TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		<u>567,442.67</u>
			=====

BALANCE SHEET

AS OF: JULY 31ST, 2015

30 -Sewer Service Fund

ACCOUNT# TITLE

ASSETS			
=====			
11002 Sewer Fund Cash in Bank-	69,483.21		
11003 Cash	56,254.88		
11005 MM Bank Lib	206,416.15		
12000 Sewer Service Claim on Cash	639,790.04		
15000 Receivables	105,140.68		
17001 Property, Plant, Equipment	2,319,461.96		
17005 Accumulated Depreciation	(2,853,765.98)		
17014 Equipment	1,850,516.67		
18000 Prepaid Insurance	593.04		
		<hr/>	
			2,393,890.65
		<hr/>	
TOTAL ASSETS			2,393,890.65
			=====
LIABILITIES			
=====			
20070 Vol. Employee Fund	1.92		
22001 AP Pending (Due to Pooled)	1,491.58		
24010 LT Leases Payable	179,612.82		
26000 Customer Deposits	13,485.00		
		<hr/>	
TOTAL LIABILITIES			194,591.32
		<hr/>	
EQUITY			
=====			
30001 Fund Balance	2,332,664.77		
		<hr/>	
TOTAL BEGINNING EQUITY	2,332,664.77		
TOTAL REVENUE	647,927.86		
TOTAL EXPENSES	781,293.30		
		<hr/>	
TOTAL SURPLUS/(DEFICIT)	(133,365.44)		
		<hr/>	
TOTAL EQUITY & SURPLUS/(DEFICIT)			2,199,299.33
		<hr/>	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT			2,393,890.65
			=====

BALANCE SHEET

AS OF: JULY 31ST, 2015

33 -Sewer Capital Improvement

ACCOUNT# TITLE

ASSETS

=====

17002 Insutiform Sewer Infrastructur	244,732.86	
17003 Aeration System Sewer Equipmnt	182,062.00	
		<u>426,794.86</u>

TOTAL ASSETS		426,794.86
		=====

LIABILITIES

=====

EQUITY

=====

30001 Fund Balance	426,794.86	
TOTAL BEGINNING EQUITY	426,794.86	
		<u>426,794.86</u>

TOTAL EQUITY & SURPLUS/(DEFICIT)		426,794.86
----------------------------------	--	------------

TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		426,794.86
		=====

BALANCE SHEET
AS OF: JULY 31ST, 2015

34 -SRF Fund

ACCOUNT# TITLE

ASSETS

=====

12005 Cash	28,338.41	
17001 Sewer Infrastructure Systems	2,648,785.13	
17002 Insutiform Sewer Infrastructur	110,754.20	
17005 Accumulated Depreciation	(211,952.00)	
17012 CIP - Sewer Evaluation Study	129,839.85	
17013 CIP - Sewer Repair Phase 1	25,633.33	
17050 Bond Issue Discount & Cost	107,806.73	
		<u>2,839,205.65</u>

TOTAL ASSETS 2,839,205.65

=====

LIABILITIES

=====

24000 Long-Term Bonds Payable	2,005,000.00	
24001 Bond Issue Premium	94,132.65	
		<u>2,099,132.65</u>

TOTAL LIABILITIES 2,099,132.65

EQUITY

=====

30001 Fund Balance	740,073.00	
		<u>740,073.00</u>
TOTAL BEGINNING EQUITY	740,073.00	
		<u>740,073.00</u>

TOTAL EQUITY & SURPLUS/(DEFICIT) 740,073.00

TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT 2,839,205.65

=====

BALANCE SHEET

AS OF: JULY 31ST, 2015

40 -Transportation Fund

ACCOUNT# TITLE

ASSETS			
=====			
12000	Claim on Cash	168,275.54	
15000	Receivables - General	49,812.78	
15001	Receivable Held in Escrow Acct	10,833.00	
			<u>228,921.32</u>
			<u>228,921.32</u>
	TOTAL ASSETS		228,921.32
			=====
LIABILITIES			
=====			
22001	A/P Pending (Due to Pooled)	1,547.89	
22500	Liability in Held in Escrow Ac	10,833.00	
			<u>12,380.89</u>
	TOTAL LIABILITIES		12,380.89
EQUITY			
=====			
30001	Fund Balance	377,808.90	
			<u>377,808.90</u>
	TOTAL BEGINNING EQUITY		377,808.90
	TOTAL REVENUE	472,933.75	
	TOTAL EXPENSES	634,202.22	
			<u>(161,268.47)</u>
	TOTAL SURPLUS/(DEFICIT)		(161,268.47)
	TOTAL EQUITY & SURPLUS/(DEFICIT)		<u>216,540.43</u>
			<u>228,921.32</u>
	TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		228,921.32
			=====

RESERVED FUND SUMMARY
AS OF: JULY 31ST, 2015

	This Month		Cumulative		Fund Balance
	Income	Expenses	Income	Expenses	
42 -Municipal Equip Res Fund	0.00	0.00	0.00	0.00	1,751.08
45 -Fewson Project Fund	27.72	18.00	10,285.25	404.90	567,771.50
46 -Guest Room Tax Fund	0.00	1,092.71	675.25	3,210.09	(2,130.96)
50 -Emergency Reserve Fund	5,000.00	0.00	35,000.00	0.00	1,422,965.61
60 -Nature Sanctuary Fund	0.00	0.00	2,678.35	249.85	45,209.82
63 -Park Donations	(1,714.00)	0.00	1,623.89	150.00	47,268.14
80 -Court Recoupment Fees	128.50	0.00	1,083.00	976.24	38,984.77
81 -Police Training Fees-LET	240.00	1,537.00	1,744.00	2,599.06	43,361.72
91 -TIF Development Fund	30,230.91	0.00	128,817.34	0.00	146,620.90
95 -Capital Projects Fund	0.00	1,129.42	61,040.00	69,358.31	8,604.01
TOTAL	33,913.13	3,777.13	242,947.08	76,948.45	2,320,406.59

*** END OF REPORT ***

City of Parkville
Cash & Investments Balance Report
As of July 31, 2015

General Fund #10

Cash on Hand	181.31	
Total Cash Accounts*	1,727,646.95	
Fund Cash & Investments Total		<u><u>\$1,727,828.26</u></u>

Transportation Fund #40

Total Cash Accounts*	168,329.90	
Fund Cash & Investments Total		<u><u>\$168,329.90</u></u>

River Park Bond Retirement Fund #21

Total Cash Accounts*	173,973.55	
Fund Cash & Investments Total		<u><u>\$173,973.55</u></u>

Emergency Reserve Fund #50

Total Cash Accounts*	1,317,456.97	
Fund Cash & Investments Total		<u><u>\$1,317,456.97</u></u>

Capital Project Bonds Fund #22

Total Cash Accounts*	508,437.88	
Reserve Fund Account	645,739.61	
Fund Cash & Investments Total		<u><u>\$1,154,177.49</u></u>

TIF Development Fund #91

Total Cash Accounts*	146,620.90	
Fund Cash & Investments Total		<u><u>\$146,620.90</u></u>

Brush Creek NID Fund #23

Total Cash Accounts*	118,161.13	
Reserve Fund Account	401,026.29	
Fund Cash & Investments Total		<u><u>\$519,187.42</u></u>

Parkville Market Place Fund #92

Total Cash Account	9,412.01	
Fund Cash & Investments Total		<u><u>\$9,412.01</u></u>

Brink Meyer Road NID Fund #24

Total Cash Accounts*	32.50	
Reserve Fund Account	292,334.51	
Fund Cash & Investments Total		<u><u>\$292,367.01</u></u>

Capital Projects Fund #95

Total Cash Accounts*	8,604.01	
Fund Cash & Investments Total		<u><u>\$8,604.01</u></u>

Sewer Service Fund #30

Total Cash Accounts*	970,452.70	
Fund Cash & Investments Total		<u><u>\$970,452.70</u></u>

* Net of the amount owed (if any) to or from Pooled Cash Bank Account

CITY OF PARKVILLE

Policy Report

Date: August 12, 2015

Prepared By:
Matthew Chapman
Finance/HR Director

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Authorization to transfer funds from the Emergency Reserve Fund to the Brink Meyer Debt Service Fund sufficient to cover the payment of bond interest due on September 1, 2015.

BACKGROUND:

In 2014, permanent financing was obtained for the expenses incurred for the Brush Creek Drainage and Brink Meyer Road Neighborhood Improvement Districts (NID), with interest payments due for each on September 1, 2015. Assessments were applied on the benefitting properties within each of the associated NID districts and were due for payment on December 31, 2014. The Brush Creek assessment collections through July 2015 are \$249,340 out of the \$388,030 assessed (64%). Unfortunately, no collections of the \$275,166 assessed for the Brink Meyer assessments have been received.

For the past several years, in anticipation that a significant portion of the NID assessments might not be paid in a timely manner, the City has followed a policy of building up the balance of the Emergency Reserve Fund sufficient to cover any deficiencies in collections for a period of several years. Assessment collections to-date are more than sufficient to cover the current Brush Creek bond payment due of \$88,964.95. However, the Brink Meyer payment will require the City to contribute \$70,647.81 of emergency funds. It is here proposed that this payment be made from funds to be transferred from the Emergency Reserve fund, and that this transfer shall be considered to be a loan between City funds, with the funds to be returned to the Emergency Reserve Fund should future assessment collections enable this to be done. Precedent for this was established in 2002 when the City had to cover a significant portion of the first River Park NID bond payment for a period exceeding six months. In this case the loan was repaid to the General Fund with interest.

BUDGET IMPACT:

The possibility of this expenditure was foreseen; however, since it was proposed to be made from the Emergency Reserve Fund and the amount that might be required could not be predicted, no specific budget amount was included in the 2015 budget for the City. While the proposed transfer will reduce the balance in the Emergency Reserve Fund, currently at \$1,317,456.97, these funds are held separately from the General Fund, and there is no impact to the City's General Fund.

ALTERNATIVES:

1. Authorize staff to transfer up to \$70,647.81 from the Emergency Reserve Fund to the Brink Meyer Road NID Debt Service Fund and then use the funds to pay the bond interest payment due on that fund. Approval of this transfer will require a "super-majority" vote by the Board of Aldermen, with a minimum of 6 of 8 members voting in favor of the transfer.
2. Authorize the payment to be made using general operating funds and reduce other expenditures.
3. Do not authorize the bond payment, in which case the City will default on the loan payment.

STAFF RECOMMENDATION:

Staff recommends the Board of Aldermen authorize the transfer of funds from the Emergency Reserve to the Brink Meyer Road NID fund for the purpose of paying the loan payment due on September 1, 2015.

FINANCE COMMITTEE RECOMMENDATION:

At the meeting on August 10, 2015, the Finance Committee, on a vote of 4-0, recommended that the Board of Aldermen authorize the transfer of funds from the Emergency Reserve to the Brink Meyer Road NID fund for the purpose of paying the loan payment due on September 1, 2015.

POLICY:

The Purchasing Policy, Resolution No. 10-02-14, requires the Board of Aldermen to approve all purchases above \$10,000 upon recommendation of the Finance Committee. The Reserve Policy, Resolution No. 12-01-13, states that any expenditure from the Emergency Reserve Fund must be approved by a super majority (6 of 8) of the Board of Aldermen.

SUGGESTED MOTION:

I move to authorize staff to transfer up to \$70,647.81 from the Emergency Reserve Fund to the Brink Meyer Road NID Fund for the purpose of paying the Brink Meyer Road NID bond payment due on September 1, 2015.

CITY OF PARKVILLE

Policy Report

Date: August 7, 2015

Prepared By:
Lauren Palmer
City Administrator

Reviewed By:
Alysen Abel
Public Works Director

ISSUE:

Approve a quitclaim deed to transfer right-of-way to the Missouri Department of Transportation for the Route 45 Widening – Phase C project.

BACKGROUND:

On March 21, 2013, the Missouri Department of Transportation (MODOT) approved the City's cost share application for the Route 45 Widening - Phase C project. The project involves widening Route 45 from two to four lanes from Route K to Interstate 435. The improvements include curb and gutter, retaining walls, extension of the multi-modal trail on one side of the roadway, and roundabouts (planned for intersections with Brink-Myers Road and Timber Ridge Street). On January 21, 2014, the Board of Aldermen executed the Cost Share and Municipal Cooperation/Maintenance Agreement that outlines the responsibilities for MODOT and the local project partners (Parkville and Platte County).

Under Article III, Section 6 of the Cost Share Agreement, MODOT is responsible for all right-of-way (ROW) acquisition required for construction of the improvements. MODOT has identified a small portion of city ROW near the intersection of Route 45 and Brink-Myers Road that is necessary for the proposed roundabout (see Attachment 1). MODOT requests that the City execute a quitclaim deed to transfer this portion of ROW to MODOT (see Attachment 2).

BUDGET IMPACT:

There is no direct budget impact associated with this action. The City will convey the right-of-way to MODOT for a nominal value of one dollar (\$1.00), and MODOT will assume maintenance for the associated roadway improvements.

ALTERNATIVES:

1. Approve the quitclaim deed to transfer ROW for the Route 45 Widening – Phase C project.
2. Do not approve the quitclaim deed, and provide alternative direction to staff.
3. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends that the Board of Aldermen approve a quitclaim deed to transfer right-of-way to MODOT for the Route 45 Widening – Phase C project.

POLICY:

Absent some specific delegation of authority to an administrative official, the Mayor must execute the deed, with the consent of the Board of Aldermen.

SUGGESTED MOTION:

I move to approve a quitclaim deed to transfer right-of-way to the Missouri Department of Transportation for the Route 45 Widening – Phase C project.

ATTACHMENTS:

1. Plan sheet identifying affected ROW
 2. Quitclaim deed
-

MO 45

EXISTING R/W LINE

EXIST. 25' KCPL UTILITY ESM'T.

EXIST.

PROPOSED R/W LINE

LOT 1

VERTICAL VENTURES II

1555

PROPOSED 30' PERM. ESM'T. (WATER UTILITY)

20

CITY OF PARKVILLE

2078.09 S.F. NEW R/W
4164.22 S.F. REMAINING

PROPOSED TEMPORARY ESM'T. (CONSTRUCTION)

NW⁴ NE⁴
19-51-34

Ø EXIST. 10' WATER ESM'T.

BUILDING LINE & WATER ESM'T.

7.5" STORM DRAINAGE ESM'T.

EXIST. 10' WATER ESM'T.

EXIST. 10' KCPL ESM'T.

EXIST. 5' UTILITY ESM'T.

1/4 1/4 SEC-LINE

NE⁴ NE⁴
19-51-34

SCALE

0 20 40 60

ROUTE 45	JOB NO. J4U1108C	COUNTY PLATTE
-------------	---------------------	------------------

20

CITY OF PARKVILLE
2078.09 S.F. NEW R/W
4164.22 S.F. REMAINING

CCO FORM: RW02
Approved: 6/93 (TLP)
Revised: 08/14 (AR)
Modified:

COUNTY: Platte
ROUTE: 45
PROJECT: J4U1108C
PARCEL: 20

QUITCLAIM DEED

THIS INDENTURE, made this ____ day of _____, 2015, between the **City of Parkville, Missouri, a municipal corporation**, of the County of Platte, State of Missouri, (hereinafter, "Grantor"), and the STATE OF MISSOURI, acting by and through the MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION, (hereinafter, "Grantee").

Grantor(s)' Address: 8880 Clark Avenue, Parkville, MO 64152

Grantee's Address: 600 NE Colbern Road, Lee's Summit, MO 64086

WITNESSETH:

The said Grantor, in consideration of the sum of ONE AND NO/100 DOLLARS AND OTHER VALUABLE CONSIDERATION (\$1.00 & O.V.C.), to it paid by the said Grantee, the receipt of which is hereby acknowledged, does by these presents remise, release, and forever QUITCLAIM unto said Grantee, its successors and assigns, the real estate and interests in real estate in the County of Platte, State of Missouri, the exact legal description which follows and is also located in **EXHIBIT A – LEGAL DESCRIPTION**, attached hereto and made part hereof.

All that part of grantor's real property and real property rights and interest in a normal access tract of land located in Lot 1, Vertical Ventures II, a subdivision in Platte County, Missouri, also being in the NW¹/₄ of the NE¹/₄ of Section 19, T51N, R34W, lying on the right or southerly side of the following described Relocated Route 45 Centerline, to wit: Beginning at a point on the relocated Route 45 centerline at Station 1556+88.69; thence easterly along said centerline to

Station 1557+08.39; thence southerly to a point 87.59 feet right of Station 1557+08.39; thence southerly to a point 191.86 feet right of Station 1557+10.20; thence westerly to a point 192.00 feet right of Station 1556+90.66; thence northerly to a point 88.50 feet right of Station 1556+88.69; thence northerly to the Point of Beginning; containing 2,078 square feet, more or less, of land.

The Relocated Route 45 centerline is located and described as follows: Commencing at a found ½" Iron Bar(PLS#2018) at the North Quarter corner of Section 19, T51N, R34W; thence S 80°02'09" E a distance of 909.95 feet to centerline PC station 1553+04.15 of said Relocated Route 45; thence along a curve to the right, having a radius of 6,000.00 feet, thru a central angle of 03°13'29", an arc distance of 337.68 feet to centerline PRC station 1556+41.83; thence along a curve to the left, having a radius of 6,000.00 feet, thru a central angle of 03°13'29", an arc distance of 337.68 feet to centerline PT station 1559+79.52; thence N 88°34'14"E a distance of 387.07 feet to centerline PC station 1563+66.59; thence along a curve to the left, having a radius of 6,000.00 feet, thru a central angle of 04°07'39", an arc distance of 432.22 feet to centerline PRC station 1567+98.81; thence along a curve to the right having a radius of 1,432.39 feet, thru a central angle of 28°22'49", an arc distance of 709.51 feet to centerline PT station 1575+08.32(said point being N 10°42'23" E a distance of 2,447.19 feet from a 3.5" Aluminum Disk(PLS#2018) at the east quarter corner of said Section 19); thence S 67°10'36" E along said Relocated Centerline a distance of 3,378.13 feet to centerline PC station 1608+86.45; thence along a curve to the right, having a radius of 16,100.00 feet, thru a central angle of 01°06'22", an arc distance of 310.81 feet to centerline PRC station 1611+97.26; thence along a curve to the left having a radius of 16,100.00 feet, thru a central angle of 01°06'22", an arc distance of 310.81 feet to centerline PT station 1615+08.07(said point being N 53°06'17" W a distance of 1,449.43 feet from a Brass Monument(PLS#2379) at the east quarter corner of Section 20, T51N, R34W); thence S 67°10'36" E along said Relocated Centerline a distance of 519.75 feet to centerline station 1620+27.82 for a Point of Termination.

TO HAVE AND TO HOLD THE SAME, with all and singular rights, immunities, privileges, and appurtenances thereunto belonging, unto the said Grantee, its heirs, successors and assigns forever.

IN WITNESS WHEREOF, the said Grantor has hereunto set its hand and seal the day and year first written above.

By: _____
Nanette K. Johnston, Mayor

ACKNOWLEDGMENT BY CITY

STATE OF MISSOURI)
) ss
COUNTY OF PLATTE)

On this ____ day of _____, 2015, before me appeared **Nanette K. Johnston**, personally known to me, who being by me duly sworn, did say that she is the **Mayor** of the **City of Parkville** and that the foregoing instrument was signed and sealed on behalf of the City of Parkville and that she acknowledged said instrument to be the free act and deed of the City of Parkville and that it was executed for the consideration stated therein and no other.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the county and state aforesaid the day and year written above.

Notary Public

My Commission Expires: _____

Exhibit A-Legal Description
Platte County
Route 45
J4U1108C
Tract 20 – QCD City of Parkville to MoDOT

All that part of grantor's real property and real property rights and interest in a normal access tract of land located in Lot 1, Vertical Ventures II, a subdivision in Platte County, Missouri, also being in the NW¼ of the NE¼ of Section 19, T51N, R34W, lying on the right or southerly side of the following described Relocated Route 45 Centerline, to wit: Beginning at a point on the relocated Route 45 centerline at Station 1556+88.69; thence easterly along said centerline to Station 1557+08.39; thence southerly to a point 87.59 feet right of Station 1557+08.39; thence southerly to a point 191.86 feet right of Station 1557+10.20; thence westerly to a point 192.00 feet right of Station 1556+90.66; thence northerly to a point 88.50 feet right of Station 1556+88.69; thence northerly to the Point of Beginning; containing 2,078 square feet, more or less, of land.

The Relocated Route 45 centerline is located and described as follows: Commencing at a found ½" Iron Bar(PLS#2018) at the North Quarter corner of Section 19, T51N, R34W; thence S 80°02'09" E a distance of 909.95 feet to centerline PC station 1553+04.15 of said Relocated Route 45; thence along a curve to the right, having a radius of 6,000.00 feet, thru a central angle of 03°13'29", an arc distance of 337.68 feet to centerline PRC station 1556+41.83; thence along a curve to the left, having a radius of 6,000.00 feet, thru a central angle of 03°13'29", an arc distance of 337.68 feet to centerline PT station 1559+79.52; thence N 88°34'14"E a distance of 387.07 feet to centerline PC station 1563+66.59; thence along a curve to the left, having a radius of 6,000.00 feet, thru a central angle of 04°07'39", an arc distance of 432.22 feet to centerline PRC station 1567+98.81; thence along a curve to the right having a radius of 1,432.39 feet, thru a central angle of 28°22'49", an arc distance of 709.51 feet to centerline PT station 1575+08.32(said point being N 10°42'23" E a distance of 2,447.19 feet from a 3.5" Aluminum Disk(PLS#2018) at the east quarter corner of said Section 19); thence S 67°10'36" E along said Relocated Centerline a distance of 3,378.13 feet to centerline PC station 1608+86.45; thence along a curve to the right, having a radius of 16,100.00 feet, thru a central angle of 01°06'22", an arc distance of 310.81 feet to centerline PRC station 1611+97.26; thence along a curve to the left having a radius of 16,100.00 feet, thru a central angle of 01°06'22", an arc distance of 310.81 feet to centerline PT station 1615+08.07(said point being N 53°06'17" W a distance of 1,449.43 feet from a Brass Monument(PLS#2379) at the east quarter corner of Section 20, T51N, R34W); thence S 67°10'36" E along said Relocated Centerline a distance of 519.75 feet to centerline station 1620+27.82 for a Point of Termination.


Professional Land Surveyor



7/21/15

CITY OF PARKVILLE
Policy Report

Date: August 11, 2015

Prepared By:
Alysen Abel
Public Works Director

Reviewed By:
Tim Blakeslee
Assistant to the City Administrator

ISSUE:
Request to approve an agreement with Twin Traffic Marking Corp. for the 2015 Pavement Marking Program.

BACKGROUND:
The City programmed money in the 2015 CIP for pavement marking. The Public Works staff has identified various streets around the City in need of being re-striped. The recommended locations include pavement marking on the newly overlaid Main Street, from Hwy 9 to 7th Street, as well as re-stripping other existing roadways. The project areas are outlined in Attachment 2.

In July, the City released a bid request for the pavement marking, which included a detailed list of the proposed areas to be striped. The City received bids from two local contractors. Unit prices, as well as total project cost, were included in the bid packet.

<u>Company</u>	<u>Total Project Cost</u>
Twin Traffic Marking Corp. (Kansas City, KS)	\$12,622.50
K & G Striping, Inc. (Riverside, MO)	\$14,393.50

The lowest bidder was Twin Traffic Marking Corp. with a total project cost of \$12,622.50. There was a slight math error in the bid tabulation, which resulted in a \$6.25 increase from the as-read bid tabulation (Attachment 1) and the detailed bid tabulation (Attachment 2). The agreement amount will reflect the correction.

BUDGET IMPACT:
The cost for pavement marking is budgeted in the 2015 Capital Improvements Program, covered by Transportation Fund (40-04-83-00), at \$10,000. The lowest bid exceeds the budget by \$2,622.50. The Transportation Fund is tracking well; budget projections appear that the Transportation Fund balance will exceed budget by about \$20,000. Based on previous large purchases, there is money available in the Transportation Fund to cover the overage. The two Public Works trucks and associated equipment purchased earlier this year came in under budget by \$4,117.52. This is more than enough to cover the proposed overage of the pavement marking bid.

- ALTERNATIVES:
1. Approve the agreement with Twin Traffic Marking Corp. in the amount of \$12,622.50.
 2. Authorize staff to negotiate an agreement with Twin Traffic Marking Corp. in an amount not to exceed \$10,000, with the unit prices as listed in the bid proposal.
 3. Reject all bids and provide further direction to staff.
 4. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends approval of the agreement with Twin Traffic Marking Corp. for the 2015 Pavement Marking Program in the amount of \$12,622.50.

FINANCE COMMITTEE RECOMMENDATION:

At the meeting on August 10, 2015, the Finance Committee, by a vote of 4-0, recommended that the Board of Aldermen approve the agreement with Twin Traffic Marking Corp. for the 2015 Pavement Marking Program.

POLICY:

The Purchasing Policy, Resolution No. 10-02-14, requires the Board of Aldermen to approve all purchases above \$10,000 upon recommendation of the Finance Committee.

SUGGESTED MOTION:

I move to approve the agreement with Twin Traffic Marking Corp. for the 2015 Pavement Marking Program in the amount of \$12,622.50.

ATTACHMENT:

1. As-Read Bid Tabulation
2. Detailed Bid Tabulation
3. Proposed Agreement

**AS READ BID TABULATION
2015 PAVEMENT MARKING PROGRAM
BID DATE: AUGUST 4, 2015, 10:00 A.M.**

Bidder	TOTAL
*Twin Traffic Marking Corp. Kansas City, Kansas	\$12,616.25
K & G Striping, Inc. Riverside, MO	\$14,393.50

*Denotes recommended contractor

BID TABULATION BREAKDOWN
2015 PAVEMENT MARKING PROGRAM
TWIN TRAFFIC MARKING CORP.

Re-stripe 4” stripes with glass beads applied directly after painting with HyBuild White and Yellow. Work to be performed utilizing truck-mounted equipment with the exception of some items listed below under “Additional Pricing”.

Item	Description	Quantity	Unit	Unit Price	Total
Eastside Drive	Double Yellow Center Line	1,375	Lineal Ft.	\$.50	\$ 687.50
	Shoulder Lines White	2,750	Lineal Ft.	\$.25	\$ 687.50
Cross Road	Double Yellow Center Line	1,450	Lineal Ft.	\$.50	\$ 725.00
	Shoulder Lines White	2,900	Lineal Ft.	\$.25	\$ 725.00
Crooked Road (south)	Double Yellow Center Line	5,450	Lineal Ft.	\$.50	\$ 2,725.00
	Shoulder Lines White	8,900	Lineal Ft.	\$.25	\$ 2,225.00
Jones Myer Road	Double Yellow Center Line	2,725	Lineal Ft.	\$.50	\$ 1,362.50
	Shoulder Lines White	5,450	Lineal Ft.	\$.25	\$ 1,362.50
63 rd Street	Double Yellow Center Line	100	Lineal Ft.	\$.50	\$ 50.00
Bell Rd. @ 45 Highway	Double Yellow Center Line	470	Lineal Ft.	\$.50	\$ 235.00
Brink Myers Road	Double Yellow Center Line	3,500	Lineal Ft.	\$.50	\$ 1,750.00
	Shoulder Lines White	350	Lineal Ft.	\$.25	\$ * 87.50
Total	Double Yellow Center Line	15,070	Lineal Ft.		\$ 7,535.00
	Shoulder Lines White	20,350	Lineal Ft.	*	\$ 5,087.50

GRAND TOTAL (Revised from as-read bid tabulation)

\$ 12,622.50

*Twin Traffic Marking had a math extension error on the bid form of \$6.25. The error did not affect the outcome, and Twin Traffic Marking was still the low bidder.

New striping and layout on new pavement installed June 2015. Restripe 4” stripes with glass beads applied directly after painting- HyBuild White and Yellow.

Main Street – 7 th Street to 9 Hwy.	10 Skip 30 Yellow Center	1,775	Lineal Ft.	\$.25	\$ 443.75
	Shoulder Lines White	3,200	Lineal Ft.	\$.25	\$ 800.00

BID TABULATION BREAKDOWN
2015 PAVEMENT MARKING PROGRAM
TWIN TRAFFIC MARKING CORP.

Additional Pricing:

Painted Stop Bars	\$ <u>80.00</u>
Thermoplastic Stop Bars	\$ <u>180.00</u>
Painted Turn Arrows	\$ <u>95.00</u>
Painted Crosswalk Bars	\$ <u>225.00</u>
Thermoplastic Crosswalk Bars	\$ <u>425.00</u>

SMALL CONSTRUCTION SERVICES AGREEMENT MAINTENANCE OR REPAIR PROJECT

THIS SERVICE AGREEMENT, entered into on this 18th day of August, 2015, by and between the CITY OF PARKVILLE, MISSOURI ("City") and TWIN TRAFFIC MARKING CORP. ("Contractor").

WHEREAS, the City seeks to hire Contractor to provide certain construction services as described in Exhibit "A" to this Agreement (the "Construction Services"); and

WHEREAS, the City has budgeted funds to acquire the services necessary to complete the Construction Services; and

WHEREAS, Contractor has the necessary staff and qualifications to provide the Construction Services to the City.

NOW THEREFORE, IN CONSIDERATION of the mutual covenants and agreements set forth herein, the parties mutually agree as follows:

I. SCOPE OF SERVICES

- A. The term "Construction Services" when used in this Agreement shall mean any and all labor, material, equipment, insurance, surety bonds or other thing of value that may be required by this Agreement including its exhibits.
- B. The City agrees to retain Contractor and Contractor agrees to perform and complete the Construction Services described in the **Exhibit "A"** – Scope of Work, attached hereto and incorporated by reference.
- C. Service Provider represents it has all necessary skills, personnel, financial capacity, licenses, permits, knowledge, and certifications required to perform the Services described herein.

II. COMPENSATION

- A. As consideration for providing the Construction Services, the City shall pay Contractor as set forth in **Exhibit "A"**.
- B. Contractor shall submit its invoices to the City either at completion of the Project, or on such milestone or other interim terms as set forth on **Exhibit "A"**. Contractor's final invoice shall be accompanied by Waivers of Lien and Releases of Claim on the forms attached as **Exhibit "B-2"** to this Agreement, executed by Contractor any all subcontractors with contract values of \$5,000 or more, and notarized. If partial payments are authorized on **Exhibit "A"**, then Contractor shall submit partial lien waivers on the form attached as **Exhibit "B-1."** The City agrees to pay the balance of an approved invoice, or undisputed portions of a disputed invoice, within 30 days of the date of receipt by the City. In the event of a dispute, and prior to the invoice's due date, City shall pay the undisputed portion of the invoice and notify Contractor of the nature of the dispute regarding the balance.
- C. Contractor shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to the Agreement and such other records as may be deemed necessary by the City to assure proper accounting for all funds. These records will be made available for audit purposes to the City or any authorized representative, and will be retained for three years after the expiration of this Agreement unless permission to destroy them is granted by the City.

III. SCHEDULE

- A. Time is of the essence in performance of this Agreement.
- B. Unless otherwise directed by the City, Contractor shall commence performance of the Construction Services upon execution of this Agreement.
- C. Services shall be completed within the schedule set forth on **Exhibit "A"**.
- D. Neither the City nor the Contractor shall be in default of the Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party.
- E. If **Exhibit "A"** contains a provision for Liquidated Damages, it shall be because the parties have agreed that late completion of the Construction Services by Contractor would cause irreparable harm to the City, which harm is difficult to quantify; and that the parties have agreed that the amount stated in Exhibit "A" for Liquidated Damages is a fair approximation of the daily costs that the City would incur for late Substantial Completion of the work.

IV. CHANGES

- A. The City reserves the right issue Changes, both additive and deductive, to the Scope of Work at the City's discretion. Contractor shall advise the City of additional costs and time delays, if any, resulting from such Changes, before Contractor performs the Changes. No adjustment to the Contract Time or Contract Price will be permitted unless Contractor has advised the City of the potential impact prior to commencing work on the Change, and the City either issues a Change Order which is agreed to by the parties, or the City directs the Contractor to proceed.
- B. Contractor shall provide Construction Services under this Agreement only upon written request of the City and only to the extent defined and required by the City. Any additional services or materials provided by the Contractor without the City's prior written consent shall be at the Contractor's own risk, cost, and expense, and Contractor shall not make a claim for compensation from the City for such work.

V. INDEMNIFICATION

- A. Contractor shall indemnify and hold harmless the City and its departments, elected officials, officers, employees and agents, from and against all liability, suits, actions, proceedings, judgments, claims, losses, damages, and injuries (including attorneys' fees and other expenses of litigation, arbitration, mediation or appeal), which in whole or in part arise out of or have been connected with Contractor's negligence, error, omission, recklessness, or wrongful or criminal conduct in the performance of Construction Services, including performance by Contractor's employees and agents; or arising from any claim for libel, slander, defamation, copyright infringement, invasion of privacy, piracy and/or plagiarism related to any materials related to materials furnished by Contractor in the course of performance of the work, except to the extent that such claims arise from materials created or supplied by the City.
- B. Contractor's obligation to indemnify and hold harmless shall remain in effect and shall be binding on Contractor whether such injury shall accrue, or may be discovered, before or after termination of this Agreement.

VI. INSURANCE

- A. Contractor shall secure and maintain, at its expense, through the duration of this Agreement insurance as set forth on **Exhibit "C."**

VII. ASSIGNMENT OF AND RESPONSIBILITY FOR PERSONNEL

- A. Contractor's assignment of personnel to perform the Services shall be subject to the City's oversight and general guidance. The City reserves the right to request qualifications and/or reject service from any and all employees of the Contractor.
- B. Unless otherwise stated in **Exhibit "A"**, Contractor shall be represented by a Superintendent or Foreman authorized to give and receive all instruction and notices from and to the City at all times while performing Construction Services, and shall have on site a person who is fluent in all languages necessary to communicate instructions regarding the work and information regarding medical emergencies with Contractor's employees and subcontractors.
- C. All of the Construction Services required hereunder will be performed by the Contractor or under Contractor's supervision, and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under State and Local law to perform such services.
- D. None of the work or services covered by this Agreement shall be subcontracted without the prior written approval of the City. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this Agreement including, but not limited to, indemnification, insurance and warranties.
- E. Contractor and all subcontractors with a contract value of \$5,000 or more shall execute affidavits on the form attached as **Exhibit "D"**, attesting to their compliance with RSMo. § 285.530.5 concerning compliance with Missouri's Worker Eligibility requirements.
- F. Contractor and all subcontractors must require all on-site employees to complete the ten-hour construction training program required under Section 292.675 RSMo. unless they have previously completed the program and have documentation of having done so. Contractor shall execute the affidavit attached as **Exhibit "E"**, attesting that it has provided OSHA safety training for its on-site employees. Contractor will forfeit a penalty to the City of \$2,500 plus an additional \$100 for each employee employed by Contractor or any subcontractor, for each calendar day, or portion thereof, such employee is employed without the required training. See Section 292.675 RSMo.
- G. No illegal drug or alcohol usage will be tolerated at the Site. All persons admitted to work on the Site will dress appropriately and avoid foul language. Music shall not be played at volume levels that would be objectionable to third-parties. Any worker found by the City to be violating these conduct requirements will be removed immediately.

VIII. WARRANTY

- A. The Contractor warrants to the City that materials and equipment furnished under the Contract will be of good quality and new unless the Scope of Work documents require or permit otherwise. The Contractor further warrants that the work will conform to the requirements of the Scope of Work documents and will be free from defects, except for those inherent in the quality of the Work the Scope of Work documents require or permit. Work, materials, or equipment not conforming to these requirements may be considered defective. The Contractor's warranty excludes remedy for damage or defect caused by abuse, alterations to the work not executed by the Contractor or its subcontractors or suppliers, improper or insufficient maintenance or improper operation. If required by the Owner, the Contractor shall furnish satisfactory evidence as to the kind and quality of materials and equipment. The Contractor's warranties required by the Agreement (express and implied) shall remain in full force and effect even if a material or equipment item is required by the Owner to be manufactured by a specific entity, and no other equivalent product manufactured by any other entity is acceptable.

- B. The Contractor's warranty in Section IX.A. shall not be construed to replace, change or otherwise limit any statutory or common law warranty rights of the Owner, or any other Contract requirements.

IX. OWNERSHIP OF WORK PRODUCT

Contractor agrees that any documents, materials and/or work products produced in whole or in part by or through it under this Agreement, any intellectual property rights of Contractor therein (collectively the "Works") are intended to be owned by the City. Accordingly, Contractor hereby assigns and agrees to assign to the City all of its right title and interest in and to such Works.

X. RELATIONSHIP OF THE PARTIES

- A. Contractor represents that it is an independent contractor and that no personnel performing any of the Construction Services shall be employees of or have any contractual relationship with the City.

XI. NOTICES

- A. All notices required by this Agreement shall be in writing, and unless otherwise directed by this Agreement, shall be sent to the addresses as set forth in this Section:
- B. Notices sent by Contractor shall be sent to:
 - City of Parkville
 - Attn: City Administrator
 - 8880 Clark Ave.
 - Parkville, MO 64152
- C. Notices sent by the City shall be sent to:
 - Twin Traffic Marking Corp.
 - Attn: James Francis, President
 - 626 N. 47th Street
 - Kansas City, Kansas 66102

XII. CORRECTION OF WORK

The Contractor shall promptly correct work rejected by the City or failing to conform to the requirements of the Agreement, whether discovered before or after Substantial Completion and whether or not fabricated, installed or completed. Costs of correcting such rejected work, including additional testing and inspections, the cost of uncovering and replacement, and compensation for services and expenses of a designer made necessary thereby, shall be at the Contractor's expense. If the Contractor fails to correct nonconforming Work within ten (10) days after receipt of written notice from the City, the City may correct it at Contractor's expense.

XIII. TERM AND TERMINATION

- A. The effective date of this Agreement shall be the date of execution, when the Agreement is signed by both parties.
- B. Notwithstanding anything to the contrary in this Agreement or exhibit, the City reserves the right and may elect to terminate this Agreement at any time, with or without cause, by giving at least ten (10) days' written notice to the Contractor. The City shall compensate Contractor for the Construction Services that have been completed to the City's satisfaction as of the date of termination. Contractor shall perform no activities other than reasonable wrap-up activities after receipt of notice of termination.

- C. The City may terminate the Agreement for cause if the Contractor
1. refuses or fails to supply enough properly skilled workers or proper materials;
 2. fails to make payment to Subcontractors for materials, equipment, services or labor in accordance with the respective agreements between the Contractor and the Subcontractors;
 3. disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority;
 4. or its Subcontractors or Sub-subcontractors causes a work stoppage due to any strike, picket, boycott or participates in any voluntary or involuntary cessation of Work; or
 5. otherwise is guilty of substantial breach of a provision of the Agreement.

When any of the above reasons exist, the City may without prejudice to any other rights or remedies of the City and after giving the Contractor and the Contractor's surety, if any, seven (7) days' written notice, terminate the Agreement and may, subject to any prior rights of the surety, if any:

1. Exclude the Contractor from the Project site and take possession of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor;
2. Direct the work of subcontractors; and
3. Finish the Work by whatever reasonable method the City may deem expedient. Upon written request of the Contractor, the City shall furnish to the Contractor a detailed accounting of the costs incurred by the City in finishing the Work.

When the Owner terminates the Agreement for one of the reasons stated in Section XIV. A., the Contractor shall not be entitled to receive further payment until the Work is finished.

If the unpaid balance of the Contract Price exceeds costs of finishing the Work, including compensation for the services and expenses of a designer, and legal, consultant and testing fees made necessary thereby, and other damages incurred by the City and not expressly waived, such excess shall be paid to the Contractor. If such costs and damages exceed the unpaid balance, the Contractor or its surety, if any, shall pay the difference to the City upon demand. The obligation for payment, if any, shall survive termination of the Agreement.

XIV. MISCELLANEOUS PROVISIONS

- A. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Missouri.
- B. Assignability. Contractor shall not assign any interest on this Agreement, and shall not transfer any interest in the same (whether by assignment or invitation), without the prior written consent of the City thereto. Provided, however, that the claims for money by Contractor from the City under this Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.
- C. Media Announcements. Contractor shall not be authorized to make statements to the media or otherwise on behalf of the City without express direction and consent of the City

- D. Compliance with Local Laws. Contractor shall comply with all applicable laws, ordinances, and codes of the State of Missouri and local governments, and shall save the City harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Agreement.
- E. Equal Employment Opportunity. During the performance of this Agreement, Contractor agrees as follows:
- i. Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, religion, or sex. Service Provider will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, color, national origin, religion, or sex. Such action shall include, but not be limited to, employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.
 - ii. Contractor will, in all solicitation or advertisements for employees placed by or on behalf of Professional, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, national origin, religion, or sex.
 - iii. Contractor will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Agreement so that provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.
- F. Interest of Members of a City. No member of the governing body of the City and no other officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning and carrying out of this Agreement, shall have any personal financial interest, direct or indirect, in this Agreement, and Contractor shall take appropriate steps to assure compliance.
- G. Interest of Contractor and Employees. Contractor covenants that he/she presently has no interest and shall not acquire interest, direct or indirect, in the study area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his/her services hereunder. Contractor further covenants that in the performance of this Agreement, no person having any such interest shall be employed.
- H. Entire Agreement. This Agreement represents the entire Agreement and understanding between the parties, and this Agreement supersedes any prior negotiations, proposals, or agreements. Unless otherwise provided in this Agreement, any amendment to this Agreement shall be in writing and shall be signed by the City and Contractor, and attached hereto.
- I. Severability. If any part, term or provision of this Agreement, or any attachments or amendments hereto, is declared invalid, void, or unenforceable, all remaining parts, terms, and provisions shall remain in full force and effect.
- J. Waiver. The failure of either party to require performance of this Agreement shall not affect such party's right to enforce the same. A waiver by either party of any provision of breach of this Agreement shall be in writing. A written waiver shall not affect the waiving party's rights with respect to any other provision or breach.
- K. Third Parties. The Services to be performed by the Contractor are intended solely for the benefit for the City. Nothing contained herein shall create a contractual relationship with, or any rights in favor of, any person or entity not a signatory to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the date first above written.

CITY OF PARKVILLE, MISSOURI

By: _____

Nanette K. Johnston, Mayor

ATTEST:

Melissa McChesney, City Clerk

TWIN TRAFFIC MARKING CORP.

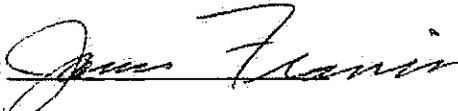
By: 
James Francis, President

Exhibit A

SCOPE OF WORK AND PRICING AGREEMENT

Contractor agrees to perform all the Work described in the Contract Documents, including all Addenda, for the prices presented below for each Section of the Work.

A. Striping Specifications:

1. Paint – HyBuild white and yellow
2. Application – Re-stripe 4’ stripes with glass beads applied directly after painting.
3. Work to be performed with truck-mounted equipment with the exception of some work items under “Additional Pricing” below.

Item	Description	Quantity	Unit	Unit Price	Total
Eastside Drive	Double Yellow Center Line	1,375	Lineal Ft.	\$.50	\$ 687.50
	Shoulder Lines White	2,750	Lineal Ft.	\$.25	\$ 687.50
Cross Road	Double Yellow Center Line	1,450	Lineal Ft.	\$.50	\$ 725.00
	Shoulder Lines White	2,900	Lineal Ft.	\$.25	\$ 725.00
Crooked Road (south)	Double Yellow Center Line	5,450	Lineal Ft.	\$.50	\$ 2,725.00
	Shoulder Lines White	8,900	Lineal Ft.	\$.25	\$ 2,225.00
Jones Myer Road	Double Yellow Center Line	2,725	Lineal Ft.	\$.50	\$ 1,362.50
	Shoulder Lines White	5,450	Lineal Ft.	\$.25	\$ 1,362.50
63 rd Street	Double Yellow Center Line	100	Lineal Ft.	\$.50	\$ 50.00
Bell Rd. @ 45 Highway	Double Yellow Center Line	470	Lineal Ft.	\$.50	\$ 235.00
Brink Myers Road	Double Yellow Center Line	3,500	Lineal Ft.	\$.50	\$ 1,750.00
	Shoulder Lines White	350	Lineal Ft.	\$.25	\$ 87.50
Total	Double Yellow Center Line	15,070	Lineal Ft.		\$ 7,535.00
	Shoulder Lines White	20,350	Lineal Ft.		\$ 5,087.50

GRAND TOTAL (Revised from as-read bid tabulation)

\$ 12,622.50

*Twin Traffic Marking had a math extension error on the bid form of \$6.25. The error was corrected on Brink Myers Road, Shoulder Lines White total.

New striping and layout on new pavement installed June 2015. Restripe 4" stripes with glass beads applied directly after painting- HyBuild White and Yellow.

Main Street – 7 th Street to 9 Hwy.	10 Skip 30 Yellow Center	1,775	Lineal Ft.	\$.25	\$ 443.75
	Shoulder Lines White	3,200	Lineal Ft.	\$.25	\$ 800.00

Additional Pricing:

Painted Stop Bars \$ 80.00

Thermoplastic Stop Bars \$ 180.00

Painted Turn Arrows \$ 95.00

Painted Crosswalk Bars \$ 225.00

Thermoplastic Crosswalk Bars \$ 425.00

- B. All work **must be** coordinated in advance with Alan Schank, Director of Operations, at 913-915-4156. Exact locations for striping will be determined and staked on-site, with visual inspection and approval to be provided by Mr. Schank as the City’s authorized representative.
- C. Work shall be completed within 60 days from Notice to Proceed.
- D. Contractor must maintain a City of Parkville Business License.

CITY OF PARKVILLE
Policy Report

Date: August 11, 2015

PREPARED BY:

Alysen Abel
Public Works Director

REVIEWED BY:

Lauren Palmer
City Administrator

ISSUE:

Approve a resolution employing Travis Phelan as a full-time laborer for the Parks Division and adjusting the pay for Curtis Whitby with the Streets Division of the Public Works Department.

BACKGROUND:

The City advertised in late July for a full-time laborer for the Parks Division. Applications were reviewed by the Parks Superintendent and interviews were scheduled.

Travis Phelan has served as a seasonal parks employee for the last two summers. He demonstrates the necessary skill and capability to execute the fundamental duties of the position and has successfully completed all necessary requirements for consideration for this position.

Curtis Whitby was hired on May 20, 2014 at a starting salary of \$25,000. His current rate is \$12.54 per hour.

BUDGET IMPACT:

This is a budgeted position with a minimum hourly wage of \$12.50 for 40 hours per week. Mr. Phelan is currently earning \$13.00 per hour as a seasonal employee, so staff recommends honoring that wage for the permanent position to ensure wage equity with other seasonal positions. It has been increasingly difficult over the last two years to fill both seasonal and permanent laborer positions in Public Works. A laborer position in the streets division was recently vacated when the employee accepted a considerable pay increase for a similar position in a neighboring community. Even a small increase in wage rates will likely aid in the City's ability to recruit quality, experienced applicants when open positions arise. Additional budget impact for the increase in starting salary for the Parks Division position would be \$360 for the remainder of 2015. This impact can be absorbed in the existing salary budget for the parks division.

Staff further recommends raising the hourly wage for Curtis Whitby from \$12.54 to \$13.00. Mr. Whitby is a permanent full-time laborer assigned to the Streets Division of Public Works. He has performed admirably in that position since May 2014. In order to ensure wage equity across divisions, staff recommends raising his pay rate to match Mr. Phelan. The \$330 impact can be absorbed within the 2015 budget.

ALTERNATIVES:

1. Approve the hiring resolution for Travis Phelan as a full-time laborer for the Parks Department and pay adjustment for Curtis Whitby.
2. Do not approve the hiring of Travis Phelan and pay adjustment for Curtis Whitby.
3. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends approval of the attached resolution and hiring of Travis Phelan as a full-time laborer in the Parks Department, effective August 19, 2015. Staff recommends the approval of the pay adjustment for Curtis Whitby.

POLICY:

The City of Parkville's Personnel Manual requires the Board of Aldermen to approve all hiring and salary adjustments.

SUGGESTED MOTION:

I move to approve Resolution No. 08-02-15 employing Travis Phelan as a full-time laborer for the Parks Division and adjusting pay for Curtis Whitby with the Streets Division of the Public Works Department, effective August 19, 2015.

ATTACHMENT:

1. Resolution No. 08-02-15



**CITY OF PARKVILLE, MO
RESOLUTION NO. 08-02-15**

**A RESOLUTION EMPLOYING TRAVIS PHELAN AS A FULL-TIME LABORER
ASSIGNED TO THE PARKS DIVISION OF THE PUBLIC WORKS DEPARTMENT AND
ADJUSTING PAY FOR CURTIS WHITBY**

WHEREAS, the City of Parkville has a vacancy in the position of full-time laborer for the parks division of the Public Works Department; and

WHEREAS, Travis Phelan meets the minimum qualifications of the position and was recommended for hire by the Public Works Director following a selection process; and

WHEREAS, Curtis Whitby is currently employed as a full-time laborer assigned to the streets division of the Public Works Department at an hourly wage of twelve dollars and fifty-four cents (\$12.54).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN FOR THE CITY OF PARKVILLE AS FOLLOWS:

SECTION 1. That Travis Phelan is hired as full-time laborer assigned to the parks division of the Public Works Department with a starting wage of thirteen dollars (\$13.00) per hour, effective as of August 19, 2015.

SECTION 2. That Mr. Phelan shall be subject to and shall receive all other benefits as applicable to a full-time seasonal employee in accordance with the City's adopted personnel manual, as may be amended by the Board.

SECTION 3. That Mr. Phelan shall serve at the will of the Board and his employment may be terminated at any time with or without cause.

SECTION 4. That Curtis Whitby who is currently employed as a full-time laborer assigned to the Streets Division of the Public Works Department will have his compensation increased to thirteen dollars (\$13.00) per hour, effective August 19, 2015. All other conditions of Mr. Whitby's employment will remain the same.

IN TESTIMONY WHEREOF, I have hereto set my hand, in the City of Parkville this 18th of August, 2015.

Mayor Nanette K. Johnston

ATTESTED:

City Clerk Melissa McChesney

CITY OF PARKVILLE
Policy Report

Date: Thursday, August 13, 2015

Prepared By:
Melissa McChesney
City Clerk

Reviewed By:
Tim Blakeslee
Assistant to the City Administrator

ISSUE:

Approve a retailer of intoxicating liquor in the original package liquor license for WBJ Distributing, Inc. located at 8500 River Park Drive, Suite 135.

BACKGROUND:

Per Parkville Municipal Code Chapter 600, all liquor license applications must be approved by the Board of Aldermen. On August 12, 2015, a liquor license application was submitted for WBJ Distributing, Inc., a second location for Wines by Jennifer, which plans to have a retail food business for beer and wine-related merchandise to be located in the Parkville Commercial Underground. Per Parkville Municipal Code Section 600.070, WBJ Distributing, Inc. qualifies for the retailer of intoxicating liquor the original package liquor license.

The City Clerk will provide an approval letter to the business which will be submitted to the Missouri Division of Alcohol and Tobacco Control for their Missouri liquor license. A copy of the City's approval letter will be on file in the City Clerk's Office.

BUDGET IMPACT:

The fee for this type of liquor license is \$150 which will be due annually and will be coded as revenue in the General Fund.

ALTERNATIVES:

1. Approve the liquor license for WBJ Distributing, Inc.
2. Deny the liquor license.
3. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends approving retailer of intoxicating liquor in the original package liquor license for WBJ Distributing, Inc. located at 8500 River Park Drive, Suite 135.

POLICY:

Parkville Municipal Code Section 600.140 states that the Board of Aldermen must approve all applications for a liquor license.

SUGGESTED MOTION:

I move to approve retailer of intoxicating liquor in the original package liquor license for WBJ Distributing, Inc. located at 8500 River Park Drive, Suite 135.

ATTACHMENT:

1. Liquor License Application



APPLICATION TO SELL LIQUOR IN PARKVILLE, MISSOURI
(Parkville Municipal Code Chapter 600)

For period June 1, 2015 to May 31, 2016
Current year Next year

Date of Application: 8/12/2015

SECTION 1.

1. Name of Business: WBJ Distributing, INC.
2. Type of Business: Retail Sales of wine & beer & wine related merchandise
3. Street Address Where Liquor is to be sold: 8500 River Park Drive, Suite 135, Parkville, MO
4. Is this location within 300 feet of a church or school?: Yes No 64152
See Parkville Municipal Code Section 600.310 Notice and Consent. No license shall be granted per the code.
5. Mailing Address: 8500 River Park Drive Suite 135 Parkville, MO 64152
6. Phone No. of Business: 816-651-7557 Fax No. of Business: N/A
7. Name of Managing Officer (principal applicant): Jennifer Stanton
8. Name(s) of any partner(s) in this business (attach separate sheet if necessary):
N/A
9. Name(s) and residence address(es) of any other person(s) having financial interest in this business or partnership (attach separate sheet if necessary):
N/A
10. If corporation, give name of corporation, date of incorporation, state in which incorporated, and names and addresses of all stockholders who hold ten percent (10%) or more of the capital stock (attach separate sheet if necessary):
WBJ Distributing, INC. 3/3/1997, Kansas
Jennifer Stanton (100%) owner, 10100 N. W. Mirror LAKE Court
Parkville, MO
64152
11. Name(s) and residence address(es) of any other person(s) having financial interest in the building to be used for liquor sales:
N/A

SECTION 3. LICENSE FOR WHICH APPLICATION IS BEING MADE

(Please choose the license for which application is being made.)

1. **Microbrewer: \$375**
Based on annual production of at least 500 barrels, at a fee of \$7.50 per hundred barrels. If, at the end of the license year, the microbrewery has produced less than 500 barrels, the City shall refund \$7.50 for every hundred barrels under that number. A fraction of one hundred barrels produced shall be counted as one hundred barrels. It allows production of beer and malt liquor of no more than 10,000 barrels per year in Zones 1-1, 1-2 or 1-3 only. Holder of this license must also have a resort liquor license (RSMo 311.195)
2. **Retailer of malt liquor in the original package: \$75**
Allows sale of malt liquor in original package for consumption off premises. LIMITED to drug stores, cigar/ tobacco stores, confectioneries, delicatessens, grocery or general merchandise stores with stock having at-cost value of at least \$1,000. (RSMo 311.200) Limit of one per every 2,000 residents.
3. **Retailer of malt liquor by the drink: \$52.50**
Allows sale of malt liquor/ light wine by drink for consumption on premises, sale of malt liquor/ light wine in original package for consumption off premises. (RSMo 311.200)
4. **Retailer of intoxicating liquor in original package: \$150** ~~Sunday Sales: additional \$300~~
Allows sale of intoxicating liquor, malt liquor in original package for consumption off premises. LIMITED to drug stores, cigar/ tobacco stores, confectioneries, delicatessens, grocery or general merchandise stores having at-cost value of at least \$1,000. (RSMo 311.200, 311.293). Limit two per every 1,000 residents.
5. **Resort license (RSMo 311.095): \$450** **Sunday Sales: additional \$300**
Allows sale of intoxicating liquor by drink for consumption on premises of a "resort," sale of intoxicating liquor in original package for consumption off premises, sale of malt liquor by drink for consumption on premises, sale of malt liquor in original package for consumption off premises.
 - 5a. **Temporary resort license: \$93.75 for 3 months/ Sunday sales: additional \$75 for 3 months**
Allows 3-month resort license, based on projection of sales. For all new restaurants.
6. **Malt liquor/ light wine sale-by-drink permit (no more than 7 days): \$37.50**
Allows sale of light wine and malt liquor for consumption off premises where sold between 10:00 a.m. and midnight (11:00 a.m. to midnight on Sundays) or requested date(s) of sale. LIMITED to church, school, civic, service, fraternal, veterans, political, or charitable club or organization for picnic, bazaar, fair, festival or similar gathering or event. (RSMo 311.482)
7. **Boat or Vessel, Intoxicating liquor by drink for consumption: \$450**
Authorizes sale of intoxicating liquor by the drink at retail for consumption on the premises of any boat or other vessel licensed by the United States Coast Guard to carry one hundred (100) or more passengers for hire on navigable waters in or adjacent to this State, which has a regular place or mooring in Parkville, Missouri. NOTE: Does not include riverboat gambling boats. (RSMo 311.090)
8. **Intoxicating liquor by drink for consumption on premises- including Sunday Sales: No fee**
Authorizes sale of liquor by drink at retail for consumption on premises. LIMITED to charitable, fraternal, religious, service or veterans' organization with 501(c) exemption. (RSMo 311.090)
9. **Wholesaler: \$375 RSMo 311.180 (9)**
10. **Caterer: \$15 per day; requires separate caterer's permit.**
11. **Tasting Permit: \$37.50**
Authorizes any winery, distiller, manufacturer, wholesaler or brewer or designated employee to provide distilled spirits, wine, or malt beverage samples off a licensed premises provided no sales transactions take place or on any temporary licensed retail premises. (RSMo 311.294)
12. **Retailer intoxicating liquor by the drink limited to distillers: \$375**
LIMITED to a distiller whose manufacturing establishment is located within the City and allows for the sale of intoxicating liquor by the drink at retail for consumption on the premises where sold provided the licensed premises is in close proximity to the distillery.

SECTION 4. AFFIDAVIT OF PRINCIPAL APPLICANT

I hereby affirm that I am and shall continue to be actively engaged for the period of the license for which application is made in the actual control and management of the premises for which liquor license is sought. I am at least 21 years of age. I am of good moral character. I am qualified to hold an alcoholic beverage license in the State of Missouri. I have never been convicted, since the ratification of the 21st Amendment of the Constitution of the United States, of a violation of the provisions of any law applicable to the manufacturer or sale of alcoholic beverages. I have never had a dealer's license revoked. I am a qualified legal voter and taxpaying citizen of the Missouri county, town, city or village of which I am a resident and will produce a tax receipt and Election Board certification to that effect upon request.

I affirm that I am not in arrears for any back taxes or license fees owned to the City of Parkville. I will not accept directly or indirectly any loans, equipment, money, credit or property of any kind, except ordinary commercial credit, as such term is defined in the Rules and Regulations of the Supervisor of Liquor Control of the State of Missouri.

I am prepared to offer all statements, books, records and papers which the City Clerk determines to be necessary to describe the true ownership and management of the business or in the respects necessary to determine my qualifications for this liquor license.

I affirm that the type of business to be conducted on the premises for which application is made is as shown on this application. If applying for license in category 3 or 5, I state that goods for sale at this location are valued at-cost in at least the amount of \$1,000, and at no time shall the at-cost value of goods offered for sale at this location be less than \$1,000 (exclusive of fixtures and alcoholic beverages.)

I affirm that no distiller, wholesaler, winemaker, brewer, or supplier of coin-operated, commercial manual or mechanical amusement devices, or any employee, officer or agent thereof has any financial interest in the retail business of this applicant for the sale of alcoholic beverages or C.O.L., and that I will not accept from any such persons equipment, money, credit or property of any kind, except ordinary commercial credit for liquor.

I understand that if I do not begin operation of the business at the address shown within 120 days, then my license fee is forfeited and the license issued to me shall be considered invalid, null and void, and no effect, and I may not reapply for a liquor license for a period of one year from the date invalidated license was issued. I understand that I am to file with the City Clerk a written report of any loan made to me of money or credit relating to the licensed business within fifteen days of such loan being made.

If any of the facts or information in the foregoing application change during the period for which license is issued, I shall file with the City Clerk a written report of such change(s) within ten days of such change(s).

SIGNATURE OF PRINCIPAL APPLICANT: *George Stanton* DATE: 8/12/15

Attach:

- Certificate of Occupancy (building permit required if currently undergoing construction or remodel)
- License application(s) from partner(s): Section 2 of this form
- ✓ ▪ Supplemental information as requested
- Check for license fee (see page 3 for fees)
- Photo of exterior of premises to be used for liquor sales

CITY OF PARKVILLE

Policy Report

Date: August 11, 2015

Prepared By:
Tim Blakeslee
Assistant to the City Administrator

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Approval of Accounts Payable Invoices, Insurance Payments, 1st of the Month Checks, Electronic Funds Transfer (EFT) Payments, Credit and Debit Card Processing Fees, and Payroll Expenditures from 7/29/2015 – 8/11/2015.

BACKGROUND:

Attached are the statements of approved payments, per the City's Purchasing Policy, for the period from July 29, 2015, through August 11, 2015. All disbursements must be reviewed and approved by the Board of Aldermen prior to the release of city funds.

BUDGET IMPACT:

Accounts Payable	\$296,251.22
Insurance Payments	\$0.00
1 st of the Month	\$1,850.00
EFT Payments	\$956.30
Processing Fees	\$299.03
Payroll	\$51,452.54
TOTAL	\$350,809.09

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 \$350,809.09 of city funds to pay salaries and accounts.

ATTACHMENTS:

1. Accounts Payable
2. Insurance Payments
3. 1st of the Month
4. EFT Payments
5. Processing Fees
6. Payroll
7. Carquest Purchases
8. Lowe's Purchases
9. Sam's Club Purchases

PACKET: 05268 Regular Payments 8/6/15

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 8/13/15	Due 8/13/15	D	8/10/2015		363.74CR	000000	
	I-Due 8/14/15	Due 8/14/15	D	8/10/2015		5,218.05CR	000000	
	I-Due 8/19/15	Due 8/19/15	D	8/10/2015		17,455.84CR	000000	23,037.63
00149	UMB Bank, N.A.							
	I-RiverParkNID 7/17	River Park NID Intrest-21	R	8/10/2015		21,925.00CR	034119	21,925.00
01081	Consolidated Public Water Supply District #1							
	I-Due 8/15/15	Due 8/15/15	R	8/10/2015		65.05CR	034120	65.05

* * T O T A L S * *		NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:		2	0.00	21,990.05	21,990.05
HANDWRITTEN CHECKS:		0	0.00	0.00	0.00
PRE-WRITE CHECKS:		0	0.00	0.00	0.00
DRAFTS:		1	0.00	23,037.63	23,037.63
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	45,027.68	45,027.68

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 05266 Federal Withholdings - 8/7/15
 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 201508064103	Federal Withholding	D	8/07/2015		7,822.48CR	000000	
	I-T3 201508064103	FICA W/H	D	8/07/2015		8,718.34CR	000000	
	I-T4 201508064103	Medicare W/H	D	8/07/2015		2,039.00CR	000000	18,579.82

* * 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	18,579.82	18,579.82
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	18,579.82	18,579.82

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 05270 Regular Payments 8/10/15

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00314	Pitney Bowes-Purchase Power							
	I-July 2015	July 2015 Postage	D	8/18/2015		400.00CR	000000	400.00
01849	Fleet Services - Police							
	I-41798047	Fuel-PD	D	8/18/2015		2,657.13CR	000000	2,657.13
01850	Fleet Services - General Account							
	I-41761798	Fuel July 2015	D	8/18/2015		2,304.13CR	000000	2,304.13
02057	Lowe's Accounts Receivable							
	I-Due 8/20/15	Due 8/20/15	D	8/18/2015		347.77CR	000000	347.77
00002	A & M Printing							
	I-56500	Sign Printing-PK	R	8/18/2015		18.24CR	034121	
	I-56511	Sign Lamination-AD	R	8/18/2015		52.00CR	034121	70.24
00004	ADH Hitch & Truck Access							
	I-106071	Vehicle Maint-PD	R	8/18/2015		210.00CR	034122	210.00
00006	Alamar Uniforms							
	I-487211-90	Uniforms-PD	R	8/18/2015		497.00CR	034123	497.00
00934	Allen's Water Service							
	I-58171	Water-PK	R	8/18/2015		250.00CR	034124	250.00
01369	Ameriguard Inc							
	I-7326	Polygraph-PD	R	8/18/2015		275.00CR	034125	275.00
00174	Bernie Electric Wholesale, Inc.							
	I-S100031157.002	Main Street Sub-Meter-AD	R	8/18/2015		429.47CR	034126	
	I-S100032853.001	Main Street Sub-meter fuse-AD	R	8/18/2015		14.30CR	034126	443.77
02309	BOKF, N.A.							
	I-August 2015	Brush Creek Bond Intrest	R	8/18/2015		88,964.95CR	034127	
	I-August 2015 #2	Brink Meyer Bond Intrest	R	8/18/2015		70,647.81CR	034127	159,612.76
00012	Carquest Auto Parts Store							
	I-Stmt 7/31/15	Stmt 7/31/15	R	8/18/2015		173.51CR	034128	173.51
00344	Coleman Equipment, Inc.							
	I-187367	Blades for mower-TP	R	8/18/2015		145.19CR	034129	145.19

PACKET: 05270 Regular Payments 8/10/15

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00378	Damon Pursell Const.							
	I-187042	Brush Disposal-TP	R	8/18/2015		390.00CR	034130	
	I-36296	Camera, Jetter-SW	R	8/18/2015		775.00CR	034130	1,165.00
00156	Dave's Foreign Car Repair LLC							
	I-01573	Tree Removal-PK	R	8/18/2015		2,700.00CR	034131	
	I-132,491	Oil Change-PD	R	8/18/2015		35.00CR	034131	
	I-132,525	Oil Change-PD	R	8/18/2015		35.00CR	034131	
	I-132,539	Tire Mount, Balance-PD	R	8/18/2015		30.00CR	034131	
	I-132,544	Brake Repair-PD	R	8/18/2015		646.25CR	034131	
	I-132,549	Alignment, Balnce-PD	R	8/18/2015		87.00CR	034131	3,533.25
01116	Ed Gault							
	I-Exp Report 7/28/15	Exp Report 7/28/15	R	8/18/2015		124.66CR	034132	124.66
00519	Friends of Parkville Animal Shelter							
	I-September 2015	Contracted Payment-AD	R	8/18/2015		500.00CR	034133	500.00
00521	Fry & Associates, Inc.							
	I-28036	Pinic Tables-PK	R	8/18/2015		1,300.00CR	034134	1,300.00
02168	Gail Gene Derr							
	I-865886	Cemetery Maint-AD	R	8/18/2015		690.00CR	034135	690.00
00053	Grass Pad Warehouse							
	I-404011	Spreader Stick-PK	R	8/18/2015		26.95CR	034136	26.95
02253	InfoDeli							
	I-015	Website Hosting-IT	R	8/18/2015		20.00CR	034137	20.00
01349	K & R's GT Muffler & Brake LLC							
	I-14005	Ball joint repair-PK	R	8/18/2015		475.43CR	034138	475.43
01896	KC Wireless Inc							
	I-46017	Light Install-PD	R	8/18/2015		158.48CR	034139	158.48
01403	Kenny's Auto and Tire Service							
	I-7/22/15	Tire Repair-PK	R	8/18/2015		10.00CR	034140	
	I-7/27/15	Tire Patch-PK	R	8/18/2015		25.33CR	034140	35.33
00232	Martin Marietta							
	C-15578226	Credit for Overpayment-TP	R	8/18/2015		8.96	034141	
	I-15687327	Rock for line repair-SW	R	8/18/2015		402.05CR	034141	
	I-15718388	Rock for storm damage re-NS	R	8/18/2015		65.12CR	034141	
	I-15718389	Rock-NS, SW	R	8/18/2015		843.22CR	034141	
	I-15749530	Rock for Storm Drain Repair-NS	R	8/18/2015		315.44CR	034141	1,616.87

PACKET: 05270 Regular Payments 8/10/15

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
02228	Metro Rolloff Container Services LLC I-3096	Trash Disposal-TP	R	8/18/2015		40.00CR	034142	40.00
00159	Missouri American Water I-Due 8/26/15	Due 8/26/15	R	8/18/2015		150.43CR	034143	150.43
01163	North Hills Engineering, Inc I-1507	Engineering Services-SW,PW	R	8/18/2015		4,950.00CR	034144	4,950.00
02271	Payless Office Products, Inc. I-2641176-0	Copy Paper-AD	R	8/18/2015		147.45CR	034145	147.45
01701	Flatte County Citizen I-7/30	Job Ads-ST	R	8/18/2015		39.20CR	034146	39.20
02154	Royal Papers Inc I-K714752	Janitorial Supplies-AD	R	8/18/2015		161.76CR	034147	161.76
00854	Signs of the Times I-219322	Sign Printing-PD	R	8/18/2015		71.97CR	034148	71.97
00154	T-Ray Specialties Inc. I-27209	Restroom Supplies-PK	R	8/18/2015		70.48CR	034149	70.48
02349	The Novak Consulting Group I-872	Facilitation Services-AD	R	8/18/2015		3,750.00CR	034150	3,750.00
01538	The Victor L. Phillips, Co. I-TK82283	Shock for loader-TP	R	8/18/2015		44.55CR	034151	44.55
01099	Toshiba I-12071617 I-12084862	Color Counter-AD,CT Black Counter-AD,CT	R R	8/18/2015 8/18/2015		152.14CR 95.10CR	034152 034152	247.24
01083	UMB Bank, N.A. I-8/25/15	2004C Bond Payment	R	8/18/2015		14,574.38CR	034153	14,574.38
00150	Vance Bros Inc I-122879	Asphalt-TP	R	8/18/2015		336.00CR	034154	336.00
00401	Welds Supply Inc I-98328	Safety Glasses-PK	R	8/18/2015		44.52CR	034155	44.52

PACKET: 05270 Regular Payments 8/10/15
 VENDOR SET: 01
 BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DBSC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
--------	-------------	------	------------	------------	----------	--------	-----------	--------------

* * T O T A L S * *		NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:		35	0.00	195,951.42	195,951.42
HANDWRITTEN CHECKS:		0	0.00	0.00	0.00
PRE-WRITE CHECKS:		0	0.00	0.00	0.00
DRAFTS:		4	0.00	5,709.03	5,709.03
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:		39	0.00	201,660.45	201,660.45

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

PACKET: 05275 Regular Payments 8/11/15
 VENDOR SET: 01
 BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00123	Sam's Club I-July 2015 Stmt	July 2015 Stmt	D	8/18/2015		163.13CR	000000	163.13
00002	A & M Printing I-56526	Scan-CD	R	8/18/2015		2.00CR	034158	2.00
02018	Ace ImageWear I-0437637	Shop Rags-PK	R	8/18/2015		29.00CR	034159	29.00
00593	Alliance Water Resources, I-6555	WWTP Contract July 2015-SW	R	8/18/2015		23,520.42CR	034160	23,520.42
01769	Ambassador Electric I-11201	Main St Sub-Meter Install-AD	R	8/18/2015		150.00CR	034161	150.00
01766	American Waste Systems, Inc. I-333073	Porta Potties-PK	R	8/18/2015		220.00CR	034162	220.00
00174	Bernie Electric Wholesale, Inc. I-S100031230.001	ELP Trail Light Repair-PK	R	8/18/2015		450.00CR	034163	450.00
00797	Blue Valley Public Safety I-334653	Sand-PK	R	8/18/2015		38.02CR	034164	38.02
00023	Board of Police Commissioners I-9572	POST Training at KCPD	R	8/18/2015		250.00CR	034165	250.00
01349	K & R's GT Muffler & Brake LLC I-14033	Truck Repair-PK	R	8/18/2015		574.04CR	034166	574.04
02347	Louis Joline I-MO15031LJ	10K certification-PK	R	8/18/2015		160.50CR	034167	160.50
00232	Martin Marietta I-15604861	Rock-PK	R	8/18/2015		35.77CR	034168	35.77
00088	Miller's Heritage Landscape I-15095	Irrigation service call-AD	R	8/18/2015		85.00CR	034169	85.00
00723	Missouri One Call System I-5070189	One Call Locates-SW	R	8/18/2015		250.90CR	034170	250.90

PACKET: 05275 Regular Payments 8/11/15
 VENDOR SET: 01
 BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
02001	Peterson Heating and Cooling, Inc. I-3508	AC Installation-PK	R	8/18/2015		2,987.00CR	034171	2,987.00
00107	Platte Rental & Supply I-w2364	Blower repair-TP	R	8/18/2015		26.45CR	034172	26.45
00389	Superior Bowen Asphalt Co I-40216663	Asphalt-SW	R	8/18/2015		120.04CR	034173	120.04
01573	Urban Tree Specialists I-10531	Removal of tress-TP	R	8/18/2015		1,585.00CR	034174	1,585.00
00150	Vance Bros Inc I-123165	Asphalt-SW	R	8/18/2015		336.00CR	034175	336.00

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	18	0.00	30,820.14	30,820.14
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	0.00	163.13	163.13
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:	19	0.00	30,983.27	30,983.27

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

PACKET: 05272 1st of the Month 9/1/15

VENDOR SET: 01

BANK : AP Pooled Cash Regular AP

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
00577	Sarah E Recker, Law Offic							
	I-Sept2015-Pub Defen	Public Defender	R	9/01/2015		600.00CR	034156	600.00
01407	Witt, Hicklin & Snider PC							
	I-Sept2015-Prosecuto	City Procecutor-CT	R	9/01/2015		1,250.00CR	034157	1,250.00

* * T O T A L S * *

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	2	0.00	1,850.00	1,850.00
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	1,850.00	1,850.00

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 05273 1st of the Month EFT 9/1/

VENDOR SET: 01 City Vendors

SEQUENCE : ALPHABETIC

DUE TO/FROM ACCOUNTS SUPPRESSED

-----ID-----	ITM DATE	BANK CODE	-----DESCRIPTION-----	GROSS DISCOUNT	P.O. # G/L ACCOUNT	--ACCOUNT NAME--	DISTRIBUTION
=====							
01-02201	ICMA Retirement Coproration						
I-ICM201507234102	7/24/2015	457	DEF COMP	216.15			
	AP		DUE: 7/24/2015 DISC: 7/24/2015		1099: N		
			457 DEF COMP		10 501.01-22-00	Retirement	216.15

I-ICM201508064103	8/07/2015	457	DEF COMP	166.15			
	AP		DUE: 8/07/2015 DISC: 8/07/2015		1099: N		
			457 DEF COMP		10 501.01-22-00	Retirement	166.15

I-Sept2015-Retiremen	9/01/2015		Lauren Palmer Retirement	554.00			
	AP		DUE: 9/01/2015 DISC: 9/01/2015		1099: N		
			Lauren Palmer Retirement		10 501.01-22-00	Retirement	554.00
			=== VENDOR TOTALS ===	936.30			
=====							
01-02191	Timothy Blakeslee*						
I-Sept2015-Allowance	9/01/2015		Cell Phone Allowance	10.00			
	AP		DUE: 9/01/2015 DISC: 9/01/2015		1099: N		
			Cell Phone Allowance		10 501.03-05-00	Mobile Phones &	10.00
			=== VENDOR TOTALS ===	10.00			
=====							
01-01729	Toni Rizutti*						
I-Sept2015-Reimburse	9/01/2015		Cell Phone Reimbursement	10.00			
	AP		DUE: 9/01/2015 DISC: 9/01/2015		1099: N		
			Cell Phone Reimbursement		10 510.03-05-00	Mobile Phone &	10.00
			=== VENDOR TOTALS ===	10.00			
			=== PACKET TOTALS ===	956.30			

Accounts Payable Credit Card Report 6/10/15			
Accounts:	1	Sewer	Total
Monthly Fees:	\$ 104.86	\$ 194.17	\$ 299.03
\$ Collected on CC:	\$ 2,502.42	\$ 6,562.42	\$ 9,064.84

VENDOR SET: 01 City of Parkville
 BANK: AP Pooled Cash Regular AP
 DATE RANGE: 8/04/2015 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00012	Carquest Auto Parts Store							
	I-Stmt 7/31/15					034128		
	Stmt 7/31/15	R	8/18/2015					
40	520.06-21-00		Vehicle & Equipment Maintenance	42.89				
10	525.05-21-00		Equipment & Handtools	11.85				
10	525.06-22-01		Equipment Gas & Oil	74.63				
10	525.06-22-01		Equipment Gas & Oil	5.33				
40	520.06-22-00		Vehicle & Equipment Gas & Oil	11.02				
10	525.06-21-01		Equipment Repair & Maintenance	12.03				
40	520.06-21-00		Vehicle & Equipment Maintenance	12.92				
10	525.05-21-00		Equipment & Handtools	2.84				173.51

** T O T A L S **

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1	173.51	0.00	173.51
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	0.00	0.00	0.00
VOID DEBITS:	0	0.00	0.00	0.00
VOID CREDITS:	0	0.00	0.00	0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
10 525.05-21-00	Equipment & Handtools	14.69
10 525.06-21-01	Equipment Repair & Maintenance	12.03
10 525.06-22-01	Equipment Gas & Oil	79.96
	*** FUND TOTAL ***	106.68
40 520.06-21-00	Vehicle & Equipment Maintenance	55.81
40 520.06-22-00	Vehicle & Equipment Gas & Oil	11.02
	*** FUND TOTAL ***	66.83

VENDOR SET:	BANK:	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
01	AP	TOTALS:	1	173.51	0.00	173.51
BANK: AP	TOTALS:		1	173.51	0.00	173.51
REPORT TOTALS:			1	173.51	0.00	173.51

VENDOR SET: 01 City of Parkville
 BANK: AP Pooled Cash Regular AP
 DATE RANGE: 8/04/2015 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02057	Lowe's Accounts Receivable							
	I-Due 8/20/15		Due 8/20/15			000000		
	10 525.07-51-00		Mosquito & Weed Control	145.67				
	10 525.07-51-00		Mosquito & Weed Control	186.15				
	10 501.06-01-00		Building Maint & Repair	15.95				347.77

* * 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	347.77	0.00	347.77
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	15.95
10 525.07-51-00	Mosquito & Weed Control	331.82
	*** FUND TOTAL ***	347.77

VENDOR SET: 01	BANK: AP	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			1	347.77	0.00	347.77
BANK: AP	TOTALS:		1	347.77	0.00	347.77
REPORT TOTALS:			1	347.77	0.00	347.77

VENDOR SET: 01 City of Parkville
 BANK: AP Pooled Cash Regular AP
 DATE RANGE: 8/04/2015 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00123	Sam's Club							
	I-July 2015 Stmt	July 2015 Stmt	D 8/18/2015			000000		
10	501.09-20-07	Meeting Supplies	Plasticware	29.91				
10	501.09-20-02	Exec Session Meeting Supplies	Bottled Water	6.38				
10	505.05-20-00	Small Office Equipment	Shedder-PD	99.88				
10	501.06-02-00	Janitorial Services/Supplies	Wet Floor Signs-AD	26.96				163.13

*** TOTALS ***

	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	163.13	0.00	163.13
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
10 501.06-02-00	Janitorial Services/Supplies	26.96
10 501.09-20-02	Exec Session Meeting Supplies	6.38
10 501.09-20-07	Meeting Supplies	29.91
10 505.05-20-00	Small Office Equipment	99.88
	*** FUND TOTAL ***	163.13

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	1	163.13	0.00	163.13
BANK: AP TOTALS:	1	163.13	0.00	163.13
REPORT TOTALS:	1	163.13	0.00	163.13

CITY OF PARKVILLE Policy Report

Date: August 12, 2015

Prepared By:
Matthew Chapman
Finance/Human Resources Director

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Accept the audited financial statement for the City of Parkville for fiscal year 2014 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 2014, as he has done in prior years. The audit report is complete, and the City received an unqualified opinion. Mr. Culley will review the report at the meeting, and the Board may accept the report at that time or defer action to September 1 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, 2014.
2. Postpone action to September 1, 2014, to allow additional time to review the final document.

STAFF RECOMMENDATION:

Staff recommends that the Board of Aldermen review and accept the audit report.

FINANCE COMMITTEE RECOMMENDATION:

Mr. Culley presented an update of the audit progress to the Finance Committee on August 10, 2015. The Finance Committee voted 4-0 to recommend that the Board of Aldermen accept the audited financial statements for the fiscal year ended December 31, 2014, subject to any final editing by staff and/or the auditor.

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 Board desires additional time to review the audit, final action may be deferred to September 1, 2015.

SUGGESTED MOTION:

I move to accept the audited financial statements for the fiscal year ended December 31, 2014.

ATTACHMENTS:

1. Audit Management Letter for 2014 as prepared by Mr. Culley.
2. Audit Report

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

3000 BROOKTREE LANE, SUITE 210
GLADSTONE, MISSOURI 64119
816-453-1040 FAX: 816-453-0721
bruceculley@sbcglobal.net

Member American Institute of
Certified Public Accountants

Member Missouri Society of
Certified Public Accountants

August 5, 2015

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, 2014. 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. 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 5, 2015.

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. We have no new issues to report that had not been discussed in 2013.

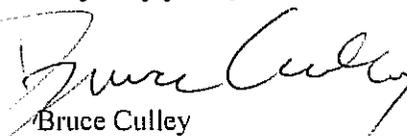
Comments on the 2013 management letter addressed by management:

The City has made an effort to have accounting personnel attend seminars covering government accounting. This should enable the City to stay informed on government accounting standards. We are impressed with the effort.

Comments on the 2013 management letter not addressed by management:

The streets were rated during 2014 and were satisfactory based upon the rating system. The level of annual repairs to maintain the rating needs to be evaluated. The established level of expenditures needed is likely out of date.

Very truly yours,



Bruce Culley
Certified Public Accountant

BRUCE D. CULLEY, C.P.A., P.C.
3000 BROOKTREE LANE, SUITE 210
GLADSTONE, MISSOURI 64119
816-453-1040 FAX: 816-453-0721
bruceculley@sbcglobal.net

Member American Institute of
Certified Public Accountants

Member Missouri Society of
Certified Public Accountants

CITY OF PARKVILLE, MISSOURI

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

CITY OF PARKVILLE, MISSOURI

TABLE OF CONTENTS

Independent Auditor’s Report	1 – 2
Management’s Discussion and Analysis	3 – 11
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds	
Balance Sheet	14
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16 – 17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Proprietary Funds	
Statement of Net Position.....	19
Statement of Revenues, Expenditures and Changes in Fund Balances.....	20
Statement of Cash Flows.....	21
Agency Funds	
Statement of Assets and Liabilities	22
Notes to Basic Financial Statements	23 – 53
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual General Fund	54 – 58
Schedule of Funding Progress.....	59
Other Supplementary Information	
Combining and Individual Fund Statement Schedules	
Combining Balance Sheet – Nonmajor Governmental Funds.....	61 – 62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	63 – 64
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	65 – 66

BRUCE D. CULLEY C.P.A., P.C.
3000 Brooktree Lane, Suite 210
Gladstone, MO. 64119
816-453-1040 Fax: 816-453-0721

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, 2014, 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, 2014, 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 5, 2015

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, 2014. 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 City's total net position increased by \$549,202. The net position increase is found in governmental activities where there is a positive \$371,541 net change, and a positive \$177,661 increase in net position reported in business-type activities. The only business type activity operated by the City is the sewer system. The City's total net position increased \$868,148 in 2013 (\$839,404 increase in government activities and \$29,108 in business type activities).
2. The City refinanced the temporary notes on the Brush Creek Sewer Project and Brink Myers Road Project into long term bonds. The City now has twenty year financing on both projects. The first assessments were due December 31, 2014, for debt payments beginning in 2015. Approximately 40% of total assessments were paid. The City is vigorously pursuing its options to enforce payment and is financially positioned to cover all debt payments in the interim with emergency reserves if needed.
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 \$520,000 and the debt connected with the business activities decreased \$150,590.
4. As of the close of the current year, the City's government funds showed a combined ending balance of \$5,761,810, an increase of \$1,116,218 from the prior year. Much of the increase comes from the debt refinancing requiring that debt reserve funds. In 2013, the City showed a decrease in government funds of \$178,988.
5. Major capital expenditures were made to complete the Brink Myers Road Project. The City spent money for some equipment and made a major expenditure on a park building.
6. The City completed a major sewer plant expansion in 2014. The project involves construction of a UV disinfectant chamber to meet EPA requirements.
7. Subsequent to December 31, 2014, the City retired the capital lease connected with the sewer plant that provided a good use of funds.

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 22), 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 agency funds held by the City are for court bonds paid by defendants and funds held in a settlement for property taxes payable in future years.

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 53 – 54 of this report. Estimated amounts needed to maintain and preserve these assets at the City’s established service level are budgeted for annually. This City has also provided information on the funding of its pension plan through LAGERS in this section of the audit.

The combining and individual fund statements referred to earlier in connection with non-major or governmental funds are presented on Pages 59 through 62 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets exceeded liabilities by \$8,987,561 at the close of the most recent fiscal year.

Governmental Activities Governmental activities increased the City’s net position by \$371,541.

Business-type Activities During the year, the change in net position for business-type activities increased net assets by \$177,661. The net assets for business-type activities in the current fiscal year are \$3,400,421.

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 \$5,761,810. Of that, \$2,954,499 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 \$1,296,496, an increase of \$336,062. 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 36% of total general fund expenditures. That compares favorably with a 28% of general fund expenditure in 2013.

The City’s fund balance of the general fund increased by \$336,061 during the current fiscal year. The City’s 2013 revenues and transfers in from other funds totaled \$4,318,432 which is \$158,345 higher than 2013. The City’s 2014 expenses and transfers out to other funds totaled \$3,982,080, which is \$112,242 less than 2013.

The debt service fund has a total fund balance of \$1,218,607, all of which is reserved for the payment of bond principal, interest and fees. There was a net increase in the debt service fund balance of \$98,525. Expenses in the debt service fund exceeded revenue by \$122,414. This was offset by transfers to the debt service fund of \$220,939.

The capital projects fund has a total fund balance of \$693,722. The notes payable in connection with Brink Myers Road Project and Brush Creek Sewer Project were refinanced during the year requiring large debt reserves.

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 POSITION SUMMARY
DECEMBER 31, 2014 AND 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Cash	\$ 5,816,263	\$ 4,872,416	\$ 1,175,331	\$ 1,106,308	\$ 6,991,594	\$ 5,978,724
Account Receivables	2,399,164	1,744,044	95,077	105,141	2,494,241	1,849,185
Capital Assets	16,334,878	16,399,235	3,862,277	4,119,971	20,197,155	20,519,206
Other Assets	84,969	244,779	1,839	82,499	86,808	327,278
Total Assets	<u>\$ 24,635,274</u>	<u>\$ 23,260,474</u>	<u>\$ 5,134,524</u>	<u>\$ 5,413,919</u>	<u>\$ 29,769,798</u>	<u>\$ 28,674,393</u>
Account Payables	\$ 260,731	\$ 478,014	\$ 43,398	\$ 259,545	\$ 304,129	\$ 737,559
Unearned Revenue	-	1,590,255	-	-	-	1,590,255
Bonds and Notes Payable	16,160,246	15,528,413	1,675,620	1,834,129	17,835,866	17,362,542
Other Liabilities	347,061	150,456	15,085	15,579	362,146	166,035
Total Liabilities	<u>16,768,038</u>	<u>17,747,138</u>	<u>1,734,103</u>	<u>2,109,253</u>	<u>18,502,141</u>	<u>19,856,391</u>
Deferred Inflows of Resources						
Property Taxes						
-Subsequent Year	<u>2,280,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,280,096</u>	<u>-</u>
Net Position	<u>5,587,140</u>	<u>5,513,336</u>	<u>3,400,421</u>	<u>3,304,666</u>	<u>8,987,561</u>	<u>8,818,002</u>
Total Liabilities and Net Position	<u>\$ 24,635,274</u>	<u>\$ 23,260,474</u>	<u>\$ 5,134,524</u>	<u>\$ 5,413,919</u>	<u>\$ 29,769,798</u>	<u>\$ 28,674,393</u>

CITY OF PARKVILLE
STATEMENT OF ACTIVITIES SUMMARY
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Program Revenues						
Charges for Services	\$ 660,567	\$ 519,975	\$ 1,093,424	\$ 995,785	\$ 1,753,991	\$ 1,515,760
Capital Grants and Contributions	39,577	462,702	-	-	39,577	462,702
General Revenues						
Property Taxes	1,564,539	1,392,706	-	-	1,564,539	1,392,706
Franchise Taxes	1,048,320	846,520	-	-	1,048,320	846,520
Sales Taxes	1,569,034	1,408,629	-	-	1,569,034	1,408,629
Investment Earnings	25,189	36,372	-	-	25,189	36,372
Intergovernmental	369,860	317,827	-	-	369,860	317,827
Sewer Admin Fee	100,000	100,000	-	-	100,000	100,000
TIF	436,968	408,625	-	-	436,968	408,625
Other	109,959	159,071	8,981	10,404	118,940	169,475
Total Revenues	<u>5,924,013</u>	<u>5,652,427</u>	<u>1,102,405</u>	<u>1,006,189</u>	<u>7,026,418</u>	<u>6,658,616</u>
Expenses						
General Government	965,064	1,003,472	-	-	965,064	1,003,472
Public Safety- Police	1,132,022	1,098,927	-	-	1,132,022	1,098,927
Public Safety- Court	141,034	135,530	-	-	141,034	135,530
Public Works	812,168	1,030,345	-	-	812,168	973,772
Economic Development	252,486	274,998	-	-	3,050,288	3,211,701
Depreciation	251,002	243,545	-	-	251,002	243,545
Amortization	-	20,833	-	-	-	20,833
TIF	433,247	413,460	-	-	433,247	413,460
Interest and Fees	636,129	290,939	-	-	636,129	290,939
Other Capital Expenditures	421,874	154,291	-	-	421,874	154,291
Financing Costs	182,044	174,616	-	-	182,044	174,616
Brink Meyer Road Expense	316,466	-	-	-	316,466	-
Other	8,936	-	-	-	8,936	-
Sewer	-	-	924,744	949,512	924,744	949,512
Total Expenses	<u>5,552,472</u>	<u>4,840,956</u>	<u>924,744</u>	<u>949,512</u>	<u>6,477,216</u>	<u>5,790,468</u>
Change in Net Assets Before Transfer	371,541	811,471	177,661	56,677	549,202	868,148
Transfer	-	27,569	-	(27,569)	-	-
Change in Net Assets After Transfer	<u>\$ 371,541</u>	<u>\$ 839,040</u>	<u>\$ 177,661</u>	<u>\$ 29,108</u>	<u>\$ 549,202</u>	<u>\$ 868,148</u>

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 position of the sewer service at the end of the year total \$3,400,421. The sewer fund had revenues exceeding expenditures by \$177,661 in 2014. This compares favorably with an increase in the net assets of \$29,108 in 2013.

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, 2014, totals \$11,724,379. The largest capital expenditure was connected with a park building. The City completed work on two real estate projects during the year. The investment in the projects is shown on the Statement of Net Position as Land Held for Investments and the amount has been removed from Construction in Process.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 869,880	\$869,880	\$ 59,975	\$ 59,975	\$ 929,855	\$ 929,855
Buildings and Improvements	3,284,127	3,310,108	2,255,875	1,973,411	5,540,002	5,283,519
Machinery and Equipment	299,263	335,087	48,825	72,315	348,088	407,402
Infrastructure	3,408,832	3,411,384	1,497,602	1,547,465	4,906,434	4,958,849
Construction in Process	-	8,472,776	-	466,805	-	7,743,129
Total	<u>\$ 7,862,102</u>	<u>\$16,399,235</u>	<u>\$3,862,277</u>	<u>\$ 4,119,971</u>	<u>\$11,724,379</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 \$17,876,408.

**City of Parkville, Missouri
Outstanding Debt**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Certificates of Participation	\$ 4,900,000	\$ 5,150,000	\$ -	\$ -	\$ 4,900,000	\$5,150,000
NID Limited Obligation						
Temporary Notes	-	8,460,000	-	-	-	8,460,000
NID General Obligation Bonds						
River Park	1,755,000	2,025,000	-	-	1,755,000	2,025,000
Brink Meyer	5,596,310	-	-	-	5,596,310	-
Brush Creek	3,949,478	-	-	-	3,949,478	-
Revenue Bonds (SRF) 2004A	-	-	1,455,000	1,595,000	1,455,000	1,595,000
Capital Leases/ Lease-Purchase	-	-	149,350	159,940	149,350	159,940
Deferred Amounts	-	(106,587)	71,270	79,189	71,270	(27,398)
Total	<u>\$16,200,788</u>	<u>\$15,528,413</u>	<u>\$1,675,620</u>	<u>\$1,834,129</u>	<u>\$17,876,408</u>	<u>\$17,362,542</u>

The general government indebtedness increased \$672,375 and the business government indebtedness decreased \$158,509.

Economic Factors and Next Year's Budgets and Rates

City of Parkville revenue for 2015 is projected to show modest gains over 2014 as economy activity within the City and the region continues to improve. The City's property tax revenue will increase by about 2.8% over 2014. 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 2015, 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 2015 and beyond as the tax base continues to grow. Commercial construction has also continued to increase with several projects under development during 2015. 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 fairly stable, with sufficient market demand for vacated commercial space to maintain good occupancy levels. These increases in residential and commercial properties should add 2 to 3% to the property tax base for 2016. 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 should ensure that building permit fee revenue reaches 2015 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 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 2015 exceeding the same 2014

period by nearly 5%, which, in turn, was up 5% over 2013. If this trend continues, 2015 sales tax revenue will be 6% or more above the level that was budgeted. Overall, the City's General Fund 2015 revenue is expected to reach or exceed the budgeted total.

As in prior years, the City has budgeted cautiously, holding 2015 revenue and expenditure budgets at near 2014 levels. However, City personnel remain optimistic, expecting overall modest, but positive growth in revenue for 2015. Revenue receipts for the first 5 months of 2015 give confidence that the budgetary goals will be met or exceeded. City expenditures are well within levels anticipated in the 2015 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.

CITY OF PARKVILLE, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2014

	2014		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 4,603,589	\$ 1,146,993	\$ 5,750,582
Restricted Cash and Investments	1,212,674	28,338	1,241,012
Receivables, Net of Allowance for Uncollectibles			
Taxes	2,388,636	-	2,388,636
Accounts	10,528	95,077	105,605
Deferred Charges	-	-	-
Prepaid Items	84,969	1,839	86,808
Land Held for Resale	8,472,776	-	8,472,776
Capital Assets Not Being Depreciated			
Land	869,880	59,975	929,855
Construction in Progress	-	-	-
Infrastructure	3,375,653	-	3,375,653
Capital Assets, Net of Accumulated Depreciation			
Buildings and Improvements	3,284,127	2,255,875	5,540,002
Machinery and Equipment	299,263	48,825	348,088
Infrastructure	33,179	1,497,602	1,530,781
Total Assets	<u>24,635,274</u>	<u>5,134,524</u>	<u>29,769,798</u>
Liabilities			
Accounts Payable and Other Current Liabilities	207,584	43,177	250,761
Wages Payable	53,147	221	53,368
Accrued Interest Payable	297,397	1,600	298,997
Customer Deposits	-	13,485	13,485
Unearned Revenue	-	-	-
Accrued Vacation	49,092	-	49,092
Other	572	-	572
Bonds and Notes			
Due Within One Year	566,869	164,045	730,914
Due in More Than One Year	15,593,377	1,511,575	17,104,952
Total Liabilities	<u>16,768,038</u>	<u>1,734,103</u>	<u>18,502,141</u>
Deferred Inflows of Resources			
Property Taxes - Subsequent Year	2,280,096	-	2,280,096
Net Position			
Invested in Capital Assets, Net of			
Capital Related Debt	174,632	-	174,632
Restricted for			
Debt Service	1,215,795	-	1,215,795
Capital Projects	693,771	-	693,771
Reserve	1,387,996	-	1,387,996
Endowment Fund	557,891	-	557,891
Unrestricted	1,557,055	3,400,421	4,957,476
Total Net Position	<u>\$ 5,587,140</u>	<u>\$ 3,400,421</u>	<u>\$ 8,987,561</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, 2014**

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	\$ 965,064	\$ 382,582	\$ -	\$ 39,577	\$ (542,905)	\$ -	\$ (542,905)
Public Safety - Police	1,132,022	277,985	-	-	(854,037)	-	(854,037)
Public Safety - Court	141,034	-	-	-	(141,034)	-	(141,034)
Public Works	812,168	-	-	-	(812,168)	-	(812,168)
Economic Development	252,486	-	-	-	(252,486)	-	(252,486)
Depreciation	251,002	-	-	-	(251,002)	-	(251,002)
Amortization	-	-	-	-	-	-	-
TIF	433,247	-	-	-	(433,247)	-	(433,247)
Interest and Fees	636,129	-	-	-	(636,129)	-	(636,129)
Financing Cost	182,044	-	-	-	(182,044)	-	(182,044)
Brink Meyer Road Expense	316,466	-	-	-	(316,466)	-	(316,466)
Other Capital Expenditures	421,874	-	-	-	(421,874)	-	(421,874)
Miscellaneous	8,936	-	-	-	(8,936)	-	(8,936)
Total Governmental Activities	5,552,472	660,567	-	39,577	(4,852,328)	-	(4,852,328)
Business-type Activities							
Sewer	946,270	1,093,424	-	-	-	147,154	147,154
Total Business-type Activities	946,270	1,093,424	-	-	-	147,154	147,154
Total Primary Government	\$ 6,498,742	\$ 1,753,991	\$ -	\$ 39,577	(4,852,328)	147,154	(4,705,174)
General Revenues							
Property Tax					1,564,539	-	1,564,539
Franchise Tax					1,048,320	-	1,048,320
Sales Tax					1,569,034	-	1,569,034
Unrestricted Investment Earnings					25,189	-	25,189
Intergovernmental					369,860	-	369,860
Sewer Admin Fees					100,000	-	100,000
TIF					436,968	-	436,968
Other					109,959	8,981	118,940
Total General Revenues					5,223,869	8,981	5,232,850
Change in Net Assets					371,541	156,135	527,676
Transfer							-
Net Position, Beginning of the Year as Adjusted					5,215,599	3,244,286	8,459,885
Net Position, End of Year					\$ 5,587,140	\$ 3,400,421	\$ 8,987,561

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

**CITY OF PARKVILLE, MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	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	\$ 1,303,655	\$ 1,387,966	\$ 397,765	\$ 693,771	\$ 617,286	\$ 203,147	\$ 4,603,589
Restricted Cash Investments	-	-	10,833		642,540	559,301	1,212,674
Receivables, Net of Allowance for Uncollectibles							
Taxes	1,052,741	-	55,339	663,196	617,360	-	2,388,636
Accounts Receivable	5,080	-	-	-	-	5,448	10,528
Prepaid Items	84,969	-	-	-	-	-	84,969
Total Assets	<u>\$ 2,446,445</u>	<u>\$ 1,387,966</u>	<u>\$ 463,937</u>	<u>\$ 1,356,967</u>	<u>\$ 1,877,186</u>	<u>\$ 767,896</u>	<u>\$ 8,300,396</u>
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	\$ 151,130	\$ -	\$ 51,031	\$ -	\$ 424	\$ 4,999	\$ 207,584
Wages Payable	53,147						53,147
Other Liabilities	572	-	-	-	-	-	572
Total Liabilities	204,849	-	51,031	-	424	4,999	261,303
Deferred Inflows of Resources							
Property Taxes Subsequent	945,100	-	10,833	663,196	660,967	-	2,280,096
Fund Balances							
Nonspendable							
Prepays	84,969	-	-	-	-	-	84,969
Restricted for							
Capital Projects	-	-	402,073	-	-	-	402,073
Debt Service	-	-	-	693,771	1,215,795	-	1,909,566
Assigned							
Capital Purposes	-	-	-	-	-	557,891	557,891
Unassigned							
General Fund	1,211,527	1,387,966	-	-	-	-	2,599,492
Special Revenue	-	-	-	-	-	205,006	205,006
Total Fund Balances	<u>1,296,496</u>	<u>1,387,966</u>	<u>402,073</u>	<u>693,771</u>	<u>1,215,795</u>	<u>762,897</u>	<u>5,758,998</u>
Total Liabilities and Fund Balances	<u>\$ 2,446,445</u>	<u>\$ 1,387,966</u>	<u>\$ 463,937</u>	<u>\$ 1,356,967</u>	<u>\$ 1,877,186</u>	<u>\$ 767,896</u>	<u>\$ 8,300,396</u>

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, 2014

position

Total Fund Balance in Governmental Fund Balance Sheet	\$	5,758,998
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.		7,862,101
Land Held for Resale		8,472,776
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)		(16,160,246)
Accrued Interest Payable		(297,397)
Accrued Vacation		<u>(49,092)</u>
Net Position of Governmental Activities	\$	<u>5,587,140</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, 2014

	General Fund	Reserve Fund	Transportation Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Government Funds
Revenues							
Taxes	\$ 2,935,260	\$ -	\$ 588,854	\$ -	\$ 332,383	\$ 1,592	\$ 3,858,090
Licenses and Permits	379,214	-	-	-	-	3,368	382,582
Intergovernmental	66,584	-	303,276	-	-	-	369,860
Charges for Services	35,907	-	-	-	-	-	35,907
Fines and Fees	269,935	-	-	-	61	7,989	277,985
Special Assessments	-	-	-	-	323,803	-	323,803
Investment Earnings	6,626	-	-	93	11,248	7,222	25,189
Grants	690	-	38,887	-	-	-	39,577
TIF Revenue	-	-	-	-	-	436,968	436,968
Sewer Service Fees	100,000	-	-	-	-	-	100,000
Miscellaneous	41,246	-	22,575	-	-	10,231	74,052
Total Revenues	3,835,462	-	953,592	93	667,495	467,371	5,924,012
Expenditures							
Current							
General Government	955,395	-	250	-	-	8,115	963,760
Public Safety - Police	1,174,585	-	-	-	-	6,016	1,180,601
Public Safety - Court	141,034	-	-	-	-	-	141,034
Public Works	834,418	-	-	-	-	354	834,772
Economic Development	290,278	-	-	-	-	-	290,278
Debt Service							
Principal	-	-	-	-	520,000	-	520,000

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, 2014

	General Fund	Reserve Fund	Transportation Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Government Funds
Interest	-	-	-	272,547	266,460	-	539,007
Other	-	-	-	-	3,449	-	3,449
TIF Expense	-	-	-	-	-	433,247	433,247
Financing Costs	-	-	-	182,044	-	-	182,044
Capital Outlay	-	-	489,424	-	-	5,754	495,178
Brink Meyer Expenses	-	-	-	-	-	316,446	316,446
Total Expenditures	<u>3,395,710</u>	<u>-</u>	<u>489,674</u>	<u>454,591</u>	<u>789,909</u>	<u>769,932</u>	<u>5,899,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	439,752	-	463,918	(454,497)	(122,414)	(302,562)	24,196
Other Financing Sources (Uses)							
Note Proceeds - Refinancing	-	-	-	9,552,021	-	-	9,552,021
Notes Retired - Refinancing	-	-	-	(8,460,000)	-	-	(8,460,000)
Transfers In	482,680	317,000	11,057	-	221,000	339,893	1,371,630
Transfers (Out)	<u>(586,370)</u>	<u>-</u>	<u>(355,000)</u>	<u>(338,393)</u>	<u>(61)</u>	<u>(91,806)</u>	<u>(1,371,630)</u>
Total Other Financing Sou	<u>(103,690)</u>	<u>317,000</u>	<u>(343,943)</u>	<u>753,628</u>	<u>220,939</u>	<u>248,088</u>	<u>1,092,021</u>
Net Changes in Fund Balances							
After Other Financing Sourc	336,061	317,000	119,975	299,131	98,525	(54,474)	1,116,218
Fund Balance, Beginning of Y	<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>
Fund Balance, End of Year	<u>\$ 1,296,496</u>	<u>\$ 1,387,966</u>	<u>\$ 402,073</u>	<u>\$ 693,772</u>	<u>\$ 1,218,607</u>	<u>\$ 762,898</u>	<u>\$ 5,761,810</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, 2014**

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

Net Change in Fund Balances - Total Government Funds	\$ 1,116,218
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 depreciation exceeded capital outlays.	(64,357)
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 portion, 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.	520,000
Refinancing transaction in which the bond proceeds exceeded the bonds retired reported as increase in the fund balance.	(1,092,021)
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.	<u>(108,299)</u>
Change in Net Position of Governmental Activities	<u>\$ 371,541</u>

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

**CITY OF PARKVILLE, MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUND - SEWER SERVICE
DECEMBER 31, 2014**

Assets	
Current Assets	
Cash and Cash Equivalents	\$ 1,146,993
Restricted Cash and Investments	28,338
Accounts Receivable	95,077
Prepaid Items	<u>1,839</u>
Total Current Assets	1,272,247
Noncurrent Assets	
Capital Assets	
Land	59,975
Buildings and Improvements	5,305,693
Machinery and Equipment	254,441
Infrastructure	2,381,388
Less Accumulated Depreciation	<u>(4,139,220)</u>
Total Capital Assets	<u>3,862,277</u>
Total Noncurrent Assets	<u>3,862,277</u>
Total Assets	5,134,524
Liabilities	
Current Liabilities	
Accounts Payable and Other Current Liabilities	43,177
Wages Payable	221
Accrued Interest Payable	1,600
Customer Deposits Payable	13,485
Current Portion of Revenue Bonds Payable	152,919
Current Portion of Leases Payable	<u>11,126</u>
Total Current Liabilities	<u>222,528</u>
Noncurrent Liabilities	
Revenue Bonds Payable, Net	1,373,351
Lease Payable	<u>138,224</u>
Total Noncurrent Liabilities	<u>1,511,575</u>
Total Liabilities	1,734,103
Net Position	
Invested in Capital Assets, Net of Related Debt	
Restricted	
Debt Service	
Unrestricted	<u>3,400,421</u>
Total Net Position	<u>\$ 3,400,421</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, 2014**

Operating Revenues	
Charges for Sales and Services	
Sewer Charges	<u>\$ 1,093,424</u>
Total Operating Revenues	1,093,424
Operating Expenses	
Management Contract	275,395
Administrative Fee	100,000
Water Department Charges	76,521
Depreciation and Amortization	257,695
Other Expenses	<u>189,262</u>
Total Operating Expenses	<u>898,873</u>
Operating Income	194,551
Non-operating Revenues (Expenses)	
Interest Revenue	4,361
Interest Expense	(25,871)
Other Income	4,620
Loan Fee	<u>-</u>
Total Net Non-operating Revenues (Expenses)	<u>(16,890)</u>
Change in Net Position	177,661
Net Position, Beginning of Year as Restated	<u>3,222,760</u>
Net Position, End of Year	<u><u>\$ 3,400,421</u></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, 2014**

Cash Flows from Operating Activities	
Receipts from Customers	\$ 1,103,488
Payments to Suppliers	<u>(859,065)</u>
Net Cash Provided by Operating Activities	244,423
Cash Flows from Capital and Related Financing Activities	
Principal Paid on Capital Debt	(158,509)
Interest Paid on Capital Debt	(25,872)
Miscellaneous	<u>4,620</u>
Net Cash (Used) by Financing Activities	(179,761)
Cash Flows from Investing Activities	
Interest Received	<u>4,361</u>
Net Cash Provided by Investing Activities	<u>4,361</u>
Increase in Cash and Cash Equivalents	69,023
Cash, Beginning of Year	<u>1,077,970</u>
Cash, End of Year	<u><u>\$ 1,146,993</u></u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities	
Operating Income	\$ 194,551
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation and Amortization Expenses	257,694
Changes in Assets and Liabilities	
Accounts Receivable	10,064
Accounts Payable	(216,368)
Accrued Interest	(494)
Prepays	(1,246)
Other	<u>222</u>
Net Cash Provided by Operating Activities	<u><u>\$ 244,423</u></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, 2014**

	<u>Municipal</u> <u>Court</u>	Legal <u>Settlement</u> <u>Fund</u>	<u>Total</u>
Assets			
Cash	<u>\$ 21,354</u>	<u>\$ 95,957</u>	<u>\$ 117,311</u>
Total Assets	<u>\$ 21,354</u>	<u>\$ 95,957</u>	<u>\$ 117,311</u>
Liabilities			
Due to Others	<u>\$ 21,354</u>	<u>\$ 95,957</u>	<u>\$ 117,311</u>
Total Liabilities	<u>\$ 21,354</u>	<u>\$ 95,957</u>	<u>\$ 117,311</u>

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

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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 position 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, 2014

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, 2014

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. The fund is used to account for construction projects undertaken by the City. During 2014 the fund included receipts and disbursements on the Brink Meyer Road Project and Brush Creek Project.

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

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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.

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 position 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, 2014

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, 2014. 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, 2014

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, 2014, 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	\$1,071,870
Debt Service Fund Property Tax Receivable	<u>617,380</u>
	<u>\$1,689,250</u>

Property Taxes

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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.

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 2014 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 \$195,553,232.

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

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Capital Assets – Continued

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

Compensated Absences -Vacation

City policies permit full-time employees to accumulate 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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

All vested vacation is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Premium on Bonds Payable

The premium on bonds payable at December 31, 2014 of \$488,620 (net of accumulated amortization of \$13,312) is being amortized over the term of the respective bonds using the straight line method. Amortization of the premium on bonds payable is included in interest and paying agent fees in the Statement of Revenues, Expenses and Changes in Net Position was \$211,654 for the year ended December 31, 2014.

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 are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

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.

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, 2014

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

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 \$(15,598,413) difference are as follows:

Bonds Payable	\$ (1,755,000)
Certificates of Participation Payable	(4,900,000)
Neighborhood Improvement District Limited General Obligation Bonds	(9,050,000)
Issuance Premium and Discount	<u>455,246</u>
Net Reconciling Item for Long-term Liabilities (Page 15)	<u>\$ (15,249,754)</u>
Other:	
Compensated Absences	(49,092)
Accrued Interest Payable	<u>(297,997)</u>
	<u>\$ (347,089)</u>

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:

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

Machinery and Equipment	\$ 113,341
Parks Building	73,304
Depreciation Expense	<u>(251,002)</u>
Net Reconciling Item for Capital Outlays/Depreciation (Page 18)	<u>\$ (64,357)</u>

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)-Continued

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	\$ 5,375,000
Premium and Other Sources	227,543
Debt Retired with Refinancing	<u>(4,935,000)</u>
Total	<u>\$ 667,543</u>
Refinancing of Brink Meyer Road NID	
New Bond Indebtedness	\$ 3,675,000
Premium and Other Sources	290,287
Debt Retired with Refinancing	<u>(3,525,000)</u>
Total	<u>\$ 440,287</u>
Principal Repayments	
General Obligation Bonds	\$ 270,000
Certificates of Participation	<u>250,000</u>
Total	<u>\$ 520,000</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:

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

Compensated Absences	\$ (5,620)
Amortization of Bond Discounts and Premium	(10,530)
Interest Expense	(97,122)
Other	<u>4,973</u>
Net Reconciling Item Relating to Certain Expenses (Page 18)	<u>\$ (108,299)</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 2014.

NOTE 4 – DEPOSITS AND INVESTMENTS

As of December 31, 2014, the City had the following deposits and investments:

	Reported Amount / <u>Fair Value</u>
US Treasuries and Agency Securities	\$ 91,942
Deposits: Checking and Money Market	<u>6,899,652</u>
	<u>\$6,991,594</u>

Reconciliation of Government-wide Statement of Net Position to total deposits and investments:

Cash and Cash Equivalents	\$ 5,750,582
Restricted Cash and Investments	<u>1,241,012</u>
Total Deposits and Investments	<u>\$6,991,594</u>

Interest Rate Risk

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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).

NOTE 4 – DEPOSITS AND INVESTMENTS- CONTINUED

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 insured money market funds and CDs, including brokered CDs, whose value at maturity is guaranteed.

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, 2014, 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.

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, 2014, the City's investments were not exposed to custodial credit risk.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2014

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets not being Depreciated				
Land	\$ 869,880	\$ -	\$ -	\$ 869,880
Construction in Progress	8,472,776	-	8,472,776	-
Infrastructure	<u>3,375,653</u>	-	-	<u>3,375,653</u>
Total Capital Assets not being Depreciated	12,718,309	-	8,472,776	4,245,533
Capital Assets being Depreciated				
Buildings and Improvements	4,153,323	73,304	-	4,226,627
Machinery and Equipment	1,993,661	113,341	-	2,107,002
Infrastructure	<u>44,663</u>	-	-	<u>44,663</u>
Total Capital Assets being Depreciated	6,191,647	186,645	-	6,378,292
Less Accumulated Depreciation for				
Buildings and Improvements	(843,215)	(99,285)	-	(942,500)
Machinery and Equipment	(1,657,298)	(150,441)	-	(1,807,739)
Infrastructure	<u>(10,208)</u>	<u>(1,276)</u>	-	<u>(11,484)</u>
Total Accumulated Depreciation	<u>(2,510,721)</u>	<u>(251,002)</u>	-	<u>(2,761,723)</u>
Total Capital Assets being Depreciated, Net	<u>3,680,926</u>	<u>(64,357)</u>	-	<u>3,616,569</u>
Governmental Activities Capital Assets, Net	<u>\$ 16,399,235</u>	<u>\$ (64,357)</u>	<u>\$ 8,472,776</u>	<u>\$ 7,862,102</u>
Business-type Activities				
Capital Assets not being Depreciated				
Land	\$ 59,975	\$ -	\$ -	\$ 59,975
Construction in Progress	<u>466,805</u>	-	(466,805)	-
Total Capital Assets not being Depreciated	526,780	-	(466,805)	59,975
Capital Assets being Depreciated				
Buildings and Improvements	4,838,888	466,805	-	5,305,693
Machinery and Equipment	254,441	-	-	254,441
Infrastructure	<u>2,381,388</u>	-	-	<u>2,381,388</u>
Total Capital Assets being Depreciated	7,474,717	466,805	-	7,941,522
Less Accumulated Depreciation for				
Buildings and Improvements	(2,865,477)	(184,341)	-	(3,049,818)
Machinery and Equipment	(182,126)	(23,490)	-	(205,616)
Infrastructure	<u>(833,923)</u>	<u>(49,863)</u>	-	<u>(883,786)</u>
Total Accumulated Depreciation	<u>(3,881,526)</u>	<u>(257,694)</u>	-	<u>(4,139,220)</u>
Total Capital Assets being Depreciated, Net	<u>3,593,191</u>	<u>209,111</u>	-	<u>3,802,302</u>
Business-type Activities Capital Assets, Net	<u>\$ 4,119,971</u>	<u>\$ 209,111</u>	<u>\$ (466,805)</u>	<u>\$ 3,862,277</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2014

NOTE 5 - CAPITAL ASSETS - CONTINUED

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

Governmental Activities	
General Government	\$ 122,127
Public Safety	56,436
Public Works	39,830
Parks	26,416
Nature Sanctuary	2,941
Public Information	<u>3,252</u>
Total Depreciation Expense	<u>\$ 251,002</u>
Business-type Activities - Sewer Operations	<u>\$ 257,695</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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2014

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, 2014:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
Certificates of Participation	\$ 5,150,000	\$ -	\$ (250,000)	\$ 4,900,000	\$ 270,000
Neighborhood Improvement District Limited Obligation Temp Notes	4,935,000	-	(4,935,000)	-	-
	3,525,000		(3,525,000)	-	
Less Deferred Amounts					
for Issue Discounts	(36,156)	-	2,782	(33,374)	(2,782)
for Deferred Refunding Difference	(70,431)	-	70,431	-	-
Neighborhood Improvement General Obligation Bonds					
River Park	2,025,000	-	(270,000)	1,755,000	275,000
Brush Creek Bond	-	5,375,000	-	5,375,000	-
Brush Creek Premium	-	227,454	(6,144)	221,310	11,377
Brink Meyer Bond	-	3,675,000	-	3,675,000	-
Brink Meyer Premium	-	274,478	(7,168)	267,310	13,274
Governmental Activity Liabilities	<u>\$ 15,528,413</u>	<u>\$ 9,551,932</u>	<u>\$ (8,920,099)</u>	<u>\$ 16,160,246</u>	<u>\$ 566,869</u>
<u>Business-type Activities:</u>					
Bonds payable					
Revenue Bonds (SRF) 2004A	\$ 1,595,000	\$ -	\$ (140,000)	\$ 1,455,000	\$ 145,000
Lease Purchase Agreement	159,940	-	(10,590)	149,350	11,126
Plus Deferred Amounts					
for Issue Premiums	79,189	-	(7,919)	71,270	7,919
Business-type Activity Long-term Liabilities	<u>\$ 1,834,129</u>	<u>\$ -</u>	<u>\$ (158,509)</u>	<u>\$ 1,675,620</u>	<u>\$ 164,045</u>

\$1,755,000 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, 2014

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 2014</u>	<u>Outstanding December 31, 2014</u>
General Obligation Bonds					
Governmental Activities					
Series 2010	2.7% to 3.25%	\$ 2,785,000	3/1/2020	<u>\$ 270,000</u>	<u>\$ 1,755,000</u>
				<u>\$ 270,000</u>	<u>\$ 1,755,000</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, 2014, are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 275,000	\$ 46,256
2016	280,000	40,700
2017	285,000	33,275
2018	295,000	24,575
2019	305,000	15,194
2020	<u>315,000</u>	<u>5,119</u>
	<u>\$ 1,755,000</u>	<u>\$ 165,119</u>

\$1,755,000 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, 2014

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. By Resolution No. 09-01-14, the City adopted a debt management policy to voluntarily limit its debt burden to no more than 80% of the limit prescribed by state law.

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, 2014, is \$4,900,000.

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>
2015	\$ 270,000	\$ 204,890
2016	290,000	193,758
2017	305,000	181,781
2018	330,000	168,840
2019	355,000	154,443
2020 – 2024	2,140,000	513,600
2025 – 2027	<u>1,210,000</u>	<u>109,120</u>
	<u>\$4,900,000</u>	<u>\$1,526,492</u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

Neighborhood Improvement District Limited Obligation Bonds

A. Brush Creek Sewer Project

During the year, the City refinanced the Brush Creek Sewer Project Temporary Notes by issuing long term bonds. The funds were used to retire the temporary notes by issuing long term bonds. The interest notes on the bonds vary from 3% to 4% based upon the maturity. The principal payments on the bonds vary from \$210,000 to \$765,000 in 2034, the maturity date of the bonds. The City issued 20 year bonds connected with the project. The annual requirements to amortize the bonds are as follows:

	<u>Principal</u>	<u>Interest</u>
2015	\$ -	\$ 228,663
2016	-	187,088
2017	210,000	183,938
2018	215,000	177,563
2019	220,000	171,038
2020 – 2024	1,210,000	749,888
2025 – 2029	1,425,000	538,981
2030 – 2034	<u>2,095,000</u>	<u>245,713</u>
	<u>\$5,375,000</u>	<u>\$2,482,875</u>

B. Brink Meyer Road Neighborhood Improvement District

During the year, the City refinanced the Brink Meyer Road Neighborhood Improvement District Temporary Notes by issuing long term bonds. The City issued twenty year bonds at initial notes. The interest rate on the bonds varies from 3% to 5% based upon the maturity. The principal payment on the bonds varies from \$140,000 to \$550,000 in 2034, the maturity date of the bonds. The annual requirements to amortize the bonds are as follows:

	<u>Principal</u>	<u>Interest</u>
2015	\$ -	\$ 180,874
2016	-	147,988
2017	140,000	145,888
2018	145,000	141,613
2019	150,000	137,188
2020 – 2024	810,000	614,988
2025 – 2029	955,000	466,594
2030 – 2034	<u>1,475,000</u>	<u>219,125</u>
	<u>\$3,675,000</u>	<u>\$2,054,258</u>

**CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014**

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

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, 2014, is \$1,455,000.

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, 2014, are as follows:

	<u>Principal</u>	<u>Interest</u>
2015	\$ 145,000	\$ 72,938
2016	150,000	65,688
2017	150,000	58,188
2018	155,000	50,688
2019	160,000	42,550
2020-2024	<u>695,000</u>	<u>87,750</u>
	<u>\$ 1,455,000</u>	<u>\$ 377,802</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.

**CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014**

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

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>
2015	\$ 11,126	\$ 7,330
2016	11,689	6,767
2017	12,281	6,175
2018	12,902	5,553
2019	13,555	4,900
2020 – 2024	78,794	13,486
2025 – 2027	13,555	225
	<u>\$ 149,351</u>	<u>\$ 44,436</u>

During the year the temporary notes on the Brush Creek Drainage and the Brink Meyer Road Neighborhood Improvement Districts were refinanced into permanent bond financing with a 20-year life. The Brush Creek 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 Brink Meyer funds were used for the Brink Meyer Road Neighborhood Improvement District for the extension of Brink Myers Road and the related retaining wall and the extension of electric and water utilities. The bonds 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 bonds if the assessments are inadequate to support annual debt payments. The first assessments were due December 31, 2014, with revenues dedicated for paying bond debt beginning in 2015. Although no assessments were collected for the Brink Meyer NID, approximately 64% of assessments were collected for the Brush Creek NID (the larger of the two

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

issues). All of the delinquent properties are owned by several bank subsidiaries due to foreclosures. While the City is vigorously pursuing its options to enforce payment of the assessments, there is considerable uncertainty as to when, and how much, of the outstanding and future assessments will be collected. Anticipating possible shortfalls with collections, the City has for the past several years accumulated reserves that, at current collection rates, will be sufficient to cover the NID debt payments through 2022, should that be necessary. Additional options are being developed that would extend the ability to cover payments for as long as may be necessary. While the City is confident that most if not all of the assessments will eventually be collected, the City is financially positioned to cover all debt payments in the interim, and as may be needed.

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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 7 – RISK MANAGEMENT – CONTINUED

MPR's financial statements are presented in its Comprehensive Annual Financial Report for the year ended December 31, 2014.

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.

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, 2014 the trust assets had an account balance of \$575,112.

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.

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

Statement of 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:

General Operating Revenue for 2014	\$4,708,008
All Fines and Court Costs from Traffic Violations Occurring with the City	\$ 260,790
Percent of Total Operating Revenue	5.52%

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 8 – COMMITMENTS AND CONTINGENCIES

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

The City Court software does not account separately for traffic fines and court costs from other police fines and court costs. However, since total Court revenue, including amended charges, from all sources for 2014 was 5.52% of the General Fund annual operating revenue, the traffic-related portion of that court revenue was 5.52% or less, which is well below the maximum percentage allowed.

NOTE 9 – INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended December 31, 2014, consisted of the following:

Transfer to Reserve Fund (Net)	<u>\$ 317,000</u>
Transfer from Capital Projects Fund (Net)	<u>\$(338,393)</u>
Transfer from Transportation Special Revenue Fund (Net)	<u>\$(343,943)</u>
Transfer to Debt Service Fund (Net)	<u>\$ 220,939</u>
Transfer to Non-Major Funds	<u>\$ 248,088</u>
Transfer from General Fund (Net)	<u>\$(103,690)</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.

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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 10 – PENSION PLAN- CONTINUED

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 3.7% (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	\$ 62,687
Interest on Net Pension Obligation	-
Adjustment to Annual Required Contribution	-
Annual Pension Cost	<u>62,687</u>
Actual Contributions	<u>62,687</u>
Increase (Decrease) in NPO	-
NPO Beginning of Year	-
NPO End of Year	<u><u>\$ -</u></u>

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 10 – PENSION PLAN- CONTINUED

The annual required contribution (ARC) was determined as part of the February 29, 2012 and February 28, 2013 annual valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2014 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 29, 2012 was 30 years for the General division and 28 years for the Police division. The amortization period as of February 28, 2013 was 29 years for the General division and 26 years for the Police division.

Year Ended <u>June 30,</u>	<u>One-Year Trend Information</u>		Net Pension <u>Obligation</u>
	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	
2012	\$ 61,229	100.0%	\$ 0
2013	\$ 62,067	100.0%	\$ 0
2014	\$ 62,687	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.

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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

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

- 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.

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, 2014.

	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level3)</u>
Government Securities:				
Trust Fund	\$ 91,942	\$ 91,942		

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 12 – SUBSEQUENT EVENTS

The City has evaluated subsequent events through August 4, 2015, the date on which the financial statements were available to be issued.

The City entered into a lease purchase agreement for the sewer plant in prior years that expired in 2025. The City decided in February 2015 that it would be beneficial to retire the lease obligation based upon current interest rates and paid off the lease obligation. The City changed its classification with LAGERS from tier one to tier three.

NOTE 13 – UPCOMING ACCOUNTING PRONOUNCEMENTS

- Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 – This statement will require the City to change the accounting for the pension costs related to the City’s participation in the Missouri Local Government Employees Retirement System (LAGERS). In addition, the City will also be recognizing a net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to the City’s proportionate share of the collective amounts in LAGERS.
- Statement No. 69, Government Combinations and Disposals of Government Operations – This statement is not likely to impact the City until there is a combination or disposal of operations that is subject to this guidance.
- Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees – Management will review the special assessment bonds to determine whether there are any changes required by this statement.
- 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.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 14 – RESTATEMENT OF BEGINNING BALANCES

Implementation of New GASB Pronouncements

In 2014 the City adopted the following new accounting standard in order to conform to the following Governmental Accounting Standards Board Statement.

GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. The Statement reclassified items from assets or liabilities in the statement of financial position into the new categories of deferred outflow or deferred inflow of resources. As a result, costs related to the issuance of debt, previously deferred, were restated as if they had been reported as an outflow of resources when incurred.

The City did not accrue interest expense on temporary notes at the end of 2013 requiring an adjustment to accrued interest payable and net position. The impact on the financial statements was a decrease in beginning net position as follows:

	Statement of Activities	
	Governmental Activities	Business-type Activities
Net Position- January 1, 2014, as previously reported	\$5,513,336	\$3,304,666
Restatement of deferred charge for debt issuance costs	(143,043)	(81,906)
Deferred Refund Difference	(70,431)	-
Restatement of Interest Expense and Interest Payable	(84,263)	-
Net Position-January 1, 2013, restated	<u>\$5,145,168</u>	<u>\$3,222,760</u>

NOTE 15 – INVESTMENT – LAND AND DEVELOPMENT COSTS

Two projects that were classified as construction in progress at the end of 2013 were completed in 2014 and moved from temporary to permanent (20-year) financing. Upon completion in 2014, these projects, the Brush Creek Drainage Area Neighborhood Improvement District and the Brink Meyer Road Neighborhood Improvement District, were reclassified as capital assets, with the expenditures considered as investment in land and development costs. Assessments on the benefitted properties were levied in late 2014, with the first payments due on December 31, 2014.

CITY OF PARKVILLE, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
DECEMBER 31, 2014

NOTE 15 – INVESTMENT – LAND AND DEVELOPMENT COSTS-CONTINUED

The projects are intended to provide sewer and certain road services needed to enable residential and commercial development of several tracts of land in Parkville, and were begun in 2007. Several events and difficulties caused delays in completing the projects, including the financial and housing market collapses of the Great Recession. At the request of the developers, the initial phase of the Brush Creek project was expanded to include an additional tract, drawing out the construction by several years. The Brink Meyer project experienced construction difficulties which drew out that project as well. The final costs include both the construction costs and the temporary note refinancing costs, including capitalized interest.

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, 2014**

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, 2014**

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 ≤ 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%
2014	208	203	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 \$41,260 was spent out of the Transportation Fund. The expenditures were for crack seal project (\$17,564), street striping (\$6,902), street materials (\$9,010), and the curb and sidewalk program (\$7,784). The following table compares the budgeted expenditures planned 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	\$ 135,000	\$ 91,236
2014	\$ 245,000	\$ 41,260

**CITY OF PARKVILLE, MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY DISCUSSION
FOR THE YEAR ENDED DECEMBER 31, 2014**

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 August 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
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 1,067,700	\$ 1,071,870	\$ 4,170
Licenses	40,900	47,469	6,569
Permits	201,000	331,745	130,745
Franchise Fees	837,000	779,169	(57,831)
Sales Taxes	910,000	1,084,221	174,221
Other Revenue	28,200	103,181	74,981
Court Revenue	290,000	269,935	(20,065)
Interest Income	22,000	6,626	(15,374)
Miscellaneous Revenue	37,000	41,246	4,246
Transfer In	<u>455,000</u>	<u>582,680</u>	<u>127,680</u>
Total Revenues	3,888,800	4,318,142	429,342
Expenditures			
Administration	909,886	907,279	2,607
Police	1,268,586	1,174,585	94,001
Municipal Court	147,313	141,034	6,279
Public Works	241,414	147,694	93,720
Community Development	335,366	290,278	45,088
Street Department	360,137	346,824	13,313
Parks Department	327,008	312,283	14,725
Nature Sanctuary	28,300	27,618	682
Channel 2 & Website	17,600	15,749	1,851
Transfer Out	538,000	538,000	-
IT	<u>46,900</u>	<u>34,167</u>	<u>12,733</u>
Total Expenditures	<u>4,220,510</u>	<u>3,935,509</u>	<u>285,001</u>
Excess of Revenues over Expenditures	<u>\$ (331,710)</u>	<u>\$ 382,633</u>	<u>\$ 714,343</u>

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

**CITY OF PARKVILLE, MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2014**

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation <u>Date</u>	(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
02-28-12	\$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%
02-28-14	\$600,063	\$ 796,059	\$ 195,996	75%	\$1,586,224	12%

OTHER SUPPLEMENTARY INFORMATION

**CITY OF PARKVILLE, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	Special Revenue					
	Municipal Equip Reserve	Guest Room Tax	Nature Sanctuary	Park Donations	Court Recoupment Fees	Police Training Fees - LET
Assets						
Cash and Cash Equivalents	\$ 3,281	\$ 404	\$ 42,781	\$ 45,794	\$ 38,892	\$ 46,262
Restricted Cash and Investments	-	-	-	-	-	-
Other Receivables	-	-	-	-	-	-
Total Assets	<u>\$ 3,281</u>	<u>\$ 404</u>	<u>\$ 42,781</u>	<u>\$ 45,794</u>	<u>\$ 38,892</u>	<u>\$ 46,262</u>
Liabilities						
Accounts Payable	\$ 1,530	\$ -	\$ -	\$ -	\$ 14	\$ 2,045
Fund Balances						
Unreserved, Reported in:						
Special Revenue Funds	1,751	404	42,781	45,794	38,878	44,217
Community Betterment	-	-	-	-	-	-
Total Fund Balances	<u>1,751</u>	<u>404</u>	<u>42,781</u>	<u>45,794</u>	<u>38,878</u>	<u>44,217</u>
Total Liabilities and Fund Balances	<u>\$ 3,281</u>	<u>\$ 404</u>	<u>\$ 42,781</u>	<u>\$ 45,794</u>	<u>\$ 38,892</u>	<u>\$ 46,262</u>

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

**CITY OF PARKVILLE, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	Special Revenue				Permanent	Total Nonmajor
	TIF Development	Market Place Development	Police Shop	Total	Fewson Project	Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 12,355	\$ 9,407	\$ 3,971	\$ 203,147	\$ -	\$ 203,147
Restricted Cash and Investments	-	-	-	-	559,301	559,301
Other Receivables	5,448	-	-	5,448	-	5,448
Total Assets	\$ 17,803	\$ 9,407	\$ 3,971	\$ 208,595	\$ 559,301	\$ 767,896
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ 3,589	\$ 1,410	\$ 4,999
Fund Balances						
Unreserved, Reported in Special Revenue Funds	17,804	9,407	3,971	205,006	-	205,006
Community Betterment	-	-	-	-	557,891	557,891
Total Fund Balances	17,804	9,407	3,971	205,006	557,891	762,897
Total Liabilities and Fund Balances	\$ 17,804	\$ 9,407	\$ 3,971	\$ 208,595	\$ 559,301	\$ 767,896

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 31,2014

	Special Revenue					
	Municipal Equip Reserve	Guest Room Tax	Nature Sanctuary	Park Donations	Court Recoupment Fees	Police Training Fees - LET
Revenues						
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF Revenue	-	-	-	-	-	-
Legal Settlement	-	-	-	-	-	-
Miscellaneous	-	1,592	6,539	332	3,368	3,424
Total Revenues	-	1,592	6,539	332	3,368	3,424
Expenditures						
Current						
General Government	-	5,000	354	-	-	2,588
TIF Expense	-	-	-	-	-	-
Capital Outlay	1,530	-	4,225	-	-	-
Total Expenditures	1,530	5,000	4,579	-	-	2,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,530)	(3,408)	1,960	332	3,368	836
Other Financing Sources (Uses)						
Other	-	-	-	-	-	-
Transfers In (Out)	-	1,500	-	-	-	-
Total Other Financing Sources	-	1,500	-	-	-	-
Net Change in Fund Balances	(1,530)	(1,908)	1,960	332	3,368	836
Fund Balances, Beginning of Year	3,281	2,312	40,821	45,462	35,510	43,381
Fund Balances, End of Year	\$ 1,751	\$ 404	\$ 42,781	\$ 45,794	\$ 38,878	\$ 44,217

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 31,2014

	Special Revenue				Permanent Fewson Project	Total Nonmajor Governmental Funds	
	Major Projects	TIF Development	Market Place Development	Police Shop			Total
Revenues							
Investment Earnings	\$ 188	\$ 100	\$ 10	\$ -	\$ 298	\$ 6,924	\$ 7,222
TIF Revenue	-	436,968	-	-	436,968	-	436,968
Legal Settlement	-	-	-	-	-	-	-
Miscellaneous	3,360	-	-	4,565	23,180	-	23,180
Total Revenues	3,548	437,068	10	4,565	460,446	6,924	467,370
Expenditures							
Current							
General Government	-	-	-	3,428	11,370	3,115	14,485
TIF Expense	-	431,609	1,638	-	433,247	-	433,247
Capital Outlay	-	-	-	-	5,755	-	5,755
Brink Meyer Expenses	316,446	-	-	-	330,143	-	330,143
Total Expenditures	316,446	431,609	1,638	3,428	766,818	3,115	769,933
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(312,898)	5,459	(1,628)	1,137	(306,372)	3,809	(302,563)
Other Financing Sources (Uses)							
Other	-	-	-	-	-	-	-
Transfers In (Out)	249,520	-	-	-	251,020	(2,932)	248,088
Total Other Financing Sources	249,520	-	-	-	251,020	(2,932)	248,088
Net Change in Fund Balances	(63,378)	5,459	(1,628)	1,137	(55,352)	877	(54,475)
Fund Balances, Beginning of Year	63,378	12,345	11,034	2,834	260,358	557,014	817,372
Fund Balances, End of Year	\$ -	\$ 17,804	\$ 9,406	\$ 3,971	\$ 205,006	\$ 557,891	\$ 762,897

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

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

3000 BROOKTREE LANE, SUITE 210
GLADSTONE, MISSOURI 64119
816-453-1040 FAX: 816-453-0721
bruceculley@sbcglobal.net

Member American Institute of
Certified Public Accountants

Member Missouri Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Board of Directors
City of Parkville
Parkville, Missouri

I have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Parkville, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City of Parkville's basic financial statements, and have issued my report thereon dated July 5, 2015.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the City of Parkville's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Parkville's internal control. Accordingly, I do not express an opinion on the effectiveness of the City of Parkville's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Parkville's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bruce Culley
Certified Public Accountant

Gladstone, Missouri
August 5, 2015

CITY OF PARKVILLE Policy Report

Date: Friday, August 7, 2015

Prepared By:
Lauren Palmer
City Administrator

Reviewed By:
Melissa McChesney
City Clerk

ISSUE:

Accept the 2015 City of Parkville Strategic Planning Workshop Summary Report.

BACKGROUND:

On July 20, 2015, the Mayor and Board of Aldermen participated in a strategic planning workshop. The goals for the workshop were to (1) strengthen working relationships among the governing body and staff; (2) identify critical success factors for the City of Parkville; and (3) identify goals for 2016 – 2020 to move the City closer to its vision. The Mayor and Board reviewed and affirmed the visions as follows:

Parkville will offer an exceptional quality of life for residents and visitors by embracing opportunities to enhance commerce and economic activity, while preserving the community's historic charm, attractive character and unique natural environments.

Attached is the summary report of the event and its outcomes. The Board identified 2016 priorities, long-term priorities, and critical success factors for the City.

BUDGET IMPACT:

There is no direct budget impact associated with this action.

ALTERNATIVES:

1. Accept the report as presented.
2. Accept the report subject to changes directed by the Mayor and Board of Aldermen.
3. Reject the report and provide alternative direction to staff.
4. Postpone the item.

STAFF RECOMMENDATION:

Accept the 2015 City of Parkville Strategic Planning Workshop Summary Report.

POLICY:

The city administrator and retreat facilitator recommend that the Board formally accept the report in order to document the work for the public and give guidance to staff to work on implementation of the identified priorities.

SUGGESTED MOTION:

I move to accept the 2015 City of Parkville Strategic Planning Workshop Summary Report.

ATTACHMENT:

1. City of Parkville Strategic Planning Workshop Summary Report – July 20, 2015
-

City of Parkville

Board of Aldermen

Strategic Planning Workshop Summary

July 20, 2015



Executive Summary

The Mayor and Board of Alderman of the City of Parkville gathered for a retreat on July 20, 2015 at Engaged Companies in Parkville. The goals for the retreat were to:

- Strengthen the working relationships among members of the governing body and staff
- Identify critical success factors for the City of Parkville
- Identify goals for 2016-2020 to move the City closer to its vision

A full summary of the discussion can be found beginning on Page 5 of this document. The full agenda is under Attachment A on Page 16.

Vision Statement

The Mayor and Board of Aldermen reviewed and affirmed the vision as follows:

Vision Statement

Parkville will offer an exceptional quality of life for residents and visitors by embracing opportunities to enhance commerce and economic activity, while preserving the community's historic charm, attractive character and unique natural environments.

Critical Success Factors and Priorities

The Mayor and Board of Aldermen identified the critical success factors—the things that must go well—to achieve the City's vision. They also identified preliminary priorities and engaged in a priority setting exercise. The first two table on the following page list the priorities for 2016 and long-term. Subsequent tables separate the priorities according to the five critical success factors.

Priorities for 2016 and Beyond

2016 Priorities
Identify areas to improve, such as low-water crossings in English Landing Park/Crooked Road
Regularly conduct a comprehensive capital needs assessment
Implement viable strategy to develop the Highway 45/I-435 Corridor
Finish English Landing Restrooms
Raise low-water crossing in English Landing Park
Construct trail around perimeter of dog park
Review and ensure proper package of basic services, assessing value and cost
Long-Term Priorities
Streamline process for codes, permits, licenses
Automate City functions
Develop maintenance standards
Create an economic development strategy
Create a stand-alone parks department
Increase staff resources to maintain all new park areas
Evaluate and implement new revenue sources
Assess the fee-for-service structure

Critical Success Factors and Priorities

The following five tables organize the aforementioned 2016 and long-term priorities according to the critical success factors identified by the Board of Aldermen.

Basic Services
In five years, Parkville will be a role model for delivery of City services and will meet citizens on their level with customer service that consistently exceeds expectations.
Long-Term Priorities
Streamline process for codes, permits, licenses
Automate City functions

Infrastructure
Maintain existing infrastructure and construct new facilities that support the safety, standards, and aesthetics, using cost efficient and best management practices while thinking strategically.
2016 Priorities
Identify areas to improve, such as the low-water crossing in English Landing Park and Crooked Road
Regularly conduct a comprehensive capital needs assessment
Long-Term Priorities
Develop maintenance standards

Economic Development
Parkville employs an economic development strategy that supports community and market needs, provides diverse quality development opportunities, makes strategic use of incentives and encompasses all areas of the community.
2016 Priorities
Implement viable strategy to develop the Highway 45/I-435 Corridor
Long-Term Priorities
Create an economic development strategy

Parks
Our parks are regionally recognized for diverse use and quality facilities that provide residents and visitors an outdoor destination. All neighborhoods will be connected by trail to each other, the City, and regional park systems.
2016 Priorities
Finish English Landing Restrooms
Raise low-water crossing in English Landing Park
Construct trail around perimeter of dog park
Long-Term Priorities
Create a stand-alone parks department
Increase staff resources to maintain all new park areas

Finances
Stable finances give us a road map for future priorities while guiding staff's allocation of time and resources. Although a finite resource, it emphasizes the need for quality economic development, serves as positioning tool for strategic partnerships, and allows us to make decisions based on long-term cost efficiencies versus short-term responses.
2016 Priorities
Review and ensure proper package of basic services, assessing value and cost
Long-Term Priorities
Evaluate and implement new revenue sources
Assess the fee-for-service structure

Complete Workshop Summary

Introductions

All members of the governing body attended the meeting. They are:

- Nan Johnston, Mayor
- Diane Driver, Ward 1 Alderman
- Kari Lamer, Ward 1 Alderman
- Dave Rittman, Ward 2 Alderman
- Jim Werner, Ward 2 Alderman
- David Jones, Ward 3 Alderman
- Douglas Wylie, Ward 3 Alderman
- Greg Plumb, Ward 4 Alderman
- Marc Sportsman, Ward 4 Alderman

The following staff were present:

- Alysen Abel, Public Works Director
- Sean Ackerson, Assistant City Administrator/Community Development Director
- Steve Berg, Treasurer
- Matthew Chapman, Finance/Human Resources Director
- Tim Blakeslee, Assistant to the City Administrator
- Kevin Chrisman, Police Chief
- Melissa McChesney, City Clerk
- Lauren Palmer, City Administrator

City Attorney Steve Chinn and Parkville Economic Development Director Mike Kellam also attended.

Patty Gentrup of The Novak Consulting Group facilitated the discussion.

Goals, Agenda, and Norms for the Workshop

The facilitator began by reviewing the goals, agenda, and norms for the workshop.

Goals

- Strengthen the working relationships among members of the governing body and staff
- Identify critical success factors for the City of Parkville
- Identify goals for 2016-2020 to move the City closer to its vision

Agenda

The full agenda can be found on Page 16 of this summary.

Norms

The governing body agreed to abide by the following norms for the retreat.

- Listen with respect
 - Let others finish before you start talking
 - Be attentive to the speaker
 - Disagree agreeably
- Be:
 - positive and realistic
 - candid and honest
 - patient and respectful
 - engaged and fully present
- Look for opportunities to agree
- Strive for consensus
- Practice “yes, and” rather than “yes/no, but”
- Have fun!

Community Building

The governing body was asked to participate in a community building project. The participants were separated into three groups, were given identical materials to build a structure, 20 minutes to plan how they would use the materials; and 20 minutes to actually build it. Their structures were to be judged on height and creativity.

Each group built what can best be described as a tower. They were asked to explain how they worked together in the planning process, if the plans changed, and to explain what their structure symbolized.

Understanding the Current Environment

Ms. Palmer reviewed a quarterly report regarding the Board of Aldermen’s goals for 2015. Highlights of that report follow.

- The City will about double its code enforcement efforts.
- While the focus for development is on the area of Route 45 and Interstate 435, development is occurring throughout the community.
- The Highway 9 study will be completed by the end of the year.
- The special events policy was revised.
- A donation program for the parks has begun.
- While some funding for a park master plan was identified, there have not been enough staff resources to devote to it. The City is also hoping that the County will financially support the plan.
- The City entered into a partnership with Park University for a sign to recognize the university’s volleyball teams.

Ms. Palmer indicated that while progress had been made, there is still much to accomplish.

In general, the governing body indicated that it was pleased with the progress that had been made in the first six months of the year. They also recognized that while it is important to establish goals, opportunities might occur at any given time that require the City to address issues it might not have originally identified as a goal.

Ms. Gentrup then reviewed the results of the pre-workshop survey administered to the City staff. The survey was designed to gauge the perceptions of staff regarding strengths, weaknesses, opportunities, challenges, and priority issues facing the City. The questions and a summary of the responses follow.

Question 1: Provide your level of agreement with the following statements about the City’s vision, mission, goals, and performance, with "1" being strongly disagree and "4" being strongly agree.

In general terms, as is illustrated in the chart below, staff indicates that departments work well together; communication is good within the organization; and that issues are anticipated and not just reacted to. However, there are some staff members who are unsure of the City’s vision mission and goals, how their work contributes to achieving those, and using data to measure workload.



Question 2: List two or three distinctive strengths for which you think the City of Parkville government is currently known.

Respondents indicate that Parkville is known for its quality leadership, professional staff, and responsive city services.

Question 3: Name two or three areas of weakness in which the City of Parkville government has room to improve.

While there are numerous responses to this, the common themes are focused around communication, community engagement, and setting priorities. One respondent says, “Although we are accessible and ready to serve, we have not valued regularly engaging the community in priority setting beyond specific projects.” Another says, “The City has taken great strides toward establishing and implementing priorities through goal setting, budgeting, capital improvement plan, the master plan and other similar efforts, but the public is not generally aware of these priorities or where their personal interests fall.”

Question 4: List two or three distinctive strengths or attributes for which you'd like the City of Parkville to be known 5-10 years in the future.

Staff has big ideas for Parkville's future, from a thriving downtown, to a beautiful riverfront, and quality services. One item that received several comments was developing and maintaining relationships with a variety of partners: Park University, MARC, other cities, and among community leaders.

Question 5: List three to five specific projects or programs that you would you like to see the City pursue.

While the Mayor and Board of Aldermen indicated in phone conversations and staff survey results show a sense that staff is stretched thin, staff also has a significant list of priority projects they would like to pursue. Those most mentioned included development along 435/45, redevelopment in the downtown area, improvements to Platte Landing parks, and even software improvements.

Question 6: What is the "next big thing" in Parkville?

Of the seven responses to this question, six focused on development of some kind. The seventh mentioned expansion of the City's park system.

Question 7: Provide any other comments regarding the good things on which Parkville should build; areas for improvement; or possibilities for the future.

Of the seven responses to this question, three respondents referenced the limited staff resources and need for more.

Critical Success Factors and Governing Body Priorities

The building blocks of Strategic Planning are a vision for the future, a clear mission for the organization that is executed with common values, and an understanding of the "Critical Success Factors," those things that must go well to achieve the vision. The vision is best articulated by the governing body, the mission statement (who we are, what we do and how we do it) works best when owned by the organization, and values are often a shared statement between the governing body and the organization.

Last year, the Mayor and Board of Aldermen confirmed the vision statement.

Vision Statement

Parkville will offer an exceptional quality of life for residents and visitors by embracing opportunities to enhance commerce and economic activity, while preserving the community's historic charm, attractive character and unique natural environments.

The governing body was asked to consider the vision statement and then identify the critical success factors—the things that must go well—to achieve the vision. The initial list of critical success factors was:

- Basic services
- Providing necessary tools to the "experts"
- Infrastructure
- Quality future development
- Parks
- Customer service/communication
- Finances
- Inclusiveness
- Partnerships
- Economic development
- Maintaining what we have: City assets, neighborhoods, amenities
- Staff development
- Resources
- Operational efficiencies

Upon considerable discussion that included whether 'basic services' was too broad to identify as a critical success factor because that is what the City is in the business of providing; the value of a variety of partnerships; the need for internal and external communication; and developing performance measures for City services, the Board determined that there were five factors critical to achieve its vision for the community. They are:

1. Basic services
2. Infrastructure
3. Economic Development
4. Parks
5. Finances

The governing body then identified what success would look like for each of the critical success factors developing, in effect, vision statements for each of them; brainstormed goals to achieve that success; and prioritized the preliminary priorities. Each participant was given one red dot to identify the single most important initiative for 2016; one green dot to identify the most important long-term priority; six blue dots to indicate other goals for 2016; and six yellow dots to indicate other long-term goals. The results of those activities are reflected in the following tables.

Basic Services				
In five years, Parkville will be a role model for delivery of City services and will meet citizens on their level with customer service that consistently exceeds expectations.				
Preliminary Priorities	Red	Green	Blue	Yellow
Customer service training for all staff and government officials				1
Streamline processes for codes, permits, licenses, etc.		1	3	2
Update ordinances			2	
Purchase and maintain proper equipment for needed services				
Automate functions when possible; re-evaluate business processes to maximize technology; don't fall behind with technology, one time set up for sewer auto pay; automate customer service requests on website				7
Develop communication strategy that highlights available services				1
Review fee structure with development fees				
Possible outsourcing of services				
Configuration of City Hall for efficiency				1
Review and ensure proper package of basic services – should we add or subtract?			2	

Infrastructure				
Maintain existing infrastructure and construct new facilities that support the safety, standards, and aesthetics, using cost efficient and best management practices while thinking strategically.				
Preliminary Priorities	Red	Green	Blue	Yellow
Horse-trading for streets/snow plowing with neighboring governments				
Adopt a stormwater utility tax				
Identify areas to improve such as low water crossings in Park/Crooked Road			3	
Research options for creative cost effective street maintenance that exceeds the lifecycle of pavement			1	
Provide a combined public works/public safety facility in remove area				
Develop transportation tax for impacts to development				
Conduct a comprehensive assessment to identify needs on a regular schedule		1	3	1
Develop criteria and prioritize needs			1	
Adopt a capital improvements sales tax				
Determine what improvements are not ours to maintain; develop an exit strategy for sidewalk maintenance; convey ROW to property owners			1	
Extensive community engagement in review of priorities and maintenance policies and schedules of maintenance				
Develop maintenance standards			1	3
New amenities are constructed with long-term maintenance in mind				
Apply the right treatment-interim and long-term strategies based on resources				

Economic Development				
Parkville employs an economic development strategy that supports community and market needs, provides diverse quality development opportunities, makes strategic use of incentives and encompasses all areas of the community.				
Preliminary Priorities	Red	Green	Blue	Yellow
Resolve issues with NID special assessment	1		1	
Create an economic development incentive strategy				3
Complete development code update				
Resolve downtown CID issues				
Develop viable strategy to develop the Hwy 45/I-435 corridor	5		2	
Develop consistent building strategies for quality development that is regionally consistent				
Implement a redevelopment/revitalization plan for the downtown area		1	2	
Complete and implement the Highway 9 corridor strategy				1
Improve partnership with Parkville/Platte County EDC and other economic partners				
Identify potential opportunities and successfully compete for local/regional grant opportunities				
Foster development of downtown community association that oversees enhancements to the downtown (outside of MSPA/CID)				
Support business retention/expansion activities with PEDC and PCEDC				
Develop consistent approval process and timelines for economic development incentives/agreements				
Review ordinances that detract from river-related commercialization			1	
Review possibility of "dog friendly" zone in downtown				

Parks				
Our parks are regionally recognized for diverse use and quality facilities that provide residents and visitors an outdoor destination. All neighborhoods will be connected by trail to each other, the City, and regional park systems.				
Preliminary Priorities	Red	Green	Blue	Yellow
Finish English Landing restrooms			3	
Close ranks with Phases 2 and 3				1
Ensure ongoing maintenance funding			2	
Certify 10K course and market to running/event community				
Continuing to streamline event guidelines				
Market parks for events March through October, consider dedicated staff				1
Active "recreation" department				1
Market parks donation program			2	
Spin off a parks department		2		3
Evaluate privatization/partnerships for program delivery				
Develop cross-marketing strategy with MSPA and/or downtown merchants to ensure parks programming drives customers downtown				
Ice skating rink				
Raise low-water crossing in ELP			4	1
Construct trail around perimeter of dog park			3	1
Increase staff resources to maintain all new park areas				3
Outsource City Hall maintenance and other areas outside of park area				
Market and support nature sanctuary				1
Farmers' Market structure reconstruction			2	1
More parking areas in the park				2

Finances				
Stable finances give us a road map for future priorities while guiding staff's allocation of time and resources. Although a finite resource, it emphasizes the need for quality economic development, serves as positioning tool for strategic partnerships, and allows us to make decisions based on long-term cost efficiencies versus short-term responses.				
Preliminary Priorities	Red	Green	Blue	Yellow
Provide an approved list of licensed vendors for City inspections, testing, engineering, contractors, paid for by the developer, not the City				1
Discourage non-revenue/revenue neutral developments			1	1
Evaluate new revenue sources, including city v county parks tax; preservation of use tax; e.g., CIP or stormwater sales tax; stormwater utility; road district funding			1	4
Expand donation programs, naming rights, estate planning				
Exclusive vendor rights for Parkville businesses during events				
Provide longer-term cost efficiencies v. short-term responses		1		1
Maintain/grow tax base through quality development and sales tax generating businesses				
Assess/modify services for value v. cost	1	1	3	
Fee structure assessment				3
More grant requests				1
Become more involved in organizing revenue producing city/park events				
Evaluate third-party providers for City services		1	1	1
Evaluate in-house v. contract City attorney and engineer			1	
Arbitration text for contracts and employee hiring	1			

Next Steps

A complete summary of the Board's discussion will be prepared. Ms. Gentrup recommended that it be formally accepted by the Board to provide policy direction to the staff.

Parting Thoughts/Adjourn

As the retreat comes to a close, participants were given the opportunity to share parting thoughts about the day's work.

Ms. Palmer said that she was surprised that code enforcement was not listed as a priority but understood that would be an ongoing initiative. In addition, she said that she was surprised there was support to develop a stand-alone parks department. One thing she said she is struggling with is the desire to both maintain the City's current assets but also develop the park system.

Mr. Werner suggested that the City consider what it would do with the excess reserve should the NID issue be resolved. He said a contingent list should be developed.

Mr. Sportsman said the City should continue to develop the budget in austere manner. Once development occurs, priorities can be evaluated.

Mr. Rittman said the day workshop was well done and productive.

Ms. Johnston indicated that time was well spent and thanked everyone for their participation.

Attachment A: Agenda

City of Parkville Strategic Planning Retreat

**8 a.m. – 4 p.m.
July 20, 2015**

**Engaged Companies
10812 NW Highway 45
Parkville, Missouri**

Norms for the Retreat

- Listen with respect
 - Let others finish before you start talking
 - Be attentive to the speaker
 - Disagree agreeably
- Be:
 - positive and realistic
 - candid and honest
 - patient and respectful
 - engaged and fully present
- Look for opportunities to agree
- Strive for consensus
- Practice “yes, and” rather than “yes/no, but”
- Have fun!

Retreat Goals

- Strengthen the working relationships among members of the governing body and staff
- Identify critical success factors for the City of Parkville
- Identify goals for 2016-2020 to move the City closer to its vision

Introductions

- Welcome and Introductions
- Agenda Review
- Norms and Expectations for the retreat

Agenda Item Outcome: Create a safe environment for honest exchange of ideas.

Community Building

Agenda Item Outcome: Develop a shared understanding of what it means to plan for Parkville’s future

Understanding the Current Environment

- Provide a progress report regarding the goals established for 2015
- Share results of pre-retreat survey of City staff and City Administrator

Agenda Item Outcome: Understand the current environment in which the City of Parkville is operating in and hear the perceptions of staff regarding Strengths, Weaknesses, Opportunities and Challenges and priority issues facing the City.

Vision and Critical Success Factors

The building blocks of Strategic Planning are a vision for the future, a clear mission for the organization that is executed with common values, and an understanding of the "Critical Success Factors," those things that must go well to achieve the vision. The vision is best articulated by the governing body, the mission statement (who we are, what we do and how we do it) works best when owned by the organization, and values are often a shared statement between the governing body and the organization.

Last year, the Mayor and Board of Aldermen confirmed the vision statement.

Vision Statement

Parkville will offer an exceptional quality of life for residents and visitors by embracing opportunities to enhance commerce and economic activity, while preserving the community's historic charm, attractive character and unique natural environments.

Agenda Item Outcome: Agree on critical success factors--those things that must go right to secure a positive future for the City of Parkville.

The Mayor and Board of Aldermen's Priorities

- Given the Critical Success Factors that have been identified, what priority policy issues ensure the City moves in the right direction?
- Generate and agree on what this governing body would like to accomplish - including a clear understanding of "what success looks like" and what resources will be necessary to accomplish the priority objectives.

Agenda Item Outcome: Identify the Mayor and Council's priority work plan (goals) for 2016-2020.

Next Steps

- Identify what support the Mayor and Board of Aldermen need from staff to maintain focus on their priority issues.

Agenda Item Outcome: Clarity regarding the path forward

Parting Thoughts/Adjourn

As the retreat comes to a close, each participant will be asked to share a parting thought on how they feel about the work done during the retreat.

CITY OF PARKVILLE

Policy Report

Date: Monday, August 10, 2015

Prepared By:
Lauren Palmer
City Administrator

Reviewed By:
Melissa McChesney
City Clerk

ISSUE:

Authorize staff and the design team to rebid the Route 9 Downtown Entryway Beautification Project.

BACKGROUND:

On April 16, 2013, the Board of Aldermen approved a program agreement with the Missouri Department of Transportation (MODOT) for a Transportation Alternatives Program (TAP) grant for improvements along Route 9. In general, the project involves sidewalks, street lighting, landscaping, and signage improvements from the White Alloe Bridge to the city limits, primarily focused at the entryway to downtown near the Train Depot and the entrance of Park University. On March 3, 2015, the Board of Aldermen approved various right-of-way and project easement agreements with MODOT and Park University. In June, the City received final approval from MODOT and the Federal Highway Administration (FHWA) to bid the project.

The bid opening was held on July 9, 2015. All three bids far exceeded the engineer's estimate and the available budget for the project. The low base bid exceeded the estimate by \$60,409.80 or 46%. On July 21, 2015, the Board rejected all bids and directed staff to work with the design consultant to prepare options for rebidding the project. Based on the guidance provided by the Board at the meeting on July 21, 2015, the following changes will be made to the plans:

- List CMU concrete block core as an equal option to reinforced concrete.
- List natural cut stone as an equal option to cast stone cap.
- Use a different limestone (cottonwood) that is more available in local quarries.
- Replace sign backlighting with ground mounted lights.
- Eliminate the wing wall on the entryway sign.
- Extend the project schedule to 100 days to allow more flexibility for contractors.
- Remove the time capsule installation from the project (will be completed in-house).
- Maximize project bid alternates (downtown markers and landscaping). Simplify lighting for downtown markers and include as an alternate. *Note: MODOT will only allow project alternates in a total amount less than 15% of the base bid of the engineer's estimate, so the irrigation system was removed from the bid alternates.*
- Pin mount letters to the downtown markers (remove backing).
- Although not a design change, the consultant team contacted additional vendors to generate more interest in the project.

The Board expressed some concern about the aesthetic impact of replacing the backlighting with ground lighting. The design team reviewed the other design concepts presented last fall and determined that this is still the best overall design and will work well with ground lighting. Several examples of similar signs with ground lighting are included in Attachment 1. In addition, the change to ground lighting will help reduce the cost of the sign lettering. With the Board's approval, staff will submit the revised plans to MODOT. The MODOT review process takes approximately two weeks, so the project can be re-advertised per the changes discussed

around the first of September. This would allow a contractor to begin work during the fall and winter of 2015 and complete the project in late spring of 2016.

BUDGET IMPACT:

The total project budget of \$210,834.27 is supported in part by the grant (\$135,000) and a donation from Magellan (\$35,000) that was provided in lieu of landscaping/screening improvements as part of a 2011 conditional use permit for the fuel storage facility at 6699 River Park Drive. The remaining funding for the City's local match and ineligible federal expenses comes from multiple sources: General Fund (\$8,559.27), Fewson Fund (\$17,500), and Projects Fund (\$14,775). The engineer's estimate for the construction portion of the project (including bid alternates) is \$165,947.50 (see Attachment 2). The total project budget is included as Attachment 3.

ALTERNATIVES:

1. Authorize staff and the design team to rebid the Route 9 Downtown Entryway Beautification Project as proposed.
2. Authorize staff and the design team to rebid the project, subject the changes requested by the Board.
3. Do not authorize the rebid and provide alternative direction to staff.
4. Postpone the item.

STAFF RECOMMENDATION:

Staff recommends that the Board of Aldermen authorize staff and the design team to rebid the Route 9 Downtown Entryway Beautification Project as proposed.

POLICY:

The invitation to bid for this project clearly states that the City reserves the right to reject any or all bids and rebid. The project is funded in part with a federal TAP grant through MODOT under the Local Public Agency (LPA) Program.

SUGGESTED MOTION:

I move to authorize staff and the design team to rebid the Route 9 Downtown Entryway Project (STP-3301) with the proposed modifications.

ATTACHMENTS:

1. Ground lighting sign examples
2. Revised engineer's estimate
3. Project budget

Signage Examples with Ground Lighting





Parkville - Route 9 Downtown Entryway STP-3301(484)

UNIT PRICE BID FORM					
ITEM NO.	BID ITEM	UNITS	QUANTITY	UNIT COST	TOTAL
1	MOBILIZATION	L.S.	1	\$ 18,000.00	\$ 18,000.00
2	REMOVAL OF IMPROVEMENTS	L.S.	1	\$ 15,000.00	\$ 15,000.00
3	UNCLASSIFIED EXCAVATION	CU. YD.	32	\$ 30.00	\$ 960.00
4	EMBANKMENT IN PLACE	CU. YD.	68	\$ 50.00	\$ 3,400.00
5	CONCRETE CURB RAMP	SQ. YD.	18.8	\$ 150.00	\$ 2,820.00
6	TRUNCATED DOMES	SQ. FT.	10	\$ 30.00	\$ 300.00
7	CONCRETE SIDEWALK, 4 IN.	SQ. YD.	70.7	\$ 75.00	\$ 5,302.50
8	CURB AND GUTTER TYPE A	L.F.	6	\$ 80.00	\$ 480.00
9	12 IN. PIPE GROUP B	L.F.	23	\$ 60.00	\$ 1,380.00
10	12 IN. GROUP B FLARED END SECTION	EA.	2	\$ 450.00	\$ 900.00
11	PERMANENT SEEDING	ACRE	0.3	\$ 2,500.00	\$ 750.00
12	TRAFFIC CONTROL SIGNS	EA.	4	\$ 200.00	\$ 800.00
13	BANNER BRACKET (SET)	EA.	14	\$ 320.00	\$ 4,480.00
14	BANNERS	EA.	14	\$ 300.00	\$ 4,200.00
15	REINFORCED CLASS B CONCRETE BASE	CU. YD.	8.8	\$ 600.00	\$ 5,280.00
16	WALL AND COLUMN CORES	CU. YD.	3.5	\$ 900.00	\$ 3,150.00
17	VENEER, LIMESTONE	SQ. FT.	220	\$ 70.00	\$ 15,400.00
18	CAP, BORDER, AND BASE	EA.	3	\$ 6,000.00	\$ 18,000.00
19	METAL WAVE AND LETTER ASSEMBLY	EA.	1	\$ 17,000.00	\$ 17,000.00
20	METAL LETTERS	EA.	20	\$ 200.00	\$ 4,000.00
21	LIGHTING CONTROLLER	EA.	1	\$ 7,000.00	\$ 7,000.00
22	GATEWAY SIGN LIGHTING SYSTEM	EA.	1	\$ 5,000.00	\$ 5,000.00
23	ALUMINUM MEDALLION	EA.	1	\$ 1,500.00	\$ 1,500.00
24	RELOCATE STONE SLABS	EA.	10	\$ 100.00	\$ 1,000.00
					\$ 136,102.50

PRIORITIZED ALTERNATE BID QUANTITIES

ITEM NO.	BID ITEM	UNITS	QUANTITY	UNIT COST	TOTAL
A1	DOWNTOWN MARKERS	EA.	2	\$ 10,000.00	\$ 20,000.00
A2	LIGHTING FOR DOWNTOWN MARKERS	EA.	2	\$ 1,500.00	\$ 3,000.00
A3	PRAIRIEFIRE CRABAPPLE (2" CAL)	EA.	3	\$ 420.00	\$ 1,260.00
A4	BLUE PRINCE HOLLY (5 GAL)	EA.	4	\$ 75.00	\$ 300.00
A5	BLUE PRINCESS HOLLY (5 GAL)	EA.	7	\$ 75.00	\$ 525.00
A6	LITTLE HENRY SWEETSPIRE (3 GAL)	EA.	11	\$ 55.00	\$ 605.00
A7	HOME RUN ROSE (3 GAL)	EA.	12	\$ 55.00	\$ 660.00
A8	KARL FOERSTERS REED GRASS (2 GAL)	EA.	29	\$ 40.00	\$ 1,160.00
A9	BRIGHT STAR PURPLE CONEFLOWER (1 GAL)	EA.	20	\$ 25.00	\$ 500.00
A10	GOLDSTRUM BLACK-EYED SUSAN (1 GAL)	EA.	33	\$ 25.00	\$ 825.00
A11	MULCH (3 IN.)	CU. YD.	6	\$ 75.00	\$ 450.00
A12	STEEL EDGING	L.F.	70	\$ 8.00	\$ 560.00
A13	IRRIGATION SYSTEM FOR ENTRY SIGN	EA.	1	\$ 15,000.00	OUT
Subtotal - Alternates					\$ 29,845.00
Total of Base Bid and All Alternates					\$ 165,947.50

Route 9 Downtown Entryway Project Budget

Revenues	BUDGET	
Local Cash (eligible costs)		
General Fund (10)	\$ 4,400.00	
Projects Fund (95)	\$ 5,600.00	
Magellan Escrow	\$ 35,000.00	
		\$ 45,000.00
Local Cash (other)		
General Fund (10)	\$ 4,159.27	
Fewson Fund (45)	\$ 17,500.00	
Projects Fund (95)	\$ 9,175.00	
Subtotal - Local Cash		\$ 30,834.27
Federal - TE Grant	\$ 135,000.00	\$ 135,000.00
TOTAL REVENUES		\$ 210,834.27
Expenses		
Ineligible Costs		
design	\$ 26,434.27	
site survey	\$ 3,725.00	
MARC administration fee	\$ 675.00	
Subtotal - ineligible costs		\$ 30,834.27
Participating Costs		
sidewalk	\$ 9,639.00	
banner brackets	\$ 19,800.00	
entryway sign	\$ 55,570.00	
downtown marker(s)	\$ 24,000.00	
landscaping and irrigation	\$ 25,385.00	
construction administration	\$ 25,507.38	
demolition and excavation	\$ 3,640.00	
mobilization and bidding	\$ 2,400.00	
contingency	\$ 14,058.62	
Subtotal - Participating Costs		\$ 180,000.00
TOTAL EXPENSES		\$ 210,834.27
Over/(under)		\$ -

CITY OF PARKVILLE

Policy Report

DATE: Wednesday, August 12, 2015

PREPARED BY:
Zach Tusinger
Planning Intern

REVIEWED BY:
Sean Ackerson
Assistant City Administrator /
Community Development Director

ISSUE:

Approve the first reading of an ordinance amending Parkville Municipal Code Chapter 405 to rezone a portion of 12398 NW Highway FF, located north of the railroad right-of-way, from County "PI" Planned Industrial District to City "PLCD" Parkland and Conservation District Case PZ15-25; City of Parkville Community Development Department, applicant.

BACKGROUND:

The City proposes to rezone a portion of 12398 NW Highway FF lying north of the railroad right-of-way from County "PI" Planned Industrial District to "PLCD" Parkland and Conservation District. The property is also known as Platte County parcel number 20-8.0-33-000-000-003.001, containing 29.1 acres, more or less, and is located south of River Road at the intersection with Union Chapel Road. Although the property consists of one parcel, it is divided into two portions by railroad right-of-way. The northern portion of the property contains the Parkville Vikings youth football field and the southern portion contains the City's sewer treatment facility.

This property retained its County "PI" zoning designation after being annexed into Parkville and has not since been rezoned. The property is owned by the City of Parkville and contains a sewer treatment facility and a recreation field. The applicant proposes to rezone the property to Parkville's "PLCD" Parkland and Conservation District. The proposed "PLCD" Parkland and Conservation District zoning allows parkland and open spaces.

Staff reviewed the application against the City of Parkville's Municipal Code and the City's adopted Master Plan and concluded that: 1) the proposed zoning would allow uses compatible with the character of the area and the zoning and uses of nearby properties; 2) the property is not suitable to the uses to which it is restricted under the current County PI zoning; 3) impacts could be mitigated through the plan and/or plat approval process; 4) the uses permitted in the PLCD zoning would be expected to have no greater impact than existing uses on the property; 5) denial is not warranted to protect the public health, safety and welfare; 6) there does appear to be a hardship to the City if the property is not allowed to be rezoned to a City district; 7) stormwater, floodplain and floodway impacts, if any, can be adequately handled through development plan and/or plat approval; 8) and the proposed PLCD zoning is consistent with the City's Master Plan projections and specific goals and objectives from the Master Plan can be addressed through the site planning process.

Per Parkville Municipal Code, a notice of public hearing was published, surrounding property owners were notified via certified mail and a sign was posted on site, all as required. The required public hearing was held before the Planning and Zoning Commission on Tuesday, August 11, 2015.

BUDGET IMPACT:

With the exception of nominal expenses to update City, there is no budget impact.

ALTERNATIVES:

1. Approve the rezoning via ordinance as recommended by the Commission.
2. Approve the rezoning via ordinance subject to specified conditions.
3. Deny the application.
4. Postpone consideration.

STAFF RECOMMENDATION:

Staff recommends approving the first reading of the ordinance amending Chapter 405 of the Parkville Municipal Code to rezone that portion of 12398 NW Highway FF, Parkville, Missouri 64152, located north of the railroad right-of-way, from County "PI" Planned Industrial District to City "PLCD" Parkland and Conservation District.

PLANNING COMMISSION RECOMMENDATION:

On August 11, 2015, the Planning and Zoning Commission held a public hearing and considered the proposed zoning district change to PLCD. The Commission concurred with conclusions and recommendations in staff's August 5, 2015 report and following consideration unanimously recommended approval of rezoning to City "PLCD" Parkland and Conservation District by a vote of 9 to 0 based upon the criteria submitted by staff in accordance with the recommendations. Items considered by the Commission along with a record of their consideration and recommendation are attached.

POLICY:

Per RSMo 89.050 and Parkville Municipal Code Chapter 483, all zoning district changes must be approved by the Board of Aldermen by ordinance, after the Planning and Zoning Commission considers the application at a public hearing and forwards their recommendation.

SUGGESTED MOTION:

I move that Bill No. 2847, an ordinance amending Parkville Municipal Code Chapter 405 to rezone a portion of 12398 NW Highway FF (aka Platte County parcel number 20-8.0-33-000-000-003.001) located north of the railroad right-of-way, from County "PI" Planned Industrial District to City "PLCD" Parkland and Conservation District, be approved for first reading.

ATTACHMENTS:

1. Ordinance and attached Exhibits A & B (legal description & map showing the rezoning area)
2. August 5, 2015 staff report to the Planning and Zoning Commission

ADDITIONAL EXHIBITS BY REFERENCE:*

1. Minutes of the August 11, 2015 Planning and Zoning Commission meeting (by reference)
2. Parkville Municipal Code Chapter 403, "PLCD" Parkland and Conservation District - <http://www.ecode360.com/27900942>
3. Parkville zoning code in its entirety - <http://www.ecode360.com/PA3395-DIV-05>
4. Parkville Master Plan - <http://parkvillemo.gov/departments/community-development-department/master-plan/>
5. Notice of Public Hearing mailed to owners within 185 feet of the subject property
6. Hearing notice published in the Platte County Landmark
7. Summary of hearing posted on the City webpage - <http://parkvillemo.gov/wp-content/uploads/2014/03/PZ15-25-Rezoning-Hearing-Summary-for-8-11-15.pdf>
8. Hearing announcement posted on the City webpage - <http://parkvillemo.gov/public-hearings/>

* Copies on file at Parkville City Hall and available on request

AN ORDINANCE AMENDING CHAPTER 405 OF THE PARKVILLE ZONING CODE TO REZONE THAT PORTION OF 12398 NW HIGHWAY FF LOCATED NORTH OF THE RAILROAD RIGHT-OF-WAY FROM COUNTY "PI" PLANNED INDUSTRIAL DISTRICT TO CITY "PLCD" PARKLAND AND CONSERVATION DISTRICT

WHEREAS, the City of Parkville Community Development Department submitted application PZ15-25 requesting to rezone a portion of 12398 NW Highway FF, Parkville, Missouri 64152, from County "PI" Planned Industrial District to City "PLCD" Parkland and Conservation District; and

WHEREAS, The property includes all of that portion of Platte County Parcel number 20-8.0-33-000-000-003.001 located north of the existing railroad right-of-way and is legally described and depicted in Exhibits A and B attached here to an incorporated herein by reference; and

WHEREAS, the subject site had the County zoning when it was annexed and has not since been rezoned; and

WHEREAS, all notices of the public hearing were published, posted and mailed in accordance with all applicable requirements of the Parkville Municipal Code and the State of Missouri Revised Statutes; and

WHEREAS, on August 11, 2015 the Planning and Zoning Commission held a public hearing, considered the proposed zoning district change and recommended approval by a vote of 9 to 0 based upon the criteria submitted by staff in accordance with the recommendations; and

WHEREAS, the Board of Aldermen hereby accepts the recommendation of the Planning and Zoning Commission; and

WHEREAS, as of the time of consideration by the Board of Aldermen, no valid protest petition had been submitted.

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

Section 1. Section 405 of the Parkville Zoning Code is hereby amended to rezone that portion of 12398 NW Highway FF, Parkville, Missouri 64152, also known as Platte County parcel number 20-8.0-33-000-000-003.001, located north of the existing railroad right-of-way, and legally described and depicted in Exhibits A and B attached here to and incorporated herein by reference, to City "PLCD" Parkland and Conservation District.

Section 2. This ordinance shall be effective immediately upon its passage and approval.

PASSED and APPROVED this 1st day of September 2015.

Mayor Nanette K. Johnston

ATTESTED:

City Clerk Melissa McChesney

Ord ____ Exhibit A
Legal Description

That portion of the following property lying north of the railroad right-of-way to Chicago, Burlington & Quincy Railroad as recorded April 11, 1924 in Book 98 at Page 185:

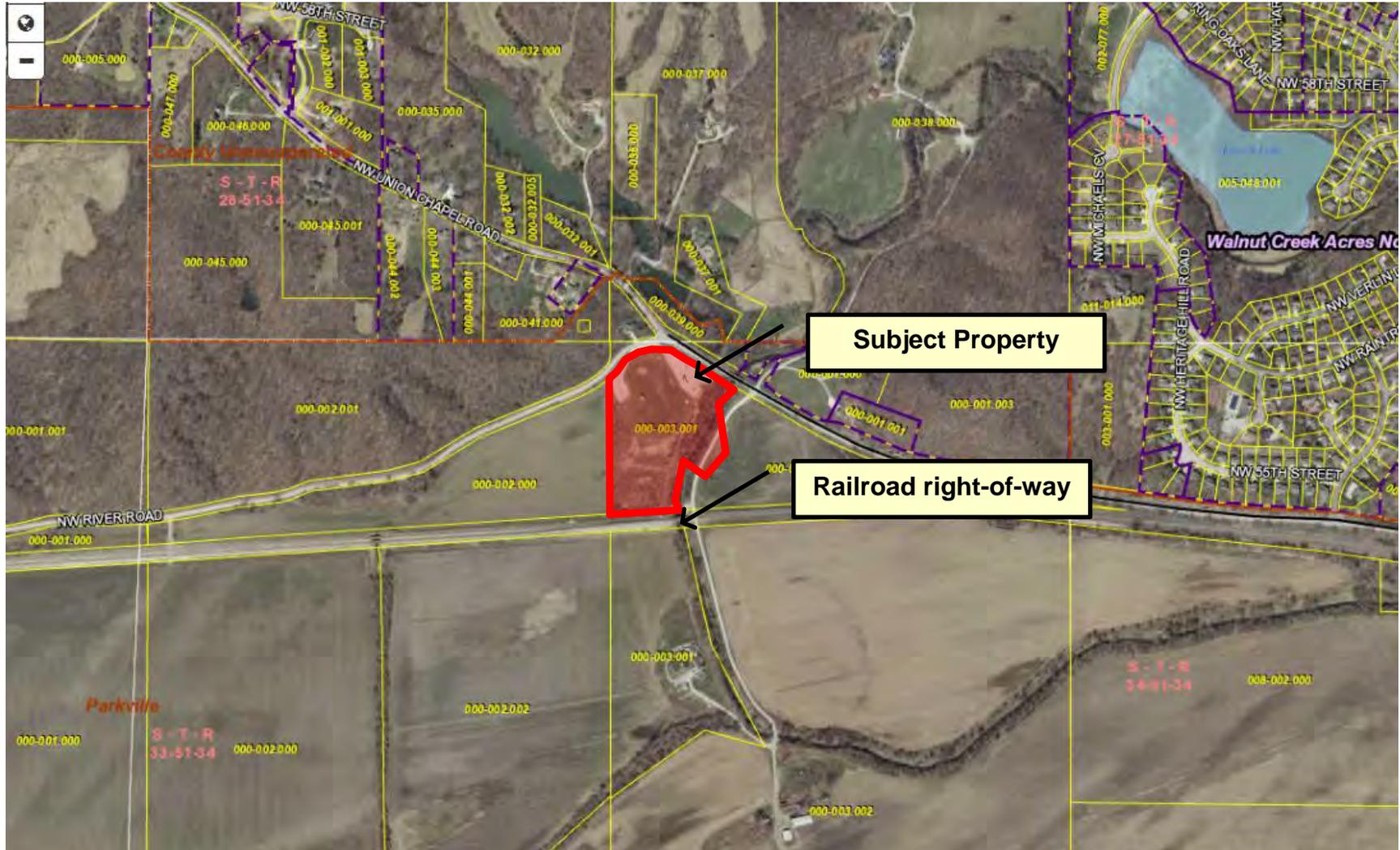
Parcel A

A tract of land located in Section 33, Township 51 North, Range 34 West, Platte County, Missouri, being more particularly described as follows: Commencing at the Northwest corner of said Section 33; thence S 01 degrees 05'16" W along the West line of said Section 33 a distance of 1,046.55 feet to a point on the Southerly right of way line of River Road and the point of beginning of the tract of land to be described; thence continuing along said Southerly right of way line on a curve to the left, having a chord bearing N 82 degrees 05'15" E, a radius of 2030.00 feet and an arc length of 253.85 feet; thence N 78 degrees 30'19" E continuing along said Southerly right of way line a distance of 217.97 feet; thence continuing along said Southerly right of way line on a curve to the right, tangent to the last described course, having a radius of 1170.00 feet and an arc length of 82.39 feet; thence N 82 degrees 32'23" E continuing along said Southerly right of way line a distance of 113.25 feet; thence continuing along said Southerly right of way line on a curve to the left, tangent to the last described course, having a radius of 1230.00 feet and an arc length of 228.92 feet; thence N 71 degrees 52'35" E continuing along said Southerly right of way line a distance of 40.28 feet; thence continuing along said Southerly right of way line on a curve to the right, tangent to the last described course, having a radius of 270.00 feet and an arc length of 47.26 feet; thence N 81 degrees 54'22" E continuing along said Southerly right of way line a distance of 471.08 feet; thence continuing along said Southerly right of way line on a curve to the left, tangent to the last described course, having a radius of 570.00 feet and an arc length of 309.74 feet; thence N 50 degrees 46'17" E continuing along said Southerly right of way line a distance of 34.72 feet; thence continuing along said Southerly right of way line on a curve to the right, tangent to the last described course, having a radius of 770.00 feet and an arc length of 209.16 feet; thence N 66 degrees 20'06" E continuing along said Southerly right of way line a distance of 592.66 feet; thence continuing along said Southerly right of way on a curve to the left, tangent to the last described course, having a radius of 605.00 feet and an arc length of 216.08 feet to a point on the East line of the West half of said Section 33; thence departing from said Southerly right of way line, along said East line, S 00 degrees 00'00"W a distance of 779.21 feet to a point on the Northerly right of way line of the Chicago, Burlington, & Quincy Railroad; thence S 86 degrees 02'45" W along said Northerly right of way line a distance of 2646.48 feet to the West line of said Section 33; thence N 01 degrees 05'16" E, departing from said Northerly right of way line, along said West line of said Section 33, a distance of 103.64 feet to the point of beginning, except part in roads, if any.

Parcel B

Certain land adjacent to Parcel A which is the South 2.3± acres of the East half of the Northeast quarter of Section 32, Township 51, Range 34, lying north of the North Right-of-Way line of the Chicago Burlington as now located and Quincy Railroad lying south of Public Road, as now located, except the West 40 feet thereof, subject however to Seller's reservation of an ingress or egress easement over Parcel B, which easement shall be over the access driveway as now located; which easement shall be surveyed at City's cost prior to closing and shall be legally described as a reservation in the deed from Seller to Buyer.

Ord ____ Exhibit B
Map





Staff Analysis

- Agenda Item: 4.A
- Proposal: An application to rezone that portion of 12398 NW Highway FF, Parkville, Missouri 64152, located north of the railroad right-of-way from County “PI” Planned Industrial District to “PLCD” Parkland and Conservation District.
- Case No: PZ15-25
- Applicant: City of Parkville
- Owners: City of Parkville
- Existing Zoning: County “PI” Planned Industrial District
- Proposed Zoning: City “PLCD” Parkland and Conservation District
- Parcel #s: 20-8.0-33-000-000-003.001
- Exhibits:
- A. This staff report
 - B. Legal description for the subject property
 - C. Area map
- By Reference:*
- A. Parkville Municipal Code Chapter 403, “PLCD” Parkland and Conservation District - <http://www.ecode360.com/27900942>
 - B. Parkville zoning code in its entirety - <http://www.ecode360.com/PA3395-DIV-05>
 - C. Parkville Master Plan - <http://parkvillemo.gov/departments/community-development-department/master-plan/>
 - D. Notice of Public Hearing mailed to owners within 185 feet of the subject property
 - E. Hearing notice published in the Platte County Landmark
 - F. Summary of hearing posted on the City webpage – <http://parkvillemo.gov/wp-content/uploads/2014/03/PZ15-25-Rezoning-Hearing-Summary-for-8-11-15.pdf>
 - G. Hearing announcement posted on the City webpage - <http://parkvillemo.gov/public-hearings/>

* Copies on file at Parkville City Hall and available on request

Overview

The city proposes to rezone that portion of 12398 NW Highway FF, Parkville, Missouri 64152, located north of the railroad right-of-way from County “PI” Planned Industrial District to “PLCD” Parkland and Conservation District. The property is also known as Platte County parcel number 20-8.0-33-000-000-003.001, containing 29.1 acres, more or less, and is located south of River Road at the intersection with Union Chapel Road. Although the property consists of one parcel,

it is divided into two portions by railroad right-of-way. The northern portion of the property contains the Parkville Vikings youth football field and the southern portion contains the City's sewer treatment facility (see depiction below). A full legal description is enclosed.



This property retained its County “PI” zoning designation after being annexed into Parkville and has not since been rezoned. That portion lying north of the railroad right-of-way is used for parkland, and the City currently leases the area to the Vikings Football Club. The Vikings maintain a field and other improvements on the site including a trailer that is used for concessions and other club purposes. The Vikings now desire to remove the trailer and construct a new structure requiring a building permit from the City of Parkville. The City cannot issue permits under the existing County zoning. In order to allow the issuance of permits, the City is proposing to rezone the property to Parkville’s “PLCD” Parkland and Conservation District. The proposed “PLCD” Parkland and Conservation District zoning (PLCD) allows parkland and open spaces, and associated structures.

Review and Analysis

The application has been reviewed against the City of Parkville’s City Code, including the applicable PLCD zoning district regulations, and the City’s adopted Master Plan, including the adopted Future Land Use Plan.

Per Parkville Municipal Code, a notice of public hearing has been published, surrounding property owners were notified via certified mail and signs were posted on site, as required. As of the date of this memo, no public comments have been submitted for the Commission’s consideration.

The City Codes do not define how the Planning Commission shall determine if a proposed zoning district change is appropriate. Instead, the Planning Commission has previously considered the following matters as a guide as advised by staff and legal counsel. Following each matter to be considered is staff’s findings and conclusions.

1. The character of the neighborhood and the zoning and uses of nearby properties.

The property is located south of River Road at the intersection with Union Chapel Road. The

subject property contains a recreational field and a sewer treatment plant. The property is bisected east to west by railroad right of way. The surrounding area to the east, south, and west is farmland. Properties to the north and west are either undeveloped or being developed for residential uses.

More specifically, the property is surrounded by:

- to the north and northwest – scattered single-family homes north of NW River Road on large-acreage lots zoned County “AG” Agricultural District, “RE” Rural Estates District, and “R-80” Rural Single-Family District;
- to the west – development on lots zoned “R-3” Single-Family Residential District; and
- to the east, south, and southwest – properties located in the Missouri River floodplain zone County “PI” Planned Industrial District (PI)

The proposed PLCD zoning allows parkland and conservation uses. Parkland uses are generally considered compatible with residential uses, making the proposed zoning consistent with the character of the area and the zoning and uses of nearby properties. The proposed zoning also meets the stated intent of the district *“to provide for recreational use with such public buildings, public recreational facilities and accessory uses as may be necessary or are normally compatible with park land or natural surroundings.”*

Staff concludes that the proposed zoning would allow uses compatible with the character of the area and the zoning and uses of nearby properties.

- 2. The suitability of the subject property for the uses to which it is restricted and the extent to which removal of restrictions imposed by the current zoning district may affect nearby property.** The subject property is zoned County “PI” Planned Industrial District. The property was annexed in the early 2000s. Per City policy the annexed property retained the existing County zoning with the intent that the County zoning would stay in place until development was desired. In this case the City’s lessee desires to construct an accessory building on the property to provide concessions, restrooms, storage and other uses accessory to the primary recreation use. Rezoning to a City district is required in order to obtain City building permits for the desired building or other further development requiring City permits. Unless rezoned, building and development permits cannot be approved or issued rendering the property undevelopable. Therefore, the property is not suitable to the uses to which it is restricted under the current County PI zoning.
- 3. The relative gain to the public’s health, safety and welfare as compared to the hardship of the individual property owner of the subject property.** There appears to be no specific gain to the public health, safety and welfare by denying the application for rezoning. Primary public health, safety and welfare considerations focus on the ability to respond with public and emergency services including police and fire and the ability to maintain the peace. The proposed zoning would not appear to have any impact on the ability to provide these services.

Another consideration is the impact to the floodplain. Much of the area to be rezoned is located in the floodplain, and some portions are located in the floodway. In order to ensure there are no adverse effects on other area properties, any new development will be required to obtain floodplain permits and address offsite impacts, if any.

Other public health, safety and welfare considerations include potential impacts to surrounding properties and uses, public utilities and services and future development. These issues are addressed in items 1, 2, 4 and 5.

Although it is staff's opinion that denial is not warranted to protect the public health, safety and welfare, there does appear to be a hardship to the City, if the property is not allowed to be rezoned to a City district. As discussed in item 2 above, the site cannot be further improved as parkland under the existing County PI zoning. Instead, the property must be rezoned to a City district before building permits are approved. Disallowing the property to be rezoned as requested, or to any other City district, will effectively prevent construction and development creating a hardship.

- 4. The adequacy of public utilities and other needed public services.** Public utilities have already been extended to the area. Any further development of the site would be subject to approval of the area utility providers, which may require utility upgrades or expansion to serve proposed development.

With regard to traffic, development permitted under the proposed PLCD would be evaluated to determine what on- and off-site improvements (if any) would be required to support any improvements. No major improvements would be expected to result from development under the proposed PLCD zoning.

- 5. Consistency with the City's adopted master plan.** The adopted Master Plan projects the property for *Parks and Open Space* uses. This projection is primarily to identify physical, social and economic resources within the urban environment that are worthy of conservation, to promote, encourage and support the conservation of urban areas, to preserve the natural features of the land, lakes, bluffs, trees, marshes and waterways, and to establish municipal or neighborhood park lands and establish the specific recreation and conservation use of such land. The proposed PLCD zoning is compatible with this land use projection and would meet the intent for planned development.



Excerpt from the adopted *Parkville Master Plan, Land Use Map*. The property proposed to be rezoned is outlined in red. The tan color represents a *Residential Neighborhood* land use and the green represents a *Parks and Open Space* land use projection.

Staff Conclusion and Recommendation

Staff concludes that: the proposed zoning would allow uses compatible with the character of the area and the zoning and uses of nearby properties; the property is not suitable to the uses to which it is restricted under the current County PI zoning; impacts could be mitigated through the plan and/or plat approval process; the uses permitted in the PLCD zoning would be expected to

CITY OF PARKVILLE

Policy Report

Date: Monday, August 10, 2015

Prepared By:
Sean Ackerson
Assistant City Administrator /
Community Development Director

Reviewed By:
Lauren Palmer
City Administrator

ISSUE:

Approve an ordinance for the final plat Lot 1-1 through 1-3, Townhomes at the National – 2nd Plat, a Subdivision in Parkville, Platte County, Missouri. Case PZ15-27; applicant, J-3 Pandi, LLC, owner.

BACKGROUND:

The Townhomes at the National 2nd phase is located west of Bell Road on Lime Stone Court and was approved for development of townhomes. The Final Plat of the Townhomes at the National – 2nd Plat was approved by Ordinance 2766 on July 15, 2014, and created seven individual lots. Since approval of the final plat, building permits were issued for construction of three townhome units on Lot 1. J-3 Pandi, LLC, the owner of Lot 1, submitted application PZ15-27 requesting approval of the Final Plat Lot 1-1 Through 1-3, Townhomes at the National – 2nd Plat to create three individual townhome units and an area around each to be owned privately. The remainder of the lot (Lot 1 Common Area) will be held and maintained by a common association as with the common areas for the rest of the Townhomes development.

The application was reviewed against the City of Parkville's Municipal Codes, including the subdivision regulations, the R-5 zoning district regulations, and the Final Plat of the Townhomes at The National – 2nd Plat. The proposed plat meets all applicable requirements and is consistent with previously approved plans and plats.

No easements or rights-of-way have changed from the approval of the Townhomes at The National – 2nd Plat. The plat does not affect existing utilities and no new public improvements are required or proposed (all have previously been constructed and accepted).

BUDGET IMPACT:

With the exception of application and permit fees and any incremental increases from real estate and personal property taxes, there is no budgetary impact.

ALTERNATIVES:

1. Approve the Final Plat by ordinance as submitted.
2. Approve the Final Plat by ordinance subject to changes.
3. Deny the Final Plat.

STAFF RECOMMENDATION:

Approval of the proposed final plat as submitted.

POLICY:

Per Parkville Municipal Code Section 505.030, all plats must be approved by the Board of Aldermen prior to recording. Per the conditions of approval of the Townhomes at the National – 2nd Plat, the final to create individual townhome lots does not require Planning and Zoning

ITEM 5E
For 08-18-15
Board of Aldermen Meeting

Commission consideration and recommendation so long as no significant changes to the plat are proposed.

SUGGESTED MOTION:

I move that Bill No. 2848, an ordinance approving the Final Plat, Lot 1-1 through 1-3, Townhomes at the National – 2nd Plat, a subdivision in Parkville, Platte County, Missouri, be approved for first reading.

I move that Bill No. 2848 be approved on first reading and passed to second reading by title only.

I move that Bill No. 2848 be approved on second reading to become Ordinance No. _____.

ATTACHMENTS:

1. Proposed Ordinance
2. Final Plat, Lot 1-1 through 1-3, Townhomes at the National – 2nd Plat, a subdivision in Parkville, Platte County, Missouri
3. Final Plat, Townhomes at the National – 2nd Plat, NW ¼ Sec. 26, T-51-N, R-34-W, Parkville, Platte County, Missouri.

AN ORDINANCE APPROVING THE FINAL PLAT LOT 1-1 THROUGH 1-3, TOWNHOMES AT THE NATIONAL – 2ND PLAT, A SUBDIVISION IN PARKVILLE, PLATTE COUNTY, MISSOURI.

WHEREAS, the Final Plat of the Townhomes at The National – 2nd Plat, showing only lots and not including individual buildings, was approved by Ordinance 2766 on July 15, 2014; and

WHEREAS, since approval of the final plat, building permits were issued for construction of three townhome units on Lot 1, foundations were constructed on said units and the foundations have been surveyed; and

WHEREAS, J-3 Pandi, LLC, the owner of Lot 1, submitted application PZ15-27 requesting approval of the Final Plat Lot 1-1 Through 1-3, Townhomes at the National – 2nd Plat, a subdivision in Parkville, Platte County, Missouri, attached hereto and incorporated herein by reference as Exhibit A; and

WHEREAS, that plat is submitted to further subdivide Lot 1 to create three individual townhome units and an area around each to be owned privately, as distinguished from the remainder of the lot, which will be held and maintained by a common association; and

WHEREAS, no easements or rights-of-way have changed from the approval of the Townhomes at The National – 2nd Plat.

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

SECTION 1. The Final Plat Lot 1-1 Through 1-3, Townhomes at the National – 2nd Plat, a Subdivision in Parkville, Platte County, Missouri attached hereto and incorporated herein by reference as Exhibit A, is hereby approved.

SECTION 2. The City hereby accepts and agrees to maintain City improvements, if any, in easements and rights-of-way, which are designated on that plat.

SECTION 3. The City Clerk is hereby directed to have that plat recorded in the office of the Platte County Recorder of Deeds following execution.

SECTION 4. This ordinance shall be effective immediately upon its passage and approval.

PASSED and APPROVED this 18th day of August 2015.

Mayor Nanette K. Johnston

ATTESTED:

City Clerk Melissa McChesney

FINAL PLAT
**LOT 1-1 THROUGH 1-3, TOWNHOMES AT
 THE NATIONAL - 2ND PLAT,**
 A SUBDIVISION IN PARKVILLE, PLATTE COUNTY, MISSOURI

PROPERTY DESCRIPTION
 CONTAINING 22,324 SQUARE FEET OR 0.51 ACRES

ALL OF LOT 1, TOWNHOMES AT THE NATIONAL - 2ND PLAT, A SUBDIVISION IN PARKVILLE,
 PLATTE COUNTY, MISSOURI.

SURVEY NOTES:

- THE FOLLOWING STANDARD MONUMENTATION HAS BEEN SET AT THE NOTED LOCATION UNLESS INDICATED OTHERWISE ON THIS DRAWING:
 SEMI-PERMANENT MONUMENTATION:
 CHISELED CROSS AT ALL CORNERS MARKED "✱"
 1/2" IRON BAR WITH PLASTIC CAP STAMPED "LS-2007000089" SET AT ALL CORNERS MARKED "•"
 PERMANENT MONUMENTATION:
 5/8" IRON BAR WITH ALUMINUM CAP STAMPED "LS-2007000089" SET AT ALL CORNERS MARKED "▲".
- THE POSITION OF EXISTING MONUMENTATION AS INDICATED BY AN "✱", "•", "○" OR "△", IF NOT THE TRUE CORNER, IS BY DIFFERENCES IN COORDINATES OR AT RIGHT ANGLES TO THE PROPERTY LINE AT THE NOTED DISTANCE FROM THE NEAREST BOUNDARY CORNER.
- THE SOURCE OF THE DESCRIPTION USED FOR THIS SURVEY WAS DERIVED FROM THE PLAT OF THE TOWNHOMES AT THE NATIONAL - 1ST PLAT, A SUBDIVISION IN PARKVILLE, PLATTE COUNTY, MISSOURI.
- THE BEARINGS SHOWN HEREON ARE BASED UPON THE PLAT OF THE TOWNHOMES AT THE NATIONAL - 2ND PLAT, A SUBDIVISION IN PARKVILLE, PLATTE COUNTY, MISSOURI.
- THIS SURVEY DOES NOT REFLECT ANY OF THE FOLLOWING WHICH WERE EITHER NOT REQUESTED OR FURNISHED BY THE CLIENT OR ARE NOT WITHIN THE SCOPE OF THE SERVICES PROVIDED BY A PROFESSIONAL SURVEYOR. THEREFORE, THIS SURVEYOR DOES NOT ACCEPT ANY LIABILITY SHOULD ANY OF THEM BE APPLICABLE TO THE SUBJECT REAL ESTATE: SUBSURFACE CONDITIONS; RESTRICTIVE COVENANTS; SUBDIVISION RESTRICTIONS; AND ZONING OR OTHER LAND USE REGULATIONS.
- NO TITLE REPORT WAS PROVIDED BY THE CLIENT FOR THIS SURVEY.
- THIS SURVEY IS BASED UPON RECORD DOCUMENTS, LEGAL DESCRIPTIONS, AND OTHER INFORMATION FURNISHED BY THE CLIENT PLUS OTHER INFORMATION KNOWN TO THIS SURVEYOR. THIS SURVEYOR HAS NO KNOWLEDGE OF ANY OTHER RECORD DOCUMENTS WHICH AFFECT THE SUBJECT REAL ESTATE.
- ALL VISIBLE UTILITIES SERVICING LOT 1 APPEAR TO BE WITHIN THE DESIGNATED UTILITY EASEMENTS.
- THIS SURVEY MEETS OR EXCEEDS THE ACCURACY STANDARDS OF AN URBAN PROPERTY SURVEY AS DEFINED BY THE "MISSOURI MINIMUM STANDARDS FOR PROPERTY BOUNDARY SURVEYS".
- ALL INTERIOR LOT LINES DIVIDING THE UNITS ARE PARALLEL OR PERPENDICULAR TO EACH OTHER.

DEDICATION:

THE UNDERSIGNED PROPRIETORS OF THE PROPERTY DESCRIBED HEREIN HAVE CAUSED THE SAME TO BE SUBDIVIDED IN THE MANNER AS SHOWN ON THIS PLAT AND SAID PROPERTY SHALL HEREAFTER BE KNOWN AS:

FINAL PLAT, LOT 1-1 THROUGH 1-3, TOWNHOMES AT THE NATIONAL - 2ND PLAT

EASEMENTS:

ALL EASEMENTS SHOWN HEREON HAVE BEEN PREVIOUSLY DEDICATED ON THE PLAT OF THE TOWNHOMES AT THE NATIONAL - 2ND PLAT, A SUBDIVISION IN PARKVILLE, PLATTE COUNTY, MISSOURI.

STREETS:

THE STREETS SHOWN ON THIS PLAT AND NOT HERETOFORE DEDICATED TO PUBLIC USE ARE HEREBY SO DEDICATED.

COVENANTS AND RESTRICTIONS:

THE COVENANTS AND RESTRICTIONS RECORDED WITH THE TOWNHOMES AT THE NATIONAL - 1ST PLAT APPLY TO THIS PLAT.

COMMON AREA:

THE COMMON AREA SHOWN HEREON WILL BE MAINTAINED BY A HOME OWNERS ASSOCIATION FOR USE AND ENJOYMENT AS THEY DEEM APPROPRIATE.

IN WITNESS WHEREOF: J3-PANDI, LLC, HAS CAUSED THESE PRESENTS TO BE EXECUTED THIS _____ DAY OF _____, 2015.

J3-PANDI, LLC

DALE BROUK, CO-MANAGER

STATE OF MISSOURI)
) SS:
 COUNTY OF)

BE IT REMEMBERED THAT ON THIS _____ DAY OF _____, 2013, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR THE COUNTY AND STATE AFORESAID, CAME DALE BROUK, TO ME PERSONALLY KNOWN, WHO BEING BY ME DULY SWORN, DID SAY THAT HE IS THE CO-MANAGER OF J3-PANDI, LLC, AND THAT SAID INSTRUMENT WAS SIGNED AND SEALED ON BEHALF OF SAID COMPANY AND THAT DALE BROUK, ACKNOWLEDGED SAID INSTRUMENT TO BE THE FREE ACT AND DEED OF SAID COMPANY.

IN WITNESS WHEREOF: I HAVE HEREUNTO SET MY HAND AND AFFIXED MY NOTARIAL SEAL IN THE DATE HERIN LAST ABOVE WRITTEN.

NOTARY PUBLIC

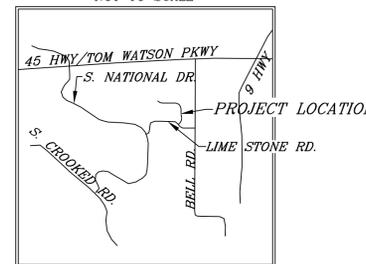
MY COMMISSION EXPIRES: _____

CITY OF PARKVILLE, MISSOURI
 THIS IS TO CERTIFY THAT THIS FINAL PLAT,
 LOT 1-1 THROUGH 1-3, TOWNHOMES AT THE NATIONAL - 2ND PLAT
 WAS SUBMITTED TO, CONSIDERED AND APPROVED BY THE PARKVILLE
 BOARD OF ALDERMAN THIS _____ DAY
 OF _____, 2015.

NANETTE K. JOHNSTON, MAYOR

MELISSA McCHESNEY, CITY CLERK

VICINITY MAP
 NOT TO SCALE

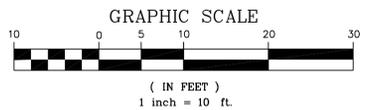


SURVEYOR'S CERTIFICATION

I HEREBY CERTIFY THAT WE HAVE MADE A SURVEY OF THE PREMISES HEREIN DESCRIBED WHICH MEET OR EXCEED THE CURRENT "MISSOURI MINIMUM STANDARDS FOR PROPERTY BOUNDARY SURVEYS" AS JOINTLY ESTABLISHED BY THE MISSOURI DEPARTMENT OF NATURAL RESOURCES, DIVISION OF GEOLOGY AND LAND SURVEY AND THE MISSOURI BOARD FOR ARCHITECTS, PROFESSIONAL ENGINEERS, PROFESSIONAL LANDSCAPE ARCHITECTS AND LAND SURVEYORS. THAT THE RESULTS OF SAID SURVEY ARE REPRESENTED ON THIS DRAWING TO THE BEST OF MY PROFESSIONAL KNOWLEDGE AND BELIEF.

Robert G. Young
 ROBERT G. YOUNG, PLS. 2007000089 DATE 08/05/2015

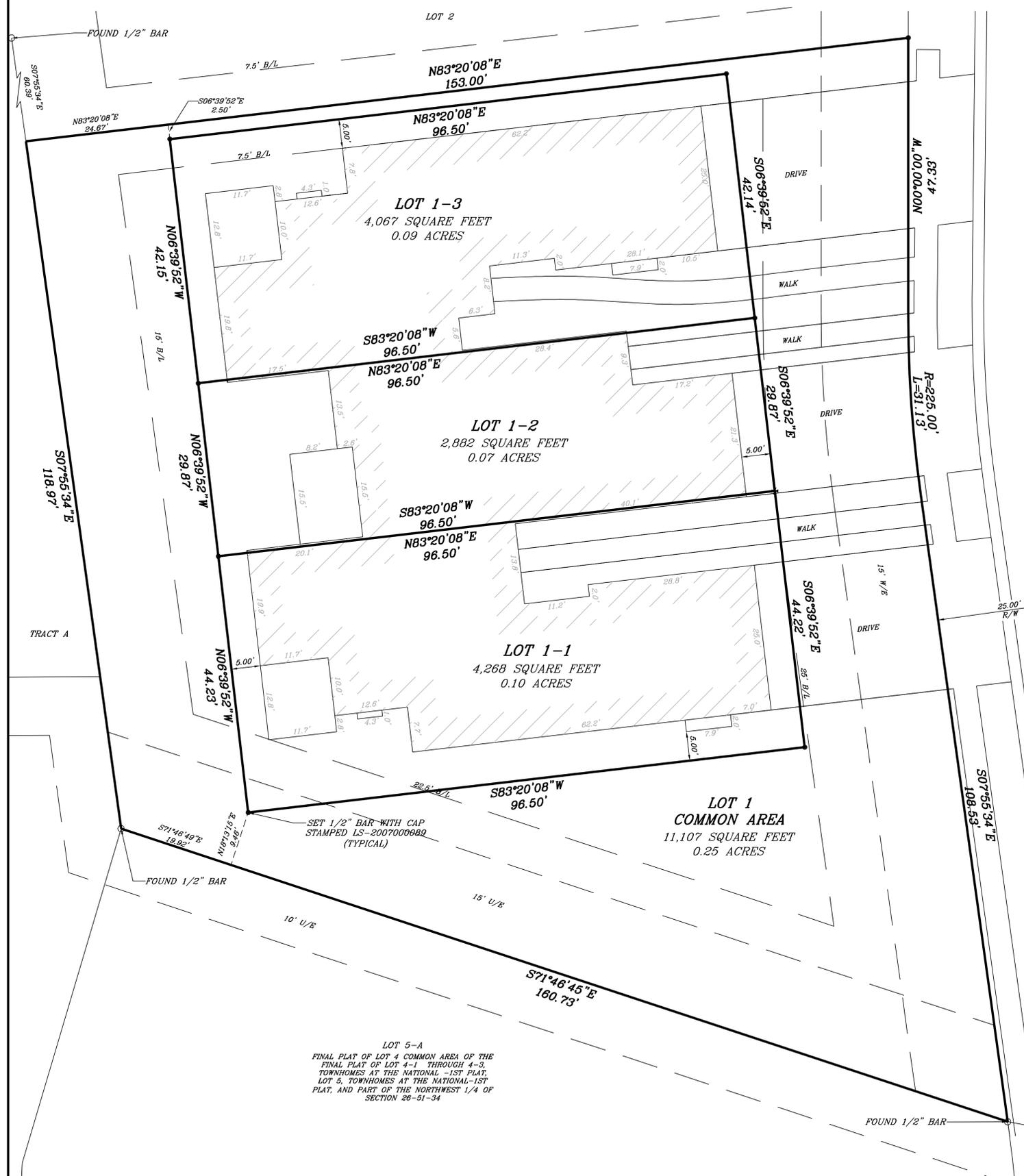
IF THE SURVEYOR'S SEAL IS SHOWN IN COLOR, THEN THE SURVEY IS A COPY THAT SHOULD BE ASSUMED TO CONTAIN UNAUTHORIZED ALTERATIONS. THUS THE CERTIFICATION CONTAINED ON THIS DOCUMENT SHALL NOT APPLY.



© COPYRIGHT 2015 R.L. BUFORD & ASSOCIATES, LLC
 D:\A-PLATTE COUNTY\15093\dwg\15093.dwg 8/5/2015 7:57:24 PM CDT

R.L. Buford & Associates, LLC
 LAND SURVEYING - DEVELOPMENT CONSULTANTS
 R.L. BUFORD & ASSOCIATES, LLC - MO CERT. OF
 AUTHORITY LICENSE NO. LS-2010031977

SEC.-TWP.-RGE.	COUNTY	JOB NO.	DATE	FIELD BOOK	PAGE	DRAWN BY
26-51-34	PLATTE	P-15093	08/05/2015	LOOSE LEAF	LOOSE LEAF	R.G.Y.



LOT 5-A
 FINAL PLAT OF LOT 4 COMMON AREA OF THE
 FINAL PLAT OF LOT 4-1 THROUGH 4-3,
 TOWNHOMES AT THE NATIONAL - 1ST PLAT,
 LOT 5, TOWNHOMES AT THE NATIONAL - 1ST
 PLAT, AND PART OF THE NORTHWEST 1/4 OF
 SECTION 26-51-34

Recorded in Platte County, Missouri
 Recording Date/Time: 09/26/2014 at 09:04:48 AM
 Instr Number: 2014010709
 Book: 21 Page: 114
 Type: DE PLAT
 Fee: \$98.00
 Grantor: DOUBLE EAGLE BUILDERS LLC
 Grantee: TOWNHOMES AT THE NATIONAL 2ND PLAT



FINAL PLAT

TOWNHOMES AT THE NATIONAL-2ND PLAT

NW 1/4 SEC. 26, T-51-N, R-34-W

PARKVILLE, PLATTE COUNTY, MISSOURI

DESCRIPTION:

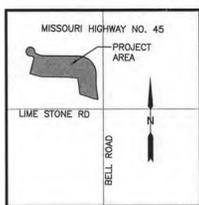
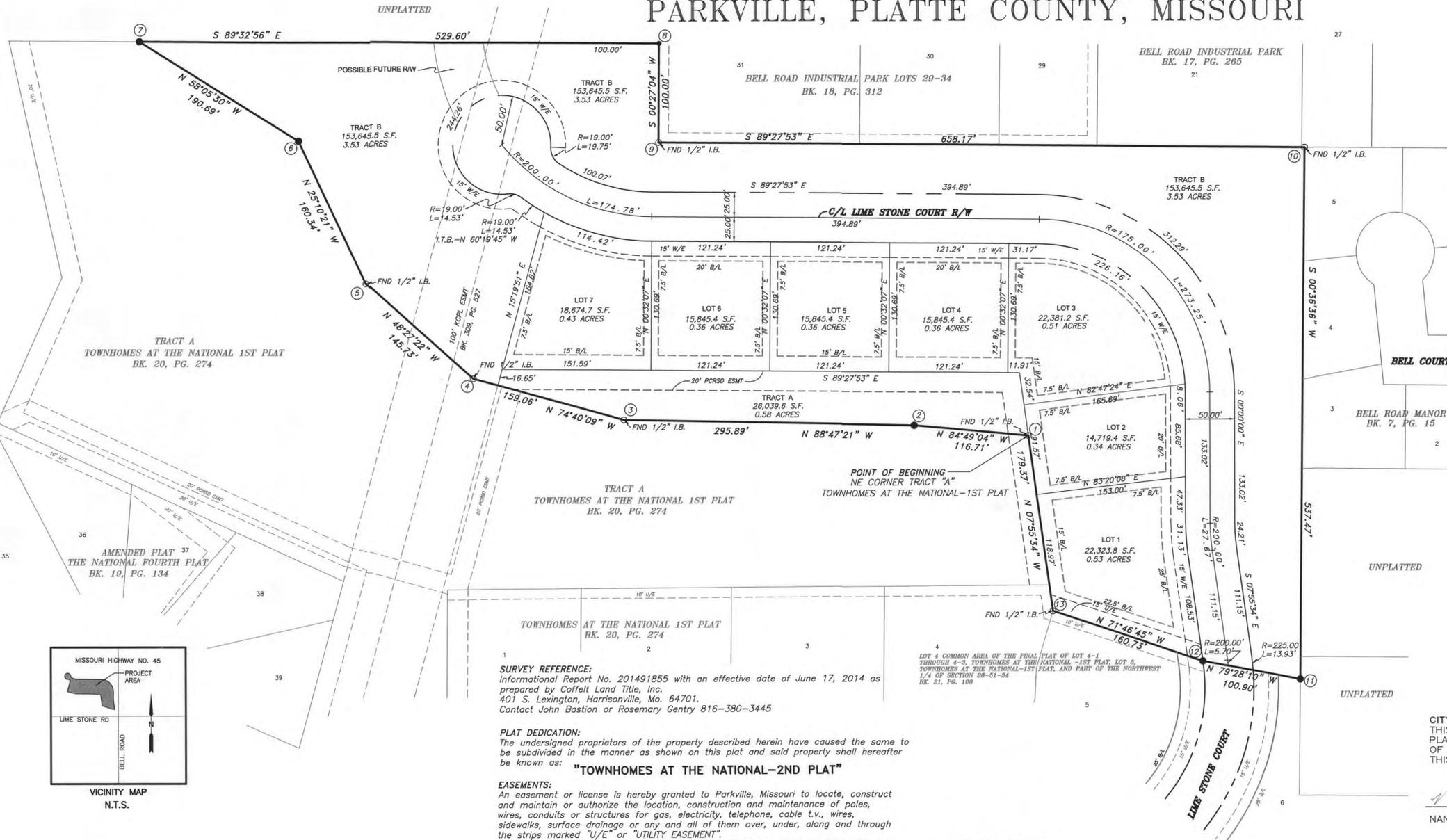
A tract of land being a part of the Northwest Quarter of Section 26, Township 51 North, Range 34 West, in the City of Parkville, Platte County, Missouri, being more particularly described as follows:

BEGINNING at the Northeast corner of TRACT A, TOWNHOMES AT THE NATIONAL-1ST PLAT, a subdivision of land in the City of Parkville, Platte County, Missouri according to the recorded plat thereof; thence North 84°49'04" West, along the North line of said TRACT A, a distance of 116.71 feet; thence North 89°47'21" West, continuing along the North line of said TRACT A, a distance of 295.89 feet; thence North 74°40'09" West, continuing along the North line of said TRACT A, a distance of 159.06 feet; thence North 48°27'22" West, continuing along the North line of said TRACT A, a distance of 145.73 feet; thence North 25°10'21" West, continuing along the North line of said TRACT A, a distance of 160.34 feet; thence North 58°05'30" West, continuing along the North line of said TRACT A, a distance of 190.69 feet; Thence South 89°32'56" East, departing the North line of said TRACT A, a distance of 529.60 feet, to a point on the West line of LOT 31, BELL ROAD INDUSTRIAL PARK, LOTS 29 through 34, a subdivision of land in the City of Parkville, Platte County, Missouri, according to the recorded plat thereof; thence South 00°27'04" West, along the West line of said LOT 31, a distance of 100.00 feet, to the Southwest corner of said LOT 31; thence South 89°27'53" East, along the South line of said BELL ROAD INDUSTRIAL PARK, LOTS 29-34 and also along the South line of BELL ROAD INDUSTRIAL PARK, a subdivision of land in the City of Parkville, Missouri, according to the recorded plat thereof, a distance of 658.17 feet, to the Northwest corner of LOT 5, BELL ROAD MANOR, a subdivision of land in the City of Parkville, Platte County, Missouri, according to the recorded plat thereof; thence South 00°36'36" West, along the West line of said BELL ROAD MANOR and the Southerly extension thereof, a distance of 537.47 feet, to the Northeast corner of LOT 6, of said TOWNHOMES AT THE NATIONAL-1ST PLAT; thence North 79°28'10" West, a distance of 100.90 feet, to a point on the West right of way line of LIME STONE COURT, as now established, said point also being the Northeast corner of LOT 5-A, LOT 4 COMMON AREA OF THE FINAL PLAT OF LOT 4-1 THROUGH 4-3, TOWNHOMES AT THE NATIONAL-1ST PLAT, LOT 5, TOWNHOMES AT THE NATIONAL-1ST PLAT AND PART OF THE NORTHWEST QUARTER OF SECTION 26-51-34, a subdivision of land in the City of Parkville, Platte County, Missouri, according to the recorded plat thereof; thence North 71°46'45" West, along the North line of said LOT 5-A, a distance of 160.73 feet, to the Northwest corner of said LOT 5-A; thence North 07°55'34" West, along the East line of said LOT 4 COMMON AREA and the Northerly extension thereof, a distance of 179.37 feet, to the POINT OF BEGINNING, containing 366,830.7 square feet or 8.42 acres, more or less.

TOTAL LAND AREA: 366,830.7 SQUARE FEET OR 8.42 ACRES
 PUBLIC RIGHT OF WAY: 61,510.5 SQUARE FEET OR 1.41 ACRES
 NET LAND AREA: 305,320.2 SQUARE FEET OR 7.01 ACRES

BEARINGS SHOWN HEREON ARE BASED ON THE RECORDED PLAT OF TOWNHOMES AT THE NATIONAL-1ST PLAT.
 COORDINATES SHOWN ARE BASED ON THE MISSOURI STATE PLANE COORDINATE SYSTEM, WEST ZONE, NAD 83, IN GRID METERS AND TIED TO THE MODOT VIRTUAL REFERENCE NETWORK.
 GRID FACTOR 0.9999082
 1 METER= 3.28083333 U.S. SURVEY FEET

PT#	NORTHING(m)	EASTING(m)
1	337390.486	833809.128
2	337393.699	833773.696
3	337395.605	833530.462
4	337408.421	833483.711
5	337437.876	833450.470
6	337482.104	833429.684
7	337512.823	833380.348
8	337511.552	833541.749
9	337481.076	833541.510
10	337479.203	833742.093
11	337315.405	833740.350
12	337321.025	833718.116
13	337336.342	833663.586



SURVEY REFERENCE:
 Informational Report No. 201491855 with an effective date of June 17, 2014 as prepared by Coffelt Land Title, Inc.
 401 S. Lexington, Harrisonville, Mo. 64701.
 Contact John Bastion or Rosemary Gentry 816-380-3445

PLAT DEDICATION:
 The undersigned proprietors of the property described herein have caused the same to be subdivided in the manner as shown on this plat and said property shall hereafter be known as:
"TOWNHOMES AT THE NATIONAL-2ND PLAT"

EASEMENTS:
 An easement or license is hereby granted to Parkville, Missouri to locate, construct and maintain or authorize the location, construction and maintenance of poles, wires, conduits or structures for gas, electricity, telephone, cable t.v., wires, sidewalks, surface drainage or any and all of them over, under, along and through the strips marked "U/E" or "UTILITY EASEMENT".
 An easement or license is hereby granted to Platte County Regional Sewer District to locate, construct and maintain or authorize the location, construction and maintenance of sanitary sewers over, under, along and through the strips marked "PCRS" or "PCRS D EASEMENT".
 An easement or license is hereby granted to Missouri American Water to locate, construct and maintain or authorize the location, construction and maintenance of water services over, under, along and through the strips marked "W/E" or "WATER EASEMENT".

STREETS:
 The streets and right of way shown on this plat and not heretofore dedicated to public use are hereby so dedicated.

COVENANTS AND RESTRICTIONS:
 The Covenants and Restrictions recorded in Book 1130 at Page 505 as recorded with the final plat of TOWNHOMES AT THE NATIONAL-1ST PLAT are to be amended to include this plat of TOWNHOMES AT THE NATIONAL-2ND PLAT and may be amended from time to time as prescribed in that Covenant and Restrictions.

PUBLIC IMPROVEMENTS:
 All public improvements including streets, sidewalks, curb & gutter and other required improvements shall meet the city's minimum standards.

BUILDING LINES:
 Building lines or setback lines are hereby established as shown on this plat, and no building or portion thereof shall be built or otherwise located between this line and the lot or street line.

OPEN SPACE:
 Tracts A and B are reserved as private open space to be reserved and maintained by DOUBLE EAGLE BUILDERS, LLC or its assigns for use and enjoyment as deemed appropriate. Private open space and/or cash in lieu of public open space has previously been accepted as part of the approved community unit plan for the National Golf Club of Kansas City.

IN WITNESS WHEREOF:
 DOUBLE EAGLE BUILDERS, LLC, a Missouri Limited Liability Company licensed to do business in the State of Missouri, has caused these presents to be executed this 26th day of August, 2014.

DOUBLE EAGLE BUILDERS, LLC, a Missouri Limited Liability Company
 BY: Dale Brouk Co-Manager
 STATE OF Missouri) ss
 COUNTY OF Platte)

Be it remembered that on this 26th day of August, 2014, before me, the undersigned, a Notary Public in and for the County and State aforesaid, came Dale Brouk to me personally known, who being by me duly sworn, did say that he is Co-Manager of DOUBLE EAGLE BUILDERS, LLC, a Missouri Limited Liability Company and that said instrument was signed in behalf of said corporation and that said Dale Brouk acknowledged said instrument to be the free act and deed of said corporation.

IN WITNESS WHEREOF:
 I have hereunto set my hand and affixed my Notarial Seal in the date herein last above written
 My Commission Expires: April 07, 2017
Margie Lockard
 Notary Public



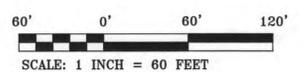
CITY OF PARKVILLE:
 THIS IS TO CERTIFY THAT THIS FINAL PLAT OF "TOWNHOMES AT THE NATIONAL-2ND PLAT" WAS SUBMITTED TO, CONSIDERED AND APPROVED BY THE PARKVILLE BOARD OF ALDERMEN
 THIS 5th DAY OF July, 2014, VIA ORDINANCE NO. 2766

Nanette K. Johnston Mayor
Melissa McChesney City Clerk
 PLATTE COUNTY MISSOURI

NOTES:
 1. PROPERTY IS CURRENTLY ZONED R-5 CUP (PLANNED MULTI-FAMILY RESIDENTIAL).
 2. THIS PROPERTY LIES WITHIN "ZONE C" (AREAS OF MINIMAL FLOODING), AS DEPICTED ON COMMUNITY PANEL NO. 290475 0155A, DATED DECEMBER 18, 1979, NATIONAL FLOOD INSURANCE PROGRAM, PLATTE COUNTY, MISSOURI.
 3. SET 1/2" IRON BAR WITH "TREKK" CAP AT ALL PROPERTY CORNERS UNLESS NOTED OTHERWISE.

SURVEYED AND PLATTED FOR:
 DOUBLE EAGLE BUILDERS, LLC,
 A MISSOURI LIMITED LIABILITY COMPANY BY
 TREKK DESIGN GROUP, LLC
 1441 E. 104TH STREET, STE. 105
 KANSAS CITY, MO. 64131

I HEREBY CERTIFY that this Plat of TOWNHOMES AT THE NATIONAL-2ND PLAT is based on an actual survey made by me or under my direct supervision and that said survey meets or exceeds the current Missouri Minimum Standards for Property Boundary Surveys as established by the Missouri Board for Architects, Professional Engineers, Professional Surveyors and Landscape Architects and the Missouri Department of Agriculture. I further certify that I have complied with all statutes, ordinances, and regulations governing the practice of surveying and platting of subdivisions to the best of my professional knowledge and belief.
Samuel E. Walton 8/25/14
 Samuel E. Walton, PLS 2000161239
 swalton@trekkdesigngroup.com



Project No.:	14-020
Acad Dwg.:	FINAL PLAT
Date:	JUNE 24, 2014
Drawn By:	S. WALTON
Revisions:	
7/1/14	CITY COMMENTS
7/8/14	CITY COMMENTS
7/22/14	DEVELOPER COMMENTS
7/23/14	DEVELOPER COMMENTS
Sheet No.:	1 OF 1



1441 E. 104th St., Suite 105
 Kansas City, Mo. 64131
 Tel (816) 874-4655
 Fax (816) 874-4675