

City of Pleasant Hill, MO

FY 2017 Budget

Annual Budget
April 1 - March 31



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Pleasant Hill Mayor & City Council



John VanGorkom, Mayor
Paul Beason, Mayor Pro-Tem/Councilman, Precinct 21
Chris J Hicks, Councilman, Precinct 20
Don Donovan, Councilman, Precinct 22
Mark Guffey, Councilman at Large

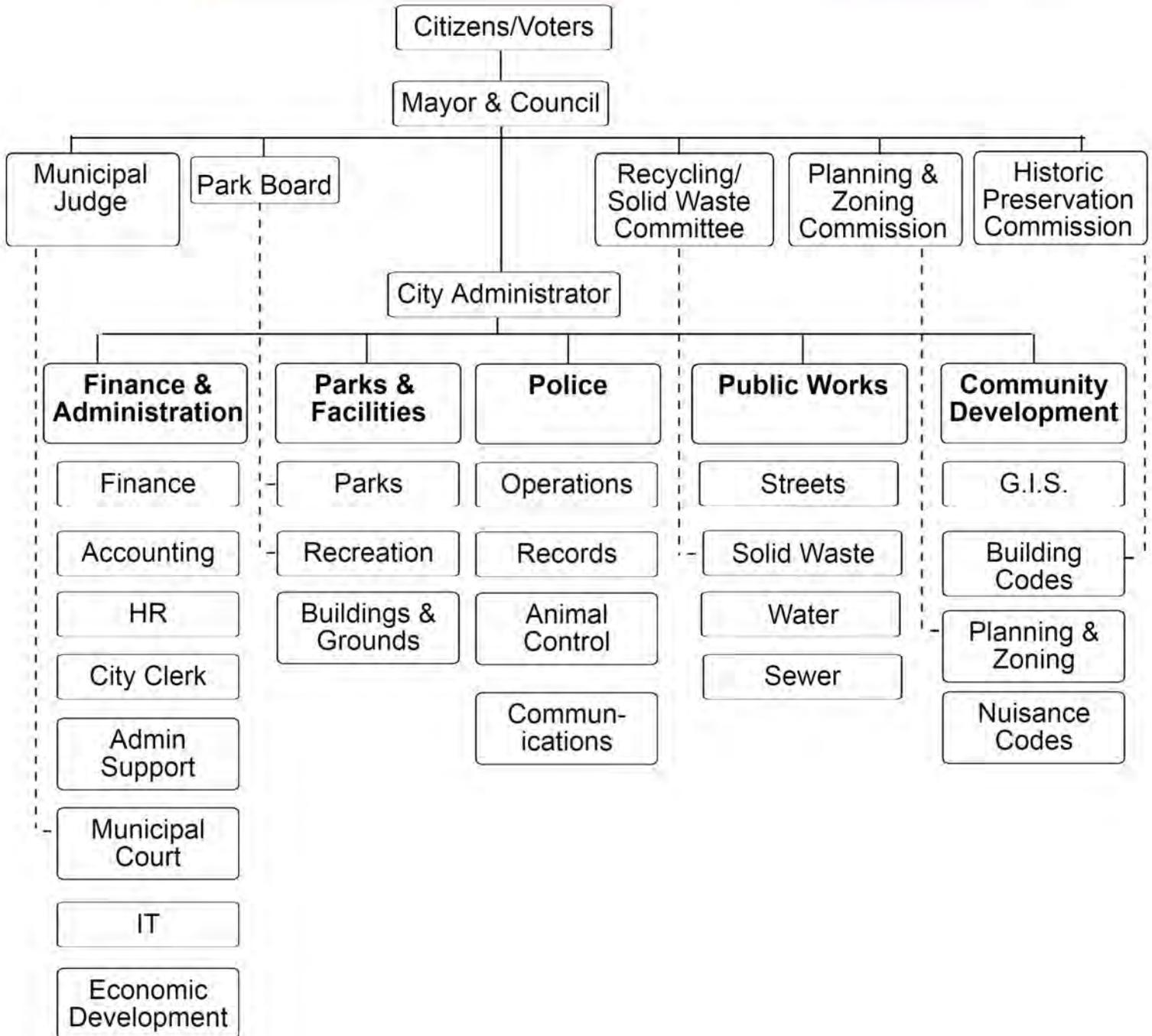
Administration and Department Heads

Mark Randall, City Administrator
Shelby Teufel, Assistant City Administrator/Finance Director
Robert Driscoll, Police Chief
Bob Kee, Public Works Director
Justin Wieberg, Director of Parks and Facilities

Kevin Anderson, City Attorney
Roger Potter, Municipal Judge
Dana F. Cole & Co LLP, Financial Auditors



Organizational Chart





Pleasant Hill at a Glance

Profile of the City

The City of Pleasant Hill operates under a Special Charter, approved by the Missouri Legislature in 1859. The City is served by a Mayor and Council who serve two-year overlapping terms and an appointed City Administrator.

The City occupies 8.01 square miles and is located 30 miles southeast of Downtown Kansas City.

Pleasant Hill is a growing commuter suburban municipality of approximately 8,300 residents.

The City is situated in northern Cass County and southeastern Jackson County at the intersection of three state highways -- State Route 7 and State Route 58, and State Route 7 and State Route 150. The City is located only three (3) miles south of US Highway 50. The City is also on the main line of the Union Pacific Railroad.



Services provided by the City include:

- Police patrol and investigations
- Street maintenance
- Storm drainage maintenance
- Recreation and park services
- Planning and zoning management
- Licensing, permitting, and inspections
- Codes administration
- Water distribution / line maintenance
- Municipal court
- Sewer line maintenance
- General administrative services

The City oversees contracts for residential trash service and wastewater treatment. Residents receive fire protection through the Pleasant Hill Fire Protection District.

Economic Condition and Outlook

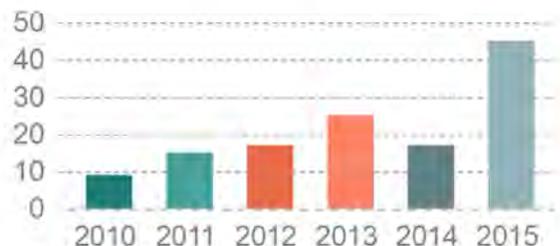
The City is encouraged by continued residential development. Being close to a metropolitan region, residential development typically precedes other development. The City had 45 single-family housing starts in the 2015 calendar year.

The local economy is diverse, enjoying a blend of service businesses, retail trade, government and education, and manufacturing. In addition to local opportunities, a large segment of the population is employed in other parts of the metropolitan region. The City tracks the larger Kansas City metropolitan labor market as it has an impact on the City and our residents. It is likely that as employment opens up and wages increase, the suburban nature of the community will continue and the number of residential building permits will rise.

Historically, the community has seen the number of new commercial and industrial businesses increase with the residential population.

The 2015 average annual unemployment rate for Cass County and the Kansas City region is 4.8%. Both of these unemployment rates are down from 5.6% the year before.

Housing Starts





About Pleasant Hill

Historical Background

Pleasant Hill is one of western Missouri's oldest communities. Until the year 1825, the land that now is the site of the City of Pleasant Hill was home of the proud Osage Indians. The first pioneer settlement was established in 1828, upon a scenic ridge known as "Old Town" that gave the town its name. On October 8, 1844, William W. Wright platted the first addition to be recorded. The "Original Town of Pleasant Hill" consisted of 12 blocks located on the ridge near what is now the Pleasant Hill Cemetery. The town was officially chartered and the first Mayor and Council were elected in 1858. On March 17, 1859, the Missouri Legislature enacted the City's governing Charter which is still in effect today.

During the Civil War the town was ravaged by confederate guerrilla raids under Quantrill and union reprisals including General Ewing's infamous Order No. 11. It was occupied and used as a military post. Public buildings were used to house soldiers and horses during the bitter winter of 1862. Fortunately, with the end of the Civil War came a prosperous time for the City. The Atlantic-Pacific Railroad that came to town helped foster a rapidly growing population. It also helped to make Pleasant Hill one of the most important towns in this part of the country. The City was eventually served by 3 major railroad lines, including the Rock Island and Missouri Pacific, which was later known as the Union Pacific.

People and businesses flocked to be closer to the railroad. This began the development of "New Town". "New Town" saw an insurgence of businesses and industries along the rail line - including the Kellogg Greenhouse and Colonial Poultry. While "Old Town" declined, the population of "New Town" was rapidly growing. By 1867, the population was approximately 2,200.

The importance of railroads, which once made Pleasant Hill such a significant place, was depreciated by the popularity of the automobile. The railroad was no longer the ideal way to get around. As emphasis shifted away from railroads and toward highway development, growth and development occurred along highways and interstates. Businesses, jobs, and residents were drawn to other communities located along these routes. As the highway systems improved, Pleasant Hill again became a desirable community. Highway 7 was built through town and subsequently the businesses started to establish themselves along it. The outward expansion of the Kansas City region allowed residents to live in our small town while enjoying the amenities and jobs of the larger region.

The area of "New Town" is locally known to residents as Downtown Pleasant Hill. Downtown Pleasant Hill is on the National Register of Historic Districts and has seen a number of murals painted on historic buildings to pay tribute to the town's history.

Pleasant Hill has indeed enjoyed a long and colorful history. It has become important to the community to continue the City's unique identity and rich heritage.

Major Employers

Employed

Pleasant Hill School District	Public Education	240
Price Chopper	Retail, Grocery	108
ICF Industries	Manufacturing	92
Pleasant Hill Health & Rehab	Long Term Care & Rehab	91
McDonald's	Food Service	72
City of Pleasant Hill	Government	40
National Weather Service	Government	40
Sonic	Food Service	32
High Quality Plastics	Manufacturing	26
Pleasant Hill Bank	Banking	26
Dogwood Energy Plant	Wholesale Electricity	24
Midwest Lumber	Retail, Hardware	24



Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Pleasant Hill
Missouri**

For the Fiscal Year Beginning

April 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Pleasant Hill, Missouri for the Annual Budget beginning April 1, 2015.

In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The City believes its current budget continues to conform to the program requirements and will be submitted to GFOA for judging of eligibility for another award for fiscal year 2017.

The City has received this award 11 times.



Budget Transmittal Letter

To: The Mayor and City Council
From: Mark Randall, City Administrator
Subject: Budget Transmittal Letter for Fiscal Year 2016-17
Date: March 28, 2016

I'm pleased to transmit to you the attached Budget for Fiscal Year 2016-17 for the City of Pleasant Hill, Missouri. I'm also pleased to offer this Budget Transmittal Letter, which is intended as a summary and overview of the information provided in greater detail within the Budget Document.

Budget Document Overview

According to the budgeting standards established by the Government Finance Officers Association of the United States and Canada (GFOA), a municipal Budget Document should be a policy document, an operations guide, a financial plan, and a communications medium. I believe the 2016-17 Budget for the City of Pleasant Hill satisfies these requirements.

This Budget Document attempts to present and explain each Fund separately. Each Fund section includes supplemental information which illustrates what the money is going for, historical funding levels, and other pertinent data. Other sections of this document, entitled "Introduction", "Policies & Procedures", and "Appendix", provide additional information, including past results, current assumptions, revenue estimates, and future plans. This information is provided to illustrate for the public the process used by the Council to allocate scarce resources to meet the changing needs in this growing city of approximately 8,300.

How the City Budget is Organized

The City of Pleasant Hill operates on an April 1 to March 31 fiscal year. The Budget is organized into 14 separate and distinct "Funds", each of which is described in detail in the Budget Document. Budgeting is on a cash basis for all Funds except the Water/ Sewer Fund which operates on a modified accrual basis, with capital expenditures included in "Depreciation" line items in the Water/Sewer Fund section of the Budget Document.

The first Fund presented in the Budget Document is the GENERAL FUND, which is divided into 6 expense categories as follows:

- Finance & Administration
- Municipal Court
- Buildings & Grounds
- Police
- Community Development
- Transfers to Other Funds

The GENERAL FUND is the City's primary tax supported Fund, used to account for all funds not required by standard budgeting practice to be budgeted separately.

The Budget also contains six SPECIAL REVENUE FUNDS, which are those which have a special tax or other revenue source dedicated for a specific purpose. They are the Street Fund, the Park Fund, the Public Health Fund, the Excise Tax Fund, the Park/Storm Water Sales Tax Fund, and the Special Events Fund.

The Budget includes three CAPITAL FUNDS, which were established to record expenditures for capital items and capital projects. They are the Capital Improvement Sales Tax Fund, the Capital Projects Fund, and the Pool Capital Improvement Fund. As the name indicates, the Capital Improvement Sales Tax Fund records expenditures from a sales tax which is dedicated exclusively for a variety of City capital improvements. The Capital Projects Fund details the expenditure of proceeds from bond issues, bond-like instruments called Certificates of Participation, and similar revenue sources. The Pool Capital Improvement Fund was established to record proceeds from a sales tax which was established in 2013 for the construction a new City swimming pool.

The Budget includes two INTERNAL SERVICE FUNDS, which are used to provide a service to City departments. The first of these is the Risk Management Fund, which is used to pay insurance deductibles and employee safety training expenses for the various City departments. The other Fund of this type is the Equipment Replacement Fund, which is used to self-finance the purchase of equipment in order to avoid interest payments associated with external financing. With the exception of safety training expenses, using departments repay, over a period of time, the money advanced to them through these two Funds.

The Budget contains one DEBT SERVICE FUND, which is used to record the annual payments on outstanding debt, including, General Obligation Bonds and Certificates of Participation. The money needed to make these payments comes from the debt levy and inter-Fund transfers.

Finally, we have one ENTERPRISE FUND, which derives its revenues from fees for services rather than taxes. Our only Fund of this type is the Water/Sewer Fund.

The matrix below illustrates which Departments operations are budgeted in each fund.

Fund	Finance & Admin	Parks & Facilities	Police	Public Works	Community Development
General	X	X	X		X
Street				X	
Park		X			
Public Health			X		X
Water/Sewer	X			X	

Economic Challenges and Changing Conditions

The 2016-17 Budget for the City of Pleasant Hill and the funding priorities expressed in it continue to be impacted by the economic downturn which began in 2008 and the slowdown in new home construction.

Last year, new home construction was still about 60 units below pre-recession levels, which represents over \$300,000 in lost revenue compared to past years.

The good news, however, is the City issued about twice as many permits for new homes as were issued the year before. While we don't anticipate a repeat of last year's total, we believe housing construction will continue at a healthy rate in the coming year based on a demand for homes in the Pleasant Hill area. This will particularly help the Water/Sewer Fund, General Fund, and Excise Tax Fund, which receive fees associated with new home construction.



Another economic challenge facing Pleasant Hill is a disproportionately low level of sales tax collection. Our position within the retail sales markets of other communities, and the lack of a major highway to attract retail development, have historically resulted in per capita sales tax collections approximately half that of nearby communities. Reduced sales tax collections impact the General Fund, Capital Improvement Sales Tax Fund, Park Storm Water Fund, Pool Capital Improvement Fund, Park Fund and Street Fund. Continued population growth combined with new economic development strategies are expected to improve this situation. The planned opening later this year in Pleasant Hill of Missouri's newest state park, the Rock Island Trail State Park, will further position our community as a destination for visitors.

Another potential challenge worth noting is the possible loss of over \$40,000 per year in fees collected on the sale and licensing of vehicles purchased out of state. This potential loss is the result of a court decision and action by the State Legislature. This challenge may be met, however, when voters will go to the polls in April to determine whether or not to authorize the City to continue to collect this revenue.

While the City continues to face economic challenges and changing conditions, we believe the overall prospect is bright. Adequate revenues will ensure that the City can meet its obligations and fund the many operations described in this Budget Document.

Budget Priorities

Given the fact that the City has a limited amount of funds to furnish a wide variety of services, it's important to make sure that funding is directed to priorities established by the City Council. The 2016-17 Budget was prepared with attention to established Council priorities.

The first priority was to make sure that the Budget included funding to a level sufficient to pay outstanding debt obligations, and maintain current service levels. Another priority was to fund new Public Works improvement projects to at least minimum levels previously established by the Council. That meant providing \$600,000 for contracted street overlays, \$150,000 for water improvement projects, and \$50,000 for sewer improvements.

Another essential Budget priority involved the retaining of sufficient fund balance reserves. Adequate fund balances are necessary for cash flow requirements and unforeseen contingencies. The adopted Budget reflects an unrestricted Fund Balance of 15%, while the minimum set by the Council is 10%. It is anticipated that the Council may amend the Budget later in the year to use some of these funds for additional facility improvements, but the Fund Balance will still exceed the 10% target.

The use of accumulated Fund Balances for one-time projects points to another Council priority which is reflected in this Budget Document. The City Budget was developed with attention to the concept of long-term sustainability. That is, even though fund balances might be drawn upon to fund a specific one-time project or fill a temporary need, regular operating expenses should be covered by dependable and consistent sources of revenue. Likewise, any one-time or temporary revenues should be used for one-time projects, and not be depended upon for on-going funding of basic City services.

Finally, the 2016-17 Budget includes funding to address a number of specific goals for the coming year. These include providing a 3% performance based merit increase for City employees, purchasing equipment for the Police Department, and making improvements to several parks and City facilities.

Overall Funding Summary

The expenditures for all Departments and Funds add up to a total 2016-17 Budget of \$10,993,760 including inter-Fund transfers. Transfers between Funds represent \$1,612,048 of this total. While inter-fund transfers are explained below, readers may find it helpful to refer to the Operating Transfer Matrix and the Debt Service Transfer Matrix contained in the Appendix. The Appendix also includes detail on how revenues are estimated, as well as the Capital Improvement Plan (CIP) summary.

The City Budget for 2016-17 achieves the objectives identified above, and provides all Departments with sufficient funding to provide essential services, while also maintaining adequate fund balances. It should be noted that Fund balances increased in some Funds and went down in others. This reflects the fact that Fund balances were built up in prior years in anticipation of spending some of that money later for a specific purpose or project.

In 2016-17, expenditures will exceed revenues, with a corresponding draw-down of fund balances, in the Pool Capital Improvements Fund, Park Fund, Capital Projects Fund, Debt Service Fund, and the Water/Sewer Fund. As mentioned above, these expenditures from accumulated fund balances were authorized to finance specific one-time needs and special priorities identified this year.

Revenues will exceed expenditures in the General Fund, Capital Improvement Sales Tax Fund, Excise Tax Fund, Park/Storm Water Fund, Street Fund, Public Health Fund, Special Events Fund, and Equipment Replacement Fund, adding to the fund balances in those Funds.

The ending fund balance in each Fund consists of "restricted" and/or "unrestricted" money.

Restricted amounts are being held for a specific purpose, and cannot be spent like regular resources in that Fund. Unrestricted funds are not being held for a specific purpose, and can be spent like regular Fund revenue. As mentioned earlier, the City has established the goal of retaining a minimum unrestricted ending fund balance in the Budget as a whole of 10% of expenditures, excluding inter-Fund transfers. The 2016-17 Budget meets this objective with an unrestricted fund balance of 15% excluding inter-Fund transfers.

The entire 2016-17 Budget can be seen at a glance by referring to the Combined Summary of All Funds Table in the Introduction Section of the Budget Document.

Budget Summary For Each Fund

The following is a summary of the financial condition of each of the 14 Funds:

The Budget for the General Fund anticipates total resources of \$3,004,102 which includes revenues of \$2,667,786 plus transfers of \$336,316. The incoming transfers include a reimbursement of \$82,850 from the Water/Sewer Fund to the General Fund for trash service fees included in water and sewer bills. The remaining transfers represent fees paid by the various funds to the General Fund for administrative services. Fund expenditures of \$3,082,098 includes amounts needed for operations in the General Fund Departments identified above. In addition, expenditures include a \$300,000 transfer to the Street Fund for contracted street overlay projects, a \$155,370 transfer to the Debt Service Fund for payments on previously issued bonds, a \$84,000 transfer to the Capital Improvement Sales Tax Fund for Memorial Building repairs (\$80,000) and Police lobby repairs (\$4,000), and a \$1,500 reimbursement to the Equipment Replacement Fund for a prior purchase of dispatch chairs. After operating expenses and transfers-out are subtracted from available resources and the carryover fund balance from the prior year, the General Fund is expected to end the year with a fund balance of \$471,486. \$136,783 of this is restricted, consisting of \$20,000 in municipal court bonds, and money being held back for a planned transfer to the Debt Service Fund to help retire outstanding bonds. The unrestricted fund balance in the General Fund is expected to total \$334,703.

The Park Fund will benefit from a \$281,247 transfer from the Park/Storm Water Sales Tax Fund for park improvements, and \$525 from the Risk Management Fund for the employee safety program. When combined with regular Park Fund revenue, this Fund will have total resources of \$563,397. Expenditures will total \$619,162, which reflects a policy decision by the City Council to invest in some major facility improvements this year. The \$55,765 difference between revenue and expenditures represents money taken from the accumulated fund balance. The Park Fund will end the year with a \$8,237 ending fund balance, all of which is unrestricted.

As mentioned above, the Park/Storm Water Sales Tax Fund provides substantial support for the Park Fund. Each year, the City Council decides how best to distribute money from this sales tax between park improvements and storm water projects. It is expected to have revenues of \$327,420 in 2016-17. Budget highlights include an allocation of \$281,247 to the Park Fund, \$26,770 to the Street Fund for storm water work, \$5,643 to the Debt Service Fund make payments on projects funded with previous debt issues, and \$13,097 in administrative fees to the General Fund. Total expenditures will be \$326,757. The \$663 in revenues in excess of expenditures will be added to the \$13,563 fund balance left over from the prior year. The Park/Storm Water Sales Tax Fund is expected to end the year with a \$14,226 ending fund balance, all of which is unrestricted.

Resources in the Street Fund are expected to total \$1,418,635, including revenues and transfers from other funds. Transfers include \$300,000 from the General Fund, \$50,000 from the Capital Improvement Sales Tax Fund, \$26,770 from the Park/Storm Water Fund, \$445 from the Risk Management Fund, and \$19,300 from the Excise Tax Fund. All transferred funds are for street improvement projects except the Risk Management Fund transfer which is for an employee safety program. Budgeted expenditures will total \$1,443,335. The anticipated ending fund balance will be \$233,407, all of which is unrestricted.

The Public Health/Codes Fund records expenditures for Animal Control and nuisance code abatement. It is anticipated that resources will total \$80,905, including a \$105 transfer from the Risk Management Fund. Expenditures will total \$79,302. The ending fund balance is anticipated to total \$15,925, all of which is unrestricted.

The Excise Tax Fund, which derives its funding from development fees, is used to make improvements to the existing street system necessitated by new development. This year we expect the Fund to have revenues of \$20,200. Expenditures from this Fund will be \$20,108, including \$19,300 transferred to the Street Fund and \$808 in fees to the General Fund. The \$92 difference between revenues and expenditures will be added to the fund balance. It's anticipated that the ending fund balance, all of it unrestricted, will be \$53,572.

The Special Events Fund was created to record revenues and expenditures associated with the annual Cass County Fair, which is hosted by the City of Pleasant Hill. Revenues are expected to total \$141,675, and expenditures are estimated at \$141,670. The \$5 difference between revenues and expenditures will be added to the fund balance. The ending fund balance is expected to be \$38,227, all of which is unrestricted.

The Capital Improvement Sales Tax Fund will have resources of \$457,120 including \$94,000 transferred in from other funds. These transfers include a \$84,000 transfer-in from the General Fund to help pay for Memorial Building improvements and Police Department lobby repairs, and \$10,000 from the Risk Management Fund for construction of a storm shelter. Budgeted expenditures total \$452,809, including \$222,809 in transfers to other funds. Expenditures are for a variety of capital items, including a police car, police equipment, and improvements to parks, buildings, and grounds. Expenditures also include transfers to other Funds, including a \$50,000 transfer to the Street Fund for street improvements, \$14,525 to the General Fund for administrative services, a \$19,091 transfer to the Equipment Replacement Fund to repay money borrowed in previous years for the purchase of equipment, and a \$139,193 transfer to the Debt Service Fund for payments for capital items previously purchased with bonds. The Budget shows an anticipated ending fund balance of \$34,972, all of which is unrestricted.

The Capital Projects Fund exists to record the expenditure of bond funds, Certificates of Participation (COP), and similar sources of revenue for major capital projects. The 2016-17 Budget shows no revenues coming in this year, which means budgeted expenditures of \$12,499 will all come from the fund balance, which is made up of remaining funds obtained for the construction of the new swimming pool and the MOPAC section of the Rock Island/KATY Trail. Expenditures will be \$7,064 for the Trail, and \$5,435 for the pool. The Fund will have an ending fund balance of \$180,354. \$180,000 of this is a restricted bond reserve from the pool construction project, which must be held until bonds are retired.

The Pool Capital Improvement Sales Tax Fund was established to separately record the proceeds from a sales tax established in 2013 to pay for a City swimming pool. Revenues are expected to be \$168,300. Expenditures are anticipated to be \$176,843, including a \$170,711 transfer to the Debt Service Fund to make payments on bonds issued for pool construction. The \$8,543 difference between revenues and expenditures will be covered by the \$8,590 carryover fund balance from the prior year.

The Risk Management Fund was primarily created to provide a source of funding for insurance claim deductibles and safety programs. It can also be used as a funding source for contingencies. The fund balance came originally from "dividend" disbursements from MARCIT (now MPR), the self-insurance pool to which the City belongs. Departments are required to repay deductibles advanced for them from this Fund in subsequent years. Departments are not required to repay funds provided to them for safety programs. 2016-17 revenues in this Fund are expected to be \$7,985. Barring the payment of any deductibles in the coming year, expenditures will be \$17,969, which includes a \$10,000 transfer to the Capital Improvement Sales Tax Fund for construction of a storm shelter. Remaining expenditures includes safety and wellness training funds and transfers to various departments for safety programs, including \$3,169 to the General Fund, \$445 to the Street Fund, \$525 to the Park Fund, \$105 to the Public Health Fund, and \$425 to the Water/Sewer Fund. The ending fund balance, all unrestricted, will be \$246,776.

The Equipment Replacement Fund was created to provide an internal funding mechanism for the purchase of equipment and other capital items. Individual departments which use this fund for purchases are required to repay the money in future years to keep this an on-going, revolving fund. Resources for 2016-17 total \$20,591, which includes a repayment transfer of \$1,500 from the General Fund and \$19,091 from the Capital Improvement Sales Tax Fund. Expenditures total \$16,500 for lease payments on an asphalt paver. This fund is expected to have an ending unrestricted fund balance of \$41,795.

As mentioned earlier, the Debt Service Fund exists to record the debt payments on outstanding General Obligation Bonds and Certificates of Participation. The money to make these payments comes from the G.O. Bond Levy and transfers from other Funds. This year, resources will total \$843,824, including \$361,500 in taxes and \$482,324 in transfers. Transfers include \$155,370 from the General Fund, \$139,193 from the Capital Improvement Sales Tax fund, \$5,643 from the Park/Storm Water Fund, \$11,407 from the Park Fund, and \$170,711 from the Pool Capital Improvement Sales Tax Fund. Expenditures will total \$887,308. This Fund will end up with a fund balance of \$59,023, all of which is unrestricted.

The Water/Sewer Fund budget shows resources of \$3,360,175, including a \$425 transfer from the Risk Management Fund for the employee safety program. Expenditures are anticipated to total \$3,717,400, including a \$217,240 transfer to the General Fund. This transfer includes a \$82,850 reimbursement for trash services collected along with water and sewer bills, and a reimbursement for administrative services. Expenditures will exceed revenues by \$357,225 due primarily to a \$355,500 one-time outlay to make mandated improvements at the water reservoir pump house. This will require a corresponding draw-down of the fund balance, which includes a sufficient amount of money previously accumulated for this purpose. The Water/Sewer Fund will have an ending fund balance of \$707,554. \$374,441 of this amount, however, is restricted. The restricted portion consists of bond reserves, and money reserved for future bond payments and water/sewer projects. The unrestricted fund balance for 2016-17 will be \$333,113.

CONCLUSION:

The 2016-17 Budget for the City of Pleasant Hill represents a sound plan for the funding of City operations for the coming fiscal year. It allocates funding for several major projects, supplies City personnel with the tools and resources needed to accomplish their missions, and provides adequate reserves for contingencies and cash flow requirements. All of the information contained in this Budget Message can be found in greater detail in the Budget Document.

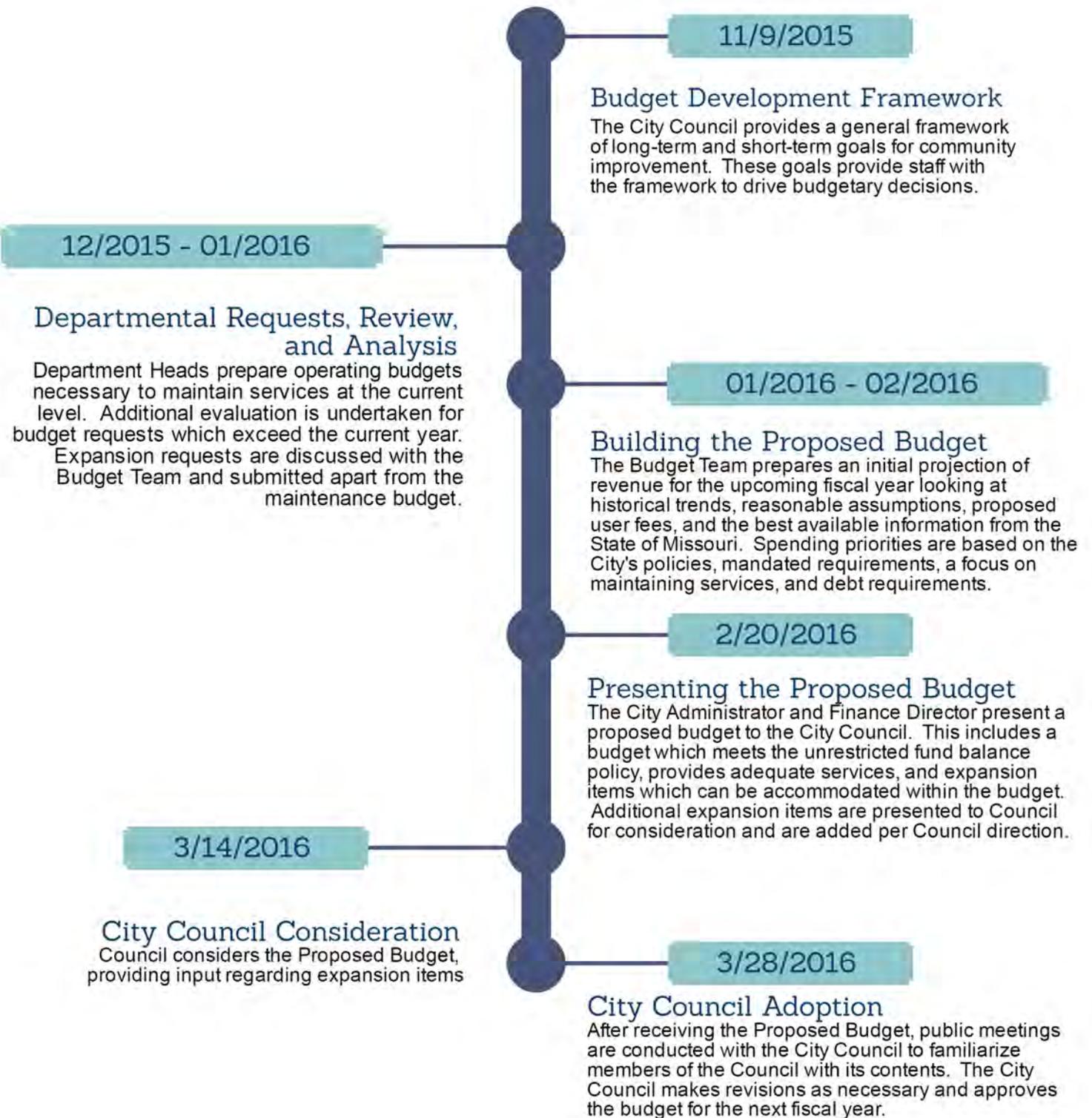
This Budget was prepared in conformance with goals and priorities established by the Mayor and City Council. It was developed in cooperation with the Department Heads, who provided the bulk of the line-item expenditure details for each department. Special commendation is due to the City Hall staff, and in particular Shelby Teufel, Assistant City Administrator/Finance Director, and Amy Johnson, Accountant, for their outstanding work putting together the 2016-17 Budget for the City of Pleasant Hill, Missouri.

Respectfully submitted,

Mark Randall
City Administrator



Budget Process and Calendar





Major Budget Policies

Policy for Establishing Budget Priorities

To the greatest extent possible, effort shall be made to build up positive fund balances in all City Funds.

Avoid "Feast and Famine" budgetary actions, which allow some City operations to thrive while others fail in their public mission. Attempt to budget in a manner which allows no "Feast and Famine", but which keeps all departments healthy.

Give priority to those items necessary to maintain current service levels. Funding for expanded services and new programs will be considered after existing services are adequately funded.

Design the Budget Document so that it is a useful management tool for the Mayor, City Council, and Department Heads.

Provide in the Budget Document an outline of the organization of city government. This includes listing the mission of each department, along with a summary of services provided.

To the greatest extent possible, the Budget should be structured to provide City employees with a safe and pleasant work environment, adequate compensation and proper tools to accomplish the tasks assigned to them.

Capital Budget Policy

A five-year capital improvements program will be developed and updated annually, including anticipated funding sources.

The City will coordinate development of the capital improvements budget with development of the operating budget.

The City will maintain all its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs.

Debt

Capital projects financed through the issuance of bonds or lease agreements will be financed for a period not to exceed the expected useful life of the project.

The City's general obligation debt shall not exceed the statutory limit set forth by the Missouri Constitution.

Financial Reporting

Full disclosure will be provided in the general financial statements and bond presentations.

An annual audit will be performed by an independent accounting firm.

Timely reports of budget position will be provided to the City Administrator, the Department Heads, Mayor, and City Council.

The City will maintain a budgetary control system to ensure adherence to the budget.

Financial Reserves

The City will establish a reserve:

- to pay for expenditures as a result of unforeseen emergencies or for shortfalls caused by revenue declines.
- to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.
- and review annually during the budget process.

Investment Policy

The City's investment objectives in priority order are: Safety, Liquidity, and Yield

Internal controls will be reviewed with the independent auditor annually to ensure that assets are protected from loss, theft, or misuse.

The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.



Major Budget Policies

Budget Development

The budget shall be divided into Department and Fund Types in a manner consistent with good budget practices.

The Department Heads shall be responsible for the preparation of the budget under their direction.

Budget requests shall take two forms:
"Maintenance" requests which, if funded, will allow a department to maintain current service levels
"Expansion" requests which propose new programs, equipment, personnel or savings.

If revenue and fund balances are insufficient to fund requested operations, the City Administrator shall reduce the maintenance requests for all funds before consideration of expansion requests.

Input from Department Heads and City Council direction shall be used in prioritizing expansion requests.

Care shall be given to attempt to maintain adequate fund balances after requests are funded.

Budget Administration

Department Heads may not exceed their budget allocation, create any new positions, or purchase any capital equipment which was not included in the budget without approval of the City Administrator and/or Mayor and Council.

The Finance Director shall notify any Department Head who is in danger of exceeding his/her budget allocation. It is also the responsibility of each Department head to keep track of budget position and to control spending accordingly.

If a budget is exhausted, the Finance Department shall not issue any additional orders or make any purchases until the budget-overrun is addressed through a budget amendment.

Budget Amendments

Transfer within the budget may be made as follows:

- If a department wishes to exceed a budget appropriation, the Department Head must submit a budget amendment to the Finance Director.
- Line item amendments within the same fund without exceeding the total appropriation for the departmental budget can be approved by the Finance Director and City Administrator.
- Amendments which cannot be accommodated with the departmental budget and/or which affect the budget's fund balance must be approved by City Council.
- No budget amendment shall be completed without the approval of the City Administrator and Finance Director.

Basis of Budgeting

Water/Sewer Fund: Modified accrual
All others: Cash Basis

Fiscal Year

April 1 - March 31

Basis of Accounting

Water/Sewer Fund: Modified accrual
All others: Modified accrual



Taxation

Property Tax

The chart below demonstrates the various entities that levy property tax within the City of Pleasant Hill by percentage to the whole. This is based on the 2015 property tax levies. The amount of each levy (per \$100 assessed) is listed also.

Property tax levy by percentage, rounded to the nearest percent



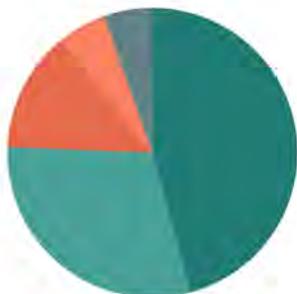
- City of Pleasant Hill (14.00%) ■ Pleasant Hill Fire District (10.00%)
- Cass County Road and Bridge (3.00%)
- Cass County Library (2.00%) ■ Hospital Maintenance (2.00%)
- Sheltered Workshop (1.00%) ■ Pleasant Hill R-3 Schools (67.00%)
- State of Missouri (1.00%)

Entity	Property Tax Rate
Cass Co. Road & Bridge	0.2287
State of Missouri	0.0300
Hospital Maintenance	0.1356
Library	0.1495
Shelter Workshop	0.0498
Pleasant Hill Fire District	0.7207
Pleasant Hill R-3 Schools	4.7345
City of Pleasant Hill	0.9963
	7.0451

City of Pleasant Hill	Levy
General Fund	0.3678
Streets/Roads	0.1379
Parks	0.0736
Public Health	0.0736
Debt Service	0.3434
	0.9963

Sales Tax

The chart below demonstrates the various entities that levy sales tax within the City of Pleasant Hill by percentage to the whole.



- State (45.83%)
- City (29.79%)
- County (13.54%)
- Fire District (5.42%)
- Emergency Svcs (5.42%)

Entity	Sales Tax Rate
State of Missouri	4.225%
Cass County	1.250%
City of Pleasant Hill	2.750%
Pleasant Hill Fire District	0.500%
Cass County Emergency Svcs	0.500%
	9.225%

City of Pleasant Hill	Rate
General	1.00%
Park/Stormwater	0.50%
Capital Improvements	0.50%
Capital Improvements - Pool	0.25%
Street	0.50%
	2.75%



Fund Balance

The General Fund encompasses the City's activities not required to be segregated into separate funds. The fund balance available can be appropriated as specified by the City Council. Internal service funds are considered general fund revenue, but have been segregated into separate funds by the City to more easily track revenues and expenditures.

Special Revenue Funds are required to be segregated since there are statutory restrictions regarding expenditures and appropriation of fund balances. Any unrestricted fund balance within these funds is required to be used for purposes within the designated fund and cannot be used for other purposes. Restricted fund balances can be statutorily placed or as determined by the City Council.

The Water/Sewer Fund encompasses the City's enterprise fund activities. The fund balance available can be appropriated for use on utility services, utility infrastructure, and related debt obligations. Restricted fund balances reflect bond reserves, utility deposits, and future project related funds.

Fund Balance Projections

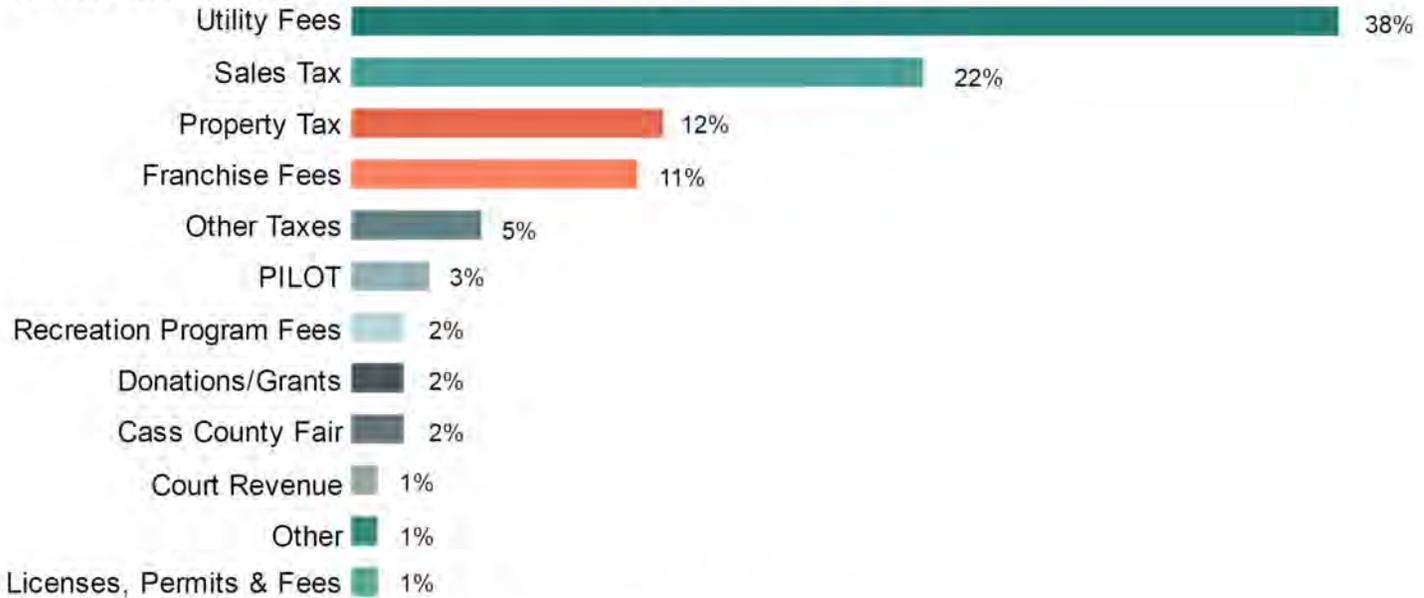
	General Fund	Internal Service Funds	Special Revenue Funds	Enterprise Fund	TOTAL
Anticipated Balance April 1, 2016	549,482	294,463	776,306	1,064,779	2,685,030
Budget 2016-17					
Revenue	3,004,102	28,576	4,021,476	3,360,175	10,414,329
Expenditures	(3,082,098)	(34,469)	(4,159,793)	(3,717,400)	(10,993,760)
Restricted	(136,783)	-	(180,000)	(374,441)	(691,224)
Projected Unrestricted Balance					
March 31, 2017	334,703	288,570	457,989	333,113	1,414,375



All Funds Revenue

Revenue - where the money comes from

Revenue, excluding transfers



Description of Major Revenue Sources

Utility Fees

The City's largest revenue source is the City's Enterprise Fund which accounts for water, sewer, and trash utility collections. The City forecasts collecting \$1,355,500 for water sales, \$1,425,000 for sewer service, and \$482,850 for trash collection. Other fees include water and sewer taps, late penalties, and other miscellaneous income.

Utility fee collections are anticipated to increase this fiscal year as a 3% increase in water rates in response to a price increase from our wholesale supplier. Additionally, all utility revenue collections anticipated an increase in collections due to a growth in the housing stock.

Sales Tax

The City currently levies 2.75% on all retail sales within the City. The City projects the local sales tax will produce \$1,915,560. This projection is a 4% reduction in the anticipated FY 2016 collections. While sales tax revenue is projected to remain steady, FY 2016 included an additional prior year's payment from a large sales tax producer. Operating on a cash basis, the City had to remove this additional payment from the FY 2017 projection.

- 1.0% General Fund
- 0.5% Capital Improvements
- 0.5% Transportation
- 0.5% Park/Stormwater
- 0.25% Pool Capital Improvements

Property Tax

Property tax revenue for all funds is projected to be \$1,063,400. This represents a 2% increase from FY 2016 due to new construction. The basis of this tax is the assessed valuation of taxable real and tangible personal property in the City. Property taxes are levied in the following funds: General, Public Health, Street, Park, and Debt Service.

Franchise Fees

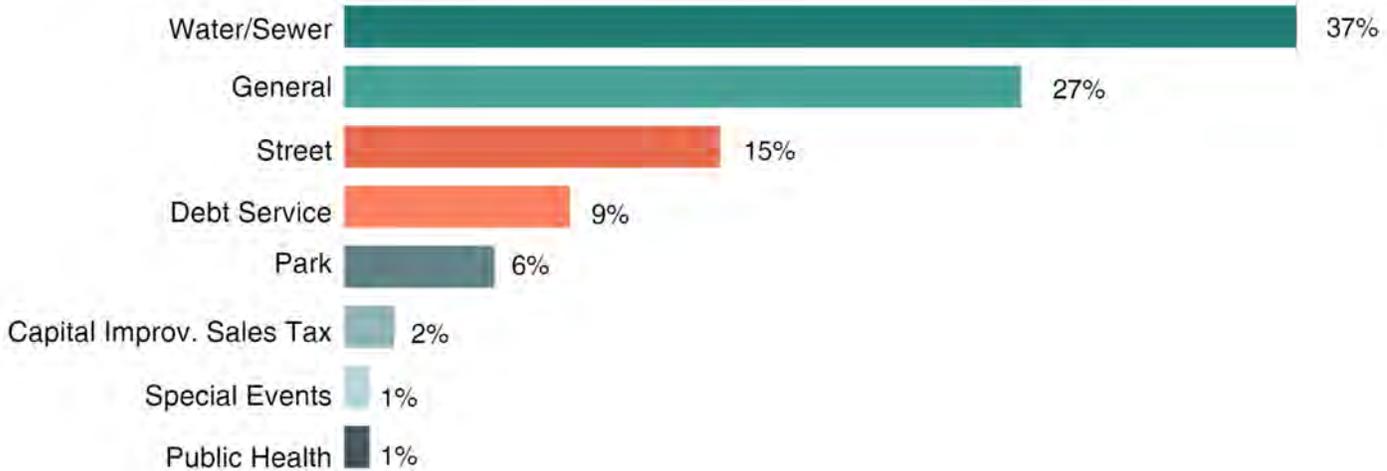
The City levies a franchise tax of 5% of gross receipts for commercial accounts operating within the City limits for gas, phone and cable and 8.5% for electric. The gross receipts collection is anticipated at \$979,500. This is a 4% increase from FY 2016 due to increased residential development.



All Funds Expenses

Expenses - where the money goes

Expenses by fund, excluding transfers



Equipment Replacement, Capital Projects, Risk Management, Park/Stormwater, and Excise Tax Funds each individually represent less than 1% of the total expenditures.

Expenditures by Type



■ Personnel (30.30%)
 ■ Operating (41.41%)
■ Capital (18.18%)
 ■ Debt Payment (10.10%)

Expenditure Highlights

- Allocation of a 3% performance based merit increase for City employees
- Memorial Building repairs
- Construction of a storm shelter
- Police lobby repairs
- \$600,000 street overlay
- Purchase of a police car
- Purchase of police radars
- Water reservoir pump house repairs/upgrades
- \$50,000 park improvements
- Water and sewer improvements



All Funds Summary

Revenues and Expenditures by Fund 2014 to 2017	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET
REVENUES:				
General	3,032,767	3,090,691	3,202,243	3,004,102
Excise Tax	27,270	16,477	55,307	20,200
Risk Management	29,755	26,672	58,617	7,985
Park/Stormwater Sales Tax	292,290	340,762	329,422	327,420
Pool Capital Improvement Sales Tax	47,994	169,875	164,447	168,300
Codes/Public Health	79,837	78,048	80,890	80,905
Street	1,793,126	1,435,403	1,354,840	1,418,635
Park	409,298	478,801	612,517	563,397
Capital Improvement Sales Tax	344,421	409,487	408,677	457,120
Capital Projects	2,695,210	11,540	-	-
Debt Service	748,559	1,114,644	1,081,656	843,824
Water/Sewer	3,999,726	4,150,013	3,414,711	3,360,175
Special Events	143,463	163,596	139,108	141,675
Equipment Replacement	13,858	100,096	25,221	20,591
TOTAL	13,657,573	11,586,105	10,927,656	10,414,329

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET
EXPENDITURES:				
General	3,026,267	3,919,333	3,231,802	3,082,098
Excise Tax	21,808	21,008	35,106	20,108
Risk Management	34,187	21,339	11,512	17,969
Park/Stormwater Sales Tax	278,987	306,776	376,525	326,757
Pool Capital Improvement Sales Tax	-	185,397	191,925	176,843
Codes/Public Health	75,590	78,480	78,867	79,302
Street	1,945,104	1,277,901	1,373,339	1,443,335
Park	403,939	468,165	644,076	619,162
Capital Improvement Sales Tax	384,337	347,969	449,108	452,809
Capital Projects	1,831,027	474,771	211,369	12,499
Debt Service	788,880	1,486,371	1,077,790	887,308
Water/Sewer	4,321,117	3,933,471	3,525,537	3,717,400
Special Events	125,729	137,205	145,328	141,670
Equipment Replacement	18,530	62,705	26,444	16,500
TOTAL	13,255,502	12,720,889	11,378,728	10,993,760

Proceeds from debt issuances are included in revenues.
Transfers included in this summary.



All Funds Summary

BUDGET SUMMARY	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET
GENERAL FUND				
Revenue	3,032,767	3,090,691	3,202,243	3,004,102
Expense				
Administrative & General	616,535	538,833	756,389	689,040
Community Development	278,142	273,175	272,667	178,100
Building & Grounds	149,303	147,608	144,458	156,716
Police	382,183	1,381,086	1,432,668	1,437,107
Municipal Court	76,780	72,277	76,445	80,265
Transfers	523,325	1,506,354	549,175	540,870
TOTAL EXPENSE	3,026,267	3,919,333	3,231,802	3,082,098
REVENUE OVER EXPENSES	6,500	(828,643)	(29,559)	(77,996)
EXCISE TAX FUND				
Revenue	27,270	16,477	55,307	20,200
Expense	21,808	21,008	35,106	20,108
REVENUE OVER EXPENSES	5,462	(4,531)	20,201	92
RISK MANAGEMENT FUND				
Revenue	29,755	26,672	58,617	7,985
Expense	34,187	21,339	11,512	17,969
REVENUE OVER EXPENSES	(4,432)	5,333	47,105	(9,984)
PARK/STORMWATER SALES TAX FUND				
Revenue	292,290	340,762	329,422	327,420
Expense	278,987	306,776	376,525	326,757
REVENUE OVER EXPENSES	13,303	33,986	(47,103)	663
POOL CAPITAL IMPR. SALES TAX FUND				
Revenue	47,994	169,875	164,447	168,300
Expense	-	185,397	191,925	176,843
REVENUE OVER EXPENSES	47,994	(15,522)	(27,478)	(8,543)
CODES/PUBLIC HEALTH FUND				
Revenue	79,837	78,048	80,890	80,905
Expense	75,590	78,480	78,867	79,302
REVENUE OVER EXPENSES	4,247	(432)	2,023	1,603
STREET FUND				
Revenue	1,793,126	1,435,403	1,354,840	1,418,635
Expense	1,945,104	1,277,901	1,373,339	1,443,335
REVENUE OVER EXPENSES	(151,978)	157,502	(18,499)	(24,700)



All Funds Summary

BUDGET SUMMARY	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET
PARK FUND				
Revenue	409,298	478,801	612,517	563,397
Expense	403,939	468,165	644,076	619,162
REVENUE OVER EXPENSES	5,358	10,636	(31,559)	(55,765)
CAPITAL IMPROV. SALES TAX FUND				
Revenue	344,421	409,487	408,677	457,120
Expense	384,337	347,969	449,108	452,809
REVENUE OVER EXPENSES	(39,916)	61,518	(40,431)	4,311
CAPITAL PROJECTS FUND				
Revenue	2,695,210	11,540	-	-
Expense	1,831,027	474,771	211,369	12,499
REVENUE OVER EXPENSES	864,183	(463,231)	(211,369)	(12,499)
DEBT SERVICE FUND				
Revenue	748,559	1,114,644	1,081,656	843,824
Expense	788,880	1,486,371	1,077,790	887,308
REVENUE OVER EXPENSES	(40,320)	(371,726)	3,866	(43,484)
WATER/SEWER OPERATING FUND				
Revenue	3,999,726	4,150,013	3,414,711	3,360,175
Expense	4,321,117	3,933,471	3,525,537	3,717,400
REVENUE OVER EXPENSES	(321,391)	216,542	(110,826)	(357,225)
SPECIAL EVENTS FUND				
Revenue	143,463	163,596	139,108	141,675
Expense	125,729	137,205	145,328	141,670
REVENUE OVER EXPENSES	17,734	26,392	(6,220)	5
EQUIPMENT REPLACEMENT FUND				
Revenue	13,858	100,096	25,221	20,591
Expense	18,530	62,705	26,444	16,500
REVENUE OVER EXPENSES	(4,672)	37,391	(1,223)	4,091
ALL FUNDS				
REVENUE	13,657,573	11,586,105	10,927,656	10,414,329
EXPENSE	13,255,502	12,720,889	11,378,728	10,993,760
REVENUE OVER EXPENSES	402,072	(1,134,784)	(451,072)	(579,431)



Combined Summary

FY 2017 Combined Summary	General	CISTX	Excise Tax	Park/ Stmwtr	Risk Mgmt	Pool CISTX	Street	Park
Beginning Fund Balance	549,482	30,661	53,480	13,563	256,760	8,590	258,107	64,002
Revenue	2,667,786	363,120	20,200	327,420	7,985	168,300	1,022,120	281,625
Transfers In	336,316	94,000	-	-	-	-	396,515	281,772
Total Revenue	3,004,102	457,120	20,200	327,420	7,985	168,300	1,418,635	563,397
Operating Expenses	2,541,228	230,000	-	-	3,300	-	1,402,450	596,487
Transfers Out	540,870	222,809	20,108	326,757	14,669	176,843	40,885	22,675
Total Expense	3,082,098	452,809	20,108	326,757	17,969	176,843	1,443,335	619,162
Revenue Over (Under) Expenses	(77,996)	4,311	92	663	(9,984)	(8,543)	(24,700)	(55,765)
Anticipated Fund Balance as of 3/31/2017	471,486	34,972	53,572	14,226	246,776	47	233,407	8,237
Restricted Balances	136,783	-	-	-	-	-	-	-
Unrestricted Fund Balance	334,703	34,972	53,572	14,226	246,776	47	233,407	8,237



Combined Summary

FY 2017 Combined Summary	Public Health	Special Events	Capital Projects	Debt Service	Equip Repl.	Water/ Sewer	Total
Beginning Fund Balance	14,322	38,222	192,853	102,507	37,704	1,064,779	2,685,030
Revenue	80,800	141,675	-	361,500	-	3,359,750	8,802,281
Transfers In	105	-	-	482,324	20,591	425	1,612,048
Total Revenue	80,905	141,675	-	843,824	20,591	3,360,175	10,414,329
Operating Expenses	76,070	130,170	12,499	872,848	16,500	3,500,160	9,381,712
Transfers Out	3,232	11,500	-	14,460	-	217,240	1,612,048
Total Expense	79,302	141,670	12,499	887,308	4,091	3,717,400	10,993,760
Revenue Over (Under) Expenses	1,603	5	(12,499)	(43,484)	37,704	(357,225)	(579,431)
Anticipated Fund Balance as of 3/31/2017	15,925	38,227	192,853	102,507	41,795	707,554	2,105,599
Restricted Balances	-	-	180,000	-	-	374,441	691,224
Unrestricted Fund Balance	15,925	38,227	354	59,023	41,795	333,113	1,414,375

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General Fund

Fund Description

The General Fund is the City's primary tax supported operating fund. It is used to account for revenues and expenditures not required to be recorded in a special fund. Expenditures from this fund provide basic city services, such as Finance & Administration, Community Development, Municipal Court, Police, and Building & Grounds. Intergovernmental transfers are also included in this fund.

The major revenue sources are sales tax, property tax, and franchise fees. An annual payment in lieu of taxes (PILOT) is received in this fund and distributed according to Council priorities.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	2,983,341	3,023,015	3,121,373	2,667,786
Transfers In	49,426	67,676	80,870	336,316
Total Revenue	3,032,767	3,090,691	3,202,243	3,004,102
Expense				
Administrative & General	616,535	538,833	756,389	689,040
Community Development	278,142	273,175	272,667	178,100
Building & Grounds	149,303	147,608	144,458	156,716
Police	1,382,183	1,381,086	1,432,668	1,437,107
Municipal Court	76,780	72,277	76,445	80,265
Transfers	523,325	1,506,354	549,175	540,870
Total Expense	3,026,267	3,919,333	3,231,802	3,082,098
REVENUE OVER EXPENSES	6,500	(828,643)	(29,559)	(77,996)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	549,482
Ending Fund Balance	471,486

Budget Highlights, Trends, and Projections

Revenues are expected to remain relatively steady, with the exception of last year's additional PILOT payment received. A large majority of General Fund expenses are personnel expenses. Except for areas where personnel costs were reduced due to attrition, most increased due to the Council's authorization of a merit raise.

The Council authorized a one-time \$80,000 transfer to the Capital Improvement Sales Tax Fund set aside for improvements at the Memorial Building.

Revenue



■ General Fund (30.31%) ■ Other Funds (69.69%)

Expense



■ General Fund (27.09%) ■ Other Funds (72.91%)

General Fund

GENERAL FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
TAXES				
Current taxes	351,176	360,011	364,415	370,000
Delinquent	25,519	22,601	25,000	25,900
Protest pmt Centurylink	24,424	15,650	-	-
Financial Institutions	3	130	-	-
Cigarette	21,752	21,497	22,500	22,500
Sales Tax - 1%	646,839	748,921	731,350	729,300
Pilot Payments	324,675	324,675	503,758	305,370
C.I.D./County	5,227	5,363	5,800	5,500
N.I.D./County	1,426	1,426	1,426	1,426
TOTAL TAXES	1,401,042	1,500,274	1,654,249	1,459,996
LICENSES				
Occupational	17,048	15,521	17,000	17,000
Liquor	9,750	10,425	8,850	8,500
TOTAL LICENSES	26,798	25,946	25,850	25,500
FRANCHISE FEES				
KCP&L	672,668	677,783	665,000	680,000
Mo. Gas Energy	110,677	114,717	80,000	105,000
Telecommunications	165,008	218,872	152,000	152,000
Cable TV	41,687	41,742	42,500	42,500
TOTAL FRANCHISE FEES	990,039	1,053,114	939,500	979,500
OTHER				
Building Permits	42,144	30,424	77,258	27,500
Plan Fees	988	1,501	1,150	1,000
Municipal Court Fines	107,959	109,113	113,000	108,000
Municipal Court Forfeitures	5,892	5,097	2,800	4,500
DWI Recoupment	2,875	1,158	2,100	2,100
Court Costs	8,008	7,855	7,920	8,640
Crime Victims - City	247	242	250	250
P.D. Training - City	1,336	1,306	1,320	1,350
Police Reports	1,669	1,856	1,700	1,800
Rental - Bldg. & Grounds	19,016	14,155	15,500	21,000
Eco Devo - Contributions	3,000	-	6,000	3,000
Eco Devo - Reimbursement	-	-	8,419	8,400
NECFPD/PHAD Contributions	18,752	8,262	-	-
Grants/Donations - Police	7,587	5,458	9,842	7,000
Grants/Donations - POST	675	624	616	600
Sale of Surplus Property	1,427	-	-	2,000
Interest Earned	4,173	3,211	3,150	3,150
Misc. Income	95,007	6,743	4,800	2,500
Admin Fees from other funds	244,707	246,676	245,949	250,616
Transfers from other funds	49,426	67,676	80,870	85,700
TOTAL OTHER	614,887	511,357	582,644	539,106
TOTAL GENERAL FUND REVENUES	3,032,767	3,090,691	3,202,243	3,004,102



Finance and Administration

Department Description

The Finance and Administration Department is responsible for establishing and implementing operating policies, overseeing the operations and activities of all City departments

Department Responsibilities

Accounting
Accounts Payable
Budgeting
Cash Collections

City Clerk
Customer Service
Economic Development
Human Resources

Records Retention
Payroll

Expenditures

	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	346,414	358,422	537,450	485,300
Operating	270,121	180,411	218,939	203,740
Total Expenditures	616,535	538,833	756,389	689,040



- Finance and Administration (22.36%)
- Other General Fund Departments (77.64%)

Finance and Administration

ADMINISTRATIVE AND GENERAL EXPENSE	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Salaries	255,073	260,131	291,000	355,000
FICA Expense	18,132	19,424	22,300	27,200
Insurance Benefits	29,867	30,909	35,550	43,000
LAGERS Expense	43,342	47,855	188,000	59,500
Uniform Expense	-	103	600	600
Office Supplies	5,723	2,963	4,279	3,500
Printing	506	588	1,300	1,000
Postage	1,602	1,815	2,000	3,000
Publications & Dues	6,291	7,113	11,540	10,105
Meetings & Conventions	25,759	16,773	22,000	24,335
Telephone	8,175	8,871	8,600	8,650
Bldg. Maint, Util. & Trash	41,057	24,495	23,000	25,000
Insurance	9,386	8,492	9,989	8,200
Professional Fees	87,454	28,962	27,000	31,250
Office Equip. & Furniture	5,960	5,846	-	-
Comcast Internet Svc	1,733	1,800	2,110	2,250
County Tax Collector Fee	45,161	46,238	45,000	47,000
ETS - Collection fees	5,797	6,447	221	250
Payroll Services	2,647	2,807	9,700	10,500
Election Expense	4,196	1,655	6,000	6,000
Map, Deeds, R.W & Research	288		-	-
Svc. & Maint. Office Equipment	-	-	21,000	6,500
Economic Devel Efforts	4,488		-	-
Auto Allowance/Mileage	876	709	1,200	1,200
Pmts. To Downtown C.I.D.	5,959	6,363	6,000	6,000
Misc. Expense	7,062	8,473	18,000	9,000
TOTAL Administrative & General Expense	616,535	538,833	756,389	689,040



Buildings and Grounds

Department Description

The Buildings and Grounds budget is used to account for maintenance and repair of existing City facilities. It should be noted that this fund does not account for minor maintenance or custodial expenses for facilities other than the Memorial Building and Community Building.

Department Responsibilities

- Electrical
- HVAC
- Janitorial contracts
- Plumbing
- Refuse disposal contracts (City buildings)

Expenditures

	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	79,428	83,700	81,100	95,266
Operating	69,875	63,908	63,358	61,450
Total Expenditures	149,303	147,608	144,458	156,716



■ Buildings & Grounds (5.08%)
■ Other General Fund Departments (94.92%)

Buildings and Grounds

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Equipment Maint & Repair				
Salaries	54,819	57,467	55,000	65,266
FICA Expense	3,842	4,072	4,300	5,000
Insurance Benefits	12,751	11,751	13,400	15,000
LAGERS Expense	8,016	10,410	8,400	10,000
Telephone	1,205	1,295	1,270	1,300
Util., Trash, Gas	48,134	44,272	39,600	38,000
Insurance	5,101	5,266	5,858	6,600
Svc. & Maint. Office Equipment	-	-	1,510	1,550
Equipment Maint & Repair	2,725	2,703	3,500	3,000
Recycling Program	10,560	9,856	10,420	9,800
Tools, Equip. & Supplies	2,151	481	1,000	1,000
Misc. Expense		36	200	200
TOTAL Buildings & Grounds Expense	149,303	147,608	144,458	156,716



Municipal Court

Department Description

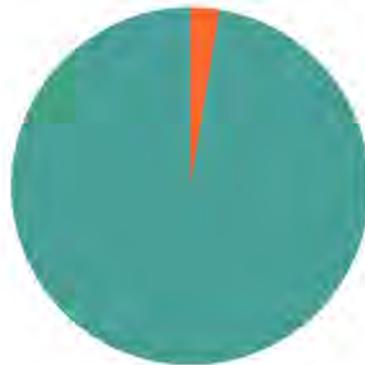
The Municipal Court has jurisdiction for cases involving violation of City ordinances; establishes and collects all fines, court costs, and bond money; and provides other services prescribed by applicable state statutes. The Court consists of the Municipal Judge and Prosecutor who are independent contractors and the Court Administrator who is an employee.

Department Responsibilities

- Administrative court proceedings
- Accounting of bond money
- Collection of fines and fees
- Court records retention
- Establishment of court fee schedule
- Subpoena issuance
- Warrant issuance

Expenditures

	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	65,317	60,131	60,860	61,800
Operating	11,463	12,146	15,595	18,465
Total Expenditures	76,780	72,277	76,445	80,265



- Municipal Court (2.60%)
- Other General Fund Departments (97.40%)

Municipal Court

	2014	2015	2016	2017
MUNICIPAL COURT	ACTUAL	ACTUAL	ESTIMATE	BUDGET
Salaries - Judge & Clerks	48,033	47,199	48,200	49,000
FICA Expense	3,509	3,691	3,700	3,800
Insurance Benefits	5,630	601	660	700
LAGERS Expense	8,145	8,640	8,300	8,200
Uniform Expense	-	-	-	100
Office Supplies	220	132	250	250
Printing	1,030	2,178	2,200	2,000
Postage	1,283	1,321	1,400	1,400
Publications & Dues	120	120	125	125
Mtgs. & Conventions	1,593	1,177	1,000	2,500
Contractual Services	7,200	7,200	7,200	7,200
Office Equipment & Furniture	-	-		500
ETS Collection Fees	-		720	720
Svc. & Maint. Office Equipment	-		2,590	3,670
Misc. Expense	16	16	100	100
TOTAL				
Municipal Court Expenses	76,780	72,277	76,445	80,265



Community Development

Department Description

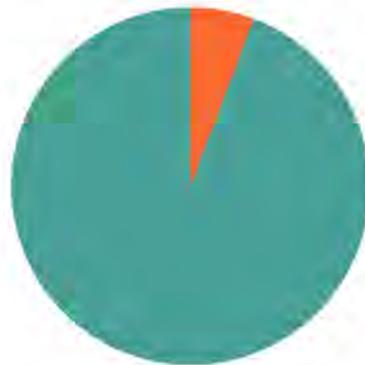
The Community Development Department serves as the administrative and enforcement authority of building and nuisance codes in Pleasant Hill. The Department works to ensure a safe community through building standards. The Department ensures orderly growth according to the City's plans, ordinances, and regulations.

Department Responsibilities

- Building Permit Issuance
- Codes Administration
- GIS
- Historic Preservation
- Marketing and Promotions
- Nuisance Abatement
- Property Maintenance
- Site Review

Expenditures

	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	246,758	249,172	230,760	141,400
Operating	31,384	24,003	41,907	36,700
Total Expenditures	278,142	273,175	272,667	178,100



- Community Development (5.78%)
- Other General Fund Departments (94.22%)

Community Development

COMMUNITY DEVELOPMENT DEPARTMENT	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Salaries	182,759	180,662	177,500	108,000
FICA Expense	13,159	13,805	13,600	8,500
Insurance Benefits	21,884	22,506	16,560	8,000
LAGERS Expense	28,956	31,928	22,800	16,500
Uniform Expense	-	271	300	400
Office Supplies	904	1,858	2,000	1,500
Printing	264	95	245	1,625
Postage	1,435	1,477	1,600	2,000
Publications & Dues	2,443	1,715	2,100	2,225
Meetings & Conventions	1,895	1,708	1,500	2,490
Telephone	1,511	1,509	1,950	2,000
Bldg Maint, Utilities & Trash	20			-
Insurance	10,814	8,042	16,727	11,950
Professional Fees	297	1,075	325	2,500
Office Equipment & Furniture	199		1,110	1,200
Planning & Zoning Expense	334	567	600	750
ETS Collection Fees	-		1,500	1,500
Maps, Deeds & Research	150		300	250
EDP - Program & Services	305	99	250	150
EDP - 4th Fireworks Display	3,500	3,500	4,000	4,000
Economic Devel. Efforts	695	592	600	960
Auto Allowance	-		100	100
Vehicle Exp. - Gas & Oil	1,330	910	650	750
Vehicle Maint. & Repairs	667	164	500	500
Equip. & Supplies	42	9	50	250
Misc Expense	15	19	1,800	-
Condemnation Expense	4,564	663	4,000	-
TOTAL Community Development Expense	278,142	273,175	272,667	178,100



Police

Department Description

The Police Department is a General Fund supported department. Nearly half of the General Fund's revenue goes to support this department. Within its budget, several operations and activities are funded, including the 24 hour dispatch and communications system, police patrol, officer training, records, and community policing.

Department Responsibilities

Background checks
Community policing
Detention - Holding cell
Dispatch

Emergency response
Investigations
Officer Training
Patrol

Police records
Traffic control

Expenditures

	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	1,176,472	1,204,411	1,128,875	1,226,100
Operating	205,711	176,675	303,813	211,007
Total Expenditures	1,382,183	1,381,086	1,432,668	1,437,107



■ Police Department (46.63%)
■ Other General Fund Departments (53.37%)

Police

POLICE DEPARTMENT	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Salaries - Police Officer	654,544	658,205	680,000	686,500
Salaries - Dispatchers	143,871	145,623	157,000	157,500
Salaries -Cross Guard/Pol.Clk	40,738	41,268	41,575	42,500
FICA Expense	60,663	63,018	67,500	68,100
Insurance Benefits	137,749	144,848	140,000	139,000
LAGERS Expense	130,131	144,226	127,000	121,000
Uniform Expense	3,887	3,414	5,000	6,000
Uniform Cleaning	2,544	1,343	300	1,500
Officers Equip. & Supplies	2,345	2,466	5,000	4,000
Office Supplies	10,408	8,173	7,000	7,000
Printing	683	604	600	800
Postage	1,324	1,393	1,500	1,500
Publications & Dues	680	550	920	570
Mtgs. & Conventions	4,124	4,821	5,300	5,300
Special Training	3,833	3,330	4,000	4,000
Telephone	13,306	13,348	13,500	14,000
Bldg. Maint., Trash & Util.	60,842	28,601	33,500	33,000
Insurance	51,199	59,836	74,815	71,700
Office Equipment & Furn.	-	-	280	1,000
Comcast Internet Svc.	2,266	2,312	2,400	2,400
Siren Expense	4,544	4,556	4,700	4,750
REJIS System User Charges	2,347	3,978	3,000	3,200
Svc. & Maint. Office Equipment	-	-	1,250	1,300
Auto Expense - Fuel & Oil	22,248	21,189	17,200	20,000
Auto Maint. & Repair	10,674	10,843	9,500	10,000
Equip. Maint. & Repair	-	5	1,500	1,000
Radio & Radar Repairs	140	425	500	500
Lab Services	458	1,385	803	1,800
Grant match pool	4,834	-	2,665	2,207
Prisoner & Jail Care	9,610	9,348	8,000	10,000
Misc. Expense	2,191	1,843	1,085	1,000
Unemployment Benefits	-	136	-	-
Cars & Accessories	-	-	15,275	13,980
TOTAL Police Expenses	1,382,183	1,381,086	1,432,668	1,437,107

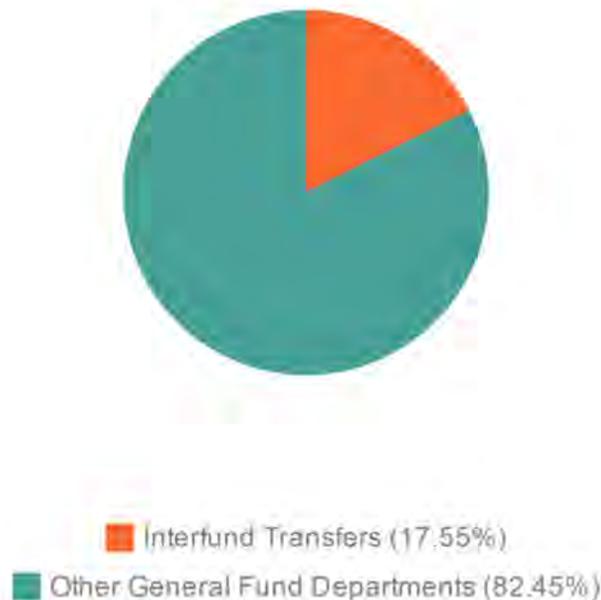


Interfund Transfers

Department Description

Although this is not a "department", it exists as part of the General Fund to record transfers that are made to other funds from the General Fund. Traditionally, the General Fund has served as a funding source for other funds that have insufficient revenue to meet expenditures. In recent years, the Council has dedicated payments in lieu of taxes for special projects or additional funding for street, water, and sewer projects.

Expenditures	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Transfer to Street Fund	290,000	300,000	275,000	300,000
Transfer to Risk Management Fund	-	1,906	5,000	-
Transfer to Codes/Public Health	2,000	-	-	-
Transfer to CISTX Fund	-	-	43,000	84,000
Transfer to Debt Service (PILOT)	231,325	164,675	164,675	155,370
Transfer to Debt Service	-	555,273	-	-
Transfer to Water/Sewer Fund	-	408,500	60,000	-
Transfer to Equipment Repl. Fund	-	76,000	1,500	1,500
Total Expenditures	523,325	1,506,354	549,175	540,870



Interfund Transfers

INTER-GOVERNMENTAL TRANSFERS	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Transfer to Street Fund	290,000	300,000	275,000	300,000
Transfer to Risk Mgmt Fund	-	1,906	5,000	
Trans.to Codes/P.Health Fund	2,000		-	-
Transfers to CISTX			43,000	84,000
Trans. To Debt Svc (Pilot)	231,325	164,675	164,675	155,370
Transfer to Debt Service		555,273	-	
Transfer to Water/Sewer	-	408,500	60,000	-
Trans. To Equipment Repl.	-	76,000	1,500	1,500
TOTAL Transfers	523,325	1,506,354	549,175	540,870



Excise Tax Fund

Fund Description

The Excise Tax is a tax authorized by the voters for infrastructure improvements necessitated by new development.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	27,270	16,477	55,307	20,200
Transfers In	-	-	-	-
Total Revenue	27,270	16,477	55,307	20,200
Expense				
Expenditures	808	1,008	606	-
Transfers Out	21,000	20,000	34,500	20,108
Total Expense	21,808	21,008	35,106	20,108
REVENUE OVER EXPENSES	5,462	(4,531)	20,201	92

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 53,480

Ending Fund Balance 53,572

Budget Highlights, Trends, and Projections

With revenues derived from development fees, the Excise Tax Fund makes transfers to the Street Fund for street improvements. While construction was very productive in Pleasant Hill in FY 2016, we chose to utilize a conservative estimate for construction growth in this fiscal year.

Revenue



■ Excise Tax (0.23%) ■ Other Funds (99.77%)

Expense



■ General Fund (27.09%) ■ Other Funds (72.91%)

Excise Tax

EXCISE TAX FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
Excise Tax	27,270	16,477	55,307	20,200
Total Excise Tax Revenue	27,270	16,477	55,307	20,200
Expense:				
Street Improvements				
Transfer to Street Fund	21,000	20,000	34,500	19,300
Admin. Fee to Gen 4%	808	1,008	606	808
Total Excise Tax Expense	21,808	21,008	35,106	20,108



Park Fund

Fund Description

The Park Fund provides for maintenance of the 300+ acre City park system and recreation programming. Revenues for this fund are derived from user fees, dedicated property taxes, donations, and transfers from the Park/Stormwater Sales Tax Fund.

Department Responsibilities

Athletic Facility Maintenance
City Lake
Park Administration

Park Maintenance
Playgrounds
Recreation Programming

Swimming Pool
Turf Maintenance

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	209,298	256,476	304,122	281,625
Transfers In	200,000	222,325	308,395	281,772
Total Revenue	409,298	478,801	612,517	563,397
Expense				
Expenditures	403,939	433,165	644,076	596,487
Transfers Out	-	35,000	-	22,675
Total Expense	403,939	468,165	644,076	619,162
REVENUE OVER EXPENSES	5,359	10,636	(31,559)	(55,765)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 64,002

Ending Fund Balance 8,237

Budget Highlights, Trends, and Projections

Park Fund expenses continue to increase due to some major facility improvements authorized by Council. This year's park improvement includes funding for construction of an additional baseball field. Personnel expenses increased with Council's authorized 3% merit pay increase. Additionally, the Park Fund is helping make a debt payment for the municipal swimming pool.

Revenue



■ Park (3.20%) ■ Other Funds (96.80%)

Expense



■ Park (6.36%) ■ Other Funds (93.64%)

Park Fund

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
PARKS DEPARTMENT				
PARK FUND REVENUE				
Taxes:				
Current taxes	70,293	72,061	72,980	74,000
Delinquent	5,067	4,523	5,000	5,000
Development Fees	5,752	4,515	33,881	500
Donations & Misc. Income	4,145	-	-	13,000
Field & Light Fees	390	220	620	400
Program Fees	16,122	11,906	14,250	11,500
Shelter Reservations	1,848	1,686	2,000	2,250
LL/Baseball & Softball	40,093	39,327	41,300	44,000
LL Boys Basketball	150	-	-	-
LL/Boys & Girls Basketball	27,620	20,667	18,886	20,000
LL Girls Volleyball	10,104	8,969	11,234	8,000
Adult Programs	16,665	8,915	8,100	13,700
Tiny Tot Programs	5,952	6,324	5,301	4,275
Concessions	-	-	-	24,000
Sale of Surplus Property	-	-	7,945	-
Misc. Income	1,333	1,075	2,387	500
Transfers In	200,000	222,325	308,395	281,772
	405,534	402,512	532,279	502,897
Pool Revenue				
Admissions	-	25,790	21,026	21,000
Passes	-	27,731	21,580	20,000
Concessions	-	1,453	14,428	-
Lessons	-	10,440	12,275	11,000
Pool Rental	-	7,720	7,529	6,000
Total Pool Revenue	-	73,133	76,838	58,000
Lake Revenue				
Lake Permits	3,764	3,155	3,400	2,500
Misc. Income	-	-	-	-
Total Lake Revenue	3,764	3,155	3,400	2,500
Total Park Fund Revenue	409,298	478,801	612,517	563,397

Park Fund

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
PARKS DEPARTMENT				
Administrative Expense				
Salaries	91,144	78,641	97,100	95,000
FICA Expense	6,236	6,049	7,450	7,500
Insurance Benefits	21,242	17,660	17,300	17,000
LAGERS Expense	13,567	9,779	16,250	16,000
Uniform Expense	552	464	280	200
Office Supplies	1,386	1,261	1,726	1,500
Printing	-	166	500	500
Postage	129	37	200	300
Publications & Dues	485	763	1,500	1,900
Mtgs. & Conventions	2,575	2,779	1,100	3,000
Telephone	3,378	3,306	3,558	3,240
Bldg, Maint, Util & Trash	20,631	29,983	32,000	38,500
Professional Fees	-	-	1,400	-
Office Equipment & Furniture	-	-	-	-
ETS Collection Fees	-	-	2,150	2,000
Svc. & Maint. Office Equipment	-	-	3,000	2,500
Unemployment Benefits	439	37	-	-
Adm. Fee to Gen. 4%	7,065	9,444	10,310	11,268
Transfers Out - Debt Svc	-	35,000	-	11,407
Total Administrative Exp.	168,829	195,368	195,824	211,815
Pool Expenses				
Salaries - Pool	-	48,042	51,090	48,000
FICA Expense	-	3,675	3,909	3,750
Uniform Expense	-	662	485	600
Telephone	-	961	1,315	1,300
Utilities & Trash	-	7,252	8,200	8,500
Insurance	520	2,196	4,642	4,700
Collection Fees	-	572	440	600
Maint. & Repairs	-	552	540	550
Chemicals & Supplies	-	8,089	10,353	10,000
Concessions	-	200	5,106	-
Contract Instruction	-	532	290	1,000
Misc. Expense	-	487	2,480	2,500
Total Pool Expense	520	73,221	88,850	81,500

Park Fund

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
PARKS DEPARTMENT				
Parks/Grounds Maint. Exp.				
Salaries - Park	61,677	63,980	61,000	72,000
FICA Expense	4,265	4,337	5,000	5,250
Insurance Benefits	14,806	15,198	16,100	16,500
LAGERS Expense	9,162	7,886	9,900	9,000
Uniform Expense	-	112	282	600
Insurance	11,714	10,312	11,919	11,430
Vehicle Exp-Fuel & Oil	6,346	8,903	5,700	5,000
Vehicle Repair	1,649	1,804	1,500	1,500
Equipment Maint.	-	497	500	500
Maint. & Repairs	21,592	14,433	42,500	20,000
Field Sign Install	-	-	200	300
Program Supplies & Exp.	16,032	11,359	12,500	12,900
LL Baseball/Softball	16,718	18,128	20,860	20,500
LL Boys & Girls Basketball	12,204	10,890	9,500	13,575
LL Girls Volleyball	3,709	3,494	5,000	4,000
Adult Programs	12,487	6,691	8,500	11,550
Tiny Tot Leagues	2,623	2,632	2,000	2,900
Contract Labor			30,960	31,000
Concessions	-	-	-	11,000
Misc. Expense	-	56	496	300
Capital Improvements	23,258	6,000	92,685	60,142
TOTAL Grounds Maint.Exp.	218,243	186,711	337,102	309,947
Lake Expense				
Utilities & Trash	5,661	5,965	6,600	6,000
Contract Labor	5,400	5,400	5,400	5,400
Maint. & Repairs	3,810	1,499	3,300	2,500
Equip. & Improvements	1,477		7,000	2,000
Total Lake Expense	16,348	12,865	22,300	15,900
Total Park Fund Expense	403,939	468,165	644,076	619,162



Park/Stormwater Sales Tax Fund

Fund Description

The 1/2 cent Park/Stormwater Sales Tax was approved by voters in April 2005. Each year, the City Council determines how best to distribute the money from this sales tax between park improvements and stormwater improvements.

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	292,290	340,762	329,422	327,420
Transfers In	-	-	-	-
Total Revenue	292,290	340,762	329,422	327,420
Expense				
Expenditures	33,620	34,276	32,690	-
Transfers Out	245,637	272,500	343,835	326,757
Total Expense	278,987	306,776	376,525	326,757
REVENUE OVER EXPENSES	13,303	33,986	(47,103)	663

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	13,563
Ending Fund Balance	14,226

Budget Highlights, Trends, and Projections

Consistent with previous years, the Park/Stormwater Sales Tax will provide substantial support to the Park Fund. The Council authorizes the amount to be transferred between park improvements and stormwater improvements. Other transfers include an administrative fee and a debt service payment.

Revenue



- Park/Stormwater Sales Tax (3.72%)
- Other Funds (96.28%)

Expense



- Park/Stormwater Sales Tax (0.00%)
- Other Funds (100.00%)

Park/Stormwater Sales Tax Fund

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
PARK/STORMWATER				
Revenue:				
Park/Stormwater Sales Tax	292,290	340,762	329,422	327,420
Total Park/Stormwater Rev.	292,290	340,762	329,422	327,420
	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
PARK/STORMWATER				
Expense:				
Street Sweeper	22,000	20,280	19,250	-
Transfer Out/Park	200,000	222,000	307,870	281,247
Transfer Out/Street/StrWtrMaint	40,000	50,500	30,500	26,770
Transfer to Debt Svc.	5,367	-	5,465	5,643
Interest Expense		1,720	-	-
Adm Fee to Gen. 4%	11,620	12,276	13,440	13,097
Total Park/Stormwater Exp.	278,987	306,776	376,525	326,757



Public Health Fund

Fund Description

The Public Health Fund was created to account for special revenues dedicated to Public Health efforts which include Animal Control and Nuisance Abatement. Revenues are primarily derived from dedicated property taxes and transfers.

Department Responsibilities

Animal adoption
Investigation of animal abuse
Investigation of animal neglect

Nuisance abatement
Nuisance complaint
Pet licensing

Response to animal bites
Veterinary services contract

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	77,837	77,943	80,785	80,800
Transfers In	2,000	105	105	105
Total Revenue	79,837	78,048	80,890	80,905
Expense				
Expenditures	75,035	78,480	78,867	76,070
Transfers Out	-	-	-	3,232
Total Expense	75,035	78,480	78,867	79,302
REVENUE OVER EXPENSES	4,802	(432)	2,023	1,603

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 14,322

Ending Fund Balance 15,925

Budget Highlights, Trends, and Projections

Revenue and expenses in the Public Health Fund have remained and are expected to remain very stable.

Revenue



Public Health (0.92%) Other Funds (99.08%)

Expense



Public Health (0.81%) Other Funds (99.19%)

Public Health Fund

PUBLIC HEALTH	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
Current Taxes	70,293	72,061	72,980	74,000
Taxes - Delinquent	5,067	4,523	5,100	5,000
Dog License	983	790	705	700
Pound Fees	110	64	236	100
Nuisance Recoupment	1,384	506	1,764	1,000
Transfers In	2,000	105	105	105
Total Public Health Rev.	79,837	78,048	80,890	80,905
PUBLIC HEALTH	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Expense:				
Salary - Animal Control Officer	42,019	45,961	45,600	44,000
FICA Expense	2,729	3,321	3,500	3,400
Insurance Benefits	11,557	11,873	11,850	12,000
LAGERS Expense	6,887	8,251	7,500	7,300
Uniform Expense	196	-	200	200
Office Supplies	-	180	-	-
Bldg. Maint. & Utilities	1,572	1,347	1,400	1,500
Insurance	2,121	2,292	2,720	3,220
Vehicle Exp. - Fuel,oil,etc.	1,709	1,311	1,500	1,700
Vehicle Maint. & Repair	21	224	500	800
Pound Supplies	533	358	250	250
Vet Services	1,328	633	500	500
Equipment	-	-	250	250
Nuisance Abatement	1,866	725	897	750
Misc. Expense	-	-	200	200
Admin Fee to General	3,051	2,004	2,000	3,232
Total Public Health Exp.	75,590	78,480	78,867	79,302



Special Events Fund

Fund Description

The Special Events Fund was created to account for the activities associated with the Cass County Fair and other special events that the City may choose to host. The fund is typically self contained, meaning the expenses are projected to be covered by revenues received.

Special Events

5K run/walk	Carnival	Queen Contest
ATV and Motocross races	Demolition Derby	Rodeo
Car show	Live Music Concerts	Tractor Pull

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	143,463	163,596	139,108	141,675
Transfers In	-	-	-	-
Total Revenue	143,463	163,596	139,108	141,675
Expense				
Expenditures	125,729	137,205	145,328	130,170
Transfers Out	-	-	-	11,500
Total Expense	125,729	137,205	145,328	141,670
REVENUE OVER EXPENSES	17,734	26,392	(6,220)	5

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	38,222
Ending Fund Balance	38,227

Budget Highlights, Trends, and Projections

The Special Events Fund attempts to at least break even annually or utilize the fund balance for a one-time expense from a prior year surplus. Many things play a factor into the success of the Cass County Fair, especially weather. The nearly break even budget is a conservative estimate for the upcoming year.

Revenue



■ Special Events (1.61%) ■ Other Funds (98.39%)

Expense



■ Special Events (1.39%) ■ Other Funds (98.61%)

Special Events Fund

SPECIAL EVENTS	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
REVENUES				
Ads/Sponsors	31,360	33,755	32,105	32,000
Concessions/Beverage Sales	3,320	3,925	3,561	3,500
Admissions/Rodeo	22,252	29,815	22,416	24,000
Admissions/Demo Derby	14,176	15,291	13,156	14,000
Admissions/Tractor Pull	14,547	14,232	12,297	13,000
Admissions/Motorcross	8,056	9,042	7,041	7,000
ATV Races	3,521	3,899	3,328	3,500
Beverage Sales/Cover	22,081	25,564	19,090	20,000
Donations	-	282	2,723	-
Carnival/Per Contract %	8,857	11,072	9,722	10,000
Booth Fees	6,430	7,785	5,890	7,000
Car Show/Entry Fees	1,235	1,775	1,382	1,500
5K Run/Entry Fee	1,985	1,835	1,110	1,200
Bike Rodeo/Donations	2,125	2,100	1,945	1,900
Kiddie Tractor Pull/Donations	225	75	225	225
Livestock Show/Entry Fee	989	791	814	800
Super Farmer/Entry Fee	205	445	190	200
Cass County Voice	115	55	-	-
Queen Contest	125	-	-	-
Meetings & Conventions	1,859	1,859	2,113	1,850
Total Special Events Revenue	143,463	163,596	139,108	141,675

Special Events Fund

SPECIAL EVENTS	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Operating Expenses				
Office Supplies	354	295	438	500
Food & Beverage	14,809	16,750	13,862	15,000
Rodeo	9,162	10,227	10,285	10,375
Demo Derby	2,942	3,347	3,499	3,650
Tractor Pull	8,785	9,162	9,649	10,170
Motorcross	2,109	2,400	2,878	2,660
ATV Races	905	1,369	1,593	1,550
Pavilion Entertainers	3,456	4,600	4,200	8,000
Gazebo Entertainment	5,200	5,850	6,025	6,500
Misc Entertainment	331	582	338	400
Vendor Relations	-	198	-	-
Car Show	481	650	906	1,000
Home Ec/Art Show	388	332	287	550
Ribbons/Awards/Promo	5,744	7,641	5,359	7,000
5K Run	1,132	767	480	650
Bike Rodeo	2,122	1,899	2,055	1,900
Grounds Maint/Imprvmnts	3,785	6,442	11,804	3,500
Firework Display	1,900	1,900	2,300	2,400
Kiddie Tractor Pull	588	325	325	525
Leases & Rentals	9,788	7,489	8,282	11,000
Livestock Shows	2,234	2,244	2,929	3,500
Advertising	26,839	27,119	30,665	25,400
Parade	45	67	71	100
Super Farmer Contest	500	-	500	500
Queen Contest	752	1,200	700	725
Publication & Dues	165	165	100	165
Meetings & Conventions	5,046	4,879	5,035	5,050
Insurance	3,515	3,721	3,962	4,000
Professional Fees	-	3,100	4,930	2,400
Misc. Expense	1,134	882	371	1,000
Admin. Fees To General & Salary Reimbursement	11,523	11,604	11,500	11,500
Total Special Events Exp.	125,729	137,205	145,328	141,670



Street Fund

Fund Description

The Street Fund is the largest of the Special Revenue Funds. Revenues from this fund come from dedicated property taxes, state taxes, and fees distributed to the City for the purposes of road construction, repair, and maintenance.

Department Responsibilities

City parking lots	Street overlay contract	Traffic sign maintenance
Snow removal	Street sweeping	
Street Maintenance	Storm sewer maintenance	

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	1,378,118	1,014,278	939,395	1,022,120
Transfers In	415,008	421,125	415,445	396,515
Total Revenue	1,793,126	1,435,403	1,354,840	1,418,635
Expense				
Expenditures	1,945,104	1,277,901	1,373,076	1,402,450
Transfers Out	-	-	263	40,885
Total Expense	1,945,104	1,277,901	1,373,339	1,443,335
REVENUE OVER EXPENSES	(151,978)	157,502	(18,499)	(24,700)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 258,107

Ending Fund Balance 233,407

Budget Highlights, Trends, and Projections

The Street Fund continues to receive transfers from other funds in order to fully fund the street overlay program. The City again intends to spend \$600,000 on the street overlay program, including completion of the Sugarland Drive project with matching grant funds.

Revenue



Street (11.61%) Other Funds (88.39%)

Expense



Street (14.95%) Other Funds (85.05%)

Street Fund

STREET FUND REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Taxes - Real Estate	131,679	134,992	136,740	138,500
Taxes - Delinquent	9,510	8,475	9,200	9,500
Taxes - Cigarette	9,322	9,213	9,800	9,800
Transp. Sales Tax-1/2%	292,324	340,763	329,422	327,420
Taxes - St. Gasoline & Fl	240,897	246,462	250,000	251,000
St. Motor Vehicle Sales Tax	56,111	63,789	67,000	69,000
Excavation Permits	-	-	312	-
Cass Cty. Transp. Grant	95,330	84,486	84,486	84,400
Cass Cty. Rd.&Brdg. Share	-	102,087	52,000	52,000
Misc. Grants & Donations	-	3,598	-	80,000
Sales of Surplus Property	-	3,893	-	-
Project Reimbursement	541,996	363	-	-
Misc. Income	950	16,159	435	500
Transfer from Other Funds	415,008	421,125	415,445	396,515
Total Street Revenue	1,793,126	1,435,403	1,354,840	1,418,635
STREET DEPARTMENT EXPENSE	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Salaries - Street	227,549	277,513	290,410	266,500
FICA Expense	16,536	20,865	22,220	20,500
Insurance Benefits	13,726	19,168	28,000	32,500
LAGERS Expense	37,900	49,903	46,600	45,000
Uniform Expense	986	1,505	1,500	2,250
Office Supplies	-	-	1,000	1,000
Publications & Dues	-	-	300	-
Telephone	508	509	7,200	7,500
Bldg. Maint. & Utilities	6,764	7,716	7,250	31,500
Insurance	26,722	27,265	37,528	36,900
Professional Fees	26,255	8,800	25,000	77,000
Office Equipment & Furniture	-	404	1,510	1,600
Vehicle Exp./Fuel,Oil,Wash	22,885	14,010	18,000	15,500
Repairs - Trucks	13,764	6,543	18,000	15,000
Repairs - Equipment	16,310	7,957	8,500	8,000
Rock, Asphalt & Road Matl.	38,553	31,135	37,580	40,000
Salt & Sand / Snow Removal	50,764	28,735	30,000	30,000
Culverts	225	652	2,000	2,000
Street Signs	3,917	1,200	3,400	3,400
Street Lighting	171,967	143,007	145,000	147,000
Tools & Supplies	6,343	5,387	6,500	6,500
Maint - Burning Area	850	-	-	-
Misc. Expense	444	1,624	50	500
Contract Tree Removal	1,600	650	750	700
Equipment Purchased	-	-	4,553	-
Equipment Rental	557	5,423	2,600	2,600
Major Improvement Projects	1,217,394	572,739	552,171	600,000
Stormwater Projects	-	23	30,250	-
Oats Bus	7,130	9,457	8,000	9,000
Admin.Fee to Gen.4%	35,456	35,712	37,204	40,885
Transfer Out - Street	-	-	263	-
Total Street Expense	1,945,104	1,277,901	1,373,339	1,443,335

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Equipment Replacement Fund

Fund Description

The Equipment Replacement Fund cash finances equipment purchases to be repaid by other funds over a span of time. This allows the City to save money on lease fees and interest. The Fund was established in FY 2013. The fund balance originated from pre-paid PILOTs.

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	-	-	-	-
Transfers In	13,858	100,096	25,221	20,591
Total Revenue	13,858	100,096	25,221	20,591
Expense				
Expenditures	18,530	62,705	26,444	16,500
Transfers Out	-	-	-	-
Total Expense	18,530	62,705	26,444	16,500
REVENUE OVER EXPENSES	(4,672)	37,391	(1,223)	16,500

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	37,704
Ending Fund Balance	41,795

Budget Highlights, Trends, and Projections

As a revolving internal funding mechanism for the purchase of equipment and other capital items, this funds revenue should always be keeping pace with expenses replenishing funds annually over the life cycle of the purchased item. This year's expense includes a lease payment on a asphalt paver.

Revenue



■ Equipment Replacement (0.00%)
 ■ Other Funds (100.00%)

Expense



■ Equipment Replacement (0.18%)
 ■ Other Funds (99.82%)

Equipment Replacement Fund

Equipment Replacement Fund	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
Transfer In	13,858	100,096	25,221	20,591
Total Debt Service Revenue	13,858	100,096	25,221	20,591
Equipment Replacement Fund	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Expense:				
Street Overlay, Equipmt Improvement		53,745	23,158	16,500
Community Development Equipment	18,530		-	-
PD Cameras		8,960		-
Police Equipment	-	-	3,286	-
Total Debt Service Expense	18,530	62,705	26,444	16,500



Risk Management Fund

Fund Description

The Risk Management Fund accounts for property and liability insurance claim deductibles and funds the Loss Control Program. The fund balance originated from return of premiums from the group self-insurance pool, of which the City is a member.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	29,755	24,766	45,886	7,985
Transfers In	-	1,906	12,731	-
Total Revenue	29,755	26,672	58,617	7,985
Expense				
Expenditures	13,187	17,139	5,706	3,300
Transfers Out	21,000	4,200	4,350	14,669
Total Expense	34,187	21,339	11,512	17,969
REVENUE OVER EXPENSES	(4,432)	5,333	47,105	(9,984)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	256,760
Ending Fund Balance	246,776

Budget Highlights, Trends, and Projections

Annual refund of contributions remains a stable revenue source to fund the City's safety and wellness programs. Dividend reimbursements are reflected in previous fiscal years and are not accounted for until received. The dividend reimbursements help build the insurance claim contingency and help the City fund projects which reduce future liabilities. This year's budget sets aside money for safety and wellness training and transfers \$10,000 to the Capital Improvement Sales Tax Fund for the construction of a storm shelter. Other transfers to funds are part of the City's annual safety program.

Revenue



Risk Management	(0.09%)
Other Funds	(99.91%)

Expense



Risk Management	(0.04%)
Other Funds	(99.96%)

Risk Management Fund

RISK MANAGEMENT FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
MPR Rebates/Saf.Prog.Awards	29,705	23,100	45,886	7,985
Trsnfs In-Previous Claims other funds	-	1,906	12,731	-
Claim Reimbursement	50	1,666	-	-
Total Risk Management Revenue	29,755	26,672	58,617	7,985
Expense:				
Transfers Out	21,000	4,200	4,350	14,350
Security Upgrades	9,274		-	
Equipment	-		1,088	
Admin.Fee to Gen. 4%	1,188	96	268	319
Deductibles - Auto Losses	-	1,743	-	
Deductibles - Liability Claims	1,906	12,731	-	
Safety Programs	819	2,569	5,806	3,300
Total Risk Management Expense	34,187	21,339	11,512	17,969



Capital Improvement Sales Tax Fund

Fund Description

The 1/2 cent Capital Improvement Sales tax was authorized by the voters in June 1995. Revenue derived from this sales tax are dedicated exclusively to capital improvements.

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	323,421	374,487	365,677	363,120
Transfers In	21,000	35,000	43,000	94,000
Total Revenue	344,421	409,487	408,677	457,120
Expense				
Expenditures	199,051	143,848	215,586	230,000
Transfers Out	185,286	204,121	233,522	222,809
Total Expense	384,337	347,969	449,108	452,809
REVENUE OVER EXPENSES	(39,916)	61,518	(40,431)	4,311

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	30,661
Ending Fund Balance	34,972

Budget Highlights, Trends, and Projections

Sales tax collections are projected to decline slightly, while transfers in for projects has increased.

The most notable transfers in are for the Memorial Building upgrades, Police building lobby improvements, and the construction of a storm shelter. Other expenses from this fund are annual appropriations for the purchase of a police car, police equipment, computer upgrades, and improvements to parks, buildings, and grounds. Transfers out reflect debt payments, administrative fees, and replenishing the Equipment Replacement Fund for money borrowed in previous years for the purchase of equipment.

Revenue



■ Capital Improvement Sales Tax (4.13%)
■ Other Funds (95.87%)

Expense



■ Capital Improvement Sales Tax (2.45%)
■ Other Funds (97.55%)

Capital Improvement Sales Tax Fund

CAPITAL IMPROVEMENTS SALES TAX FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenues				
Transfers In	21,000	35,000	43,000	94,000
Cap. Imprvmt. Sales Tax	323,421	374,462	365,677	363,120
Misc. Income	-	25		
Total Cap. Imp. Fund Rev.	344,421	409,487	408,677	457,120
CAPITAL IMPROVEMENTS SALES TAX FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Expenses				
Transfers Out	52,858	74,096	98,721	69,091
Transf.to Debt Svc - Interest	80,628	78,225	-	
Transf.to Debt Svc - Principal	51,800	51,800	134,801	139,193
Police Cars	33,941	33,969	45,000	45,000
Police Equipment	3,155	-	13,500	7,000
Street Overlay Project				
Street Equipment & Imprvmts	22,000	20,281	58,422	54,000
Front Loader	69,663	-	-	-
Software/Upgrds/Maint.			-	
Computer Equipment		3,160	5,038	6,000
Park/Pool Equip. & Impvmts.	3,000	36,297	15,157	
Bldgs & Grds Equip & Impvmt	20,712	34,945	63,000	114,000
Sidewalk Repair/Replacement			789	4,000
Storm Sirens	33,400	-	-	-
Interest		1,719	-	-
Admin.Fee to Gen. 4%	13,180	13,476	14,680	14,525
Total Cap. Imp. Fund Exp.	384,337	347,969	449,108	452,809



Capital Projects Fund

Fund Description

The Capital Projects Fund was created to record expenditures on major capital projects funded through various sources including Certificates of Participation (COP) and transfers in from other funds.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	2,695,210	11,540	-	-
Transfers In	-	-	-	-
Total Revenue	2,695,210	11,540	-	-
Expense				
Expenditures	1,806,019	474,771	6,219	12,499
Transfers Out	25,008	-	205,150	-
Total Expense	1,831,027	474,771	211,369	12,499
REVENUE OVER EXPENSES	864,183	(463,231)	(211,369)	(12,499)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	192,853
Ending Fund Balance	192,853

Budget Highlights, Trends, and Projections

This fund will continue to draw down upon available resources, which are set aside from the 2013 Certificate of Participation proceeds dedicated to the construction and improvements at the municipal swimming pool and the MoPAC section of the Rock Island/KATY Trail. Expenditures in this fiscal year are expected to nearly deplete all remaining funds for these two projects.

Revenue



■ Capital Projects Fund (0.00%)
 ■ Other Funds (100.00%)

Expense



■ Capital Projects Fund (0.13%)
 ■ Other Funds (99.87%)

Capital Projects Fund

CAPITAL PROJECTS FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenues:				
Gov't Grants	250,021	11,250	-	-
Proceeds - '13 Cert. of Part.	2,445,189		-	-
Interest Earned	-	290	-	-
Transfers In	-		-	-
Total Cap.Projects Revenue	2,695,210	11,540	-	-
CAPITAL PROJECTS FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Expenses:				
Transfer to Street Fund	25,008	-		
Trail to City Lake	333,573	19,740	146	7,064
Swimming Pool	1,382,935	455,031	6,073	5,435
Cost of Issuance(COP's)	89,510	-	-	-
Transfers Out	-	-	205,150	-
Total Cap.Projects Expense	1,831,027	474,771	211,369	12,499



Pool Capital Improvement Sales Tax Fund

Fund Description

The 1/4 cent Capital Improvement Sales Tax was authorized by voters in April 2013 and is dedicated exclusively to capital improvements at the municipal swimming pool. The funds will primarily be used to make debt service payments. Revenues in excess of the debt service payment can be used to make other capital improvements at the swimming pool.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	47,994	169,875	164,447	168,300
Transfers In	-	-	-	-
Total Revenue	47,994	169,875	164,447	168,300
Expense				
Expenditures	-	6,720	6,960	-
Transfers Out	-	178,677	184,965	176,843
Total Expense	-	185,397	191,925	176,843
REVENUE OVER EXPENSES	47,994	(15,522)	(27,478)	(8,543)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance	8,590
Ending Fund Balance	47

Budget Highlights, Trends, and Projections

Sales tax collections continue to underperform estimates created when the City issued the 2013 Certificates of Participation for construction of the swimming pool. This year, the City will draw down all available fund balances in this fund, transferring to debt for payment of the issue, and having the Park Fund transfer the remaining portion of the debt obligation. It is uncertain whether this will be a one time need or if sales tax will pick up enough for this fund to fully pay its debt obligations.

Revenue



Capital Projects Fund	(0.00%)
Other Funds	(100.00%)

Expense



Capital Projects Fund	(0.13%)
Other Funds	(99.87%)

Pool Capital Improvement Sales Tax Fund

POOL CAPITAL IMPROV. SALES TAX	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
Pool Capital Imprv. Sls Tax	47,994	169,875	164,447	168,300
Total Pool Cap. Imprv. Rev.	47,994	169,875	164,447	168,300
POOL CAPITAL IMPROV. SALES TAX	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Expense:				
Transfer to Debt Svc	-	178,677	184,965	170,711
Admin. Fee to Gen. 4%	-	6,720	6,960	6,132
Total Pool Cap. Imprv. Exp.	-	185,397	191,925	176,843



Debt Service Fund

Fund Description

The Debt Service Fund is used to record expenditures for the payment of principal and interest on the Certificates of Participation and General Obligation (G.O.) Bonds. Revenue for these payments are derived from the debt service levy collections and transfers in from other funds. Transfers are received from the Capital Improvement Sales Tax Fund, Water/Sewer Fund, Park/Stormwater Sales Tax Fund, General Fund, and Pool Capital improvement Sales Tax Fund. A portion of the PILOT received in the General Fund is transferred to assist with the debt service on the G.O. Bond payments.

Budget Summary	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	368,280	351,176	356,150	361,500
Transfers In	380,279	763,468	726,506	482,324
Total Revenue	748,559	1,114,644	1,081,656	843,824
Expense				
Expenditures	788,880	1,486,371	1,077,790	872,848
Transfers Out				14,460
Total Expense	788,880	1,486,371	1,077,790	887,308
REVENUE OVER EXPENSES	(40,320)	(371,726)	3,866	(43,484)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 102,507

Ending Fund Balance 59,023

Budget Highlights, Trends, and Projections

Debt payments are made through a combination of transfers from other funds which have benefited from prior improvements, a known draw down of fund balance from a PILOT pre-payment which was previously assisting with debt payments, and the debt service property tax levy. Collections from the tax levy continue to grow.

Revenue



■ Debt Service Fund (4.11%)
 ■ Other Funds (95.89%)

Expense



■ Debt Service Fund (9.30%)
 ■ Other Funds (90.70%)

Debt Service Fund

DEBT SERVICE FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Revenue:				
Current Taxes	328,864	337,136	340,550	346,000
Delinquent Taxes	9,417	14,014	15,600	15,500
Misc. Income	-	26	-	-
Transfers In - '06,'08, & '09 COP'S	178,954	435,004	375,866	144,836
Transfers In - Park				11,407
Transfers In - Pool Cap. Sls Tax	-	163,790	184,965	170,711
Transfers In. - Gen.(Pilot)	231,325	164,675	164,675	155,370
Total Debt Service Revenue	748,559	1,114,644	1,081,656	843,824
Expense:				
Cost of Issuance	-	-	213,000	-
Adm. Fees to Gen. 4%	9,009	13,984	14,516	14,460
Interest Pd on '09 COP's	48,125	27,140	-	-
Prinicipal Pd on '09 COP's	15,000	536,250	-	-
Interest Pd on GO Bonds	276,746	259,963	145,025	115,733
Principal Pd on GO Bonds	440,000	470,000	520,000	575,000
Interest Pd on '13 COP's - Pool	-	124,033	90,249	87,115
Principal Pd on '13 COP's - Pool	-	55,000	95,000	95,000
Total Debt Service Expense	788,880	1,486,371	1,077,790	887,308



Debt Issues and Financing Mechanisms

General Obligation Bonds

General Obligation Bonds commonly called "G.O. Bonds" are bonds secured by the pledge of the City's full faith, credit and taxing power. The taxing power is an unlimited ad valorem tax based on the assessed value of property located within the City. The City is legally allowed to raise taxes in order to ensure the debt service on the bonds are paid in each fiscal year. G.O. Bonds carry the lowest interest rates among the various financing options. The voters must approve G.O. Bonds with either a four-sevenths (4/7ths) or two-thirds (2/3rds) majority, depending on when the election is held.

Bond issues accounted for in this section include:
Series 2015B (Refunding of 2005 G.O. Bond)

Revenue Bonds

Revenue bonds are payable from a specific source of revenue and do not pledge the full faith and credit of the City. Revenue bonds are payable from identified sources of revenue, and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. For this reason, Revenue Bonds often carry a higher interest rate than G.O. Bonds. Pledged revenues may be derived from operation of the financed project, grants, a sales tax, or other non-ad valorem taxes. Revenue Bonds may be approved by a simple majority of the voters, and do not count against the City's constitutional debt limit. The City must also comply with certain bond covenants.

Revenue Bond issues accounted for in the Water/Sewer Fund include:
Series 2015A (Refunding of the 2010 Water/Sewer Revenue Bonds)

Certificates of Participation

Certificates of Participation or lease participation certificates (COPs) are certificates that represent a proportionate interest of the owner of each Certificate in the right of the lender to receive rental payments made by the City under the lease-purchase agreement. COPs can be issued by the City without voter approval but do generally carry a higher interest rate than G.O. Bonds or Revenue Bonds. The City must also comply with certain certificate of participation covenants.

Certificates of Participation accounted for in this section include:
Series 2013 (Swimming Pool)



Computation of Legal Debt Margin

General Obligation Bonds, commonly called "G.O. Bonds" are bonds secured by the pledge of the City's full faith, credit, and taxing power. The taxing power allows the City to legally raise taxes in order to pay the debt service on the bonds. G.O. Bonds carry the lowest interest rates among the various financing options due to this taxing authority. The voters must approve General Obligation Bonds. The Missouri Constitution establishes the debt limit not to exceed 20% of the City's assessed valuation, as referenced above.

The City's only G.O. Bond is the 2015B (refunding of Series 2005).

MARCH 31, 2016

	Ordinary	General Obligation Bonds Additional	Total
Assessed Valuation			\$100,338,947
Constitutional Debt Limit	10,033,894	10,033,894	20,067,788
Less general obligation bonds payable	5,935,000	-	5,935,000
Available Remaining to be utilized for other debt issues	4,098,894	10,033,894	14,132,788

Note:

1) Article IV, Sections 26(b) and (c) of the State Constitution permits the City, by vote of two-thirds of the voting electorate, to incur an indebtedness for City purposes not to exceed 10% of the taxable tangible property therein as shown by the last completed assessment.

2) Article IV, Section (d) and (e) of the State Constitution provides that the City may become indebted not exceeding in the aggregate an additional 10% of the purpose of acquiring right-of-way, constructing, extending and improving streets and avenues and/or sanitary or storm systems, and purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation.

Debt Limits





Water/Sewer Fund

Fund Description

The Water/Sewer Fund accounts for all of the operations of the City's Water, Sewer, and Trash system. The Water and Sewer system handles approximately 3,000 customers.

Department Responsibilities

Lift station maintenance
 Meter maintenance
 Meter reading
 Sewer line construction

Sewer line extensions
 Sewer line maintenance
 Trash & recycling contract
 Water system construction

Water system extensions
 Water system maintenance

Budget Summary

	2014 Actual	2015 Actual	2016 Projected	2017 Budget*
Revenue				
Revenue	3,999,726	3,435,674	3,354,286	3,359,750
Transfers In	-	714,339	60,425	425
Total Revenue	3,999,726	4,150,013	3,414,711	3,360,175
Expense				
Expenditures	4,230,532	3,828,282	3,417,067	3,634,550
Transfers Out	90,585	105,189	108,470	82,850
Total Expense	4,321,117	3,933,471	3,525,537	3,717,400
REVENUE OVER EXPENSES	(321,391)	216,542	(110,826)	(357,225)

*Beginning in FY 2017, administrative fees assessed to each fund are considered the same as other transfers and were not included in revenue or expenditures.

Beginning Fund Balance 1,064,779

Ending Fund Balance 707,554

Budget Highlights, Trends, and Projections

The budget reflects a 3% increase to water rates, which is passed along from one of the City's wholesale suppliers. We will continue to watch water consumption to determine if our customers are consuming at the same rate or conserving water. Analysis of FY 16 consumption showed signs of conservation which will have an impact on both water and sewer bills. The revenue derived from sales continues to increase, though, due to increases in the customer base. The City continues to invest back into the water and sewer system, making necessary improvements. A major improvement this year is a \$355,500 repair and upgrade to the City's water reservoir pump house.

Revenue



Water/Sewer Fund (38.17%)
 Other Funds (61.83%)

Expense



Water/Sewer Fund (37.31%)
 Other Funds (62.69%)

Water/Sewer Fund

WATER/SEWER FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
REVENUES				
Water Sales - Residential	1,006,166	999,375	985,000	1,015,000
Water Sales - Commercial	326,955	335,903	315,000	340,500
Water Taps	31,860	21,240	37,170	17,700
Sewer Service Charge	1,212,620	1,234,290	1,220,000	1,225,000
Sewer Svc.Chg.-Dist 5	196,262	195,546	193,000	200,000
Sewer Taps	26,730	15,840	49,500	19,800
Late Pmt. Penalties	43,263	36,625	36,000	36,000
Trash Collection Fees	515,118	531,309	481,800	482,850
Misc. Income	10,459	31,125	10,980	22,900
Grants & Project Reimbursement	-	-	20,850	-
Int. Earned on Investments	991	615	18	-
SRF Reimbursement from MBC	601,768	-	-	-
Interest Income - SRF	26,257	27,541	897	-
Misc. Sewer Income	-	5,934	-	-
Bad Debt Recovery	1,275	330	270	-
Sale of Surplus Property	-		3,801	-
Transfer In	-	714,339	60,425	425
Total Water/Swr Revenue	3,999,726	4,150,013	3,414,711	3,360,175

Water/Sewer Fund

WATER/SEWER FUND	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Production Expense				
Purch.Water/Tri-County	127,506	158,994	133,961	144,500
Purch.Water/Kansas City	523,351	424,352	492,000	494,500
Util/Pumping Equipment	26,136	21,518	22,000	25,000
Maint. & Repair-Pump Equip.	-		6,000	-
Total Production Expense	676,992	604,863	653,961	664,000
Administrative & Gen. Exp.				
Salaries - Office & Gen	89,048	56,592	41,830	35,000
FICA Expense	14,823	7,884	6,700	6,500
Insurance Benefits	20,672	14,949	9,000	11,000
LAGERS Expense	26,889	20,101	14,500	14,000
Uniform Expense	873	-		-
Office Supplies	974	1,104		-
Printing	3,232	5,530	4,000	3,000
Postage	18,840	18,602	20,000	20,000
Publications & Dues	1,421	1,454	1,545	1,780
Mtgs. & Conventions	-	-		-
Telephone	9,387	10,713	5,500	5,000
Bldg. Maint., Util. & Trash	13,637	13,198	10,500	12,200
Insurance	18,775	20,435	11,785	17,430
Professional Fees	150,087	1,461	36,542	10,000
Trash Collection Contract	431,515	434,012	403,600	404,000
Office Equip. & Furn.	500	-	-	-
State Primacy Fee/Wtr.test	9,249	9,292	9,382	9,400
ETS - Collection Fees	9,427	14,475	15,500	17,000
Payroll Services	7,939	8,421	1,300	1,500
Meter Reading Service	22,000	14,000	-	-
SVC. & Maint. Office Equip	45,459	65,901	48,500	52,000
Loss on Bad Debts	17,149	8,380	-	-
Utility Locates	1,546	746	1,500	1,500
Misc. Expense	523	216	600	600
Depreciation - Office equip.	2,496	5,856	2,500	2,500
Admin. Fees to General	151,807	140,352	134,465	134,390
Total Adm. & Gen. Exp.	1,068,268	873,672	779,249	758,800
Non-Operating Expense				
Interest Paid on Bonds	184,506	188,741	159,286	72,500
Trsf. City 06 & 08 COP'S	41,159	40,413	-	-
Transfer Out - Debt Service	-	-	30,450	-
Transfers to City/Trash Col.	49,426	64,776	78,020	82,850
Total Non-Opr. Expense	275,091	293,930	267,756	155,350

Water/Sewer Fund

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE	2017 BUDGET
Distribution Expense				
Salaries - Distribution	62,731	48,905	45,225	45,500
Vehicle Exp. - Fuel & Oil	3,666	3,020	1,900	1,900
Vehicle Maint & Repairs	-	-	96	100
Repairs - Trucks	2,730	3,799		-
Repairs - Equipment	4,013	1,847	1,500	2,500
Tools & Supplies	6,485	4,956	4,000	4,000
Main. - Mains & Hydrants	33,237	26,713	20,000	20,000
Maint. - Meters & Svcs.	28,952	10,778	5,000	1,800
Main. - Towers	579	2,343	6,000	5,300
Misc. Expense	13	111	252	250
Depreciation - Dist.	561,996	180,000	364,500	759,000
Equipment Rental	6,755	-	2,278	2,000
Total Distribution Expense	711,157	282,473	450,751	842,350
Sewer Dept. Expense				
Salaries - Sewer	20,350	17,384	7,250	8,000
FICA Expense	1,402	1,399	600	800
Insurance Benefits	4,918	1,274	4,070	4,200
LAGERS Expense	3,382	2,922	700	1,600
Special training	826	-	500	600
MBC - Customer Fees	1,153,437	1,175,525	1,176,500	1,178,000
Supplies & Equip. Expense	-	-	200	200
Professional Fees	8,892	48,548	150	-
Sewer Serv. Connection Fee	2,334	2,239	2,482	2,500
Vehicle Maint & Repairs	1,348	121	2,000	2,000
Maint. - Bldgs. & Grounds	1,598	-	-	-
Equip Maint & Repairs			3,500	3,500
Maint.- Lines	12,079	6,868	6,500	6,000
Maint. Lift Stations	38,502	49,859	53,000	37,000
Supplies & Equip. Expense	81	200	750	-
Reim. Swr Consumption Waiver	9,500	751	150	500
Misc. Expense	459	805	500	500
Transfer to other Funds			7,468	-
Depreciation	330,504	551,496	107,500	51,500
Amortization Expense		19,144	-	-
Total Sewer Dept. Expense	1,589,610	1,878,534	1,373,820	1,296,900
Total Water/Swr Expense	4,321,117	3,933,471	3,525,537	3,717,400



Depreciation Expense

Depreciation Explanation

The Water/Sewer budget includes line items for Depreciation which sets aside a budget to allow the City to reinvest in the water and sewer systems. Including depreciation in the budget allows the City to establish service charges necessary to maintain the current water and sewer systems as well as reinvest in the system when necessary. The depreciation is the annual expense associated with using assets and infrastructure in a given year or period. It reflects a combination of both an outstanding debt principal payment and cash payments for replacement of equipment, purchases of new equipment, and infrastructure of the current system.

The capital assets which are depreciated include buildings, improvements, processing facilities, machinery and equipment, transmission lines, mains, and storage facilities. Depreciation is calculated by dividing the purchase price of the asset by its useful life.

Depreciation Calculation

	Water	Admin	Sewer	Total
Total Depreciation Budget	759,000	2,500	51,500	813,000
Less				
Principal Obligation	(320,000)	-	-	(320,000)
Inventory	(13,500)	-	(1,500)	(15,000)
Total Remaining	425,500	2,500	50,000	478,000

Principal Obligation
2015A Principal Payment - \$320,000

Anticipated Projects included in the Depreciation Expense
Pump House improvements - \$355,500 (Water)

How to calculate depreciation expense



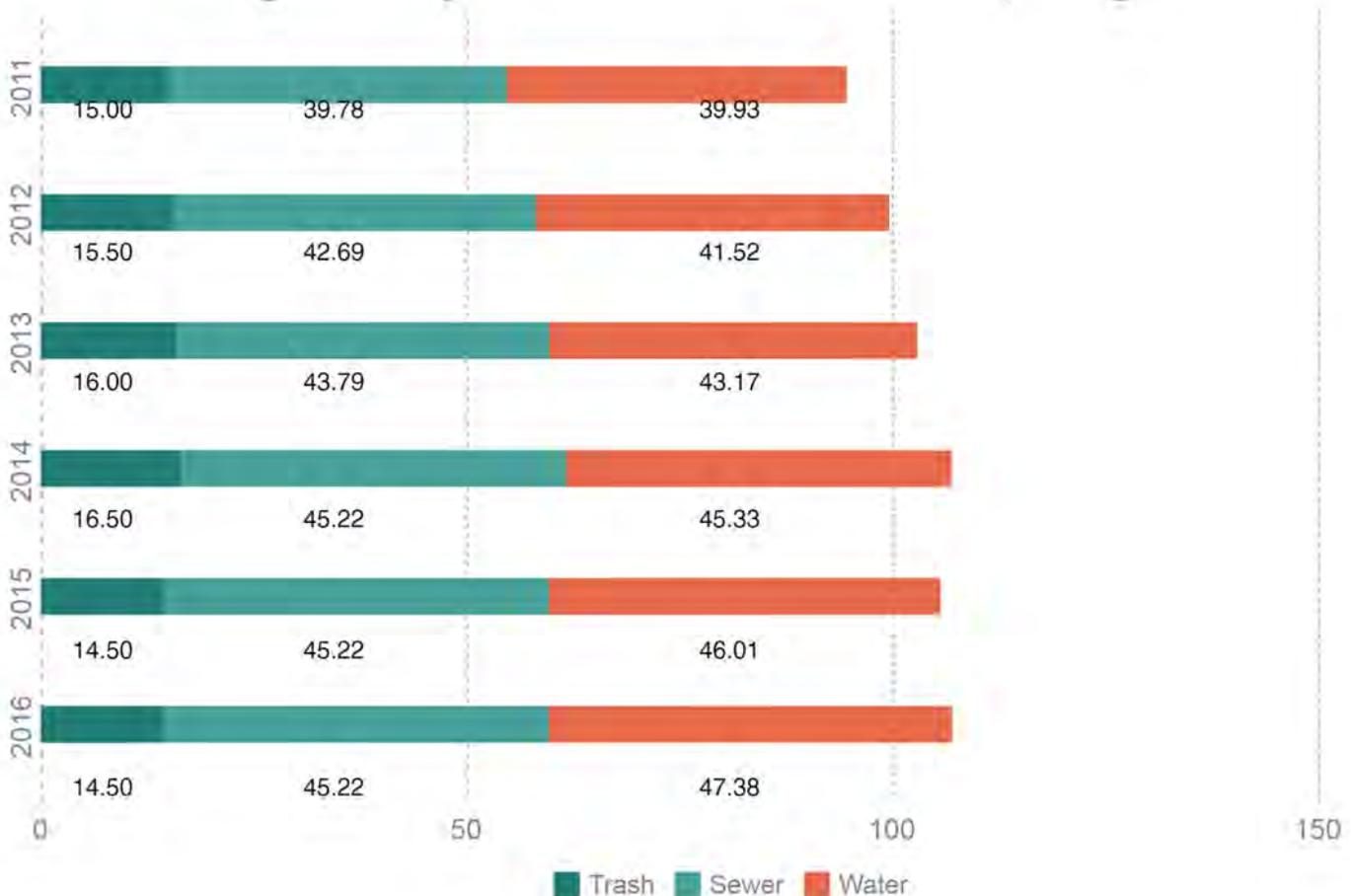


Historical Utility Rates

	4/1/2011	4/1/2012	4/1/2013	4/1/2014	4/1/2015	4/1/2016
Water Rates						
0 -1,000 gallons	8.25	8.58	8.92	9.37	9.51	9.80
next 29,000 gallons	7.04	7.32	7.61	7.99	8.11	8.35
over 30,000 gallons	5.28	5.49	5.71	6.00	6.09	6.27
Sewer Rates						
per 1,000 gallons	4.55	5.08	5.28	5.54	5.54	5.54
Sewer Base Rate						
Residential	14.75	14.75	14.75	14.75	14.75	14.75
Commercial & Industrial	17.50	17.50	17.50	17.50	17.50	17.50
Trash/Recycling Rates						
Regular	15.00	15.50	16.00	16.50	14.50	14.50
Senior*	13.50	14.00	14.50	15.00	-	-

*discontinued in 2015

Avg monthly customer bill based on 5,500 gallons





Revenue Assumptions

Account: Property Tax

Description: Tax levied on all real and personal property within the City of Pleasant Hill on January 1st of each year.

Distribution: Debt, General, Park, Public Health, and Street Funds by allocation
Overall Levy \$0.9963 per \$100 assessed valuation

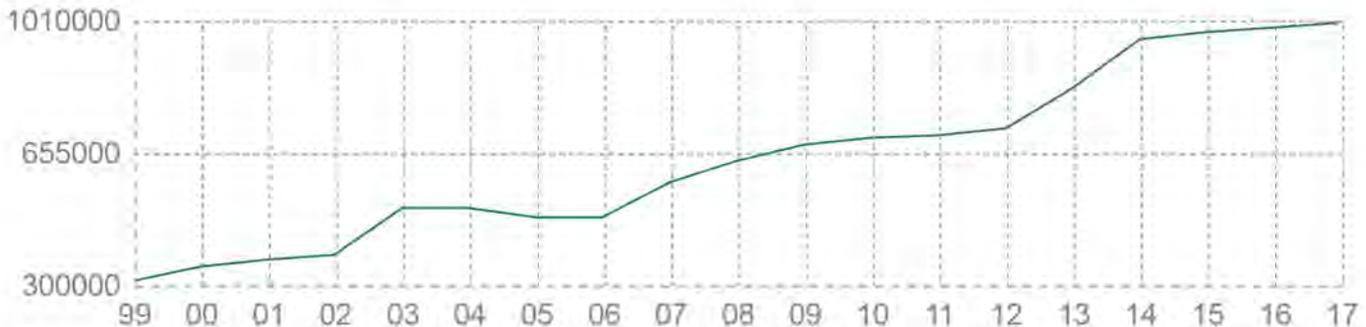
Basis of Budget Projection: Strong building construction over the last 12 months should be reflected in the FY 2017 property tax collections, marking an increase as new residential home construction is completed. A 1.5% increase is projected for this year.

Year	Amount	% Inc/Dec	Levy	Amount Levied	% Inc/Dec
1998-99	40,625,500	3.9%	0.7200	308,520	19.5%
1999-00	45,300,696	11.5%	0.7100	349,620	13.3%
2000-01	48,790,780	7.7%	0.7100	364,575	4.3%
2001-02	54,343,355	11.4%	0.6400	380,462	4.4%
2002-03*	56,280,130	3.6%	0.8343	505,857	33.0%
2003-04	64,358,212	14.4%	0.7541	506,344	0.1%
2004-05	67,153,871	4.3%	0.7389	478,615	-5.48%
2005-06	74,398,320	10.8%	0.7389	478,615	12.78%
2006-07	77,868,996	4.7%	0.7442	572,450	6.06%
2007-08	86,323,210	4.5%	0.7390	631,828	5.71%
2008-09	91,057,445	5.2%	0.7390	672,915	5.17%
2009-10	93,644,887	2.8%	0.7390	692,036	2.76%
2010-11	94,179,676	0.6%	0.7442	700,885	1.26%
2011-12	93,350,364	-0.1%	0.7538	717,249	2.33%
2012-13	95,384,288	2.2%	0.8630	823,166	14.77%
2013-14	95,947,445	0.6%	0.9944	954,101	15.9%
2014-15	97,096,408	1.2%	0.9944	976,261	2.3%
2015-16	100,338,947	3.3%	0.9963	987,665	1.2%

2016-17 Budget Projections

1,002,500

*This was the first year of the voter approved levy increase for GO Bonds to fund 7 Highway improvements





Revenue Assumptions

Account:

Sales Tax

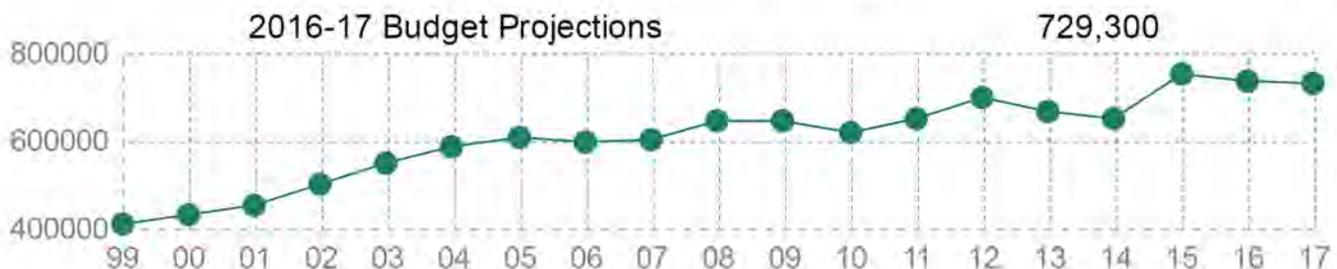
Description: 1% sales tax levied on retail within the City

Distribution: 100% to the General Fund

Basis of Budget Projection: In 2012, the Missouri Supreme Court invalidated out-of-state motor vehicle tax collections for any jurisdiction that has not adopted a use tax. Pleasant Hill does not have a use tax. The reduction of this sales tax stream was primarily felt in FYs 13 and 14. The sales tax was temporarily restored by the Missouri Legislature in the middle of the City's FY 14 budget. This tax is temporary through November 2016. The City will place this issue on the April 2016 ballot. The budget assumes the City will continue to receive this tax for the entire FY.

Due to a slight decline in sales tax collection seen in the previous year, a less than 1% decline in sales tax collection is projected for FY 17.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	406,591	-	-
1999-00	431,032	24,441	6.01%
2000-01	450,251	19,219	4.46%
2001-02	500,522	50,271	11.17%
2002-03	545,983	45,461	9.08%
2003-04	583,885	37,902	6.94%
2004-05	607,945	24,060	4.12%
2005-06	592,045	(15,900)	-2.62%
2006-07	598,149	6,104	1.03%
2007-08	645,247	47,098	7.87%
2008-09	642,238	(3,009)	-0.47%
2009-10	616,657	(25,581)	-3.98%
2010-11	647,116	30,459	4.94%
2011-12	693,429	46,313	7.16%
2012-13	666,206	(27,223)	-3.93%
2013-14	646,839	(19,367)	-2.91%
2014-15	748,921	102,082	15.78%
2015-16	731,350	(17,571)	-2.3%





Revenue Assumptions

Account:

Franchise Fee - Cable TV

Description:

Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of 3% of the gross receipts collected from the sale of this public utility service within the city limits.

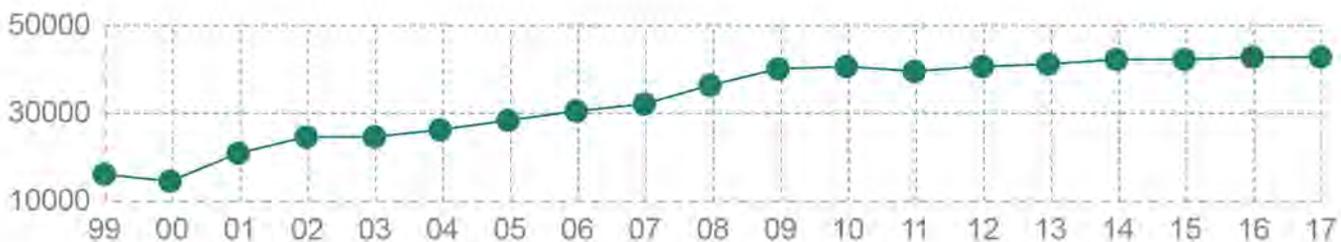
Distribution:

100% to the General Fund

Basis of Budget Projection:

Cable TV franchise fees have minimally increased in recent year, likely due to the availability of streaming services which are not subject to this franchise fee. While the number of homes is increasing, the City does not anticipate an increase to this revenue stream.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	15,561	-	-
1999-00	13,856	(1,705)	-10.96%
2000-01	20,648	6,792	49.02%
2001-02	23,961	3,313	16.05%
2002-03	24,329	368	1.54%
2003-04	25,560	1,231	5.06%
2004-05	28,021	2,461	9.63%
2005-06	29,807	1,786	6.37%
2006-07	31,356	1,549	5.20%
2007-08	35,719	4,363	13.91%
2008-09	39,815	4,096	11.47%
2009-10	39,946	161	0.40%
2010-11	38,969	(1,007)	-2.52%
2011-12	39,934	965	2.48%
2012-13	40,852	918	2.30%
2013-14	41,687	835	2.04%
2014-15	41,742	55	0.13%
2015-16	42,500	758	1.82%
2016-17 Budget Projections	42,500		





Revenue Assumptions

Account: Franchise Fee - Electric

Description: Each company or corporation engaged in the business of supplying public, non-municipal electric services to the citizens pays an annual franchise tax of 8.5% of the gross receipts collected from the sale of this public utility service within the city limits. This revenue sources is dependent on weather conditions, resulting in variances that are sometimes material.

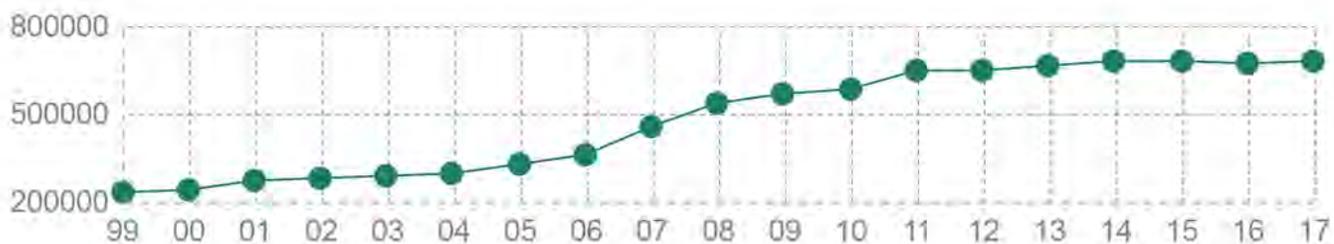
Distribution: 100% to the General Fund

Basis of Budget Projection: Due to seasonal fluctuations, the FY 16 collection was lower in the winter months, likely due to a mild winter. The City utilized FY 15 collections as the basis for this budget, with an increase for growth in the number of customers.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	229,640	-	-
1999-00	237,192	7,552	3.29%
2000-01	264,484	27,292	11.51%
2001-02	272,383	7,899	2.99%
2002-03	284,424	12,041	4.42%
2003-04	288,661	4,237	1.49%
2004-05	320,052	31,391	10.87%
2005-06	357,597	37,545	11.73%
2006-07	452,817	95,220	26.63%
2007-08	528,667	75,850	16.75%
2008-09	564,582	35,915	6.79%
2009-10	583,247	18,665	3.31%
2010-11	643,990	60,743	10.41%
2011-12	646,778	2,788	0.43%
2012-13	661,330	14,552	2.25%
2013-14	672,667	11,337	1.71%
2014-15	677,783	5,116	0.76%
2015-16	665,000	(12,783)	-1.89%

2016-17 Budget Projections

680,000





Revenue Assumptions

Account:

Franchise Fee - Gas

Description:

Each company or corporation engaged in the business of supplying public, non-municipal natural gas service to the domestic and commercial customers (not industrial) pays an annual franchise tax of 5% of the gross receipts collected from the sale of public utility services within the City limits. This revenue source is dependent on weather conditions resulting in variances that are sometimes material.

Distribution:

100% to the General Fund

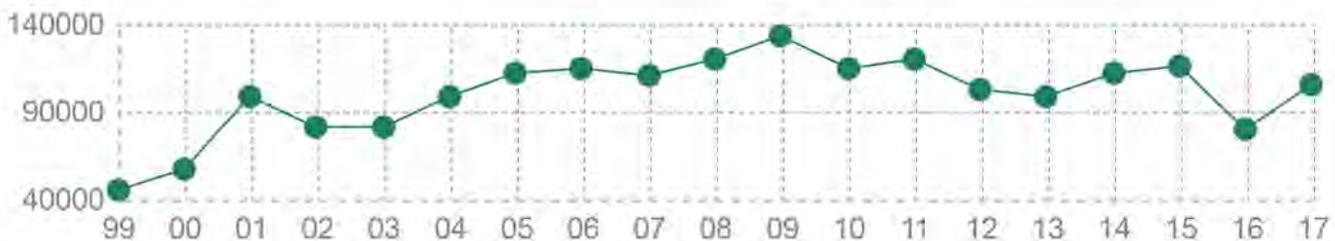
Basis of Budget Projection:

Due to seasonal fluctuations, the FY 16 collection is believed to be unusually low due to a warm winter. An average of the last three years plus an additional \$4,000 (to offset FY 16) provided the basis for this estimate.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	44,699	-	-
1999-00	56,287	11,588	25.92%
2000-01	98,629	42,348	75.23%
2001-02	81,124	(17,505)	-17.75%
2002-03	80,766	(358)	-0.44%
2003-04	98,248	17,482	21.65%
2004-05	110,874	12,626	12.85%
2005-06	114,595	3,721	3.36%
2006-07	109,965	(4,630)	-4.04%
2007-08	119,326	9,361	8.51%
2008-09	133,019	13,693	11.48%
2009-10	114,204	(18,815)	-14.14%
2010-11	119,107	4,903	4.29%
2011-12	101,827	(17,280)	-14.51%
2012-13	97,753	(4,074)	-4.00%
2013-14	110,677	12,924	13.22%
2014-15	114,717	4,040	3.65%
2015-16	80,000	(34,717)	-30.26%

2016-17 Budget Projections

105,000





Revenue Assumptions

Account:

Franchise Fee - Telecommunications

Description:

Each company or corporation engaged in the business of supplying public, non-municipal telephone services to the citizens pays an annual franchise tax of 5% of the gross receipts collected from the sale of public utility services with in the City limits.

Landlines and wireless telecommunications are included in this revenue line.

Distribution:

100% to the General Fund

Basis of Budget Projection:

Recent telecommunications settlements have caused this revenue stream to vary significantly. Removing one time settlements, this revenue stream has declined in recent years, primarily in distributions from cell phone companies.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	44,699	-	-
1999-00	41,437	(3,262)	-7.30%
2000-01	51,559	10,122	24.43%
2001-02	58,714	7,155	13.88%
2002-03	58,100	(614)	-1.05%
2003-04	58,918	818	1.41%
2004-05	60,645	1,727	2.93%
2005-06	56,236	(4,409)	-7.27%
2006-07	58,381	2,145	3.81%
2007-08	87,240	28,859	49.43
2008-09	324,931	237,691	272.46%
2009-10	182,270	(142,661)	-43.91%
2010-11	265,854	83,584	45.86%
2011-12	166,968	(98,886)	-37.20%
2012-13	179,260	12,292	7.36%
2013-14	165,008	(14,252)	-7.95%
2014-15	218,872	53,864	32.64%
2015-16	152,000	(66,872)	-30.56%

2016-17 Budget Projections

152,000





Revenue Assumptions

Account:

Court Fines

Description:

Court fines are fees placed on guilty cases handled by the Municipal Court.

Distribution:

100% to the General Fund

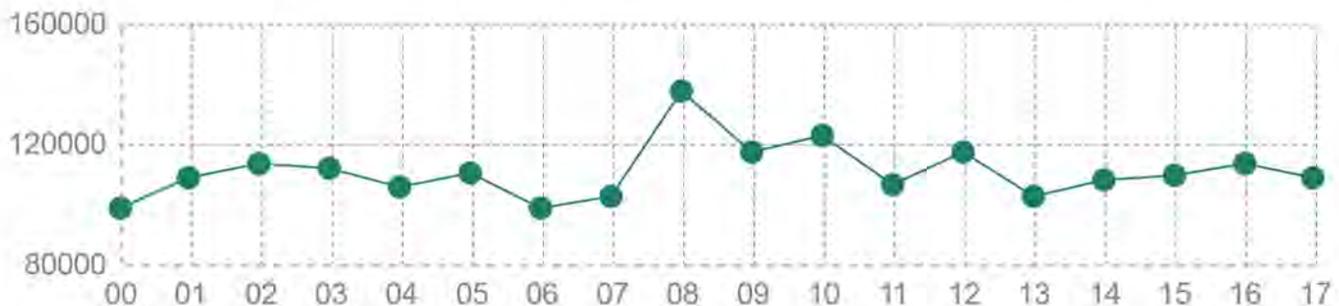
Basis of Budget Projection:

The budget projection is based on historical data and information supplied from the Police Department on reported crime and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rates are given consideration in arriving at the estimate.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1999-00	98,627	-	-
2000-01	108,455	9,828	9.96%
2001-02	112,804	4,349	4.01%
2002-03	111,837	(967)	-0.86%
2003-04	105,521	(6,316)	-5.65%
2004-05	109,983	4,462	4.23%
2005-06	98,614	(11,369)	-10.34%
2006-07	102,026	18,669	18.93%
2007-08	137,369	40,283	34.35%
2008-09	116,843	(26,814)	-17.02%
2009-10	122,607	(8,145)	-6.23%
2010-11	106,384	(16,223)	-13.23%
2011-12	116,843	10,459	9.83%
2012-13	102,380	(14,463)	-12.38%
2013-14	107,959	5,579	5.45%
2014-15	109,113	(3,959)	3.67%
2015-16	113,000	3,887	3.56%

2016-17 Budget Projections

108,000





Revenue Assumptions

Account:

Park/Stormwater Sales Tax

Description:

A 1/2 cent sales tax levied on retail sales within the City.

The tax, which is earmarked for park and stormwater improvements, was approved by voters on April 15, 2005.

Distribution:

100% to the Park/Stormwater Sales Tax Fund

Basis of Budget Projection:

In 2012, the Missouri Supreme Court invalidated out-of-state motor vehicle tax collections for any jurisdiction that has not adopted a use tax. Pleasant Hill does not have a use tax. The reduction of this sales tax stream was primarily felt in FYs 13 and 14. The sales tax was temporarily restored by the Missouri Legislature in the middle of the City's FY 14 budget. This tax is temporary through November 2016. The City will place this issue on the April 2016 ballot. The budget assumes the City will continue to receive this tax for the entire FY.

Due to a slight decline in sales tax collection seen in the previous year, a less than 1% decline in sales tax collection is projected for FY 17.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
2006-07	261,406	-	-
2007-08	276,079	14,673	5.61%
2008-09	269,170	(6,909)	-2.50%
2009-10	263,147	(6,023)	-2.24%
2010-11	273,894	10,747	4.08%
2011-12	296,332	22,438	8.19%
2012-13	296,712	380	0.13%
2013-14	292,290	(4,423)	-1.49%
2014-15	340,762	48,472	16.58%
2015-16	329,422	(11,340)	-3.33%
2016-17 Budget Projections			327,420





Revenue Assumptions

Account:

Capital Improvement Sales Tax

Description:

A 1/2 cent sales tax levied on all retail sales and domestic utilities within the City.

The tax, which is earmarked for Capital Improvements, was approved by voters in 1995 (effective in 1996).

Distribution:

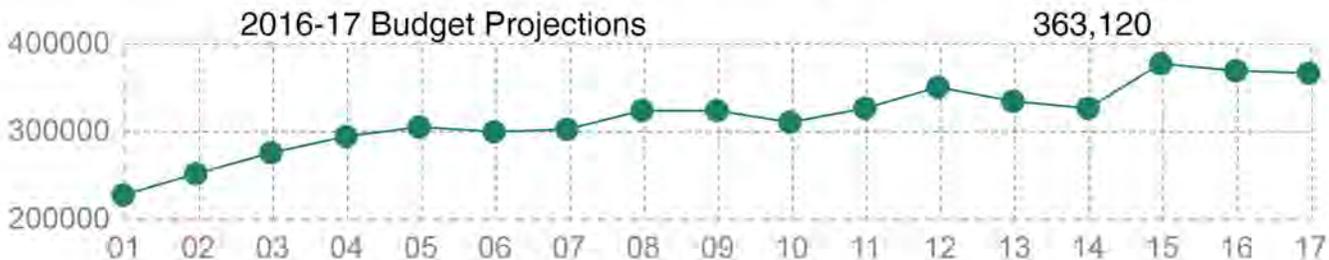
100% to the Capital Improvement Sales Tax Fund

Basis of Budget Projection:

In 2012, the Missouri Supreme Court invalidated out-of-state motor vehicle tax collections for any jurisdiction that has not adopted a use tax. Pleasant Hill does not have a use tax. The reduction of this sales tax stream was primarily felt in FYs 13 and 14. The sales tax was temporarily restored by the Missouri Legislature in the middle of the City's FY 14 budget. This tax is temporary through November 2016. The City will place this issue on the April 2016 ballot. The budget assumes the City will continue to receive this tax for the entire FY.

Due to a slight decline in sales tax collection seen in the previous year, a less than 1% decline in sales tax collection is projected for FY 17.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
2000-01	225,438	6,997	3.20%
2001-02	250,311	24,873	11.03%
2002-03	272,961	22,650	9.05%
2003-04	291,893	18,932	6.94%
2004-05	303,967	12,074	4.14%
2005-06	296,011	(7,956)	-2.62%
2006-07	299,075	3,064	1.04%
2007-08	322,619	23,544	7.87%
2008-09	321,117	(1,502)	-0.47%
2009-10	308,328	(12,789)	-3.98%
2010-11	323,142	14,814	4.80%
2011-12	346,707	23,565	7.29%
2012-13	333,104	(13,603)	-3.92%
2013-14	323,421	(9,683)	-2.91%
2014-15	374,462	51,041	15.78%
2015-16	365,677	(8,785)	-2.35%





Revenue Assumptions

Account:

State Motor Vehicle Sales Tax

Description:

One-half (1/2) of the proceeds from the State Sales Tax on all motor vehicles, trailers, motorcycles, and mopeds are dedicated for highway and transportation use. Fifteen percent (15%) of these proceeds are allocated to incorporated cities, towns, and villages, based on a per capita basis.

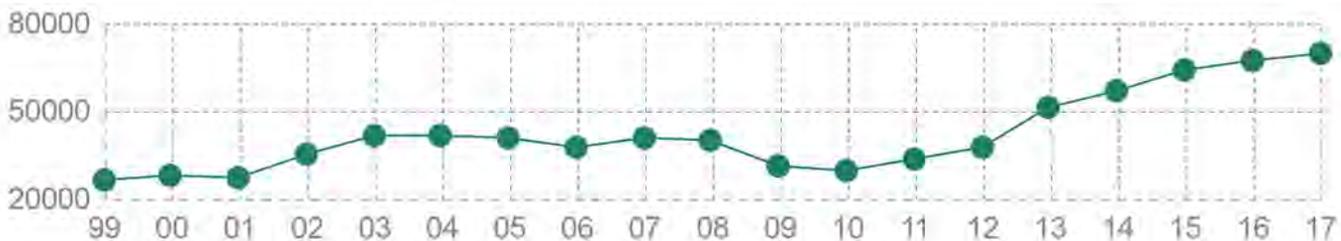
Distribution:

100% to the Street Fund

Basis of Budget Projection:

The estimate is based on historical data as well as the trend of automobile sales. In addition, interest rates on consumer loans and the economic conditions as a whole were considered. Statewide, sales of automobiles continues to rise, positively impacting this revenue stream.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	26,234	-	-
1999-00	27,903	1,669	6.36%
2000-01	26,871	(1,032)	-3.70%
2001-02	34,667	7,796	29.01%
2002-03	40,954	6,287	18.14%
2003-04	40,858	(96)	-0.23%
2004-05	40,417	(441)	-1.08%
2005-06	37,040	(3,377)	-8.36%
2006-07	40,648	3,608	9.74%
2007-08	39,531	(1,117)	-2.75%
2008-09	31,087	(8,444)	-21.36%
2009-10	29,011	(2,076)	-6.68%
2010-11	32,857	3,846	13.26%
2011-12	37,411	4,554	13.86%
2012-13	50,495	13,084	34.97%
2013-14	56,111	5,616	11.12%
2014-15	63,789	7,678	13.68%
2015-16	67,000	3,211	5.03%
2016-17 Budget Projections	69,000		





Revenue Assumptions

Account:

State Gasoline Tax & Motor Vehicle Fee

Description:

The State Gasoline Tax on the purchase of motor vehicle fuel at retail is levied and collected by the State of Missouri. The proceeds are to be used solely for construction, reconstruction, maintenance, repair, policing, signing, lighting, and clearing roads and streets in the City. Fifteen percent of the \$0.17/gallon proceeds are allocated to incorporated cities, towns, and villages, based on a per capita basis.

Distribution:

100% to the Street Fund

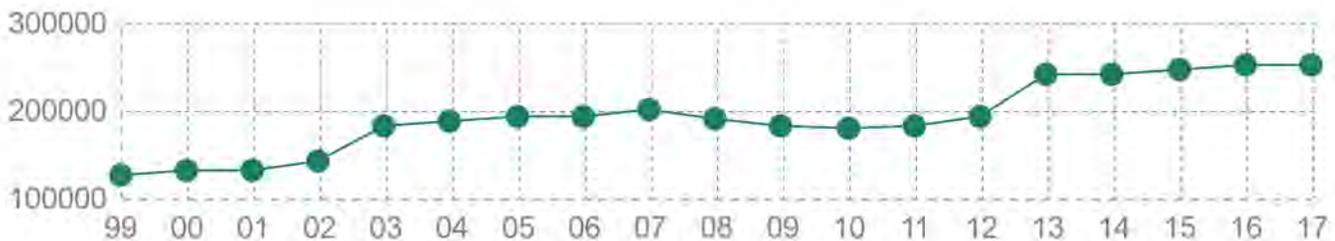
Basis of Budget Projection:

The budget projection is based on historical data as well as the price of crude oil, which has a direct impact on consumption, and the gasoline prices at the pump.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	125,398	-	-
1999-00	131,053	5,655	4.51%
2000-01	129,881	(1,172)	-0.89%
2001-02	142,127	12,246	9.43%
2002-03	181,072	38,945	27.40%
2003-04	186,413	5,341	2.95%
2004-05	192,922	6,509	3.49%
2005-06	191,882	(1,040)	-0.54%
2006-07	198,806	6,924	3.61%
2007-08	190,088	(8,718)	-4.39%
2008-09	180,471	(9,617)	-5.06%
2009-10	178,116	(2,355)	-1.30%
2010-11	182,321	4,205	2.36%
2011-12	192,985	10,664	5.85%
2012-13	239,059	46,074	23.87%
2013-14	240,897	1,838	0.77%
2014-15	246,462	5,565	2.31%
2015-16	250,000	3,538	1.44%

2016-17 Budget Projections

251,000





Revenue Assumptions

Account: **Transportation Sales Tax**

Description: A 1/2 cent sales tax levied on retail sales within the City. The tax, earmarked for transportation purposes, was approved by voters in 1997.

Distribution: 100% to the Street Fund

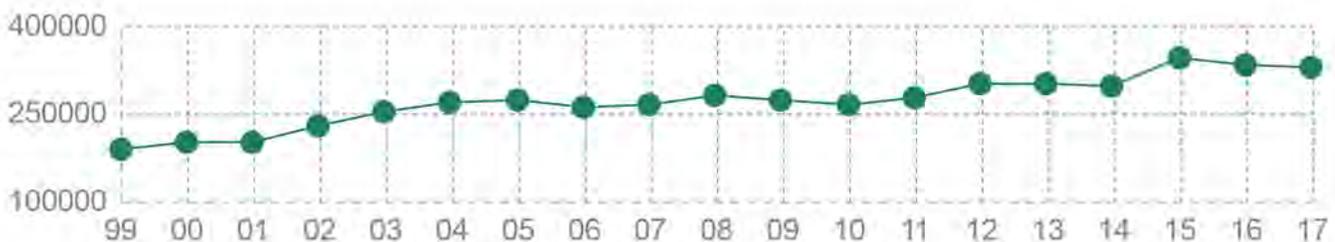
Basis of Budget Projection: In 2012, the Missouri Supreme Court invalidated out-of-state motor vehicle tax collections for any jurisdiction that has not adopted a use tax. Pleasant Hill does not have a use tax. The reduction of this sales tax stream was primarily felt in FYs 13 and 14. The sales tax was temporarily restored by the Missouri Legislature in the middle of the City's FY 14 budget. This tax is temporary through November 2016. The City will place this issue on the April 2016 ballot. The budget assumes the City will continue to receive this tax for the entire FY.

Due to a slight decline in sales tax collection seen in the previous year, a less than 1% decline in sales tax collection is projected for FY 17.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
2000-01	197,895	-	-
2001-02	226,484	28,589	14.45%
2002-03*	250,437	23,953	10.58%
2003-04	266,849	16,412	6.55%
2004-05	270,804	3,955	1.48%
2005-06	258,083	(12,721)	-4.70%
2006-07	261,660	3,955	1.39%
2007-08	276,529	(12,721)	5.68%
2008-09	269,493	3,577	-2.54%
2009-10	263,210	14,869	-2.33%
2010-11	274,881	(7,036)	4.43%
2011-12	296,501	(6,283)	7.87%
2012-13	296,747	11,671	0.08%
2013-14	292,324	21,620	-1.49%
2014-15	340,763	246	16.57%
2015-16	329,422	(11,341)	-3.33%

2016-17 Budget Projections

327,420





Revenue Assumptions

Account:

Water Sales

Description:

Sale of water to consumers. The FY 2017 water rates are \$9.80 per one thousand (1,000) gallons of water consumed for the first thousand (1,000) gallons, \$8.35/1000 gallons for the next 29,000 gallons, and \$6.27/1000 gallons for 30,000 gallons and more. All water customers receive a minimum bill for 1,000 gallons of water.

Distribution:

100% to the Water/Sewer Fund

Basis of Budget Projection:

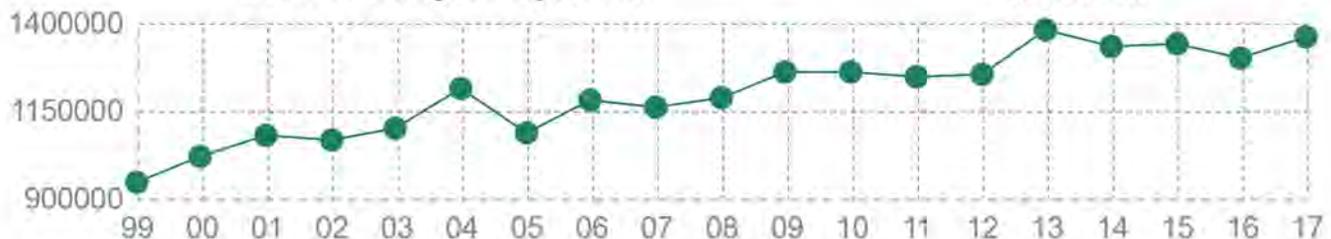
The budget projection takes into consider the number of current customers, average water usage per customer, customer growth rate or decline, and charges for services.

Revenues for FY 17 are based on increased growth in our water customer base, slightly decreased consumption per customer, and a water rate increase.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
1998-99	943,958	-	-
1999-00	1,014,051	70,093	7.43%
2000-01	1,078,378	64,327	6.34%
2001-02	1,061,819	(16,559)	-1.54%
2002-03	1,099,938	38,119	3.59%
2003-04	1,209,915	109,977	10.00%
2004-05	1,081,807	(128,108)	-10.59%
2005-06	1,178,995	97,188	8.98%
2006-07	1,155,167	(23,828)	-2.02%
2007-08	1,186,312	31,145	2.70%
2008-09	1,258,515	72,203	6.09%
2009-10	1,255,244	(3,271)	-0.26%
2010-11	1,246,105	(9,139)	-0.73%
2011-12	1,248,746	2,641	0.21%
2012-13	1,376,237	127,491	10.21
2013-14	1,333,121	(43,116)	-3.13%
2014-15	1,335,278	2,157	0.16%
2015-16	1,300,000	(35,278)	-2.64%

2016-17 Budget Projections

1,355,500





Revenue Assumptions

Account:

Sewer Service Charge

Description:

A charge for the use and services provided by the wastewater treatment system. The base fee on all residential accounts is \$14.75/mo and \$17.50/mo for commercial and industrial accounts. The charge is then \$5.54/1,000 gallons of water usage thereafter. A minimum 1,000 gallons is billed. Inactive but connected accounts are charged \$32.50/mo. Customers can opt in to sewer averaging or seek a one-time sewer consumption waiver if a majority of the water utilized does not go directly into the sewer system.

The City and District 5 Water District collect sewer charges. District 5 submits a monthly payment to the City attributable to sewer charges. The numbers reflected below include both City and District 5 revenue. 100% to the Water/Sewer Fund

Distribution:

Basis of Budget Projection:

The budget projection takes into consider the number of current customers, average water usage per customer, customer growth rate or decline, and charges for services.

Revenues for FY 17 are based on increased growth in the customer base but yet a slightly decreased consumption per customer.

Year	Amount	\$ Inc (Dec)	% Inc/Dec
2002-03	414,711	-	-
2003-04	429,101	14,390	3.47%
2004-05	412,456	(16,645)	-3.88%
2005-06	456,000	43,544	10.56%
2006-07	599,178	143,178	31.40%
2007-08	636,685	37,507	6.26%
2008-09	880,233	243,548	38.25%
2009-10	1,083,788	203,555	23.13%
2010-11	1,261,561	177,773	16.40%
2011-12	1,322,367	60,806	4.82%
2012-13	1,411,838	89,471	6.77%
2013-14	1,408,882	(2,956)	-0.21%
2014-15	1,429,836	20,954	1.49%
2015-16	1,413,000	(16,836)	-1.18%





Transfer Matrices

Operating Transfer Matrix

FROM	TO							
	General	CISTX	Street	Park	Public Health	Debt Service	Water/Sewer	Equipment Replacement
General		84,000	300,000			155,370		1,500
CISTX	14,525		50,000			139,193		19,091
Excise Tax	808		19,300					
Park/Stormwater Sales Tax	13,097		26,770	281,247		5,643		
Risk Mgmt	3,169	10,000	445	525	105		425	
Street	40,885							
Park	11,268					11,407		
Pool CISTX	6,132					170,711		
Public Health	3,232							
Special Events	11,500							
Debt Service	14,460							
Water/Sewer	217,240							

*Beginning in FY 2017, Administrative Fees were added in as part of the operating transfer matrix.

Debt Service Matrix

FROM	TO	
	G.O. Bond	COP '13
CISTX	139,193	
Pool CISTX		170,711
Park		11,407
Water/Sewer		
Park/Stormwater	5,643	
General	155,370	
Debt Levy	361,500	
Debt Service Fund Reserves	29,024	
TOTAL	690,730	182,118

Staffing Summary

	Full-Time Regular		
DEPARTMENT	2015 Actual	2016 Actual	2017 Proposed
General Fund	27	27.2	28.2
Finance & Admin	4	4.2	5.1
Police	18	18	18
Municipal Court	1	1	1
Buildings & Grounds	1	1	1.1
Community Development	3	3	3
Street Fund	5.83	6.2	5.65
Park Fund	3.25	3.45	3.1
Public Health/Animal Control	1.05	1.05	1
Water/Sewer	2.87	2.1	2.05
TOTAL	40	40	40

	Part-Time Regular		
DEPARTMENT	2015 Actual	2016 Actual	2017 Proposed
General Fund	7	8	8
Finance & Admin	0	0	0
Police	4	4	4
Municipal Court	0	0	0
Buildings & Grounds	2	3	3
Community Development	1	1	1
Street Fund	0	0	0
Park Fund	0	0	0
Public Health/Animal Control	0	0	0
Water/Sewer	0	0	0
TOTAL	7	8	8

	Part-Time Temporary		
DEPARTMENT	2015 Actual	2016 Actual	2017 Proposed
General Fund	0	0	0
Finance & Admin	0	0	0
Police	0	0	0
Municipal Court	0	0	0
Buildings & Grounds	0	0	0
Community Development	0	0	0
Street Fund	0	0	0
Park Fund	27	27	27
Public Health/Animal Control	0	0	0
Water/Sewer	0	0	0
TOTAL	27	27	27



Glossary of Frequently Used Terms

ACCOUNT PAYABLE

Amounts owed to others for goods and services received and assets acquired

ACCOUNTS RECEIVABLE

Amounts due from others for goods furnished and services rendered. Such amounts include reimbursements earned and refund receivable

ACCRUAL BASIS OF ACCOUNTING

The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed, even though receipt of the revenue or payment of the expenditures may take place, in whole or part, in another accounting period

AD VALOREM

Latin term meaning "value of". Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, and furniture)

ADMIN FEES

Abbreviation for administrative fees for which the General Fund charges all funds for shared common costs such as computers and equipment, utilities, administration and general services

ANNUAL BUDGET

Revenue and expenditures for one fiscal year period

APPRAISED VALUE

An estimate of the market value of a property for the purposes of taxation, established by the County Assessor

APPROPRIATION

An authorization made by the City Council that permits the City to incur obligations and to make expenditure of resources

ASSESSED VALUATION

This is the value of property set for tax purposes. The assessed value is set by the Council Assessor who is charged with determining the taxable value of property according to a formula set by the State of Missouri

ASSETS

Anything of material value or usefulness that is owned by a person or company

BALANCED BUDGET

A budget in which planned revenues and other financing sources are equal to or greater than planned expenditures and other financing uses

BOND

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates (called the maturity dates) together with periodic interest at a specified rate

BOND MATURITY

A set period of time at the end of which the principal on a bond is completely paid. The length of the maturity normally is not longer than the useful life of the facility that is being financed

BUDGET

A financial plan for the operation of the City for the year

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a plan of operations to the City Council

BUDGET YEAR

The fiscal year for which the budget is being considered. Pleasant Hill's budget year runs April 1 to March 31 of the following year.



Glossary of Frequently Used Terms

CAPITAL EXPENDITURES

These are expenditures for equipment and property necessary for operations of City offices. Capital items include real property, office equipment, furnishings, vehicles, and other items

CAPITAL IMPROVEMENT PLAN (CIP)

A multi-year plan or schedule for the acquisition of infrastructure, facilities, and major equipment. The City of Pleasant Hill uses a five year plan.

CAPITAL IMPROVEMENT SALES TAX (CISTX and/or CIST)

A voter authorized sales tax used to purchase, construct, or improve capital assets

CAPITAL OUTLAYS

The purchase of items with a cost of more than \$5,000 and having a useful life of greater than one year that are added to the fixed asset schedule

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment

CASH BASIS OF ACCOUNTING

The basis of accounting whereby revenues are recorded when received and expenditures (outlays) are recorded when paid, without regard to the accounting period in which the transaction occurred

CERTIFICATES OF PARTICIPATION (COPs)

COPs, or lease rental revenue bonds, are debt instruments representing a fractional share of a government lessor's interest in a tax-exempt lease marketed to investors. A government will use proceeds from the COPs to purchase or construct capital assets for the government through another party (that is, trustee) who, in turn, leases the asset to the government. The government's lease payments (the basic security) to the trustee repay the COPs. However, the government's lease payments are frequently subject to an annual appropriation requirement, thus increasing risk of repayment to the bondholders. The interest component of the lease payment is tax exempt

CHARGES FOR SERVICES

Revenue from charges for all activities of a governmental unit

COMMUNITY IMPROVEMENT DISTRICT (CID)

A CID may either be a political subdivision or a not-for-profit corporation. CID's are organized for the purpose of financing a wide range of public-use facilities and establishing and managing policies and public services relative to the needs of the district.

CURRENT TAXES

Taxes levied and due within one year

CURRENT YEAR

The fiscal year in progress

DEBT LIMIT

The maximum amounts of gross or net debt which is legally permitted

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest

DELINQUENT TAXES

Taxes remaining unpaid after the date on which a penalty for nonpayment is attached, i.e. tax statements are mailed out in October and become delinquent if unpaid by January 1



Glossary of Frequently Used Terms

DEPRECIATION

Setting aside funds for system improvements/replacements in an Enterprise Fund. The City of Pleasant Hill sets aside depreciation amounts for Water and Sewer system improvements.

DEPARTMENT

The department is the primary unit in City operations. Each is headed by a department head. Departments are generally composed of divisions which share a common purpose or which perform similar duties

ECO DEVO

Abbreviation for "economic development"

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure

ENTERPRISE FUNDS

Enterprise Funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis

EXPENDITURES

A decrease in the financial resources of the City due to the acquisition of goods and services. This is also known as money spent

FICA

Abbreviation for Federal Insurance Contributions Act, which requires payroll withholdings for federal taxes

FINES & FORFEITURES

Revenues from fines and penalties for commission of statutory offenses and for neglect of official duty; forfeitures of amounts held as security against loss or damage, or collections from bonds or sureties placed within the government for the same purpose

FISCAL YEAR

The period used for the accounting year. The City's fiscal year is April 1 through March 31

FRANCHISE FEE

A fee paid by public service utilities for use of public property in providing their services to the citizens of a community

FUND

Revenues and expenditures are organized into separate budgetary entities called funds. Special revenue funds are used to account for revenues, which are dedicated to a special purpose. Operations which do not have revenues dedicated to them are grouped into the General Fund.

FUND BALANCE

The amount after expenditures are subtracted from resources

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund for general operating activities

GENERAL OBLIGATION BONDS (G.O. BONDS)

Bonds that finance a variety of public projects that pledge the full faith and credit of the City

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data



Glossary of Frequently Used Terms

GRANT

A contribution by a government or other organization to support a particular function. Grants can be classified as either categorical or block depending on the amount of discretion allowed by the grantee

INFRASTRUCTURE

The underlying permanent foundation or basic framework

INTERGOVERNMENTAL REVENUES

Revenue from other governments, primarily Federal, State and County grants, but also payments from other agencies

INTERNAL SERVICE FUNDS

These funds are General Funds by accounting standards, but which the City recognizes a need to segregate. Internal service funds typically account for goods or services provided by the City which are paid by other departments on a cost reimbursement basis

LAGERS EXPENSE

LAGERS is the acronym for the Local Government Employees Retirement System. LAGERS is an agent of a 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 that provides retirement, disability, and death benefits to plan members and beneficiaries

LICENSES, PERMITS & FEES

Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government

MID-AMERICA REGIONAL COUNCIL (MARC)

The Mid-America Regional Council is Kansas City's metropolitan planning organization. MARC coordinates projects and provides representation for all of the Kansas City metropolitan area local governments

MARCIT/MPR Rebates

Rebates and dividends received from the City's workers compensation, liability, and wellness group insurance pool

MODIFIED ACCRUAL BASIS OF ACCOUNTING

The basis of accounting under which revenues are recorded when they become available and measurable, and expenditures are recorded in the period the associated liability is incurred, even though payment of the expenditure may take place, in whole or in part, in another accounting period

NECFPD/PHAD

Abbreviation for "North East Cass Fire Protection District/Pleasant Hill Ambulance District"

NEIGHBORHOOD IMPROVEMENT DISTRICT (NID)

An area of a city or county with defined limits and boundaries which is created by vote or by petition under section RSMo 67.453 to 67.475 and which is benefited by an improvement and subject to special assessments against the real property therein for the cost of the improvement. The kinds of projects that can be financed through an NID must be for facilities used by the public, and must confer a benefit on property within the NID boundaries.

OATS

A not-for-profit corporation providing specialized transportation for senior citizens, people with disabilities, and the rural general public in 97 Missouri counties so they can live independently in their own communities

PAYMENT IN LIEU OF TAXES (PILOT)

A payment in lieu of taxes made to compensate a local government to help offset losses in property tax revenue due to non-taxable land. The City of Pleasant Hill receives PILOT payments from Dogwood Energy Plant.

POOL CAPITAL IMPROVEMENT SALES TAX (POOL CISTX)

A 1/4 cent sales tax authorized by the voters in 2013 dedicated to capital improvements for the municipal swimming pool



Glossary of Frequently Used Terms

PROPERTY TAX

Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal properties according to the property's valuation and tax rate.

PROPERTY TAX LEVY

This refers to the property tax, which is placed on property. The levy, or amount of tax charged, is determined by a two-thirds vote of the people. The tax income is determined by multiplying the tax levy by the assessed valuation.

RESOURCES

The sum of revenues and the beginning fund balance

RESTRICTED FUND BALANCE

The portion of fund balance that is held in reserve for a specific purpose or not available for appropriation or subsequent spending

REVENUES

Funds that the government receives as income

REVENUE BONDS

Bonds whose principal and interest are paid exclusively from a revenue source pledged as the payment source before issuance

SALES TAX

The tax placed on the value of goods sold within the City. The rate is set by majority vote of the people. The tax is collected by the State and is distributed to local taxing authorities.

SPECIAL REVENUE FUNDS

A governmental unit may have many, one, or no special revenue funds. The funds are established when a statute, charter provision, or local ordinance requires that a specific segment of the tax levy be used exclusively for financing a particular function or activity

TRANSFER

A transfer of revenues from one fund to another fund

UNLIQUIDATED ENCUMBRANCE

Obligations to make future payments that are incurred as soon as a purchase order is placed. This encumbers a certain sum of money that has yet to be spent in the fiscal year. The balance on these encumbrances will be added back to the fund balance for the year in which the purchase order was encumbered. In these cases, if they are not paid by the end of the fiscal year, the purchase orders shall be voided and new purchase orders will be issued in the next fiscal year

USER FEES

The payment of a charge or fee for direct receipt of a service by the party benefiting from the service

Capital Improvement Plan

The Capital Improvement Plan (CIP) is used to plan, budget, and finance the purchase and/or construction of large capital infrastructure, facilities, equipment, or other capital assets. The City uses this process to ensure long-lived projects are funded.

Funding for capital projects can be obtained from any of the following sources.

Water & Sewer Revenue Bonds – The Water & Sewer Fund is an enterprise fund supported by fees for service rather than taxes. Revenue bonds are a type of loan in which the loan is repaid with revenues from the enterprise. Projects financed through Water & Sewer Revenue Bonds are multi-year projects. Water & Sewer Revenue Bonds are accounted for in the Water & Sewer Fund.

General Obligation (G.O.) Bonds – General obligation bonds are used to finance major capital projects with an expected life of 10 years or more. A general obligation bond is secured by the City's pledge to use legally available resources, including tax revenue, to repay bondholders. The City uses a portion of the property tax levy to finance the debt service payments. General obligation bonds are accounted for in the Debt Service Fund.

Certificates of Participation (COPs) - Certificates of participation are used to finance capital projects and equipment. Certificates of participation are repaid from the Debt Service Fund. Money is transferred into the Debt Service Fund from other Funds related to the financed project or equipment.

Fund Operating Revenues – The General, Street, Park, Capital Improvement Sales Tax, Excise Tax, Equipment Replacement, Park/Stormwater, and Water & Sewer Funds dedicate a portion of annual funds for capital improvements.

Dedicated Sales Taxes - Specific voter approved sales taxes support capital improvement projects. The ½ cent Capital Improvement Sales Tax provides cash financing for improvements. The ½ cent Park/Stormwater Sales Tax provides assistance for Stormwater and Park Capital purchases. The ¼ cent Pool Capital Improvement Sales Tax provides revenue for improvements at the City's swimming pool, which is currently dedicated to covering debt service payments.

Excise Tax Fund – Pleasant Hill imposes a fee to new residential and commercial development. Funds generated help fund improvements associated with development in the community. In FY 2015, the City has chosen to allocate funds to the Street Fund in order to make street improvements.

Grants – Funds may be granted from Federal, State, or local sources.

Donations – Funds may be available through donation sources and used for capital improvements or purchases.

The CIP provides detailed information for all CIP projects the City has planned for the years 2017 – 2021. The CIP is updated annually to make adjustments for changing capital needs, changes in availability and cost of funds, and to add a year of programming to replace the year just completed.

City of Pleasant Hill, Missouri

Capital Improvement Plan

FY 17 thru FY 21

SOURCES AND USES OF FUNDS

Source		FY 17	FY 18	FY 19	FY 20	FY 21
Capital Improvement Sales Tax Fund						
Beginning Balance		30,661	34,972	41,282	40,997	102,946
Revenues and Other Fund Sources						
<i>Revenue</i>						
Sales Tax		363,120	364,935	366,760	368,594	372,289
Trade in Track Loader		0	0	0	97,000	0
Transfers In		94,000	0	0	0	0
	<i>Total</i>	457,120	364,935	366,760	465,594	372,289
Total Revenues and Other Fund Sources		457,120	364,935	366,760	465,594	372,289
Total Funds Available		487,781	399,907	408,042	506,591	475,235
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Administration</u>						
Computer Equipment	ADM15-03	(6,000)	(6,060)	(6,121)	(6,182)	(6,367)
	<i>Total</i>	(6,000)	(6,060)	(6,121)	(6,182)	(6,367)
<u>Buildings and Grounds</u>						
Building Maint.	B&G08-01	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Memorial Building Improvements	B&G16-01	(80,000)	0	(20,000)	(20,000)	0
Police Lobby Renovation	B&G17-01	(4,000)	0	0	0	0
Storm Shelter	B&G17-02	(10,000)	0	0	0	0
	<i>Total</i>	(114,000)	(20,000)	(40,000)	(40,000)	(20,000)
<u>Police</u>						
Patrol Car Replacement Program	POL08-01	(45,000)	(45,905)	(46,364)	(46,827)	(47,000)
Radar Replacement	POL16-02	(7,000)	0	0	0	0
	<i>Total</i>	(52,000)	(45,905)	(46,364)	(46,827)	(47,000)
<u>Public Works</u>						
Sidewalk Replacement Program	PW08-08St	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Wheel Loader Lease	PW15-01	(32,400)	(32,396)	(32,396)	(58,200)	0
Track Loader Lease	PW15-02	(13,500)	(13,498)	(13,498)	(24,250)	0
Skid Steer Lease	PW15-03	(8,100)	(8,099)	(8,099)	(14,550)	0
	<i>Total</i>	(58,000)	(57,993)	(57,993)	(101,000)	(4,000)
<i>Other Uses</i>						
Admin Fee		(14,525)	(14,597)	(14,670)	(14,743)	(14,891)
Transfer to Debt - 2006 & 2008 COP		(139,193)	(141,775)	(139,673)	(143,138)	(138,957)

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Capital Improvement Sales Tax Fund					
Transfer to Equipment Replacement - Dump Truck	(13,858)	(9,988)	0	0	0
Transfer to Equipment Replacement - Interest	(233)	0	0	0	0
Transfer to Equipment Replacement - Paver	0	(8,250)	(8,250)	0	0
Transfer to Equipment Replacement - Steer Mower	(1,640)	(1,757)	(1,674)	(1,755)	0
Transfer to Equipment Replacement - Video Monitoring	(3,360)	(2,300)	(2,300)	0	0
Transfer to Street - Overlay	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<i>Total</i>	(228,809)	(228,667)	(216,567)	(209,636)	(203,848)
Total Expenditures and Uses	(452,809)	(358,625)	(367,045)	(403,645)	(281,215)
Change in Fund Balance	4,311	6,310	(285)	61,949	91,074
Ending Balance	34,972	41,282	40,997	102,946	194,020

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Capital Projects					
Beginning Balance	12,853	354	354	354	354
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<u>Parks & Rec</u>					
Trail to City Lake	P&R08-05	(7,064)	0	0	0
Swimming Pool	P&R15-08	(5,435)	0	0	0
<i>Total</i>		(12,499)	0	0	0
Total Expenditures and Uses		(12,499)	0	0	0
Change in Fund Balance		(12,499)	0	0	0
Ending Balance		354	354	354	354

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Equipment Replacement Fund					
Beginning Balance	37,704	41,795	80,429	110,630	119,020
Revenues and Other Fund Sources					
<i>Revenue</i>					
Interest from CIST	233	0	0	0	0
Transfer from CIST - Dump Truck	13,858	9,988	0	0	0
Transfer from CIST - Paver	0	8,250	8,250	0	0
Transfer from CIST - Steer Mower	1,640	1,757	1,674	1,755	0
Transfer from CIST - Video Monitoring	3,360	2,300	2,300	0	0
Transfer from General - Dispatch Chairs	1,500	1,969	1,683	1,650	1,683
Transfer from Street - Asphalt Recycler	0	9,120	8,044	7,985	7,925
Transfer from Street - Paver	0	8,250	8,250	0	0
<i>Total</i>	20,591	41,634	30,201	11,390	9,608
Total Revenues and Other Fund Sources	20,591	41,634	30,201	11,390	9,608
Total Funds Available	58,295	83,429	110,630	122,020	128,628
Expenditures and Uses					
<i>Capital Projects & Equipment</i>					
<i>Police</i>					
Dispatch Chair Replacement	POL16-01	0	(3,000)	0	(3,000)
<i>Total</i>		0	(3,000)	0	(3,000)
<i>Public Works</i>					
Asphalt Paver	PW16-05	(16,500)	0	0	0
<i>Total</i>		(16,500)	0	0	0
Total Expenditures and Uses		(16,500)	(3,000)	0	(3,000)
Change in Fund Balance	4,091	38,634	30,201	8,390	9,608
Ending Balance	41,795	80,429	110,630	119,020	128,628

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Excise Tax Fund					
Beginning Balance	53,480	53,572	53,964	57,265	61,505
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
Excise Tax	20,200	20,200	23,230	25,250	27,270
<i>Total</i>	20,200	20,200	23,230	25,250	27,270
Total Revenues and Other Fund Sources	20,200	20,200	23,230	25,250	27,270
Total Funds Available	73,680	73,772	77,194	82,515	88,775
<u>Expenditures and Uses</u>					
<i>Other Uses</i>					
Admin Fee	(808)	(808)	(929)	(1,010)	(1,090)
Transfer to Street - Overlay	(19,300)	(19,000)	(19,000)	(20,000)	(21,000)
<i>Total</i>	(20,108)	(19,808)	(19,929)	(21,010)	(22,090)
Total Expenditures and Uses	(20,108)	(19,808)	(19,929)	(21,010)	(22,090)
Change in Fund Balance	92	392	3,301	4,240	5,180
Ending Balance	53,572	53,964	57,265	61,505	66,685

Source	FY 17	FY 18	FY 19	FY 20	FY 21
General Fund					
Beginning Balance	0	0	0	0	0
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
Budget Earmark Capital Projects	315,480	301,969	301,683	301,650	301,683
<i>Total</i>	315,480	301,969	301,683	301,650	301,683
Total Revenues and Other Fund Sources	315,480	301,969	301,683	301,650	301,683
Total Funds Available	315,480	301,969	301,683	301,650	301,683
<u>Expenditures and Uses</u>					
<i>Capital Projects & Equipment</i>					
<i>Police</i>					
Police Car Cameras POL17-01	(13,980)	0	0	0	0
<i>Total</i>	(13,980)	0	0	0	0
<i>Other Uses</i>					
Dispatch Chairs Transfer to Equipment Replacement	(1,500)	(1,969)	(1,683)	(1,650)	(1,683)
Transfer to Street - Overlay	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
<i>Total</i>	(301,500)	(301,969)	(301,683)	(301,650)	(301,683)
Total Expenditures and Uses	(315,480)	(301,969)	(301,683)	(301,650)	(301,683)
Change in Fund Balance	0	0	0	0	0
Ending Balance	0	0	0	0	0

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Other Funds - MoDOT					
Beginning Balance	0	0	0	0	0
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
County Club Drive Project	0	1,400,000	0	0	0
Sugarland Parkway Project	80,000	0	0	0	0
<i>Total</i>	80,000	1,400,000	0	0	0
Total Revenues and Other Fund Sources	80,000	1,400,000	0	0	0
Total Funds Available	80,000	1,400,000	0	0	0
<u>Expenditures and Uses</u>					
<i>Capital Projects & Equipment</i>					
<i>Public Works</i>					
Sugarland Parkway Overlay	PW16-01	(80,000)	0	0	0
Country Club Drive Project	PW16-02	0	(1,400,000)	0	0
<i>Total</i>		(80,000)	(1,400,000)	0	0
Total Expenditures and Uses		(80,000)	(1,400,000)	0	0
Change in Fund Balance	0	0	0	0	0
Ending Balance	0	0	0	0	0

Source		FY 17	FY 18	FY 19	FY 20	FY 21
Park Fund						
Beginning Balance		0	0	0	0	0
Revenues and Other Fund Sources						
<i>Revenue</i>						
Budget Earmark Capital Projects		76,800	0	0	0	0
	<i>Total</i>	76,800	0	0	0	0
Total Revenues and Other Fund Sources		76,800	0	0	0	0
Total Funds Available		76,800	0	0	0	0
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Parks & Rec</i>						
North Complex Field Irrigation	P&R17-01	(12,800)	0	0	0	0
Football Field Irrigation	P&R17-02	(9,000)	0	0	0	0
ADA Swing	P&R17-03	(5,000)	0	0	0	0
	<i>Total</i>	(26,800)	0	0	0	0
<i>Public Works</i>						
Park Improvement	P&R17-04	(50,000)	0	0	0	0
	<i>Total</i>	(50,000)	0	0	0	0
Total Expenditures and Uses		(76,800)	0	0	0	0
Change in Fund Balance		0	0	0	0	0
Ending Balance		0	0	0	0	0

Source	FY 17	FY 18	FY 19	FY 20	FY 21
Park/Stormwater Sales Tax Fund					
Beginning Balance	13,563	14,226	34,318	56,416	79,813
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
Sales Tax	327,420	329,000	331,000	332,500	334,000
<i>Total</i>	327,420	329,000	331,000	332,500	334,000
Total Revenues and Other Fund Sources	327,420	329,000	331,000	332,500	334,000
Total Funds Available	340,983	343,226	365,318	388,916	413,813
<u>Expenditures and Uses</u>					
<i>Other Uses</i>					
Admin Fee	(13,097)	(13,160)	(13,240)	(13,300)	(13,360)
Transfer to Debt - Storm COP	(5,643)	(5,748)	(5,662)	(5,803)	(5,633)
Transfer to Park Fund	(281,247)	(250,000)	(250,000)	(250,000)	(250,000)
Transfer to Street - Overlay	(26,770)	(40,000)	(40,000)	(40,000)	(40,000)
<i>Total</i>	(326,757)	(308,908)	(308,902)	(309,103)	(308,993)
Total Expenditures and Uses	(326,757)	(308,908)	(308,902)	(309,103)	(308,993)
Change in Fund Balance	663	20,092	22,098	23,397	25,007
Ending Balance	14,226	34,318	56,416	79,813	104,820

Source		FY 17	FY 18	FY 19	FY 20	FY 21
Street Fund						
Beginning Balance		0	0	0	0	0
Revenues and Other Fund Sources						
<i>Revenue</i>						
Transfers from General Fund, CIST, PSWST, Excise		396,070	400,000	400,000	400,000	400,000
	<i>Total</i>	396,070	400,000	400,000	400,000	400,000
<i>Other Fund Sources</i>						
Budget Earmark Capital Project		225,930	240,370	216,294	207,985	207,925
	<i>Total</i>	225,930	240,370	216,294	207,985	207,925
Total Revenues and Other Fund Sources		622,000	640,370	616,294	607,985	607,925
Total Funds Available		622,000	640,370	616,294	607,985	607,925
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works</i>						
Street Overlay	PW11-06	(500,000)	(100,000)	(600,000)	(600,000)	(600,000)
Sugarland Parkway Overlay	PW16-01	(20,000)	0	0	0	0
Country Club Drive Project	PW16-02	(77,000)	(523,000)	0	0	0
Patterson Street Building Improvements	PW17-02	(25,000)	0	0	0	0
	<i>Total</i>	(622,000)	(623,000)	(600,000)	(600,000)	(600,000)
<i>Other Uses</i>						
Transfer to Equipment Replacement - Asphalt Recycler		0	(9,120)	(8,044)	(7,985)	(7,925)
Transfer to Equipment Replacement - Paver		0	(8,250)	(8,250)	0	0
	<i>Total</i>	0	(17,370)	(16,294)	(7,985)	(7,925)
Total Expenditures and Uses		(622,000)	(640,370)	(616,294)	(607,985)	(607,925)
Change in Fund Balance		0	0	0	0	0
Ending Balance		0	0	0	0	0

Source		FY 17	FY 18	FY 19	FY 20	FY 21
Water Operating Fund						
Beginning Balance		0	0	0	0	0
Revenues and Other Fund Sources						
<i>Revenue</i>						
Sewer Charges		50,000	50,000	50,000	50,000	0
	<i>Total</i>	50,000	50,000	50,000	50,000	0
<i>Other Fund Sources</i>						
2010 Reserve Available for Projects		355,500	0	0	0	0
Budget Earmark		70,000	131,000	131,000	131,000	131,000
	<i>Total</i>	425,500	131,000	131,000	131,000	131,000
Total Revenues and Other Fund Sources		475,500	181,000	181,000	181,000	131,000
Total Funds Available		475,500	181,000	181,000	181,000	131,000
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works</i>						
Sewer Projects	PW14-02	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Water Projects	PW16-07	(70,000)	(131,000)	(131,000)	(131,000)	(131,000)
Pumphouse Upgrades	PW17-01	(355,500)	0	0	0	0
	<i>Total</i>	(475,500)	(181,000)	(181,000)	(181,000)	(181,000)
Total Expenditures and Uses		(475,500)	(181,000)	(181,000)	(181,000)	(181,000)
Change in Fund Balance		0	0	0	0	(50,000)
Ending Balance		0	0	0	0	(50,000)

City of Pleasant Hill, Missouri

Capital Improvement Plan

FY 17 thru FY 21

PROJECTS BY CATEGORY

Category	Project#	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Buildings							
Building Maint.	B&G08-01	20,000	20,000	20,000	20,000	20,000	100,000
Memorial Building Improvements	B&G16-01	80,000			20,000		100,000
Police Lobby Renovation	B&G17-01	4,000					4,000
Storm Shelter	B&G17-02	10,000					10,000
Patterson Street Building Improvements	PW17-02	25,000					25,000
Buildings Total		139,000	20,000	20,000	40,000	20,000	239,000
Equipment							
Radar Replacement	POL16-02	7,000					7,000
Police Car Cameras	POL17-01	13,980					13,980
Wheel Loader Lease	PW15-01	32,400	32,396	32,396	58,200		155,392
Track Loader Lease	PW15-02	13,500	13,498	13,498	24,250		64,746
Skid Steer Lease	PW15-03	8,100	8,099	8,099	14,550		38,848
Asphalt Paver	PW16-05	16,500					16,500
Equipment Total		91,480	53,993	53,993	97,000		296,466
Office equipment							
Computer Equipment	ADM15-03	6,000	6,060	6,121	6,182	6,367	30,730
Dispatch Chair Replacement	POL16-01		3,000		3,000		6,000
Office equipment Total		6,000	9,060	6,121	9,182	6,367	36,730
Parks							
Trail to City Lake	P&R08-05	7,064					7,064
Swimming Pool	P&R15-08	5,435					5,435
North Complex Field Irrigation	P&R17-01	12,800					12,800
Football Field Irrigation	P&R17-02	9,000					9,000
ADA Swing	P&R17-03	5,000					5,000
Park Improvement	P&R17-04	50,000					50,000
Parks Total		89,299					89,299
Roads							
Sidewalk Replacement Program	PW08-08St	4,000	4,000	4,000	4,000	4,000	20,000
Street Overlay	PW11-06	500,000	100,000	600,000	600,000	600,000	2,400,000
Sugarland Parkway Overlay	PW16-01	100,000					100,000
Country Club Drive Project	PW16-02	77,000	1,923,000				2,000,000
Roads Total		681,000	2,027,000	604,000	604,000	604,000	4,520,000
Sewer							
Sewer Projects	PW14-02	50,000	50,000	50,000	50,000	50,000	250,000

Category	Project#	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Sewer Total		50,000	50,000	50,000	50,000	50,000	<i>250,000</i>
Vehicles							
Patrol Car Replacement Program	POL08-01	45,000	45,905	46,364	46,827	47,000	<i>231,096</i>
Vehicles Total		45,000	45,905	46,364	46,827	47,000	<i>231,096</i>
Water							
Water Projects	PW16-07	70,000	131,000	131,000	131,000	131,000	<i>594,000</i>
Pumphouse Upgrades	PW17-01	355,500					<i>355,500</i>
Water Total		425,500	131,000	131,000	131,000	131,000	<i>949,500</i>
GRAND TOTAL		1,527,279	2,336,958	911,478	978,009	858,367	<i>6,612,091</i>

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 thru FY 21

Department Administration
Contact Finance Director
Type Replacement
Useful Life 5 years
Category Office equipment

Project # ADM15-03
Project Name Computer Equipment

Description
 Create a 5-7 year replacement program for all City Hall technology needs

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	6,000	6,060	6,121	6,182	6,367	30,730
Total	6,000	6,060	6,121	6,182	6,367	30,730

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	6,000	6,060	6,121	6,182	6,367	30,730
Total	6,000	6,060	6,121	6,182	6,367	30,730

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Buildings and Grounds
Contact Director of Parks & Facilities
Type Improvement
Useful Life
Category Buildings

Project # B&G08-01
Project Name Building Maint.

Description
 Building repairs

Justification
 To keep up with regular maintenance so our buildings can be utilized for many years

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Buildings and Grounds
Contact Director of Parks & Facilities
Type Improvement
Useful Life 10 years
Category Buildings

Project # B&G16-01
Project Name Memorial Building Improvements

Description
 As a supplement to the Buildings and Ground annual appropriation, additional funding has been allocated for improvements at the Memorial Building, located at 212 Cedar Street.

Justification
 Improvements are needed in the interior of the Memorial Building. This building is the most rented facility operated by the City of Pleasant Hill.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	80,000			20,000		100,000
Total	80,000			20,000		100,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales	80,000		20,000	20,000		120,000
Tax Fund						
Total	80,000		20,000	20,000		120,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Buildings and Grounds
Contact Director of Parks & Facilities
Type Maintenance
Useful Life
Category Buildings

Project # B&G17-01
Project Name Police Lobby Renovation

Description
 Lobby renovations include replacement of the tile floor, repairs to the front door, and painting near the Dispatch area of the Police Station

Justification
 Nearly every tile in the lobby has a broken corner and the doors are in need of replacement

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	4,000					4,000
Total	4,000					4,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales	4,000					4,000
Tax Fund						
Total	4,000					4,000

Budget Impact/Other
 No impact on annual budgets

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Buildings and Grounds
Contact Chief of Police
Type Improvement
Useful Life 50 years
Category Buildings

Project # B&G17-02
Project Name Storm Shelter

Description
 Utilizing a portion of the Police Department to create a storm shelter

Justification
 Since the Police Department is the City's only building open 24 hours a day, 7 days a week, it would be the best location for a storm shelter for those seeking refuge in times of severe weather. The Police Department already has a number of individuals who seek refuge in their building currently.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	10,000					10,000
Total	10,000					10,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales	10,000					10,000
Tax Fund						
Total	10,000					10,000

Budget Impact/Other
 No annual impact

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Parks & Rec
Contact Director of Parks & Facilities
Type Improvement
Useful Life
Category Parks

Project # P&R08-05
Project Name Trail to City Lake

Description
 Trail extension from Downtown to City Lake. The project will connect the Rock Island State Park Trailhead with the City Lake. This is a two phase project.
 Phase 1 - Boardman Street to City Lake
 Phase 2 - Downtown to Boardman Street entrance
 The Downtown project also includes installation of artwork panels and planter boxes to add visual appeal to the project

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	7,064					7,064
Total	7,064					7,064

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Projects	7,064					7,064
Total	7,064					7,064

Budget Impact/Other
 Chat will need to be ordered annually for resurfacing

Budget Items	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Supplies/Materials	3,000	3,000	3,000	3,000		12,000
Total	3,000	3,000	3,000	3,000		12,000

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Parks & Rec
Contact Director of Parks & Facilities
Type Improvement
Useful Life 30 years
Category Parks

Project # P&R15-08
Project Name Swimming Pool

Description
 Demolition of existing indoor pool on Myrtle Street, construction of an outdoor pool at the same location.

Justification
 Voter approved in April 2014

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	5,435					5,435
Total	5,435					5,435

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Projects	5,435					5,435
Total	5,435					5,435

Budget Impact/Other
 The City previously operated an indoor pool. Much of the budget impact will be a continuation of the previous expenses related to an indoor pool. An increased budget impact will be reflected in staffing costs associated with increased hours, pool utilization, and rentals. The increased budget should be offset by increased revenue.

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Parks & Rec
Contact Director of Parks & Facilities
Type Improvement
Useful Life 15 years
Category Parks

Project # P&R17-01
Project Name North Complex Field Irrigation

Description
 Installation of a sprinkler system on the north baseball field at the Rec Complex on Broadway Street.

Justification
 To improve the quality of the playing surface

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	12,800					12,800
Total	12,800					12,800

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Park Fund	12,800					12,800
Total	12,800					12,800

Budget Impact/Other
 With proper irrigation and drainage, the field should require less maintenance on an annual basis.

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Parks & Rec
Contact Director of Parks & Facilities
Type Improvement
Useful Life 15 years
Category Parks

Project # P&R17-02
Project Name Football Field Irrigation

Description
 Installation of irrigation at the football field at the Rec Complex in partnership with the Football Association. This includes installation of a water line, connection to the water main, and installation of sprinkler heads.

Justification
 To preserve and improve the quality of the field conditions at the football field

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	9,000					9,000
Total	9,000					9,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Park Fund	9,000					9,000
Total	9,000					9,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Parks & Rec
Contact Director of Parks & Facilities
Type Equipment
Useful Life 10 years
Category Parks

Project # P&R17-03
Project Name ADA Swing

Description
 Installation of the ADA swing at City Park, including approach improvements and the pad underneath the swing.

Justification
 The ADA swing was not being used properly by patrons at City Park. The surface has been scooped out from underneath the swing. New chains and surfacing are needed to fix its current condition.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	5,000					5,000
Total	5,000					5,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Park Fund	5,000					5,000
Total	5,000					5,000

Budget Impact/Other
 The City will see a slight reduction in supply expense with the installation of a pad under the swing. The City will no longer need to fill this area with dirt or mulch.

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 thru FY 21

Department Police
Contact Chief of Police
Type Replacement
Useful Life 5 years
Category Vehicles

Project # POL08-01
Project Name Patrol Car Replacement Program

Description
 Annual replacement of the Police patrol fleet
 Included items: Vehicle, Dealer Prep, Fleet Key, Fire Suppression Package, In Car Video, Light Bar, Switch Box, Speaker Siren, Console, Armrest, Setina Cage, Traffic Vest, Flashlight, Stop Sticks, Rola Tape, Traffic Cones, Shotgun w/ case & rack, Three Hole Outlet, Speaker Mount, Rain Coat, Rader Gun, Installation Labor

Justification
 An on going program that is already in place. This program reduces our liability towards the transportation of the public, along with the safety for our employees. The cars also represent a professional ran department.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	45,000	45,905	46,364	46,827	47,000	231,096
Total	45,000	45,905	46,364	46,827	47,000	231,096

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	45,000	45,905	46,364	46,827	47,000	231,096
Total	45,000	45,905	46,364	46,827	47,000	231,096

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Police
Contact Chief of Police
Type Replacement
Useful Life 2 years
Category Office equipment

Project # POL16-01
Project Name Dispatch Chair Replacement

Description
 Replacement of Dispatch chairs

Justification
 Replacement of Dispatch Chairs every two years

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings		3,000		3,000		6,000
Total		3,000		3,000		6,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equipment Replacement Fund		3,000		3,000		6,000
Total		3,000		3,000		6,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Police
Contact Chief of Police
Type Replacement
Useful Life 5 years
Category Equipment

Project # POL16-02
Project Name Radar Replacement

Description
 Replacement of the City's aging radars in the Police Department

Justification
 The cost of radar repairs is comparable with the purchase of new radars. The current radars are in need of repair or replacement.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	7,000					7,000
Total	7,000					7,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales	7,000					7,000
Tax Fund						
Total	7,000					7,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Police
Contact Chief of Police
Type Equipment
Useful Life 10 years
Category Equipment

Project # POL17-01
Project Name Police Car Cameras

Description
 Purchase of 4 new cameras for the police cars

Justification
 The video feed on some of the police car cameras is a very poor quality.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	13,980					13,980
Total	13,980					13,980

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
General Fund	13,980					13,980
Total	13,980					13,980

Budget Impact/Other
 No annual impact

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Director of Parks & Facilities
Type Improvement
Useful Life
Category Parks

Project # P&R17-04
Project Name Park Improvement

Description
 This funding will be set aside for either a grant match for construction of a new baseball field or for improvements at other parks. Programming for this funding will be made when the grant status is known.

Justification
 If grant funding is secured, this match will be necessary. If grant funding is not secured, improvements will be made to existing park facilities.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	50,000					50,000
Total	50,000					50,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Park Fund	50,000					50,000
Total	50,000					50,000

Budget Impact/Other
 Unable to be quantified until the project is identified.

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Replacement
Useful Life 30 years
Category Roads

Project # PW08-08St
Project Name Sidewalk Replacement Program

Description
 Annual appropriation earmarked for sidewalk replacement

Justification
 To improve cracked and broken sidewalks in appearance and design

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	4,000	4,000	4,000	4,000	4,000	20,000
Total	4,000	4,000	4,000	4,000	4,000	20,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	4,000	4,000	4,000	4,000	4,000	20,000
Total	4,000	4,000	4,000	4,000	4,000	20,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 20 years
Category Roads

Project # PW11-06
Project Name Street Overlay

Description
 Funding for contracted street overlay. Specific projects are determined each year, recommended by the Public Works Director with input from the City Council.

Justification
 To improve the condition of the streets in Pleasant Hill through an overlay process.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	500,000	100,000	600,000	600,000	600,000	2,400,000
Total	500,000	100,000	600,000	600,000	600,000	2,400,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Street Fund	500,000	100,000	600,000	600,000	600,000	2,400,000
Total	500,000	100,000	600,000	600,000	600,000	2,400,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 thru FY 21

Department Public Works
Contact Finance Director
Type Improvement
Useful Life 50 years
Category Sewer

Project # PW14-02
Project Name Sewer Projects

Description
 Dedicated funding for Sewer Projects.
 Funding is derived from the General Fund PILOT payments and the vacant property sewer service charge.

Justification
 Utilizing funds from the Sewer Service Charge to fund improvements to the sewer system

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Water Operating Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Equipment
Useful Life 5 years
Category Equipment

Project # PW15-01
Project Name Wheel Loader Lease

Description
 Lease payments on a 924K Caterpillar Wheel Loader for the Street Department

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	32,400	32,396	32,396	58,200		155,392
Total	32,400	32,396	32,396	58,200		155,392

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales	32,400	32,396	32,396	58,200		155,392
Tax Fund						
Total	32,400	32,396	32,396	58,200		155,392

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Equipment
Useful Life 5 years
Category Equipment

Project # PW15-02
Project Name Track Loader Lease

Description
 Lease payments on a 289D Caterpillar Compact Track Loader

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	13,500	13,498	13,498	24,250		64,746
Total	13,500	13,498	13,498	24,250		64,746

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	13,500	13,498	13,498	24,250		64,746
Total	13,500	13,498	13,498	24,250		64,746

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Equipment
Useful Life 5 years
Category Equipment

Project # PW15-03
Project Name Skid Steer Lease

Description
 Purchase of a 246D Caterpillar Skid Steer Loader

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	8,100	8,099	8,099	14,550		38,848
Total	8,100	8,099	8,099	14,550		38,848

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Capital Improvement Sales Tax Fund	8,100	8,099	8,099	14,550		38,848
Total	8,100	8,099	8,099	14,550		38,848

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 20 years
Category Roads

Project # PW16-01
Project Name Sugarland Parkway Overlay

Description
 Project is included as a supplement to the regular Street Overlay Program, and involves the use of federal funds obtained to complete improvements to Sugarland Parkway which were started previously using a federal "stimulus" grant.

Justification

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Other Funds - MoDOT	80,000					80,000
Street Fund	20,000					20,000
Total	100,000					100,000

Budget Impact/Other

Capital Improvement Plan

FY 17 *thru* FY 21

City of Pleasant Hill, Missouri

Department Public Works

Contact Public Works Director

Type Improvement

Useful Life 20 years

Category Roads

Project # PW16-02
Project Name Country Club Drive Project

Description

Resurfacing of Country Club Drive, addition of curbing and storm drains to the entire length of County Club Drive and contiguous sidewalks will be added to at least one side of the street.

\$1,750,000 construction, 80% grant/20% match
 City pays engineering

Justification

To improve stormwater management along Country Club Drive, increase accessibility of pedestrian travelers, and to improve the road system.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Planning/Design	77,000	123,000				200,000
Construction/Maintenance		1,750,000				1,750,000
Construction Inspection		50,000				50,000
Total	77,000	1,923,000				2,000,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Other Funds - MoDOT		1,400,000				1,400,000
Street Fund	77,000	523,000				600,000
Total	77,000	1,923,000				2,000,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Equipment
Useful Life 5 years
Category Equipment

Project # PW16-05
Project Name Asphalt Paver

Description
 Lease of an asphalt paver with the option to return in FY 2018

Justification
 The City has a need to do minor paving on trails, alleyways, and patching jobs, improving the quality of the patches and assisting with stormwater management and erosion control.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equip/Vehicles/Furnishings	16,500					16,500
Total	16,500					16,500

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Equipment Replacement Fund	16,500					16,500
Total	16,500					16,500

Budget Impact/Other
 Will determine how to repay equipment replacement at the time we determine if we continue to lease or return equipment

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Maintenance
Useful Life
Category Water

Project # PW16-07
Project Name Water Projects

Description
 Annual allocation for water projects

Justification
 To maintain the water system

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	70,000	131,000	131,000	131,000	131,000	594,000
Total	70,000	131,000	131,000	131,000	131,000	594,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Water Operating Fund	70,000	131,000	131,000	131,000	131,000	594,000
Total	70,000	131,000	131,000	131,000	131,000	594,000

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 30 years
Category Water

Project # PW17-01
Project Name Pumphouse Upgrades

Description
 This entails a number of improvements to the water pump house at the ground storage reservoir which supplies the elevated water tower. Work includes: electrical and ventilation equipment improvements, installation of an elevated walkway, installation of a stand-by generator, pump station roof repairs, tuck pointing, and fence repair.

Justification
 Project requirements are mandated by the Department of Natural Resources.

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	355,500					355,500
Total	355,500					355,500

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Water Operating Fund	355,500					355,500
Total	355,500					355,500

Budget Impact/Other

Capital Improvement Plan
City of Pleasant Hill, Missouri

FY 17 *thru* FY 21

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 20 years
Category Buildings

Project # PW17-02
Project Name Patterson Street Building Improvements

Description
 Work includes painting the structure and paving the driveway

Justification
 To improve the appearance of the building and surrounding area as well as extend the life of the exterior structure before repairs are needed

Expenditures	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Construction/Maintenance	25,000					25,000
Total	25,000					25,000

Funding Sources	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Street Fund	25,000					25,000
Total	25,000					25,000

Budget Impact/Other