CITY OF
RAYMORE
MISSOURI

Adopted Annual Budget for Fiscal Year Beginning Nov. 1, 2025

RAYMORE

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CITY OF
RAYMORE
MISSOURI

CITY LEADERSHIP

Mayor and City Council

Kristofer P. Turnbow, Mayor

Donald Baker	Ward I
Brian Mills	Ward I
Joseph Burke III	Ward II
Thomas Circo	Ward II
Kevin Barber	Ward III
Jay Holman	Ward III
Sonja Abdelgawad (Mayor Pro Tem)	Ward IV
Tom Engert	Ward IV

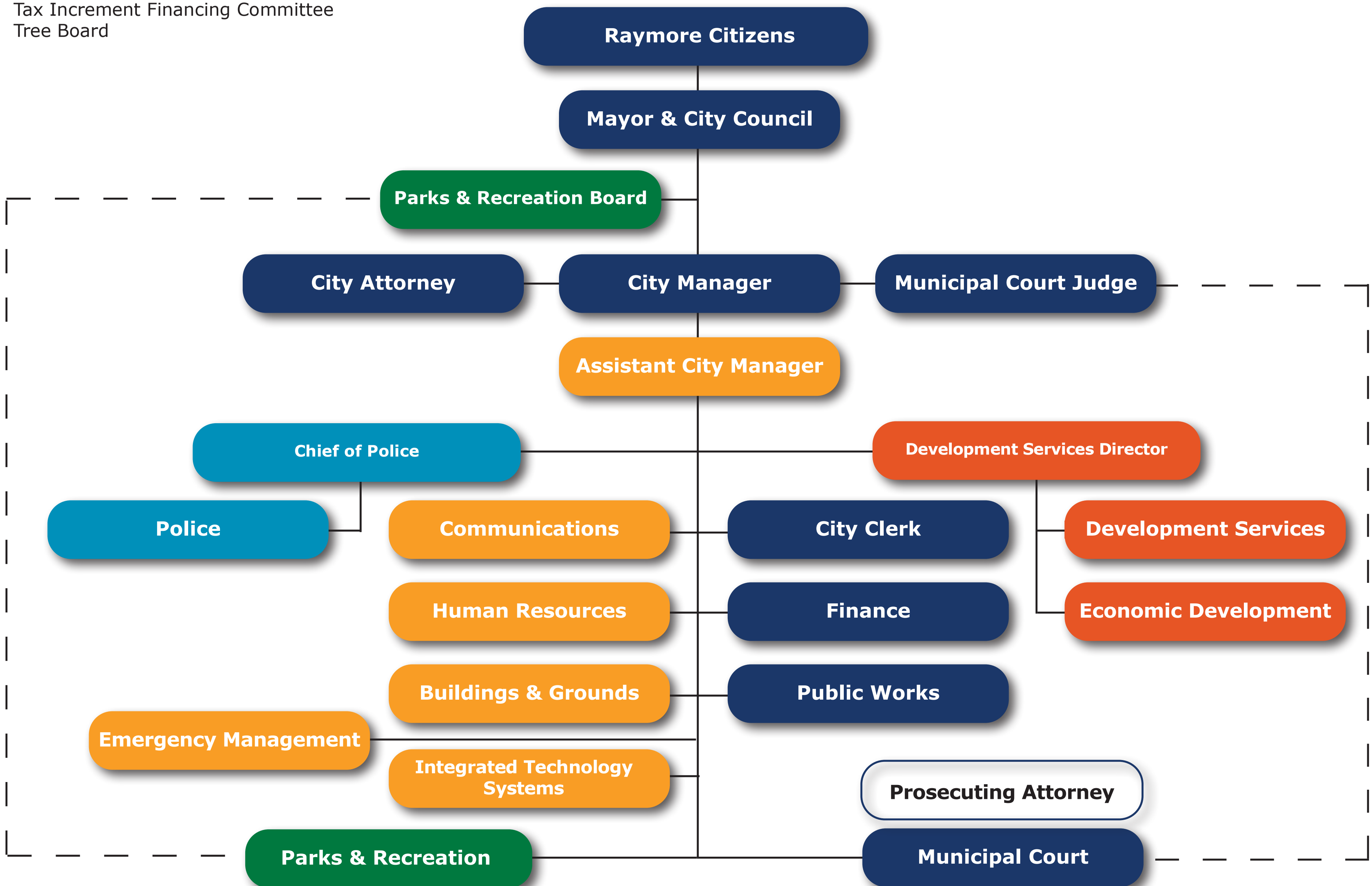
City Manager and Management Team

Jim Feuerborn, City Manager
Ryan Murdock, Assistant City Manager

Jim Wilson	Chief of Police
Erica Hill	City Clerk
Melissa Harmer	Communications Director
Angela Davis	Court Administrator
David Gress	Development Services Director
Jordan Lea	Economic Development Director
Tim Baldwin	Emergency Management Director
Elisa Williams	Finance Director
Shawn Aulgur	Human Resources Director
Jim Mayberry	Integrated Technology Systems Director
Nathan Musteen	Parks & Recreation Director
Trent Salsbury	Public Works Director

Volunteer Boards & Commissions
Arts Commission
Board of Appeals
Board of Zoning Adjustment
License Tax Review Committee
Planning & Zoning Commission
Tax Increment Financing Committee
Tree Board

City of Raymore



CITY OF
RAYMORE
MISSOURI

TABLE OF CONTENTS

1. INTRODUCTION

2. BUDGET MESSAGE

3. GENERAL FUND

4. PUBLIC SAFETY SALES TAX

5. PARKS & RECREATION

6. ENTERPRISE FUND

7. DEBT SERVICE

8. INTERNAL SERVICE REVENUE FUND

9. CAPITAL FUNDS

10. APPENDIX

Summary Schedules

11. GLOSSARY

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Raymore
Missouri

For the Fiscal Year Beginning

November 01, 2024

Christopher P. Morrill

Executive Director

RAYMORE

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CITY OF RAYMORE

Residents enjoy a concert at Hawk Ridge Park hosted by the Raymore Arts Commission

HISTORY

The Raymore Township was one of the last areas settled in Cass County due to the scarcity of large creeks, rivers and timbered areas. Prior to the Civil War, the township possessed only three inhabitants and it was not until after the war that the settlement grew rapidly. The rich prairie soil was used for farms and ranches, some of which still exist today.

Raymore was initially platted in 1874, incorporated on March 20, 1877, and became a Fourth Class city on March 5, 1988. The community was named after its founding fathers, George Rea and Henry Moore. Rea and Moore were instrumental in building the Kansas City, Clinton and Springfield Railroad, which later brought the railroad through Raymore in 1885. For almost 50 years, the Raymore Depot and local hotel hosted eight daily trains and their passengers and crew in transit from Kansas City to Springfield.

Located in northwestern Cass County along Interstate 49, Raymore's recent history is dominated by rapid growth. Population estimates recently released by the US Census show that Raymore continues to be the fastest growing city in the state. Raymore consistently places among the top communities for new residential construction in the Kansas City Metropolitan area.

GENERAL

The City is a constitutional charter city and political subdivision, duly created and existing under the laws of the State of Missouri. Additional information regarding the City, its history, socio-economic structure, commercial and residential growth may be obtained by contacting City Hall or visiting the City's website.

Raymore is almost 20 square miles in area and is located approximately 23 miles south of Downtown Kansas City in the west central part of the state. The present estimated population of the City is 26,830.

Government

A council/manager form of government leads the City of Raymore. The City adopted its Charter in November 1997. The City Council consists of eight members, with two members elected from each of the four wards. The Council Members serve two-year, staggered terms. The Mayor is elected at-large, serves a three-year term and presides over meetings of the City Council.

The City Manager is appointed by the Mayor, with the advice and consent of the City Council and serves as the chief administrative officer of the City. Council Members set the policy for the City and the City Manager is responsible for administering this policy in the day-to-day activities of City operations. Department heads for municipal operations report to the City Manager.

The City Council establishes utility and tax rates, and authorizes all municipal indebtedness and tax rates to support the adopted budget. The City's fiscal year ends on Oct. 31.

City staff consists of approximately 108 full- and part-time employees. The City participates in the Missouri Local Government Employees Retirement System (LAGERS), administered by a seven-member, independent board of trustees pursuant to Missouri statutes. The plan is a defined benefit plan that provides for normal, early and disability retirement benefits to participants meeting certain eligibility requirements. The plan covers substantially all full-time employees of the City.

Municipal Services and Utilities

The City owns and operates its own water and sewer systems. Evergy provides a majority of the electrical service and Spire provides a majority of the natural gas service. The City provides its citizens with services such as street maintenance and construction, police protection, code enforcement, engineering and planning, building inspections and parks and recreation programs.

COMMUNITY

Police Protection

The City of Raymore Police Department provides public service to the community 24 hours a day, year-round. These functions are performed through two divisions: the Operations Division and the Support Services Division. These are further subdivided into the Patrol Unit, Investigations Unit, Traffic Enforcement Unit, Community Interaction Unit, Animal Control, and Property, Evidence and Supply Unit.

Fire Protection

The South Metro Fire District provides fire suppression and advanced life support emergency medical response for 52 square miles in Cass County, including the cities of Raymore and Lake Winnebago, and unincorporated parts of the county.

EDUCATION

The public school population for the City of Raymore is adjoined with the City of Peculiar to create the Raymore-Peculiar School District, which covers approximately 94 square miles of the Cass County area.

The City's residents have access to more than 22 colleges and universities, nine community colleges and numerous religious, technical and business schools.

- 46.4% of Raymore residents over the age of 25 have earned at least one college degree.
- 37.1% of Raymore residents have a bachelor's degree or higher. The national average is 35%.
- 95% of Raymore residents over the age of 25 are high school (or equivalent) graduates. The national average is 89.4%.

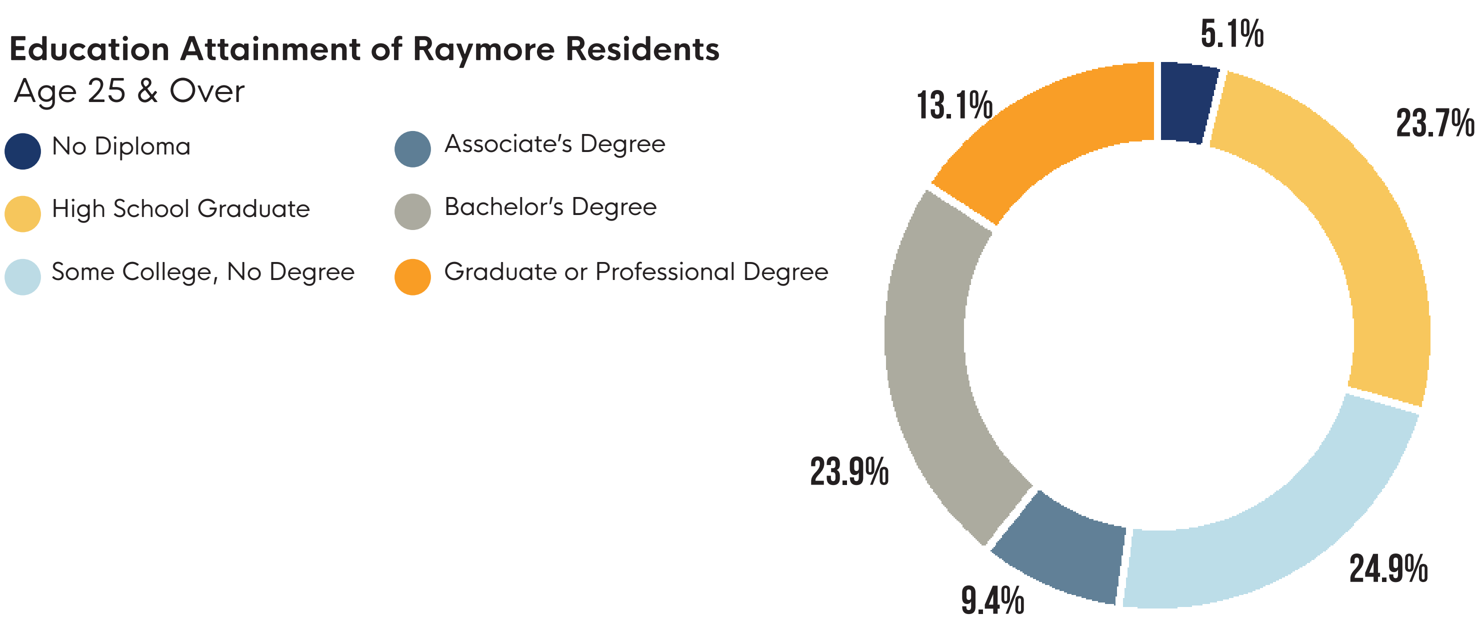
Public Schools

The Raymore-Peculiar School District consists of 10 schools and an early learning center, which had 6,332 students enrolled for the 2024-2025 school year. The district is accredited with distinction in performance by the Missouri Dept. of Elementary & Secondary Education and has regularly received regional and statewide received recognition as a world class system for public education.

The district includes:

- Raymore-Peculiar High School (grades 9-12)
- Raymore-Peculiar East Middle School (6-8)
- Raymore-Peculiar South Middle School (6-8)
- Bridle Ridge Elementary (K-5)
- Eagle Glen Elementary (K-5)
- Creekmoor Elementary (K-5)
- Peculiar Elementary (K-5)
- Stonegate Elementary (K-5)
- Raymore Elementary (K-5)
- Timbercreek Elementary (K-5)
- Shull Early Learning (Pre-K)

Education Attainment of Raymore Residents
Age 25 & Over



PARKS & RECREATION

The City of Raymore provides numerous venues for sporting and recreation activities. The City's incorporated boundary includes 10 parks with various amenities. Events throughout the year include: Touch-a-Truck, Easter Festival, Mini Mud Run, Movies in the Park, Fishing Derby, Spirit of America Celebration, Veterans Celebration and the Mayor's Tree Lighting and Raymore Christmas Tree Trail, as well as sporting leagues and instructional programs.

The Raymore Parks & Recreation Board oversees recreation programing. The Board was established under City Code Chapter 120 and Chapter 90 of the Revised Statutes of the State of Missouri as an administrative board.

The mission of the Raymore Parks & Recreation Board is to be fiscally responsible in maintaining and expanding land, facilities and programs. The Board also strives to provide diverse recreational programs and a range of parks and green spaces accessible to all residents. The Board, in conjunction with the City Council, oversees the Parks & Recreation Department, which manages the day-to-day operations.

Memorial Park - 400 Park Lane

Memorial Park is located off Olive Street behind Raymore Elementary School. The park area is 20+ acres and has a pleasant mix of passive and active space. The park hosts several of Raymore's special events and festivals.

Park amenities include:

- Arboretum with walking trail
- One large shelter house with stage
- One small shelter house
- Two tennis courts
- One concession stand with attached restrooms
- Four ball fields, shared with Raymore Elementary
- Two sand volleyball courts
- One basketball court
- Playground equipment

Hawk Ridge Park – 701 Johnston Parkway

Hawk Ridge Park is a nationally award winning park. The 79-acre park offers the fully accessible Hawk's Nest Inclusive Playground, Johnston Lake (daily creel limits for fishing are four channel catfish, two bass, 20 blue gill, 30 crappie) and accessible amenities including an amphitheater, ADA fishing dock, bridge and jetty, shelter house with four ADA family restrooms and two picnic areas featuring picnic tables, a grill and fireplace, a paved walking trail around the lake that offers access points to each of the park's amenities; expanded parking at a south lot and additions ADA restrooms at the south entrance.

Ward Park - Sierra Drive at Ward Park Place

Located on 3.88 acres on the western end of Sierra Drive in Ward Park Place Subdivision, Ward Park features playground equipment, a pergola, picnic table, grill and a paved walking trail.

Good Parkway Linear Park

Located in a greenway between the Wood Creek and Stonegate subdivisions, Good Parkway is a functional drainage way. A recreational trail runs through the park.

Eagle Glen Linear Park - Eagle Glen Subdivision

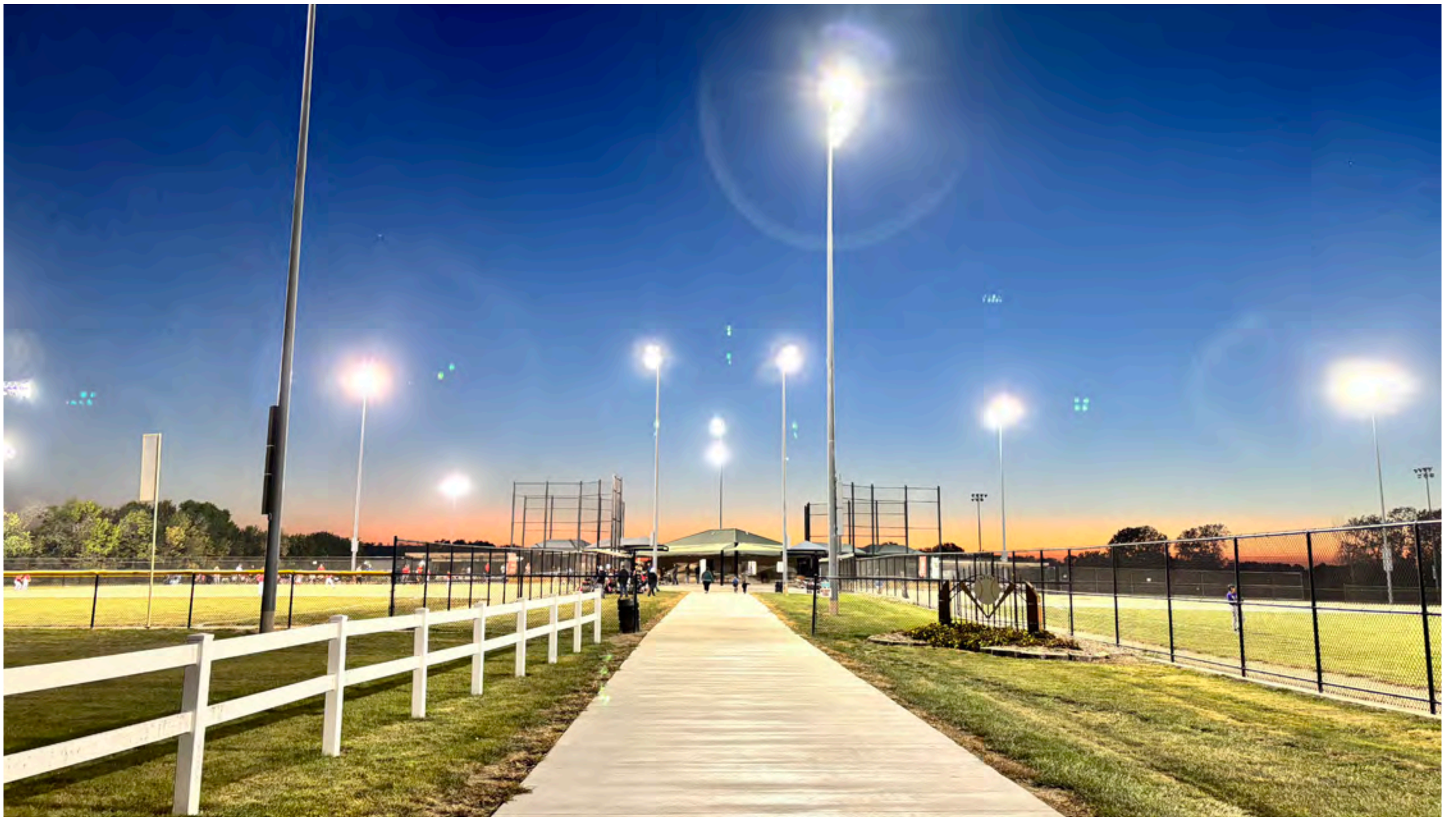
Located in a greenway within the Eagle Glen subdivision, Eagle Glen Linear Park is a functional drainage way. The park features a recreational trail and playground equipment.

Eagle Park

Located in an easement in the parking lot of a retail shopping area along Highway 58, the park was once the home of the Mayor's Tree Lighting. Residents donated funds to purchase and install a 70-foot flagpole, lighting and memorial.

T.B. Hanna Station - 214 S Washington St.

This park sits in the center of Raymore's Original Town neighborhood and includes the Variety KC Inclusive Sprayground and Inclusive Playground. Along with year-round restrooms, The Depot shelter and seasonal ice rink, this park is a regional destination. T.B. Hanna Station was awarded a national American Public Works Association (APWA) award for its universal design in 2022.



Recreation Park – 1011 S. Madison St.

Located on the southern end of town on 80 acres, Recreation Park is the largest of Raymore's parks. It is also the most active park with approximately 80% of its space dedicated to active programmable use.

Park amenities include:

- Raymore Activity Center (listed on the next page)
- Six-field baseball / softball complex
- Soccer fields
- Football field
- Two concession stands
- Four lighted tennis courts
- One lighted basketball court
- Three pickleball courts
- Two playground areas
- Two shelter houses: Optimists Shelter and Moon Valley Shelter
- Fishing pond
- Skate park
- Exercise trail (approximately 1.5 miles)
- Disc golf course

Moon Valley Park - 500 Chestnut Cir

Moon Valley Park features green space, a playground, shelter house and restroom on 18 acres.

Centerview - 227 Municipal Circle

Whether planning a meeting for a few or organizing a conference for 300, the unique style of Centerview makes it the perfect place to host a casual or formal event. A catering kitchen and serving area provide ample space to serve guests and offer dramatic views of the grove and outdoor patio area. Centerview's Harrelson Hall can hold 240 seated or more than 300 in a lecture-style arrangement. The room can be divided into two smaller rooms for a more intimate feel. The Gilmore Room can hold 16 in a seated classroom style or accommodate any preparation that maybe needed for the main hall during an event.

Raymore Activity Center - 1011 S. Madison

This 32,000 square-foot gymnasium and multi-purpose activity center is home to Raymore Parks & Recreation's various athletic leagues and summer camp day program. The facility can also be rented for larger events, parties and sports activities. The Raymore Activity Center celebrated an expansion in summer of 2024.

ECONOMIC & DEMOGRAPHIC DATA

COMMERCE AND INDUSTRY

Major Employers

	Employer	Product/Service	Number of Employees
1	Nuuly	Clothing Subscription	1,030
2	Walmart	Retail	405
3	Ray-Pec School District	Education	344
4	Foxwood Springs	Senior Living	274
5	Compass Health Network	Medical	218
6	Cosentino's Price Chopper	Grocery	152
7	Southern Glazer's Wine & Spirits	Spirits Distributor	150
8	Sam's Club	Wholesale Retail	150
9	Lowe's	Home Improvement	136
10	City of Raymore	Government	108

Source: Raymore Department of Economic Development - Contacted businesses for information
*Raymore-Peculiar School District - Number of employees for the entire district is 967; the number of employees employed within the City of Raymore is 308 – Contacted Human Resources Department for school district.

GENERAL AND DEMOGRAPHIC INFORMATION

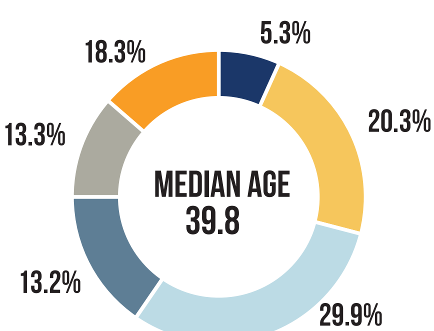
Census Population Data

	1970	1980	1990	2000	2010	2020
City of Raymore	587	3154	5592	11,146	19,206	22,941
Cass County	39,448	51,029	63,808	82,092	99,478	109,638
State of Missouri	4,677,623	4,916,776	5,117,073	5,595,211	5,988,927	6,168,187

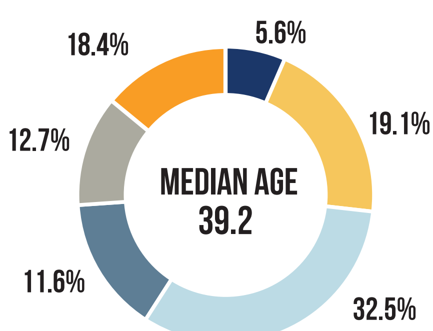
Source: U.S. Department of Commerce, Economics & Statistics Administration; Bureau of the Census. Missouri Data Center, Jefferson City, Missouri and City Department of Economic Development

Population Distribution by Age

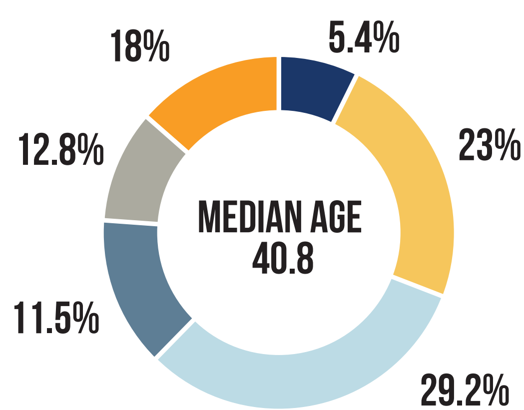
Cass County



State of Missouri

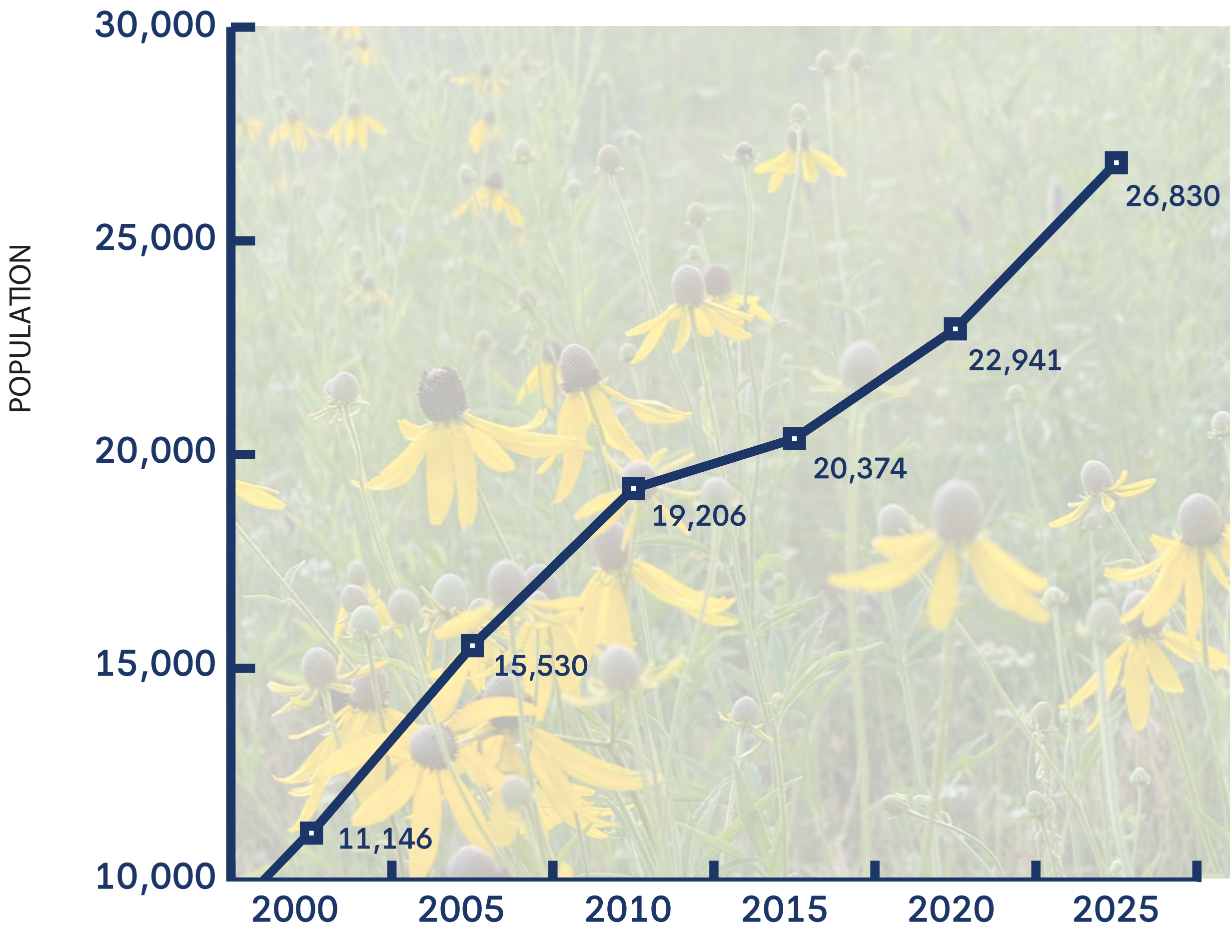


City of Raymore



Under 5 years | 5-19 years | 20-44 years | 45-54 years | 55-64 years | 65 years and older

Population Statistics*



*2000, 2010 and 2020 are actual per U.S. Bureau of Census, all other years are estimates.

Unemployment Figures

	2021	2022	2023	2024	2025
City of Raymore					
Total Labor Force	11,183	11,697	12,274	12,167	13,453
Unemployed	147	438	289	343	553
Unemployment Rate	0.9%	2.6%	2.4%	2.8%%	4.1%
Cass County					
Total Labor Force	54,653	54,590	56,700	56,405	59,544
Unemployed	4,237	3,551	1,306	1,754	2,358
Unemployment Rate	2.1%	4.3%	2.3	3.1%	4.0%
State of Missouri					
Total Labor Force	3,075,500	3,064,950	3,132,334	3,146,583	3,158,564
Unemployed	133,400	85,171	75,822	101,493	137,752
Unemployment Rate	4.3	2.8%	2.4%	3.2%	4.4%

Source: Missouri Economic Research & Information Center (MERIC), MO Dept E.D. – Civilian Labor Force Date March 2025.
The unemployment data for 2025 is as of May 2025.

INCOME STATISTICS

Income Figures per 2025 US Census Quick Facts

City of Raymore
$43,723 per capita
$103,158 median family

State of Missouri
$38,497 per capita
$68,920 median family

Cass County
$41,075 per capita
$87,413 median family

Median Earnings	
Male (full-time)	$79,375
Female (full-time)	$57,806

Employment Status* *Excludes military	
Population 16+ years	18,487
In labor force	12,419
Civilian Labor Force	12,406
Employed	12,038
Unemployed	368

Occupation	
Management, Professional	47.2%
Service Occupations	16.7%
Sales and Office Occupations	19.6%
Natural Resources, Const. and Maint. Occupations	6.1%
Production, Transp. & Matl Moving Occupations	10.4%

Source: US Census Bureau, Quick Facts 2019-2023 American Community Survey 5-Year Estimates

HOUSING STRUCTURES

Housing Type	Number of Units	Percent of Units
Single-Family	7,610	70.74%
Duplex	500	4.65%
Multi-Family	1,508	14.02%
Apartments	1,139	10.59%

Median Home Value

City of Raymore	**$318,000**
Cass County	**$269,000**
State of Missouri	**$215,600**

Source: U.S. Department of Commerce Bureau of the Census and Raymore Development Services Department.

BUILDING CONSTRUCTION

Total Building Permits and Estimated Cost by Type

	2020	2021	2022	2023	2024
Residential					
Number of Permits	147	272	429	210	117
Estimated Cost	$36,368,200	$57,700,900	$87,458,000	$47,223,610	$39,096,610
Non-Residential					
Number of Permits	12	38	26	23	16
Estimated Cost	$46,040,500	$39,600,680	$94,373,000	$38,074,450	$32,410,312

PROPERTY TAXES

	Major Property Tax Payers	Local Assessed Valuation	% of Total Top 10 Local Assessed Valuation
1	MCI Eagle Glen Apartments LLC	$3,795,560	13.3%
2	ORF3 LLC (Oak Ridge Farms)	$3,711,440	13.0%
3	Sam's Club	$3,666,540	12.8%
4	Walmart	$3,649,790	12.8%
5	Raymore Healthcare Investors LLC (Foxwood Springs)	$3,291,660	11.5%
6	Lowe's	$3,193,580	11.2%
7	Spire Missouri Inc	$2,587,830	9.1%
8	SPC LLC	$1,959,770	6.9%
9	ORF4 LLC (Oak Ridge Falls)	$1,365,740	4.8%
10	Raymore SLP LLC (Benton House)	$1,331,580	4.7%

Source: County Assessor. Assessed valuation includes real estate and personal property.
Based upon assessed valuation for 2024.

TAX COLLECTION RECORD

The following table sets forth tax collection information for the City for fiscal years for which audited financial statements are available.

Year Ended*	Total Levy	Taxes Levied	Current and Delinquent Collections
2025	1.1868		
2024	1.2132	$6,120,622	$5,921,271
2023	1.2182	$6,048,762	$5,454,248
2022	1.2447	$5,308,955	$5,097,274
2021	1.2447	$5,052,916	$4,856,342

*Based on Cass County February fiscal year end.

SALES TAXES

TOTAL CITY
2.75%

TOTAL FIRE DISTRICT	.5%
TOTAL COUNTY	1.625%
TOTAL STATE	4.225%

INCENTIVE DISTRICT TAXES

Community Improvement District

58 Highway Regional Market CID **adds .5%**	9.35%
Foxwood Village CID **adds .75%**	9.6%
Jeter Farm CID **adds .5%**	9.35%
Raymore Galleria CID **adds 1%**	9.85%
Foxridge CID	Property tax only
Highway 58 & Dean Avenue CID **adds 1%**	9.85%

Transportation Development District

East Gateway TDD **adds 1%**	9.85%
Hubach Hill Rd & N Cass Pkwy TDD **adds .25%**	9.1 %
Belton/Raymore Interchange TDD **adds .5%**	9.35%

Note: Hubach Hill Rd & N Cass Pkwy combined with Belton/Raymore Interchange TDD adds .75% for a total of 9.6%

CITY OF
RAYMORE
MISSOURI

FINANCIAL POLICIES

ACCOUNTING AND AUDITING OVERVIEW

The City of Raymore currently produces financial information that is in conformity with generally accepted accounting principles, inclusive of GASB's 34 requirements. The financial information structure of the City is organized on the basis of funds and account groups within each fund, with each fund considered a separate accounting entity. The activities and operations of each fund are accounted for separately, with a set of self-balancing accounts that make up the funds assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate.

The City's financial information is audited annually by a firm of independent certified public accountants, in accordance with generally accepted governmental auditing standards.

The following is an overview and summary of the policies and practices used to develop the annual budget. To view the full text of each policy, visit **www.Raymore.com/FinancialPolicies**

OPERATING RESERVES

Resolution 25-38

The City of Raymore believes that in order to provide security for any foreseeable contingency, a restriction of 17.5% of the proposed fund expenditures should be held in reserve for application to next years fund balance.

Resolution 25-38, adopted Aug. 25, 2025, states "It shall, in the budget annually adopted by the City Council, be the policy of the Council to hold an amount equivalent to seventeen and a half percent of the departmental operating expenditures in the General Fund, Public Safety Sales Tax Fund, Park Fund and Enterprise Fund in reserve, in order to be prepared for emergencies that may occur."

INVESTMENT POLICY

It is the policy of the City of Raymore to invest public funds in a manner which will provide a reasonable investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

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

Investment through external programs, facilities and professionals operating in a manner consistent with this policy will constitute compliance with this policy.

General Objectives

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

DEBT POLICY

The ability of the City to incur debt is limited by Article VI of the Constitution of the State of Missouri. Section 26(a) of the Article provides that a city may not become indebted in an amount exceeding in any year, the income and revenue provided for such year plus any unencumbered balances from previous years, except as set forth in Section 23(a) and Sections 26(b-e). Section 27 of the Article provides that a city may issue revenue bonds for the purpose of paying all or part of the cost of purchasing, constructing, extending or improving municipal utilities.

The City of Raymore is authorized under the aforementioned Articles, to issue General Obligation Bonds, Revenue Bonds, Special Revenue Bonds and Certificates of Participation. When determining the type of bond to issue, the following factors are considered:

- The direct and indirect beneficiaries of the project to be financed. The larger proportion of citizens should benefit from projects financed with General Obligation Bonds.
- The lifetime of the benefits generated by the project.
- The revenues that may be raised by alternative types of user charges.
- The cost-effectiveness of user charges.
- The effect of the proposed bond issue on the City's ability to finance future project of equal or higher priority.
- The true interest and net interest cost of each type of bond.
- The impact on the City's financial condition and credit ratings.

CAPITALIZATION POLICY

Resolution 03-23

To establish for the City of Raymore a policy for capitalization for real property, infrastructure, equipment, works of art and historical treasures, intangible assets, donated assets and leased property.

Historically, City of Raymore has complied with the financial reporting requirements of the Government Accounting Standards Boards (GASB.) City assets for the Proprietary Funds have been recorded and depreciated. Governmental fund assets will be recorded in the General Fixed Asset Account Group (GFAAG) at original or historical cost and adjusted each year for new assets purchased and assets replaced due to obsolescence, damage, theft or loss.

The GASB issued Statement No. 34, effective June 30, 2003, requires City infrastructure, works of art, historical treasures, intangible assets and depreciation to be recorded for all funds in the government-wide financial statements.

This policy addressed the elements of financial reporting introduced by GASB Statement No. 34 and ensures that capital asset transactions are accounted for consistently and in accordance with generally accepted accounting principles.

PURCHASING POLICY

City Code Chapter 135
Section 135.010: General Provisions - This Chapter provides guidelines to be followed in purchasing goods and services for the City. These policies and procedures supersede all prior purchasing directives, memoranda, and practices. The City Manager shall be responsible for enforcing this policy.

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the City.

FUND STRUCTURE

Governmental Fund Types:

General Fund

The general fund is the general operating fund of the City. GAAP prescribe that the general fund be used "to account for all financial resources except those required to be accounted for in another fund." That is, it is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

Internal Service Funds

Governments often wish to centralize certain services and then allocate the cost of those services within the government. Internal service funds are generally used for central garage and motor pools, duplicating and printing services, information systems, purchasing, and central stores. The goal of an internal service fund is to measure the full cost of providing goods and services provided and recouping that cost through fees or charges.

Capital Project Funds

Capital Project Funds are used to report major capital acquisition and construction separately from their ongoing operating activities. Separate reporting enhances an understanding of the government's capital activities, and it helps to avoid the distortions in financial resources trend information that can arise when capital and operating activities are mixed.

Special Revenue Funds

Special revenue funds most often have certain revenue sources set aside for a specific purpose. GAAP provide that special revenue funds be used "to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes." Parties outside the government as well as the governing body itself can impose these legal restrictions.

Debt Service Funds

Resources set aside to meet current and future debt service requirements on general long-term debt are recorded in a Debt Service Fund. GAAP permit the use of debt service funds "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest."

Fiduciary Funds

Fiduciary Funds are used "to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs." Fiduciary funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Proprietary Fund Types:

Enterprise Funds

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also require the use of an enterprise fund for any activity whose principal revenue sources meet any of the following criteria: 1) debt backed solely by fees and charges; 2) legal requirement to recover cost; or 3) policy decision to recover cost.

BASIS OF ACCOUNTING

All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or seen enough thereafter to be used to pay liabilities of the current period.

FUND STRUCTURE

BASIS OF ACCOUNTING AND BUDGETING

- **Modified Accrual Basis**
  - **Governmental Fund Types**
    - General
      - **Internal Service Fund Type**
        - VERP
        - Restricted Revenues
    - Capital Projects
      - BERP
      - Park Fee-in-Lieu
      - Transportation Sales Tax
      - Excise Tax
      - Capital Improvement Sales Tax
      - Stormwater Sales Tax
      - Parks Sales Tax
      - Water Connection
      - Sewer Connection
      - Enterprise Capital Maint.
    - Special Revenue
      - Parks and Recreation
      - Public Safety Sales Tax
    - Debt Service
      - General Obligation Bonds
  - **Fiduciary Funds***
    - Trust & Agency
    - Development Projects
    - Meter Deposit
    - Escrow
- **Accrual Basis**
  - **Proprietary Fund Type**
    - Enterprise
      - Water/Sewer

* These funds are not included in the FY 2026 Budget due to their intended purposes.

Indicates a major fund (shaded: General, Parks and Recreation, Enterprise)

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual are sales taxes, property taxes, franchise taxes.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

BASIS OF BUDGETING

The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations. The City Charter prohibits a budget which projects spending in excess of available resources. The City's budget is prepared on the modified accrual basis (which is the same accounting basis used for all governmental funds) and assumes that prior year's ending cash balances can be utilized to balance the budget.

The Proprietary fund types utilize the accrual basis of budgeting.

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DISCUSSION OF BUDGET PROCESS

RSMo. Chapter 67 requires the City to prepare a balanced budget and provide specific budgetary information within the budget document. The City prepares the overall budget on a modified accrual basis, with departmental budgets prepared on a zero-based, maintenance and expansion basis. This same modified accrual basis is used in preparation and reporting of the City's audited financial statements. All unexpended budget appropriations expire at the end of the fiscal year. Primary budgetary control focuses at the department level with transfers between programs within a department allowed upon the authorization of the City Manager.

Upon receipt of the departmental budget request, the following events occur:

- All departmental budget requests for the coming year are submitted to the Finance Department, which consolidates and compares the current year requests to prior year actual and current year budgets.
- **Budget Division Hearings** - Meetings are held with the department directors and City Manager prior to submission of the recommended budget to the Mayor and City Council.
- **City Council Work Session(s)** - The City Council reviews the proposed budget and expansion requests in one or more work sessions prior to the public hearing.
- **Public Hearing** - A public hearing is held prior to the budget's approval and adoption. The City Council votes on possible changes to the City Manager's recommended budget and the final budget is proposed for adoption.
- **Budget Adoption** - Budget approval and adoption takes place at the second regular council meeting in October preceding the new fiscal year. The ordinance to adopt the proposed budget is read and acted on at the City Council meeting preceding the start of the fiscal year.

LONG-TERM FINANCIAL PLANNING

A long-term financial plan (LTFP) provides guidance for where the City wants to go financially and how it plans to get there. The LTFP combines financial forecasting with financial strategies, allowing City officials and management to evaluate the long-term sustainability of the annual budget. The LTFP has a multi-year horizon; with two years shown in the annual budget on most funds and five years shown on the capital funds. Internally, management looks at ten to twenty years.

The LTFP is reviewed annually and updated each year using the most recent information available. Revenues are forecast using historical trend analysis that is appropriately adjusted based on known business openings/closings and any additional known facts. Expenditures are forecast using projected inflation as well as any known future impacts. Debt is reviewed annually both internally and with the assistance of a Financial Advisor to maintain the most appropriate debt portfolio and debt margin.

The long-term financial plan can be broken into four major phases:

1. Mobilization: resources to undertake planning, preliminary financial analysis, definition of the underlying purpose of the planning process, the City's service level preferences, financial policies and the scope of the planning effort.
2. Analysis: focuses on the City's financial position, making long-term projections and the analyzing the City's probable future financial position.
3. Decision: strategies, plans and adjustments are created and agreed upon.
4. Execution: strategies become operational through the budget, financial performance measures and action plans.

To read more of the City's LTFP, visit our website at **www.Raymore.com/FinancialPolicies**

BUDGET ADMINISTRATION

Personnel Services

Expenditure control in the area of personnel services is provided through position control rosters. There are no new positions created without the approval of the City Manager, Mayor and the City Council. This category consists of all wages, salaries, associated taxes and benefits.

Commodities

The Commodities category consists of non-capitalized and consumable items such as fuel and lubricants used for motorized equipment and vehicles, communication equipment (mobile phones), computer equipment, tools and equipment, office supplies and furniture and other non-contractual items.

Maintenance & Repairs

Buildings, grounds, plant and equipment maintenance and vehicle maintenance are included in this category, which encompasses the maintenance and repair expenses incurred in the routine operation of the department.

Utilities

Utility expenditures are those incurred for gas, electric, phone, water and sewer. These are recorded in the Building and Grounds department by building. Individual departmental budgets do not include any utility amounts.

Contractual Services

Contractual Services are professional fees such as legal fees, advertising, auditing, testing, education, training, travel expenses and service and equipment rentals.

Capital Outlay

Capital Outlay are expenditures that exceed $5,000 incurred through the acquisition or enhancement of fixed assets, to the extent the expenditure exceeds $5,000 and has useful life or can be expected to extend the life three years or more. These include building improvements, capital lease payments and vehicles.

Debt Service

Debt Service consists of the principal, interest and fiscal agent expenditures relating to General Obligation and Revenue bonds.

Inter-fund Transfers/Miscellaneous

Inter-fund Transfers are used to provide resources on a program basis while still maintaining fiscal integrity by fund source and type. Miscellaneous items include bad debt, depreciation expense, amortization and losses incurred on sale of assets or bond refunding.

Capital Expenditures

Capital Expenditures are monies expended for the acquisition, improvement or replacement of capital assets. No capital expenditures shall be made unless:

- The Capital Expenditure was specifically budgeted for in the adopted annual budget, or
- The Finance Director determines that there are funds available within the department's budget, and the City Manager approves the purchase in writing, or
- The City Council may authorize unbudgeted expenditures in excess of $10,000 when the re-appropriation of funds does not diminish the overall goal and objectives of the department's program for which these funds are taken.

The request for such approval shall be included and highlighted on the Council's Regular Agenda, and support material shall be provided that explains the purpose of the change and its impact on budget priorities.

CONTROL OF BUDGET AMENDMENTS

Reporting

The Finance Department provides monthly reports of budget position on a timely basis to each Department Director, the City Manager, Mayor and City Council.

Expenditure Projection and Analysis

The Finance Department analyzes the expenditures of each department on a monthly basis and informs each Department Director whose expenditures appear to be exceeding the adopted budget. By the end of the seventh month of each budget year, the Finance Department notifies all Department Directors whose budgets are likely to be exceeded and also notifies the City Manager, Mayor and City Council. Within two weeks of notification, each Department Director will inform the Finance Director and City Manager of the actions that will be taken to avoid exceeding the departmental budget.

Transfers

Departmental transfers not changing fund balances may be made as follows:

- Department Directors may transfer within the department's budget up to $500 with a written request approved by the Finance Director.
- Department Directors may transfer within the department's budget $500 to $10,000 with written approval from the City Manager and the Finance Director.
- Transfers over $10,000 within or between departments require City Council Approval.

Budget Amendments

If during the budget year the Finance Department determines that a department's expenditures will exceed the approved departmental budget without exceeding the fund budget, the Finance Director shall, with the approval of the City Manager, prepare an adjustment to the budget.

If any department's or fund's expenditures are expected to exceed the approved fund budget, a Budget Amendment shall be prepared for submission to the Mayor and City Council.

In the event of a public emergency, the City Manager may authorize expenditures by a department or fund which is exceeding budget.

Summary

The Director of each department is responsible and accountable for the expenditures of his/her department. The Finance Director will, through timely reports and analysis, keep Department Directors and elected officials informed of any potential budgetary issues. A department shall not exceed its approved budget without authorization from the City Manager and/or Mayor and Council.

Amendments, which change the total budgeted appropriations for any fund, must be made through adoption of a budget amendment ordinance.

BUDGET CALENDAR

Budget Development	Timeline
Management Team meets to discuss Budget/CIP calendar & training on budget preparation manual if necessary	April 22
Park Board CIP Work Session	April 222
VERP Adjustments/Confirmations Due	May 2
Budget flow/Design Meeting	May 2
Schedule of Fees Adjustments Due	May 9
FY 2025 End of Year Expenditure Projections Due	May 9
Equipment Requests Due to Information Technology	May 9
Personnel Requests Due to Human Resources	May 9
Finance Follow Up with Departments	May 27-30
Department Expenditure Requests Due	May 30
Department Narratives, Org. Charts and Performance Measures for Budget Due	May 30
Document Creation to Communications Director	June 2-6
Department Budget Meetings	June 16-20
Park Board Work Session - Budget & CIP review	June 24
Tax Levy Public Hearing Notice to the Paper	July 3
Water/Sewer Rate Public Hearing Notice to the Paper	July 3
Water/Sewer Rate Presentation to City Council	July 21

BUDGET CALENDAR

Finalize and Adopt	
Park Board Meeting: Approval of Budget, CIP and Schedule of Fees to go to Council	July 22
Schedule of Fees - FY26 (Fees, Water/Sewer Rates, Excise Tax Fee) Public Hearing	Aug. 11
Council - Tax Levy Public Hearing and First Reading	Aug. 11
Management Team Budget Meeting - Expansion Item Discussion	Aug. 12
City Manager Changes to Communications Director Due	Aug. 12
Proposed Budget Document Submitted to Council	Aug. 14
Council - Budget/CIP Work Session	Aug. 18
Council - Tax Levy Second Reading	Aug. 2
Planning and Zoning CIP Work Session and Public Hearing	Sept. 3
Council Budget/CIP Work Session (if necessary)	Sept. 16
Fiscal Year 2026 Budget/CIP Public Hearing Submitted to the Paper	Sept. 18
Council Budget/CIP Work Session (if necessary)	Oct. 6
Council-FY26 Budget/CIP Public Hearing & First Reading of Budget/CIP Ordinance	Oct. 13
Council-FY26 Budget Second Reading	Oct. 27
Post Adoption	
Adopted Budget Adjustments Finalized	Oct. 31
Post Adoption Memorandums Due	Nov. 3
Adopted Budget Documents to Communications Director Due	Nov. 3
FY25 Adopted Budget Book Submitted to Council	Dec. 8

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August 18,2025

**The Honorable Kristofer P. Turnbow and
Members of the Raymore City Council**

Dear Mayor Turnbow and Members of Council:

The Proposed Operating Budget for the Fiscal Year 2025-2026 is hereby submitted for your consideration. This budget is the product of a comprehensive team effort from every level of the municipal organization, ultimately benefiting the entire city of Raymore and its citizens.

The Proposed Operating Budget serves as the strategic outline for how limited resources will be allocated across funds and, ultimately, how departments will achieve Council and citizen goals to deliver essential services and address needs–that have been realized and that may manifest themselves–during the fiscal year. It also reflects the direction that the Council wishes to see the City moving toward in the future.

Budget Process

The budget for the Fiscal Year 2025-2026 is the result of a detailed and thoughtful consideration on the part of the City Manager, Management Team and staff over the past several months, taking into account the public service needs of the community, the Comprehensive and Strategic Plans and the goals and objectives expressed by the Mayor and Council and citizens.

Budget development is not a quick or easy process due to the decisions that are encompassed in the proposed document and the far-reaching and comprehensive outcomes being sought against the always present backdrop of uncertainty that comes with a rapidly growing city. Determination of the annual budget is the most important single endeavor of the City Council as it impacts the lives of every citizen of Raymore and each member of staff and guides our future strategic planning. Due to its comprehensive nature, it must entail the range of services offered and prioritize the allocation of government resources to meet the needs and desires of our citizens. Core and essential services always receive the highest priority in committing funds, yet all budgeting decisions are challenging due to the City's limited resources. Therefore, a great deal of time is spent in reviewing both operating and capital plans to assure that resources are having the greatest service impact for our citizens. All components of the annual budget were analyzed and prepared by Department Directors and subsequently reviewed and deliberated by the City Manager during department budget meetings.

Staff has worked diligently to draft a proposed budget that meets the goals expressed by the City Council, the needs identified by the Comprehensive Plan and the required demands in serving the citizens of Raymore. The proposed budget provides a guideline of targeted government services achieved through constant communication and understanding of those goals and needs to save taxpayer money. By addressing our long-term financial challenges now, we avoid using existing fund balance on ongoing operations, and instead are able to preserve our reserves for critical long-term infrastructure and City facility needs. City policy wisely requires that each of the City's operating funds carry a restriction on total fund balance of 17.5% of the proposed fund operating expenditures. The budget is in compliance with the City Charter requirement that total proposed expenditures not exceed estimated revenues plus any unencumbered cash reserves estimated to be on hand at the beginning of the ensuing fiscal year.

This budget has been prepared using the modified zero-based budget, target-based budgeting approach. This combined method requires each department to prepare a line-item budget request as if it were being done for the first time with the understanding that available resources should be dedicated to targeted service areas to address the strategic plan and other plan needs described above. While taking historical context into account, requests were reviewed in line item detail to ensure that they did not include incremental additions to the prior year's budget numbers. Detail sheets were developed for each appropriate line item to allow for this review and to better serve as a management and planning tool during the implementation of the budget. Budget development was also approached from a maintenance and expansion request perspective. The maintenance requests represent ongoing provision of targeted services, as determined in consultation between Department Heads and the City Manager when budgets are presented for review. Expansion requests represent an increase in service level or provision of a new service or program, or a significant capital equipment outlay.

Economic Condition and Outlook

Fiscal Year 2026 will be marked by continuing stable but slightly slowing growth in all sectors; residential, commercial and industrial. While there are significant approved projects in all three areas, developers are currently exhibiting very cautious attitudes due to the uncertainty of influencing factors. The unknowns that directly impact them include tariffs on construction materials and equipment, interest rates on construction loans, inflation and labor force. Home builders and developers alike, as discussed last year, continue to focus on attainable housing and affordable commercial space and industrial floor space in this period of unprecedented uncertainty.

A second uncertain area impacting City budget considerations is the potential threat to the historically stable revenue source of real estate property taxes. The current statute that is in place with the passage of SB3 during special session would allow all residential properties a credit to reflect payment at 2024 levels if voted into place in April of 2026. Unless ruled unconstitutional, this will have real and material impacts on budgets of the General Fund, Park Fund and Debt Service fund beginning in FY 2027.

During FY 2025, staff conservatively projects that there will be approximately 148 single family, 35 attached residential and 21 commercial building permits issued. This FY 2026 budget conservatively anticipates no significant growth in the residential numbers and assumes no significant commercial permits.

Many factors provide for continued stable growth in Revenues, including:

- remaining conservatively constant in budgeted housing permits versus what we have been historically realizing;
- conservatively budgeting an increase in sales tax revenue over FY 2025 budget – primarily associated with the additional sales taxes associated with only new businesses realized in the current fiscal year;
- the Hancock Amendment's artificial cap placed on realization of housing growth assessed valuation revenues being slightly offset by Chapter 100 PILOT payments on our industrial and multi-family projects. This will be particularly significant as we watch what will happen with SB3 as discussed above. The uncertainty in this residential revenue is slightly offset by the known from Chapter 100 agreements that set a certain valuation growth.

Proposed Budget - Fiscal Year 2025-2026

Summaries of revenues and expenditures are included for all City funds and expenditure information is provided for each department or significant division where they exist within a particular fund. Financial information provided on the summary pages includes:

- actual revenues and expenditures for FY 2023 and FY 2024
- FY 2025 adopted budget
- amended budgets to date during FY 2025
- projected revenues and expenditures for FY 2025
- FY 2026 department requested and City Manager proposed budget for Council consideration

Budget detail was prepared by program for each department and division, which allows cost of service information to be represented and analyzed by service area.

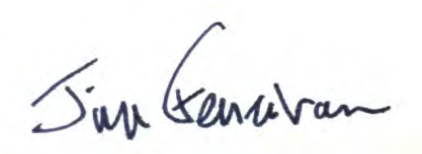
Immediately following this message is an executive summary that provides comparison detail and further summary information about the proposed FY 2026 budget, as well as a presentation of the proposed budget by service area.

It needs to be noted that the FY 2026 budget will reflect a new Operating Fund. In April of 2025, Raymore voters approved a sales tax of one-quarter of a cent for public safety–specifically to add eight new officer positions to the Police Department and equip them. To assure maximum transparency in the collection and use of those funds, a separate operating Public Safety Sales Tax Fund (15) has been established.

Acknowledgments

My sincere thanks go to all the department heads and division managers who worked hard to prepare this budget. It is a long, time consuming process and they all use it to focus on excellence in service delivery to our citizens. A very special thank you to Finance Director Ms. Elisa Williams, who has played a major role both in producing this document and providing insight and advice to me. Thanks also to Mr. Ryan Murdock for his invaluable assistance and advice in putting this document before you, to Mr. David Gress for his background information and advice and to Ms. Melissa Harmer for being our wordsmith, graphic designer and narrative proofreader. I am deeply grateful to all for their time and work.

Respectfully Submitted,



Jim Feuerborn, City Manager

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CITY MANAGER'S PROPOSED FY 2026 BUDGET DETAILS

OPERATING & DEBT SERVICE FUNDS HIGHLIGHTS:

The primary non-capital funds for the City are the General Fund, Public Safety Sales Tax Fund, Park Fund, Enterprise Fund and Debt Service Fund. Some highlights of these follow.

GENERAL FUND

Beginning Balance

A deficit (expenditures over revenues during the fiscal year) of $1,666,323 after transfers was projected at the end of FY 2024 when the FY 2025 Proposed Budget was submitted last year. The FY 2024 General Fund actually ended up having a deficit after transfers of $909,433. This difference can be attributed to revenues coming in $320,286 higher than projected, expenses coming in $436,604 lower than expected and transfers out being exactly as projected. The lower than projected deficit led to an increase of $740,890 in actual beginning balance for FY 2025, for a total actual beginning balance of $4,941,630. This beginning balance represented an increase in actual General Fund beginning balance from the budgeted FY 2025 beginning balance of 17.64%.

FY 2025 revenues are projected to come in $580,636 higher (4.10%) than the FY 2025 budget number. While most revenues are in line with budget expectations, there are items of note:

- Property Taxes are projected to come in almost as budgeted. However, the full impact of the Senior Tax Credit has not yet been delivered by the County Collector at this time.
- Franchise Taxes are projected to come in $98,776 higher (3.94%) than budgeted. This is primarily due to collections above budget from Evergy and Osage Valley Electric.
- Sales Taxes are projected to be $64,454 higher (1.29%) than budgeted. This increase over budget is due to modest increases in all three of the contributors to this revenue category, including general sales, gasoline sales and state vehicle sales taxes.
- The Fees and Permits revenue line item is projected to come in higher than budgeted by $260,902 (36.78%). This increase is due to the conservative nature of City budgeting, and while all categories were at or above budget the two with significant increases were Commercial Building Permits and Right of Way Fees. The increase in ROW fees is primarily attributable to the increase to $1.00 per linear foot for laying fiber optic cable.
- Court Fines are down from budget by $65,031 (18.75%). This decrease reflects a drop in municipal enforcement offenses even while development code enforcement offenses increased.

- Miscellaneous revenue is higher than budgeted by $220,044 (27.06%). This increase is due to continued high interest rates on City investments and to a lesser degree refunds and reimbursements.

Total Expenditures for FY 2025 are projected to be $458,059 below the expenditure budget. Normal expenditures at all department levels were down from budget with the exception of Streets and Finance. The Streets Division overage is due to purchases of salt in consideration of the extreme number and severity of ice events during the fiscal year. The overage in Finance is primarily due to the increased cost for credit card processing fees.

The projected total gross fund balance projected at the end of FY 2025 is $5,116,016. This is due to a combination of the following factors:

- FY 2025 higher than budgeted actual beginning fund balance
- FY 2025 revenues being higher than budgeted
- FY 2025 expenditures being lower than budgeted

FY 2026 Revenues

Staff projects total FY 2026 revenues budgeted to come in $402,162 (2.84%) higher than the FY 2025 budget amount.

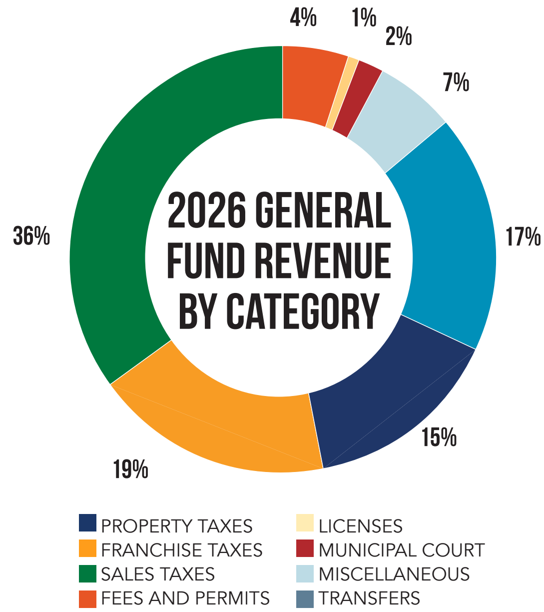
Some highlights of projected/budget FY 2026 revenues in the General Fund are as follows:

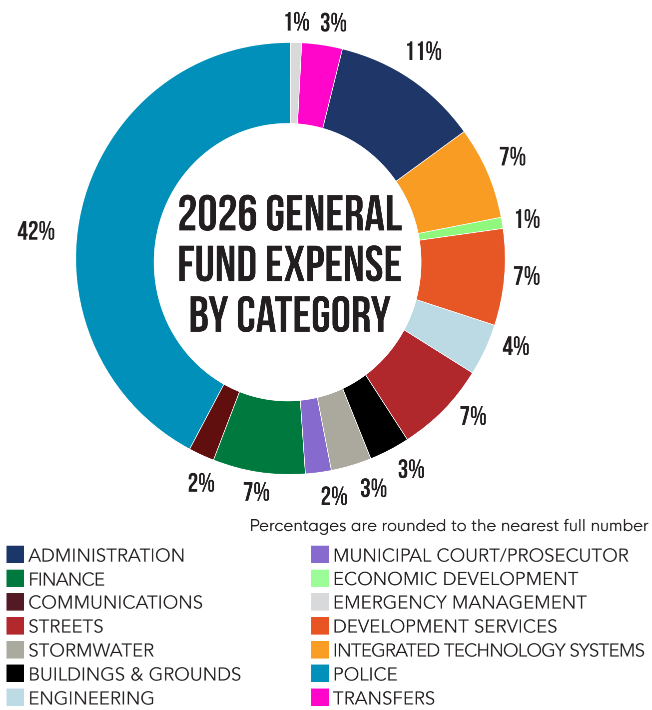
- **Property Tax:** Property tax and PILOT receipts in FY 2026 are budgeted to be only $69,824 (3.39%) higher than budgeted in FY 2025. This reduced increase from previous years can be attributed to two things:

- The artificial cap placed on the real estate levy due to the Hancock Amendment;

- The conservative budgeting of the real estate property tax due to the Senior Tax Credit, currently estimated by the County Collector at a reduction amount in the General Fund of $48,160 from 2,240 senior participants.

- **Franchise Taxes:** Franchise tax receipts for FY 2026 are budgeted to come in $192,993 (7.70%) higher than the FY 2025 budgeted amount. The addition





of 148 new residences in FY 2026 is assumed in this budgeted amount. The budgeted amount represents a conservative increase over actual FY 2025 receipts. While all other categories in this revenue are expected to realize zero or negative growth, Evergy will represent nearly all of the increase in this area. Cable will continue to be reduced by 5% per year per State Statute.

- **Sales Tax:** The Sales tax receipts in FY 2026 are budgeted to be $196,576 (3.93%) higher than the

FY 2025 budgeted amount. There is no budgeted revenue for FY 2026 associated with any projected retail sales outlet that has not broken ground or submitted plans as of this writing.

- **Fees and Permits:** In FY 2026, staff is budgeting permit revenue assuming 148 single family units. This amount reflects continued positive response to the elimination of the landfill threat. However, receipts for FY 2026 are budgeted to decrease from the FY 2025 budgeted amount by $121,132 (17.08%). While single family home permits can be conservatively estimated, the commercial and especially industrial plan review has to be considered at zero at this time.

- **Municipal Court:** FY 2026 Municipal Court revenues are budgeted to decrease by $38,878 (11.21%) from the FY 2025 budgeted amount as the Court continues to see continued limited enforcement infractions and also remains limited by burdensome ceilings placed on fines by State Statute.

- **Miscellaneous:** FY 2026 Miscellaneous revenues are budgeted to increase by $216,494 (26.63%) over the FY 2025 budgeted amount. This increase is due to an increase in dispatch fees collected as assessed valuations of agencies we are dispatching for increase, as well as the continued rise in interest received on our investments.

- **Transfer from Transportation Fund:** Some proceeds from the half-cent Transportation Sales Tax are transferred each year to the General Fund and are used for transportation-related infrastructure maintenance expenditures. A transfer of $320,000 is again budgeted in FY 2026.

- **Transfer from Stormwater Sales Tax Fund:** The City has a Parks/Stormwater Sales Tax in the amount of one-half cent. 40% of the receipts from this tax is allocated to Parks & Recreation; 40% is allocated to the Stormwater Sales Tax Fund; and 20% is allocated to each of these funds in amounts determined by the City Council each year. A portion of the amount that is placed into the Stormwater Fund is then transferred to the General Fund to offset those costs that are incurred in this area out of the Engineering Department of the General Fund. For FY 2026, this amount is recommended to be $331,224.

- **Transfer from Enterprise Fund:** Transfers are made from the Enterprise Fund to compensate the General Fund for administrative work serving the Enterprise Fund functions such as utility billing and administrative salaries. For FY 2026, it is budgeted to transfer $1,486,315. A complete explanation of the methodology used to compute the amount for this transfer is presented in the *Transfers from Enterprise Fund to Other Funds* chapter in the Enterprise Fund budget.

- **Capital Project Administration / Inspection Transfer:** The City makes a transfer from the Capital Budgets to compensate the General Fund for staff time administering and inspecting capital projects. The percentage for this within any applicable project is 6%. For FY 2026, the budget contains a transfer of $321,514. Only those capital projects that actually require significant non-inspection staff time are included in this transfer and are analyzed in detail prior to the revenue being budgeted.

COMPENSATION/BENEFITS/ STAFFING

Compensation

The FY 2026 proposed budget as presented includes "stepping" all employees through the chart and an improvement to the entire salary chart of 1.5%. This results in an approximately 4% salary increase for all of our employees at this time. This is a necessary step to recruit excellence and retain the outstanding employees we have. Each year it is important to continue to invest in the chart to keep up with both inflation and other entities to remain an employer of choice in accordance with our Comprehensive Plan.

Health Insurance

Health insurance benefits costs are budgeted **at this time** to increase by 20% for medical, 20% for dental and 20% for vision care overall. The medical amount is our current best estimate, but final rates have yet to be negotiated. The increase does not include any plan changes. At a 20% increase, an employee's medical insurance cost would increase anywhere between $2.00 and $72.70 per month, depending on their plan.

LAGERS

The LAGERS (Local Agency Government Retirement System) contributions beginning on November 1, 2025 for FY 2026 will be 15.1% for the General Employee Group and 17.2% for the Police Employee Group. The elements of the City of Raymore retirement plan are as follows:

Program - L6 (2% multiplier)

Final Average Salary - 36 months (as opposed to 60 months)

No rule of 80

Non-Contributory (City makes the entire contribution as opposed to the employee contributing 2%, 4% or 6% of the amount)

Staffing

The FY 2026 proposed budget in the General Fund includes no staffing changes.

Recruitment and Retention Bonus

The Fiscal Year 2026 budget continues the recruitment and retention bonus established in FY 2023. The recruitment bonus is $2,500 at six months and an additional $2,500 at the one year anniversary. The retention bonus is $5,000 on each 5-year anniversary of employment.

DEPARTMENTAL NOTES

Departmental items of particular note are as follows:

Development Services: The FY 2026 budget is proposed to increase by $68,206 over the FY 2025 budget amount. This increase includes a $60,000 increase in the cost of the ESRI GIS software package.

Streets: The FY 2026 budget is proposed to increase from the FY 2025 budget by $82,848. This increase includes costs associated with new plow equipment, specialized rentals, personnel recertifications, a debris haul off program and increases in asphalt and the new crack sealing material.

Finance: The FY 2026 budget for this department is proposed to increase from the FY 2025 budget by $94,887. This is due to continued increases in the costs associated with credit card processing and billing expenses totaling $74,170.

Police: The FY 2026 budget for this department is proposed to increase from the FY 2025 budget by $400,655. This includes significant costs associated with new vehicle equipment and upgrades, as well as the proposed expansion item request of $26,840 for membership in Lexipol.

Transfers from General Fund to Park Fund: This budget includes a transfer from the General Fund to the Park Fund to support those operations of $100,000.

Transfers from General Fund to the Restricted Revenue Fund: This budget includes a transfer from the General Fund to the Restricted Revenue Fund to support the Council-approved hiring and retention bonus program in the amount of $107,500.

Transfers from General Fund to VERP Fund: This budget includes a transfer from the General Fund to the VERP Fund for the initial purchase of the expansion item requests from Public Works and Parks for a 2.5 ton asphalt roller, a pothole patcher and a 144" finish mower. In future years, the VERP contributions will be expensed out of the Streets and Parks budgets.

The City Council has directed the following transfers in the adopted budget:

Transfer to Transportation	
Street Preservation/Curb Project	$1,400,000
Transfer to Restricted	
Entertainment for 250th/World Cup	$40,000
Transfer to Parks	
2 pitching mounds & 1 pitching machine	$4,700
2 rolling bleachers at the RAC	$8,000
Holiday lighting at the RAC	$3,500
Transfer to Enterprise	
Trench & Manhole Safety Equipment	$17,000

Expansion Items Included in City Manager's General Fund Proposed Budget:

Allegiant Leased Switch Agreement - IT	$7,611
Allegiant Firewall Agreement - IT	$26,160
ESRI Enterprise Agreement - DS	$60,200
Asphalt Roller (Initial Purchase) - Streets	$55,000
Pot Hole Patcher (Initial Purchase) - Streets	$155,000
Lexipol - PD	$26,840

Finish Mower-144" - Parks $63,000
(future years Parks VERP)

Expansion Items Not Included in City Manager's General Fund Proposed Budget:

Temporary FTE - IT $32,755
OpenGov Software - DS $265,409

FY 2026 Projected Ending Fund Balance – Operations:

After all the foregoing, it is projected that the General Fund ending gross fund balance for FY 2026 will be a total of $4,711,072. After reserving an amount equivalent to 17.5% of operating expenditures ($2,533,369), as per the City's revised policy, a net unrestricted (available) fund balance of $2,177,703 is projected at the end of FY 2026.

PUBLIC SAFETY SALES TAX FUND

The Public Safety Sales Tax Fund (15) was established to independently and transparently track revenues and expenditures associated with the passage in April 2025, of a one-quarter cent sales tax to be used solely to staff and fully equip eight new officers for the Raymore Police Department.

Funds from the collection of the tax are placed entirely into this fund and no other fund. All funds collected are spent solely on expenses associated with this fund and cannot be transferred to any other fund. Expenses are solely related to new officers for the police department.

In the future as funds allow, those funds are to be used solely for additional new officers for the Raymore Police Department.

Beginning Balance

By Statute, the sales tax for this fund begins to be collected at "the beginning of the second quarter after passage of the tax." That date is October 1, 2025. Therefore, there will be funds collected in FY 2025 with no expenditures against them. These funds won't be received until FY 2026, but accrual accounting requires them to be realized in the previous year. Staff currently estimates that amount to be $83,033, which will represent the beginning balance of FY 2026.

Revenues

Revenues from the collection of the quarter-cent sales tax, which is currently the sole generated revenue into the fund, are estimated to be $1,026,289. Interest is currently conservatively estimated to generate and additional $3,321 for total operating revenue of $1,029,609.

Expenditures

Expenditures budgeted for Fiscal Year 2026 include, as stated prior, eight new officers. This includes seven patrol officers and a detective officer. The current year expenses have been carefully reviewed in light of the need to get these individuals hired, training estimates to include the Academy, other POST certifications, vehicles, uniforms and equipment. Total current operating expenses are estimated to be $816,184 in the first year as full staffing is realized over the period.

FY 2026 Projected Ending Fund Balance:

After all the foregoing, it is projected that the Public Safety Sales Tax Fund ending gross fund balance for FY 2026 will be a total of $296,458. After reserving an amount equivalent to 17.5% of operating expenditures ($142,832), as per the City's revised policy, a net unrestricted (available) fund balance of $153,625 is projected at the end of FY 2026.

While this amount would normally be available for one-time expenditures to support only this fund, staff would recommend that these funds not be committed to anything at this time. The uncertain nature of how soon we can hire officers and the degree to which they would need training compels this recommendation.

PARK FUND

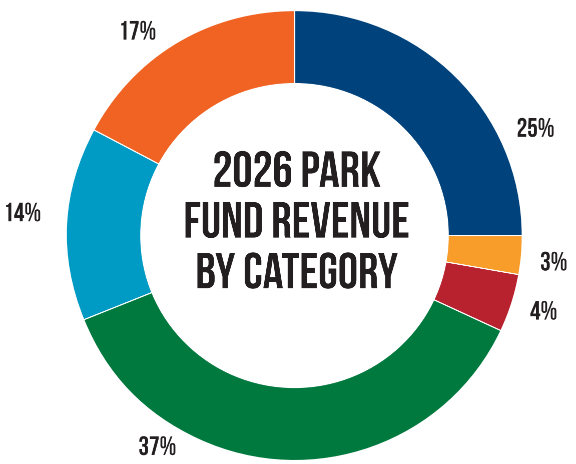
The Parks and Recreation Board submitted a balanced operating budget as expenditures do not exceed revenues projected for the year and available fund balance to start the year, which, as every year, the City Manager forwards to the Council unchanged.

Revenues

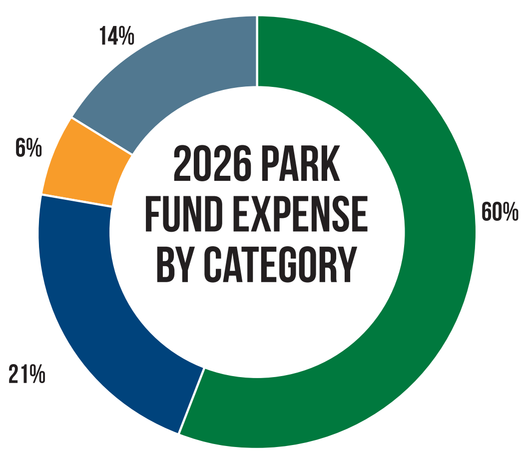
The primary revenue sources for the Park Fund are as follows:

Park Levy: The Park Levy for the next year is $0.0996 per $100 of assessed valuation. Of every dollar of property tax paid by Raymore residents and businesses within the City, 8.39 cents goes for funding of the City's Parks & Recreation program. It is currently projected that this levy will generate $555,127 in FY 2026, or approximately 24.91% of the total operating revenue to include transfers from other funds.

Program Revenue: Operating revenues derived from resident participation in programs, in rentals of facilities offered by the Department and associated concessions are conservatively budgeted to account for approximately 38.08% of all revenue into the Park and Recreation Fund. In FY 2026, a total of $848,582 is budgeted.



Percentages are rounded to the nearest full number



Park Sales Tax Fund Transfer: In addition to the Park Levy, proceeds from part of the City's 2.5-cent sales tax go to the Parks Sales Tax Fund. An amount necessary to help balance the Parks & Recreation budget is then transferred to the Park Fund. The department is not able to fund its operations entirely from the Property Tax Levy and Program Revenue. In FY 2026, it is budgeted to transfer $725,000 from the Park Sales Tax Fund to the Park Fund.

Transfer from General Fund – General Assistance: As noted above in the discussion of Transfers from the General Fund, it is budgeted in FY 2026 to transfer to the Park Fund an amount of $100,000.

Revenue Breakdown Percentages for Parks and Recreation - Operating Fund:

Levy:	$ 555,127	24.91%
Program:	$ 848,582	38.07%
Transfers:	$ 825,000	37.02%
Total:	$2,228,709	100.00%

Parks and Recreation Expenditures are budgeted to increase from the FY 2025 budget amount by $107,825. This increase is primarily associated with personnel cost increases and needed capital equipment that has reached the end of its useful life. It should be noted that Recreation personnel costs are again being distributed to the RAC and to Centerview as appropriate.

Expansion Items Included in City Manager's Parks and Recreation Fund Proposed Budget:

Finish Mower (described above initial cost coming from General Fund) - $63,000

Custodian position moved from seasonal to part-time - no additional cost

Assistant/Attendant position moved from seasonal to part-time - no additional cost

Expansion Items Not Included in City Manager's Parks and Recreation Fund Proposed Budget:

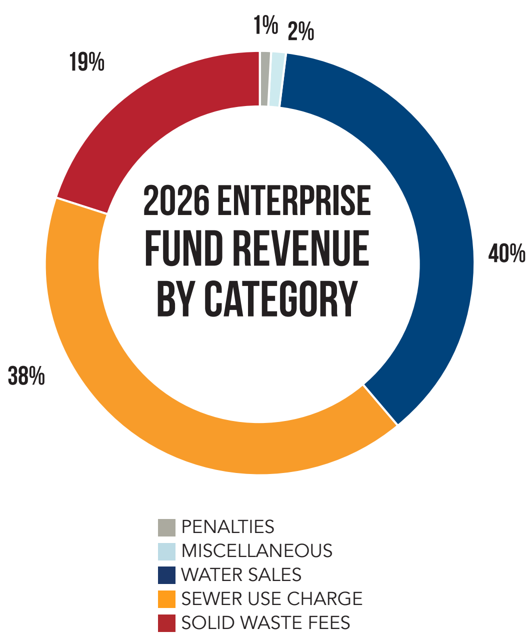
None

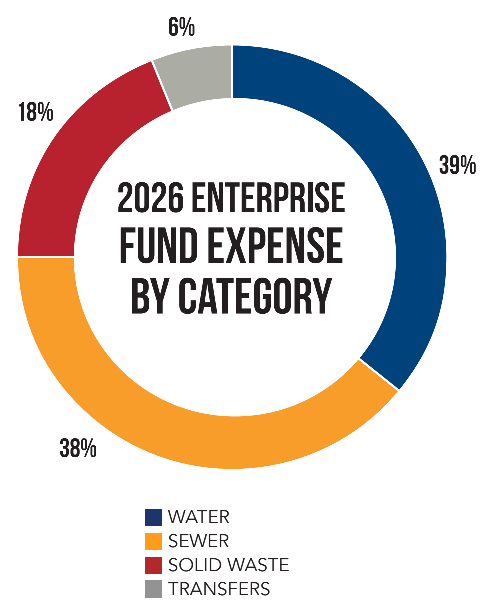
ENTERPRISE FUND
(Water, Sewer and Solid Waste)

General

The Enterprise Fund is strictly operated on a **Cost**

of Service basis. Each year the water and sewer rate model is used and refined to assure that customers are charged only what it costs to provide the service and allow for required restricted fund balance and a small available balance for unforeseen emergencies.





Revenues

The Enterprise Fund is funded mainly by water and sewer sales and fees charged for solid waste collection. FY 2026 revenues are projected to come in higher than FY 2025 budgeted revenues primarily due to the number of customers purchasing water and using sewer. The model is refined to accurately reflect revenues in each division (water and sewer) to only cover expenses associated with providing this utility and provide a fiscally prudent but minimal available fund balance after the 17.5% restricted amount.

FY 2026 water and sewer use charges reflect water rates increasing from FY 2025 from $6.62 to $6.88 and sewer rates increasing from $9.32 to $9.42, for an overall increase in the blended rate to $16.30 per 1,000 gallons.

Expenditures

Water: The cost to purchase water from Kansas City Water Services (KCWS) is included in this budget. The budgeted amount for this purchase in FY 2026 is $3,076,111. This amount is higher than the FY 2025 budget and projected amounts reflecting an increase in consumption associated with the increase in customers in the city and an increase in KCMO Water Rates of 6%. This is a historically large rate increase from KCMO and comes immediately on the heels of a 4% increase last year.

Sewer: The cost of treatment of sewer by the Little Blue Valley Sewer District is included in this budget. The budgeted amount for this service in FY 2026 is $1,774,854.

The cost of treatment of sewer by the Middle Big Creek Sewer is included in this budget. The budgeted amount for this service in FY 2026 is $1,217,748. The per-connection charge for Middle Big Creek will be $49 per connection.

Solid Waste:

Revenues and expenditures for the solid waste, recycling and yard waste pickup service are shown in the Enterprise Fund. Total fees to customers match contractual obligations and total $2,293,838 for FY 2026.

Transfers Out:

The Enterprise Fund makes an annual payment to the General Fund for services provided by General Fund operations for the benefit of the Utility. The payment is made according to a formula for the calculation of the cost of services provided, as outlined in the *Transfers from Enterprise Fund to Other Funds* chapter in the Enterprise Fund. The calculated transfer amount for FY 2026 is $1,486,315.

The Enterprise Capital Maintenance Fund receives a transfer from the Enterprise Fund to reserve funds to pay for major capital projects that are related to serving existing ratepayers (as opposed to projects related to growth and maintenance, which are funded from the Water Connection Fee Fund or the Sewer Connection Fee Fund). In FY 2026, the amount for this transfer is recommended to be $750,000. This amount prudently reflects both increased existing infrastructure with growth and aging infrastructure in place.

Expansion Items Included in City Manager's Enterprise Fund Proposed Budget:

None

Expansion Items Not Included in City Manager's Enterprise Fund Proposed Budget:

Ford F-150 Pickup, 4-wheel drive	$19,300

DEBT SERVICE FUND

The Debt Service Fund accounts for debt service on all debt issuances the City has made for capital improvements that are still outstanding.

At this writing prior to the close of FY 2026, the total debt service payment from the debt service fund that is known and scheduled is $3,808,350.

At the end of FY 2025, the City will have a total outstanding debt required to be paid out of this fund of $31,970,000. The General Margin of eligible debt stands at $56,284,422 against outstanding general debt of $13,074,810. The Specific Margin eligible debt stands at the same $56,284,422 against outstanding specific debt of $18,895,190. Therefore, the City currently has a general debt capacity of $43,209,612 and specific debt capacity of $37,389,232.

In addition to the five debt obligations required to be paid out of the debt service fund, there are Special Obligation bonds paid out of the Capital Improvement, Water and Sewer Connection Fee funds that total additional debt of $9,863,446 that don't apply against the Margins.

INTERNAL SERVICES FUNDS

The Vehicle and Equipment Replacement Fund (VERP) is a sinking fund for the replacement of existing equipment. In 2020, the cars and pickups up to 550s transitioned from being purchased through the VERP method to being leased through Enterprise Leasing. Larger vehicles and specialized rolling stock continue to be purchased using the VERP method. In FY 2026, the VERP fund is proposed to be used to make the purchase of the asphalt roller and pot hole patcher for streets and the finish mower for Parks after transfers in from the General Fund discussed in that section of this transmittal, as well as two other pieces of Parks equipment scheduled for replacement in this FY.

The Restricted Revenue Fund (04) is used to account for and restrict funds that the City receives or that the Council allocates for a specific operating purpose, but which might not be spent in that budget year. The funds are deposited directly into the fund using a dedicated revenue account for each source and expended or transferred from that specific account. Expenses this year include Police Department training, transfer into the Transportation Fund, OATS bus expenses and the Employee Incentive Program.

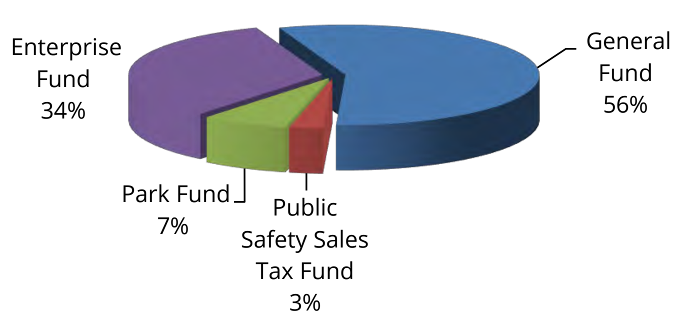
CAPITAL BUDGET

The FY 2026 Capital Budget and 2026–2030 Capital Improvements Program (CIP) are included in a separate document. The first year of the 5-year CIP is incorporated into the annual budget as the Capital Budget. A separate transmittal letter is submitted summarizing the FY 2026 Capital Budget and 5-year CIP.

Combined Operating Expenditures
by Fund

General Fund:		
Administration		1,663,934
Information Technology		997,842
Economic Development		198,801
Development Services		1,031,085
Engineering		552,472
Streets		1,058,971
Stormwater		402,176
Building & Grounds		431,281
Municipal Court		218,125
Finance		1,055,553
Communications		367,723
Prosecuting Attorney		27,000
Police		6,317,439
Emergency Management		171,992
Transfer Out		1,945,200
Total General Fund		**16,439,594**
Public Safety Sales Tax Fund:		
Police		816,184
Total Public Safety Sales Tax Fund:		**816,184**
Parks and Recreation Fund:		
Parks		1,266,979
Recreation		432,461
Centerview		116,534
Raymore Activity Center		299,386
Total Parks and Recreation Fund		**2,115,360**
Enterprise Fund:		
Water		4,156,862
Sewer		4,047,138
Debt Service		-
Transfer Out		1,607,511
Total Enterprise Fund		**9,811,511**
Total Combined Operating Expenditures	**$**	**29,182,648**

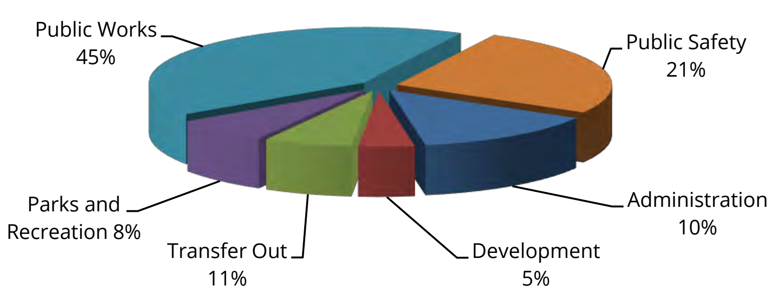
Combined Operating Expenditures



Combined Operating Expenditures
by Service

Administration		
Administration		1,663,934
Information Technology		997,842
Finance		1,055,553
Communications		367,723
Total Administration		**4,085,052**
Development		
Economic Development		198,801
Development Services		1,031,085
Total Development		**1,229,886**
Transfer Out		
Transfer Out		1,945,200
Total Transfer Out		**1,945,200**
Parks and Recreation		
Parks and Recreation		2,115,360
Total Parks and Recreation		**2,115,360**
Public Works		
Engineering		552,472
Streets		1,058,971
Stormwater		402,176
Building & Grounds		431,281
Water & Sewer		9,811,511
Total Public Works		**12,256,411**
Public Safety		
Police		7,133,624
Emergency Management		171,992
Municipal Court		218,125
Prosecuting Attorney		27,000
Total Public Safety		**7,550,741**
Total Combined Operating Expenditures	**$**	**29,182,648**

Combined Operating Expenditures



General Fund (01)

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Department Projected	2025-26 Department Requested	2025-26 City Manager Proposed	2025-26 Council Adopted
Fund Balance Beginning of Year	**6,429,105**	**5,851,064**	**4,200,740**	**4,941,630**	**4,941,630**	**5,116,016**	**5,116,016**	**5,116,016**
Revenue								
Property Taxes	1,851,500	1,956,296	2,058,154	2,058,154	2,057,852	2,127,978	2,127,978	2,127,978
Franchise Taxes	2,518,966	2,589,754	2,506,712	2,506,712	2,605,488	2,699,705	2,699,705	2,699,705
Sales Taxes	4,607,188	4,887,475	5,003,884	5,003,884	5,068,338	5,200,460	5,200,460	5,200,460
Fees & Permits	863,253	952,441	709,397	709,397	970,299	588,265	588,265	588,265
Licenses	132,629	137,620	136,742	136,742	138,532	139,020	139,020	139,020
Municipal Court	257,903	331,766	346,752	346,752	281,721	307,874	307,874	307,874
Miscellaneous	917,419	931,270	813,100	813,100	1,033,144	1,001,378	1,029,594	1,029,594
Other Sources & (Uses)								
Transfer from Restricted Revenue Fund			14,000	14,000	14,000	-	-	
Transfer from VERP Fund			300,000	300,000	300,000			
Transfer from Transportation Fund	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
Transfer from Stormwater S.T.	312,120	318,362	324,729	324,729	324,729	331,224	331,224	331,224
Transfer from Enterprise Fund	1,123,664	1,507,802	1,349,943	1,349,943	1,349,944	1,475,888	1,486,315	1,486,315
Transfer from Capital Funds	180,644	146,264	266,375	266,375	266,375	321,514	321,514	321,514
One-Time revenues								
Total Revenue	**13,085,287**	**14,079,051**	**14,149,786**	**14,149,788**	**14,730,422**	**14,513,305**	**14,551,948**	**14,551,948**
Total Fund Bal & Revenues	**19,514,392**	**19,930,114**	**18,350,527**	**19,091,418**	**19,672,052**	**19,629,322**	**19,667,965**	**19,667,966**
Expenditures								
Administration	1,404,107	1,479,660	1,648,484	1,648,484	1,512,333	1,617,981	1,663,934	1,663,934
Integrated Technology Systems	736,316	799,109	984,016	984,016	898,873	946,001	997,842	997,842
Economic Development	119,368	164,933	190,494	190,494	187,376	191,725	198,801	198,801
Development Services	782,857	798,124	962,879	962,879	933,951	922,003	1,031,085	1,031,085
Engineering	481,530	485,844	547,878	547,878	512,978	517,097	552,472	552,472
Streets	798,879	865,896	976,123	976,123	1,039,944	1,036,839	1,058,971	1,058,971
Building & Grounds	343,901	363,915	412,154	412,154	392,953	419,015	431,281	431,281
Stormwater	415,841	266,754	381,419	381,419	367,432	380,354	402,176	402,176
Municipal Court	140,482	183,100	203,204	203,204	199,550	207,126	218,125	218,125
Finance	835,624	933,819	960,666	960,666	986,845	1,020,795	1,055,553	1,055,553
Communications	205,803	270,645	349,099	349,099	326,301	348,239	367,723	367,723
Prosecuting Attorney	24,000	26,250	27,000	27,000	27,000	27,000	27,000	27,000
Police	4,530,882	5,060,483	5,898,784	5,898,784	5,707,871	5,848,825	6,299,439	6,317,439
Emergency Management	120,411	126,552	154,839	154,839	145,573	163,950	171,992	171,992
COVID-19	-	-	-	-	-	-	-	
Total Expenditures	10,940,002	11,825,084	13,697,039	13,697,039	13,238,980	13,646,949	14,476,394	14,494,394
Revenue over/under prior to transfers and reserve	*2,145,285*	*2,253,967*	*452,747*	*452,749*	*1,491,442*	*866,357*	*75,555*	*57,554*
Fund Balance before Transfers & Reserve	**8,574,391**	**8,105,030**	**4,653,488**	**5,394,379**	**6,433,072**	**5,982,374**	**5,191,572**	**5,173,572**
Other								
Transfer Out to VERP							273,000	273,000
Transfer Out to BERP Fund								
Transfer Out to Park Fund	150,000	200,000	100,000	100,000	100,000	100,000	100,000	116,200
Transfer Out to Transportation Fund			1,124,557	1,124,557	1,124,557			1,400,000
Transfer Out to Park Sales Tax Fund	30,000							
Transfer Out to Stormwater Sales Tax Fund								
Transfer Out to Capital Improvement Fund	1,056,327	63,400						
Transfer Out to Ent. Cap. Maint. Fund								8,500
Transfer Out to Restricted Revenue Fund	1,487,000	2,900,000	92,500	92,500	92,500	107,500	107,500	147,500
	2,723,327	**3,163,400**	**1,317,057**	**1,317,057**	**1,317,057**	**207,500**	**480,500**	**1,945,200**
Total Transfers	**2,723,327**	**3,163,400**	**1,317,057**	**1,317,057**	**1,317,057**	**207,500**	**480,500**	**1,945,200**
Revenue over/under after transfers	*(578,042)*	*(909,433)*	*(864,309)*	*(864,309)*	*174,385*	*658,856*	*(404,945)*	*(1,887,646)*
Fund Balance After Transfers	**5,851,064**	**4,941,630**	**3,336,431**	**4,077,322**	**5,116,016**	**5,774,874**	**4,711,072**	**3,228,372**
Less: Restricted Balances								
Less: Reserve Balance 17.5% of Exp	***(2,188,000)***	***(2,365,017)***	***(2,739,408)***	***(2,739,408)***	***(2,647,796)***	***(2,388,216)***	***(2,533,369)***	***(2,536,519)***
Available Fund Balance-End of Year	**3,663,063**	**2,576,614**	**597,024**	**1,337,915**	**2,468,220**	**3,386,658**	**2,177,703**	**691,853**

Real Estate Property Tax

General Ledger Codes:	Legal Authority:
01-00-4010-0000	Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X

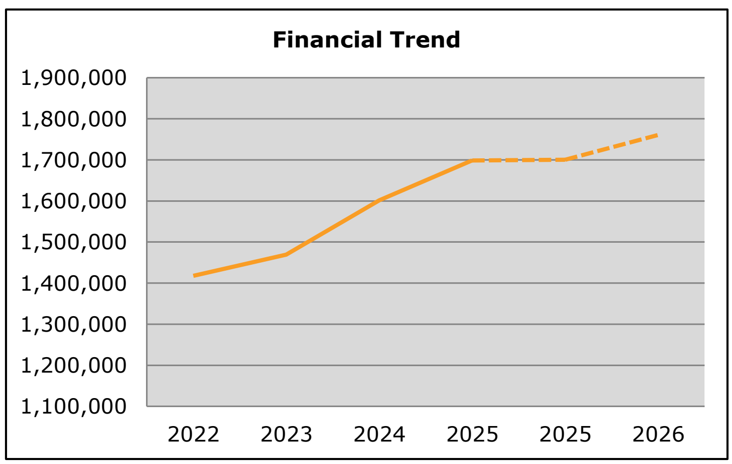
Revenue Description

Real Property Tax- Assessed property values are determined by taking the market value of the property, as determined by the county assessor, and multiplying by the assessment ratio. Assessment ratios are commercial at 32%, residential at 19%, and agricultural at 12%. Tax is paid on each $100 of assessed value.

Property tax rates are set by local governments through a vote of the people and within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Cass County collects and distributes the property taxes for the City of Raymore.

The FY26 City General Operating levy is 0.3702; the Debt Service levy is 0.7170 and the Parks levy is 0.0996 with real estate assessed valuation at $480,112,226 compared to $420,157,628 last year. The collection rate is estimated at 99%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,090,194	3.13%
2017 Actual	1,126,200	3.30%
2018 Actual	1,182,571	5.01%
2019 Actual	1,237,964	4.68%
2020 Actual	1,314,291	6.17%
2021 Actual	1,371,593	4.36%
2022 Actual	1,417,703	3.36%
2023 Actual	1,469,056	3.62%
2024 Actual	1,601,444	9.01%
2025 Budget	1,698,545	6.06%
2025 Projected	1,700,308	6.17%
2026 Adopted	1,760,651	3.55%



Personal Property Tax

General Ledger Codes: 01-00-4020-0000	**Legal Authority:** Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X

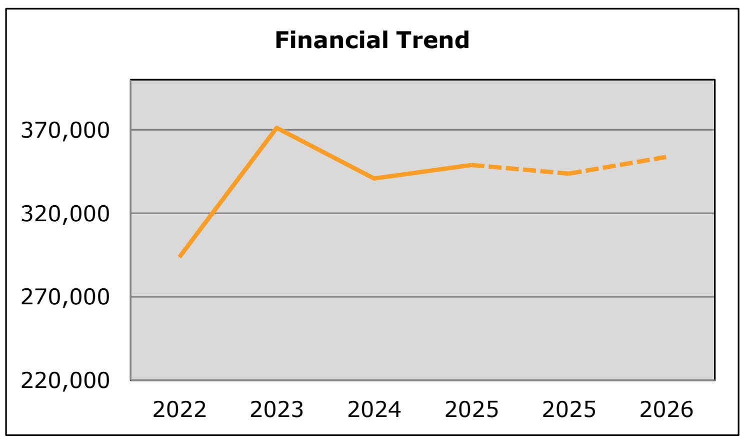
Revenue Description

Personal Property Tax - assessed valuation is equal to 33% of market value set by the State Tax Commission. Tax is paid on each $100 of assessed value.

Property tax rates are set by local governments through a vote of the people within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, as determined using a formula from the State Tax Commission and applied by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY26 City General Operating levy is 0.3702; the Debt Service levy is 0.7170 and the Parks levy is 0.0996 with personal property assessed valuation at $82,731,994 compared to $81,614,938 last year. The collection rate is estimated at 99%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	206,314	0.78%
2017 Actual	218,310	5.81%
2018 Actual	238,977	9.47%
2019 Actual	253,489	6.07%
2020 Actual	253,531	0.02%
2021 Actual	266,451	5.10%
2022 Actual	293,700	10.23%
2023 Actual	371,157	26.37%
2024 Actual	340,844	-8.17%
2025 Budget	348,941	2.38%
2025 Projected	343,745	0.85%
2026 Adopted	353,714	2.90%



Penalties

General Ledger Codes:	Legal Authority:
01-00-4030-0000	Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X

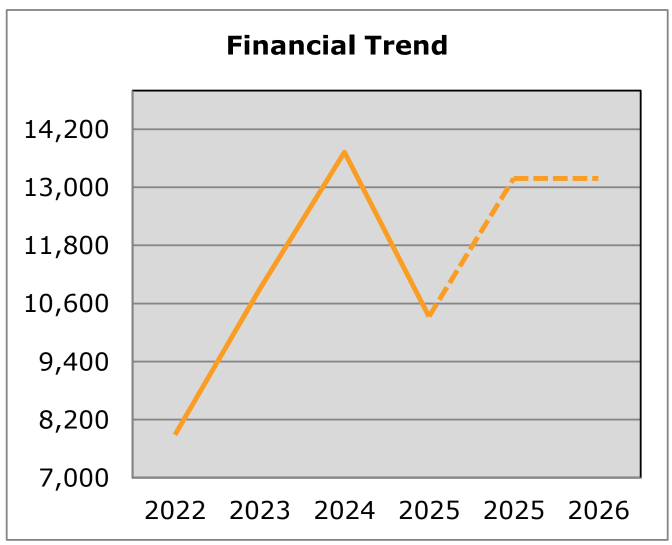
Revenue Description

Penalties- are accrued beginning January 1 following the December 31 due date for yearly property tax billings. The delinquent property tax accrues interest at the rate of 2% per month compounded.

Property tax rates are set by local governments through the vote of the people within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, applied by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY26 revenue is estimated based on historical data trends.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	7,614	0.03%
2017 Actual	7,785	2.24%
2018 Actual	7,672	-1.45%
2019 Actual	8,353	8.89%
2020 Actual	8,554	2.40%
2021 Actual	8,152	-4.70%
2022 Actual	7,886	-3.26%
2023 Actual	10,895	38.15%
2024 Actual	13,726	25.99%
2025 Budget	10,331	-24.74%
2025 Projected	13,184	-3.95%
2026 Adopted	13,184	0.00%



Financial Institution Tax

General Ledger Codes:	**Legal Authority:**
01-00-4043-0000	Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 148 RSMo. State Statute: Section 148.080 RSMo. Missouri State Constitution: Article X

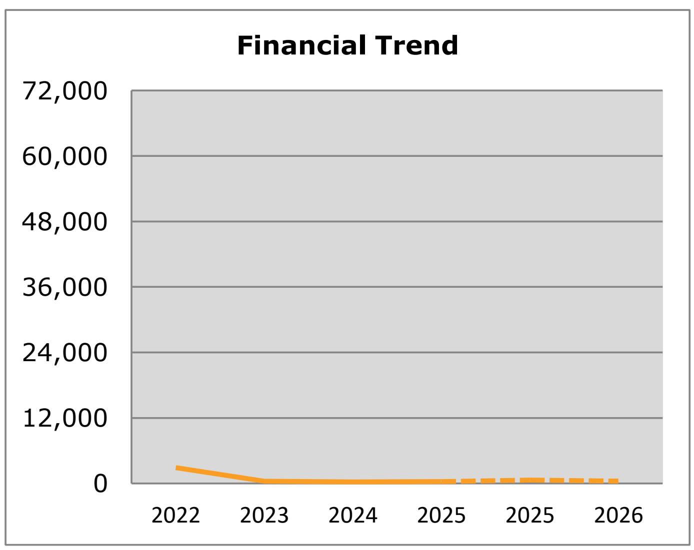
Revenue Description

Financial Institution Tax-

A special tax of 7 percent assessed on the net income of banks and other financial institutions, minus applicable credits and a 2 percent state service fee, distributed among the various tax levy districts in which a bank resides.

This tax is distributed to the County annually and the County makes the distribution to the tax levy districts.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	149	541.73%
2017 Actual	47	-68.38%
2018 Actual	3,040	6350.59%
2019 Actual	255	-91.60%
2020 Actual	1,425	458.40%
2021 Actual	3,250	127.97%
2022 Actual	2,896	-10.90%
2023 Actual	392	-86.48%
2024 Actual	281	-28.14%
2025 Budget	336	19.42%
2025 Projected	614	118.08%
2026 Adopted	429	-30.11%



Land-Line Telecom Franchise Tax

General Ledger Codes:

01-00-4060-0000

Legal Authority:
Municipal Charter: Article XII
Municipal Code: Section 640.010
Municipal Code: Section 640.030
State Statute: 67.2675-2714
Missouri State Constitution: Article X

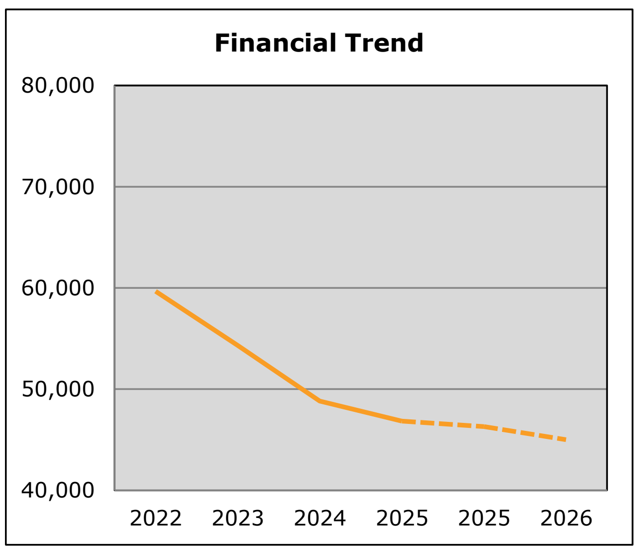
Revenue Description

Each company or corporation engaged in the business of supplying public, non-municipal telephone services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the City limits.

Land-line and wireless telecommunications are split into separate accounts for budget reporting purposes.

Staff is projecting FY25 based on YTD revenue through May and average three years revenue for June through October. Staff is conservatively estimating FY26 revenues using of FY25 projections. The revenue in this line item is expected to continue to decline over the years as customers discontinue land line service.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	109,926	-13.83%
2017 Actual	91,259	-16.98%
2018 Actual	85,420	-6.40%
2019 Actual	83,350	-2.42%
2020 Actual	68,970	-17.25%
2021 Actual	66,368	-3.77%
2022 Actual	59,666	-10.10%
2023 Actual	54,337	-8.93%
2024 Actual	48,818	-10.16%
2025 Budget	46,835	-4.06%
2025 Projected	46,295	-5.17%
2026 Adopted	45,000	-2.80%



Evergy Franchise Tax

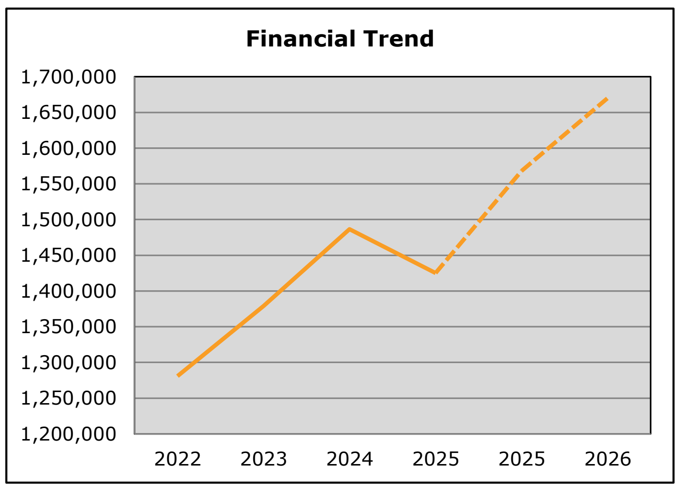
General Ledger Codes:	Legal Authority:
01-00-4065-0000	Municipal Charter: Article XII Municipal Code: Section 640.010 State Statute: 393.297 Missouri State Constitution: Article X

Revenue Description

Evergy Electric (formerly KCP&L) - Each company or corporation engaged in the business of supplying public, non-municipal electric services to the citizens pays an annual franchise tax of seven percent (7%) 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.

FY25 projected revenues are based on actual revenues through May plus the average of the prior year June-October. Staff is conservatively estimating FY26 revenues using FY25 projections plus growth of 148 new homes.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,077,295	-1.47%
2017 Actual	1,074,216	-0.29%
2018 Actual	1,187,069	10.51%
2019 Actual	1,121,068	-5.56%
2020 Actual	1,155,297	3.05%
2021 Actual	1,185,507	2.61%
2022 Actual	1,280,828	8.04%
2023 Actual	1,379,165	7.68%
2024 Actual	1,486,456	7.78%
2025 Budget	1,425,097	-4.13%
2025 Projected	1,568,078	9.62%
2026 Adopted	1,670,003	6.50%



Osage Valley Elec Franchise

General Ledger Codes:	**Legal Authority:**
01-00-4070-0000	Municipal Charter: Article XII Municipal Code: Section 640.010 State Statute: 393.297 Missouri State Constitution: Article X

Revenue Description

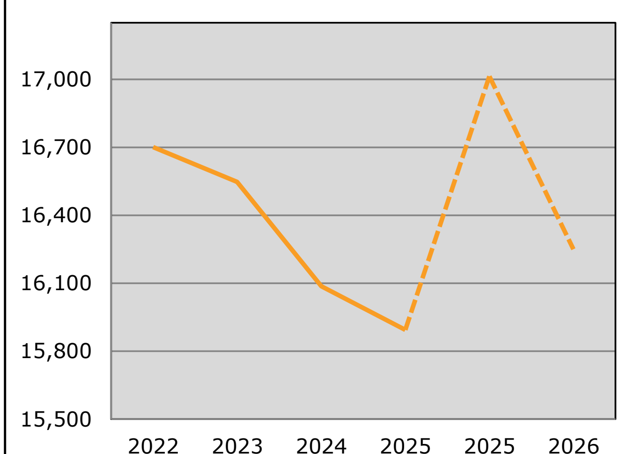
Osage Valley Electric - Each company or corporation engaged in the business of supplying public, non-municipal electric services to the citizens pays an annual franchise tax of seven percent (7%) of the gross receipts collected from the sale of public utility services within the city limits. This revenue source is dependent on weather conditions resulting in variances that are sometimes material.

Osage Valley Electric serves the southern portions of the city limits bordering the county areas. Any land annexed further south will be served by this utility.

Because Osage Valley Electric revenues will only increase due to rate increases, annexation of additional property, and actual building taking place on same, FY25 projected is based on YTD revenue through May and average two years revenue for June through October. The proposed FY26 revenue is conservatively estimated based on FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	15,237	1.30%
2017 Actual	15,545	2.02%
2018 Actual	17,120	10.13%
2019 Actual	17,048	-0.42%
2020 Actual	17,027	-0.13%
2021 Actual	16,513	-3.01%
2022 Actual	16,701	1.14%
2023 Actual	16,547	-0.92%
2024 Actual	16,087	-2.78%
2025 Budget	15,894	-1.20%
2025 Projected	17,013	5.76%
2026 Adopted	16,250	-4.49%

Financial Trend



Spire Franchise Tax

General Ledger Codes:	Legal Authority:
01-00-4075-0000	Municipal Charter: Article XII Municipal Code: Section 640.010 State Statute: 393.297 Missouri State Constitution: Article X

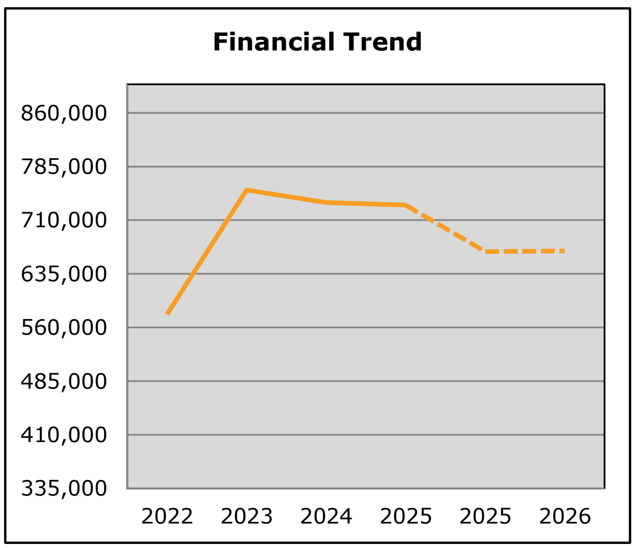
Revenue Description

SPIRE- Each company or corporation engaged in the business of supplying public, non-municipal natural gas services to the citizens pays an annual franchise tax of seven percent (7%) 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.

During FY22, there was a significant rate increase for all Spire customers which resulted in a large increase in the amount of Franchise revenue to the City.

FY25 revenue is projected using YTD receipts through May and the 2024 amount for Jun through Oct. The proposed FY26 revenue is conservatively estimated based on FY25.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	338,932	-22.37%
2017 Actual	365,051	7.71%
2018 Actual	422,436	15.72%
2019 Actual	442,869	4.84%
2020 Actual	393,549	-11.14%
2021 Actual	411,467	4.55%
2022 Actual	578,372	40.56%
2023 Actual	752,139	30.04%
2024 Actual	734,791	-2.31%
2025 Budget	731,088	-0.50%
2025 Projected	666,111	-9.35%
2026 Adopted	667,000	0.13%



Internet Cable / Video Franchise Tax

General Ledger Codes:

01-00-4080-0000

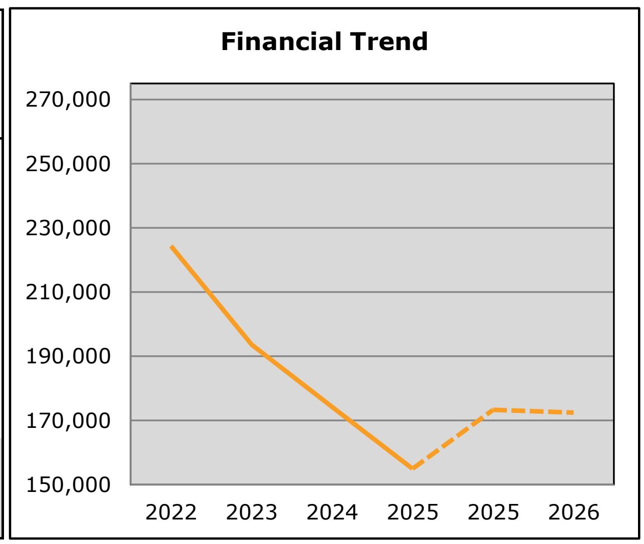
Legal Authority:
Municipal Charter: Article XII
Municipal Code: Section 640.010
State Statute: 67.2689
Missouri State Constitution: Article X

Revenue Description

Internet Cable / Video - Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of five percent (5%) of the gross receipts collected from the sale of this public utility service within the city limits. Starting in August of 2023, Missouri Senate Bill 163 will begin to reduce the amount of franchise tax from 5% to 4.5% and will continue to reduce by .5% each August until it reaches 3.5% in 2027.

FY25 revenues are projected using current receipts and historical trends. FY26 revenues are estimated based on FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	300,334	10.61%
2017 Actual	249,165	-17.04%
2018 Actual	283,792	13.90%
2019 Actual	250,036	-11.89%
2020 Actual	267,187	6.86%
2021 Actual	239,581	-10.33%
2022 Actual	224,371	-6.35%
2023 Actual	193,599	-13.71%
2024 Actual	174,189	-10.03%
2025 Budget	154,957	-11.04%
2025 Projected	173,318	-0.50%
2026 Adopted	172,451	-0.50%



Wireless Telecom Franchise Tax

General Ledger Codes:

01-00-4090-0000

Legal Authority:
Municipal Charter: Article XII
Municipal Code: Section 640.010
Municipal Code: Section 640.030
State Statute: 67.2675-2714
Missouri State Constitution: Article X

Revenue Description

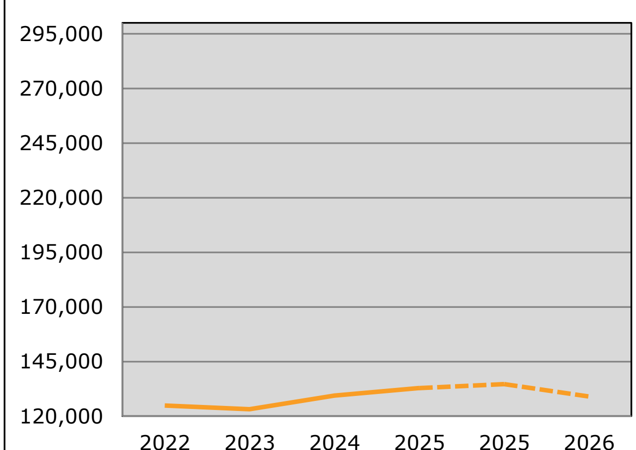
Miscellaneous - This revenue source reports franchise receipts from cellular telecommunications companies. Companies pay an annual franchise tax of seven percent (7%) of gross receipts collected.

In the recent past the spikes in revenue seen below can be attributed to various one-time settlements with the different wireless carriers. FY11 marked the end of the large settlements.

This revenue source has experienced decline over the past few years, due to the way the industry is offering coverage. This tax is only applicable to the cellular service and not the data service. Staff is projecting FY25 revenues based on current receipts and the percentage trend being observed. FY26 revenues are estimated using current rates and an additional 148 homes.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	357,638	-7.69%
2017 Actual	336,476	-5.92%
2018 Actual	282,183	-16.14%
2019 Actual	226,727	-19.65%
2020 Actual	192,980	-14.88%
2021 Actual	143,361	-25.71%
2022 Actual	124,871	-12.90%
2023 Actual	123,178	-1.36%
2024 Actual	129,412	5.06%
2025 Budget	132,841	2.65%
2025 Projected	134,673	4.07%
2026 Adopted	129,000	-4.21%

Financial Trend



City Sales Tax

General Ledger Codes:

01-00-4100-0000

Legal Authority:
Municipal Code: Sections 145.010
State Statute: 94.500-94.550 RSMo
Missouri State Constitution: Article X
Missouri State Constitution: Article XIV

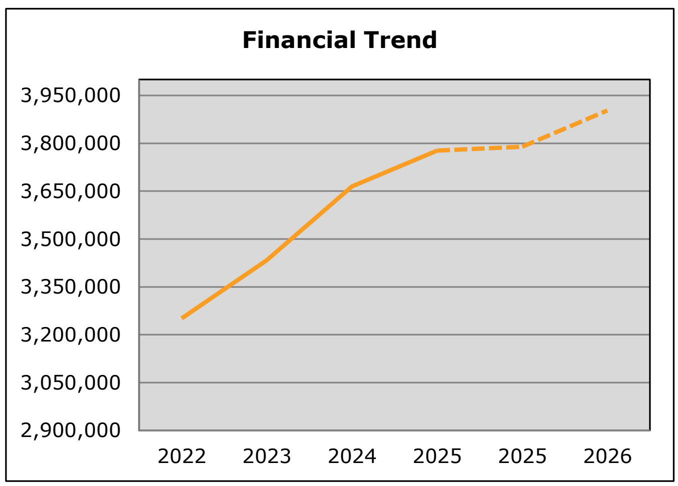
Revenue Description

City Sales Tax – All cities except those located in St. Louis County are authorized to collect a general revenue sales tax. City voters approved a general sales tax of one percent (1%) on receipts from the sale at retail of tangible personal property or taxable services.

In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collection on motor vehicles for any jurisdiction that had not adopted a use tax. Raymore does not currently have a use tax. In 2013 a statute was enacted that restored this source as a sales tax, at least temporarily. Cities were given until the deadline date of November, 2016 to put before the voters a measure to permanently adopt this sales tax. In 2016 the legislation was passed to extend this deadline to 2018. In August of 2016 Raymore voters allowed this sales tax to remain in place.

The FY25 projected revenues are based on current receipts through July and the average receipts collected in the prior two years for August through October. The FY26 revenue is conservatively based on FY25 projections, and a 3% increase based on historical trends.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	2,540,608	3.21%
2017 Actual	2,630,157	3.52%
2018 Actual	2,681,797	1.96%
2019 Actual	2,738,313	2.11%
2020 Actual	2,929,522	6.98%
2021 Actual	3,123,010	6.60%
2022 Actual	3,251,058	4.10%
2023 Actual	3,433,496	5.61%
2024 Actual	3,664,612	6.73%
2025 Budget	3,777,107	3.07%
2025 Projected	3,789,234	3.40%
2026 Adopted	3,902,911	3.00%



Gasoline Tax

General Ledger Codes:

01-00-4135-0000

Legal Authority:
Missouri State Constitution: Article IV; Section 30b

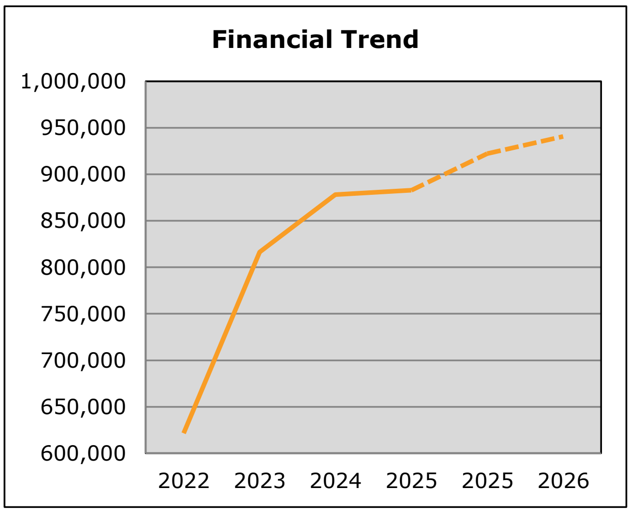
Revenue Description

Gasoline Tax - All municipalities over 100 population share in 15 percent of the state highway fund, which includes revenues from the motor fuel tax. The state vehicle fuel tax (gasoline tax) is the local share of the state tax on motor vehicle fuel sold. Distribution is based on the population of the City as of the 2020 census count.

Starting January 2023 the City recognized a significant increase in revenues received due to the adjustment associated with the 2020 census count.

The FY25 projected revenues estimated revenues are projected using YTD receipts through July plus August through October 2024. FY26 is estimated using FY25 projections and a 2% increase.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	513,479	0.35%
2017 Actual	517,018	0.69%
2018 Actual	515,300	-0.33%
2019 Actual	519,792	0.87%
2020 Actual	488,280	-6.06%
2021 Actual	517,186	5.92%
2022 Actual	621,568	20.18%
2023 Actual	816,243	31.32%
2024 Actual	878,103	7.58%
2025 Budget	882,795	0.53%
2025 Projected	922,269	5.03%
2026 Adopted	940,714	2.00%



State Vehicle Sales Tax

General Ledger Codes:

01-00-4140-0000

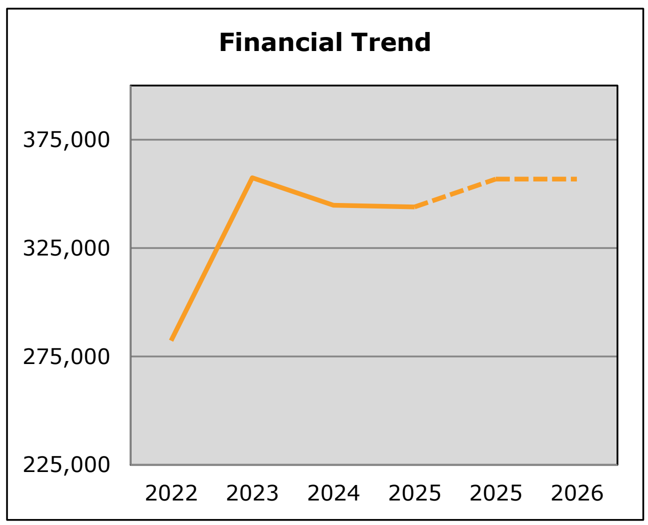
Legal Authority:
Missouri State Constitution: Article IV; Section 30b

Revenue Description

State Vehicle Sales Tax - All municipalities over 100 population share in 15 percent of the state highway fund that includes revenues from motor fuel tax, license and registration fees and one-half of the regular state sales tax on automobiles. The vehicle sales tax is based and allocated to the city in which the vehicle is titled.

The FY25 projected revenues estimated revenues are projected using YTD receipts through June and two year historical trend for July through October. The FY26 revenue is conservatively estimated using FY25 projections.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	247,175	3.03%
2017 Actual	255,531	3.38%
2018 Actual	260,510	1.95%
2019 Actual	260,507	0.00%
2020 Actual	264,017	1.35%
2021 Actual	305,250	15.62%
2022 Actual	282,271	-7.53%
2023 Actual	357,450	26.63%
2024 Actual	344,760	-3.55%
2025 Budget	343,982	-0.23%
2025 Projected	356,835	3.50%
2026 Adopted	356,835	0.00%



Miscellaneous Permits

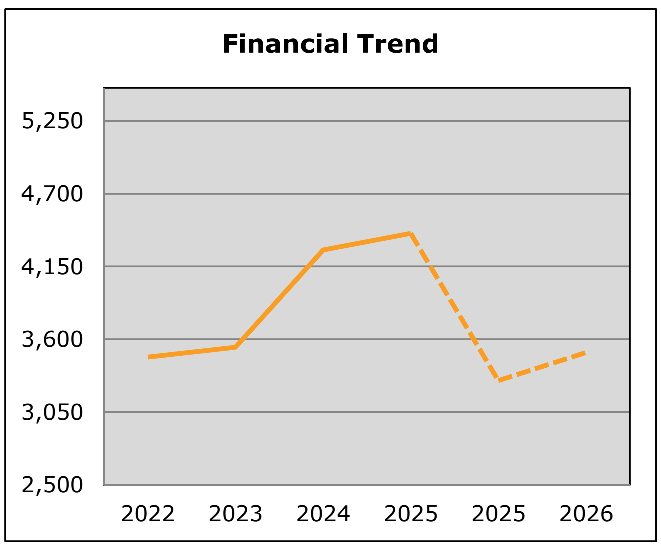
General Ledger Codes:	Legal Authority:
01-00-4155-0000	Municipal Charter: Section 12.3 Municipal Code: Section 500.080 Municipal Code: Section 215.030 Municipal Code: Section 610.010 State Statute: Chapter 89

Revenue Description

Miscellaneous Permits - Firework permits, solicitor permits and sign permits are recorded in this revenue account. Projections for future revenues are based on most recent historical activity.

FY25 projected revenues are based on YTD receipts through May and a three year average of receipts collected from July through October. FY26 revenues are estimates to remain the same as FY25 projections.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	3,980	10.40%
2017 Actual	3,770	-5.28%
2018 Actual	3,360	-10.88%
2019 Actual	2,835	-15.63%
2020 Actual	2,720	-4.06%
2021 Actual	3,530	29.78%
2022 Actual	3,465	-1.84%
2023 Actual	3,540	2.16%
2024 Actual	4,275	20.76%
2025 Budget	4,400	2.92%
2025 Projected	3,288	-23.08%
2026 Adopted	3,500	6.44%



Residential Building Permits

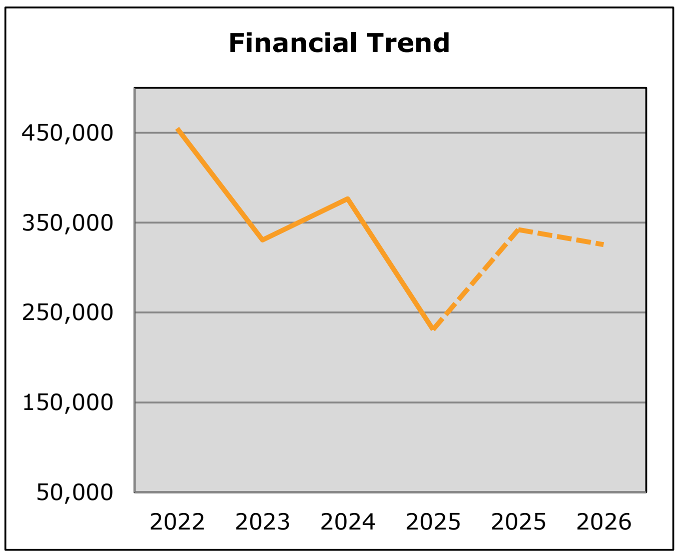
General Ledger Codes:	Legal Authority:
01-00-4160-0000	Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89

Revenue Description

Building Permits - A building permit must be obtained from the City before work is initiated on any construction job. Building valuation is calculated based on the Building Valuation Data from the April issue of Building Standards Magazine. Presently the fee is four dollars ($4.00) per one thousand dollars ($1,000) of building valuation. The residential building valuation to which the $4.00 fee is applied is calculated on living area multiplied by the per square foot cost to build the individual structure.

Staff projects FY25 revenues based on current receipts through May. Revenues for FY26 are estimated based on 183 projected residential starts for the fiscal year with an average permit fee for these homes of $1,200 as well as the average of FY22, FY23 and FY24 other residential building permits such as decks, electrical, hvac, plumbing, etc.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	264,555	33.08%
2017 Actual	292,436	10.54%
2018 Actual	308,744	5.58%
2019 Actual	200,087	-35.19%
2020 Actual	395,020	97.42%
2021 Actual	296,270	-25.00%
2022 Actual	454,917	53.55%
2023 Actual	330,757	-27.29%
2024 Actual	376,534	13.84%
2025 Budget	230,948	-38.66%
2025 Projected	342,214	48.18%
2026 Adopted	325,542	-4.87%



Commercial Building Permits & Plan Reviews

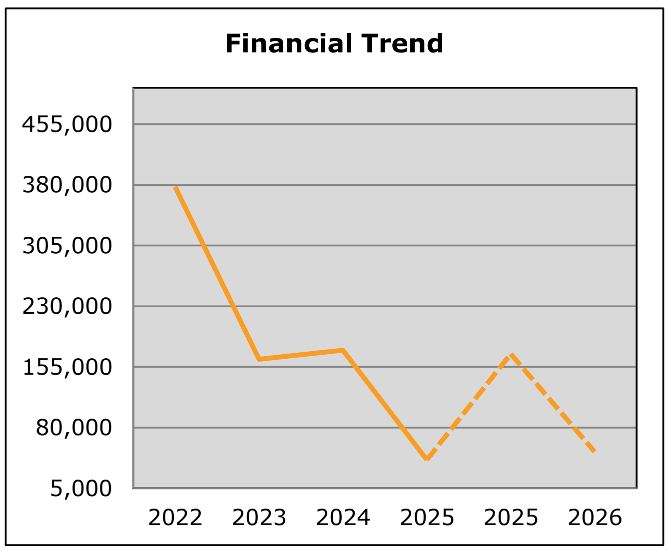
General Ledger Codes:	Legal Authority:
01-00-4161-0000	Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89

Revenue Description

Building Permits - A building permit must be obtained from the City before work is initiated on any building construction job. Building valuation is calculated based on the Building Valuation Data from the April issue of Building Standards Magazine. Presently the fee is four dollars ($4.00) per one thousand dollars ($1,000) of building valuation. Building valuation for all building types, other than residential, is calculated on the gross floor area multiplied by the per square foot cost to build the structure.

FY25 revenues are based on current receipts. FY26 revenues are a conservative estimate.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	13,940	-67.17%
2017 Actual	28,643	105.47%
2018 Actual	23,301	-18.65%
2019 Actual	8,974	-61.49%
2020 Actual	70,359	684.03%
2021 Actual	242,253	244.31%
2022 Actual	377,540	55.85%
2023 Actual	164,567	-56.41%
2024 Actual	175,663	6.74%
2025 Budget	40,000	-77.23%
2025 Projected	170,967	-2.67%
2026 Adopted	50,000	-70.75%



Engineering Inspection Fee

General Ledger Codes:	**Legal Authority:**
01-00-4165-0000	Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89

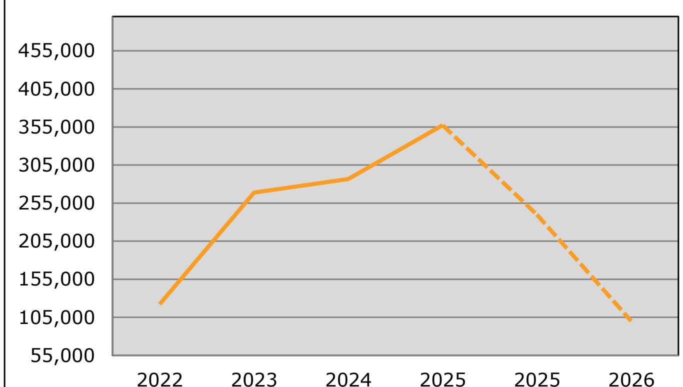
Revenue Description

Inspection Fees - These fees are collected for City-provided inspection of all infrastructure installed on private development projects. The fee is 5% for inspection services and an additional 1% for administrative costs in plan review.

FY25 projections are based on current receipts through June as well as the projects anticipated by fiscal year end. FY26 is estimated based on three new subdivisions.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	51,595	31.44%
2017 Actual	142,814	176.80%
2018 Actual	173,773	21.68%
2019 Actual	106,758	-38.56%
2020 Actual	168,740	58.06%
2021 Actual	217,345	28.80%
2022 Actual	122,098	-43.82%
2023 Actual	268,721	120.09%
2024 Actual	286,664	6.68%
2025 Budget	357,264	24.63%
2025 Projected	239,862	-16.33%
2026 Adopted	100,000	-58.31%

Financial Trend



Land Disturbance Permits

General Ledger Codes:

01-00-4170-0000

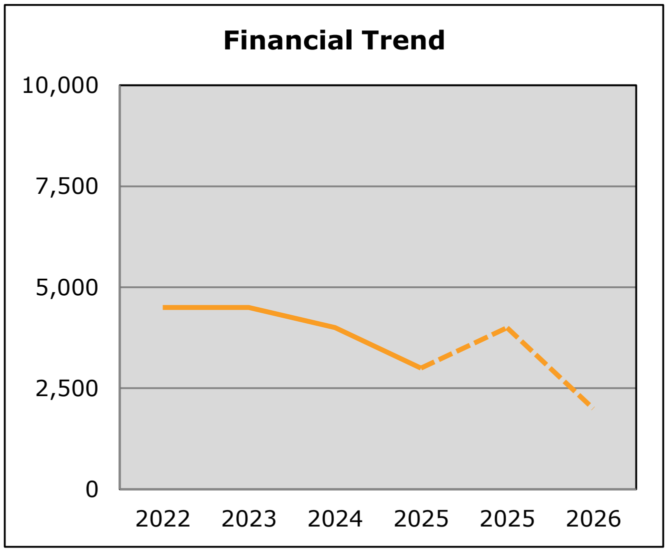
Legal Authority:
Municipal Code: Section 455
Municipal Code: Section 500-545
State Statute: Chapter 89

Revenue Description

Grading Permit - The revenues recorded in this account are fees charged to cover Engineering's inspection of initial grading for new projects.

FY25 projections are based on current receipts. FY26 a conservative estimate.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,500	-25.00%
2017 Actual	3,000	100.00%
2018 Actual	1,500	-50.00%
2019 Actual	2,500	66.67%
2020 Actual	3,000	20.00%
2021 Actual	4,500	50.00%
2022 Actual	4,500	0.00%
2023 Actual	4,500	0.00%
2024 Actual	4,000	-11.11%
2025 Budget	3,000	-25.00%
2025 Projected	4,000	0.00%
2026 Adopted	2,000	-50.00%



Right of Way Fees

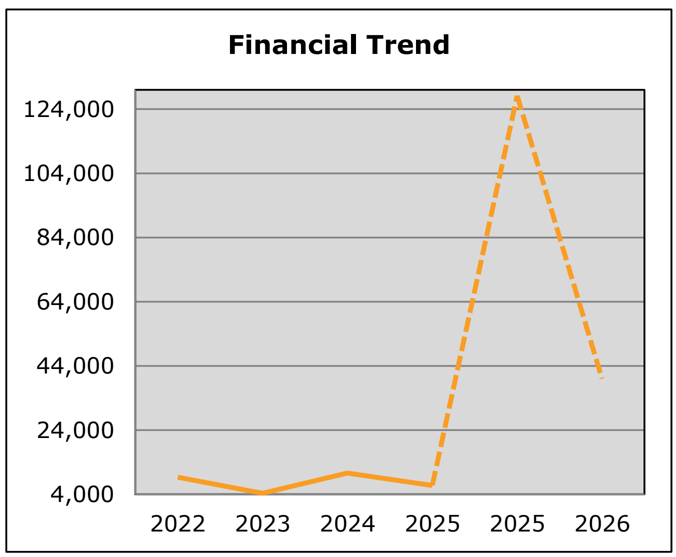
General Ledger Codes:	Legal Authority:
01-00-4175-0000	Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89

Revenue Description

Right of Way Fees are collected as part of the Land Disturbance Ordinance. This Ordinance helps the City keep track of what entity is working within our right-of-way. The permit fee covers the administrative costs and degradation fees associated with any disturbed infrastructure. The Right-of-Way fee is recommended by the City Engineer, approved by the City Council, and listed in the Schedule of Fees maintained in the City Clerk's office.

FY25 projections are based on current receipts and historical trends. FY25 is conservatively based on the actual as of June.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	10,010	125.65%
2017 Actual	14,950	49.35%
2018 Actual	23,454	56.88%
2019 Actual	5,782	-75.35%
2020 Actual	6,936	19.96%
2021 Actual	15,824	128.14%
2022 Actual	9,355	-40.88%
2023 Actual	4,304	-53.99%
2024 Actual	10,581	145.84%
2025 Budget	6,789	-35.84%
2025 Projected	128,161	1111.24%
2026 Adopted	40,000	-68.79%



Zoning Fees

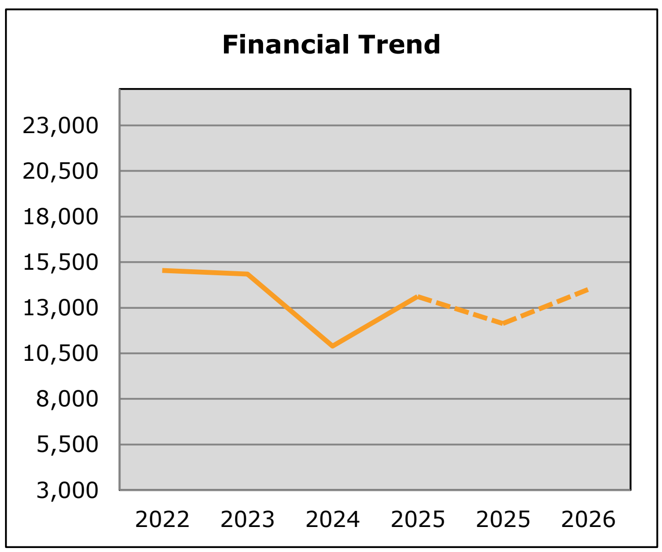
General Ledger Codes:	Legal Authority:
01-00-4180-0000	Municipal Code: Section 455 Municipal Code: Section 500-545 State Statute: Chapter 89

Revenue Description

Zoning Fees - Filing fees are charged for rezoning, variance requests and subdivision and conditional use permit requests. The fees offset advertising and administrative expenses.

Revenue estimates for FY25 and FY26 are based on best information available to date for the number and type of requests being estimated for the fiscal period.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	6,920	37.85%
2017 Actual	7,060	2.02%
2018 Actual	7,975	12.96%
2019 Actual	8,520	6.83%
2020 Actual	7,375	-13.44%
2021 Actual	19,575	165.42%
2022 Actual	15,045	-23.14%
2023 Actual	14,845	-1.33%
2024 Actual	10,895	-26.61%
2025 Budget	13,611	24.93%
2025 Projected	12,133	11.37%
2026 Adopted	14,000	15.38%



Structure Plan Review Fees

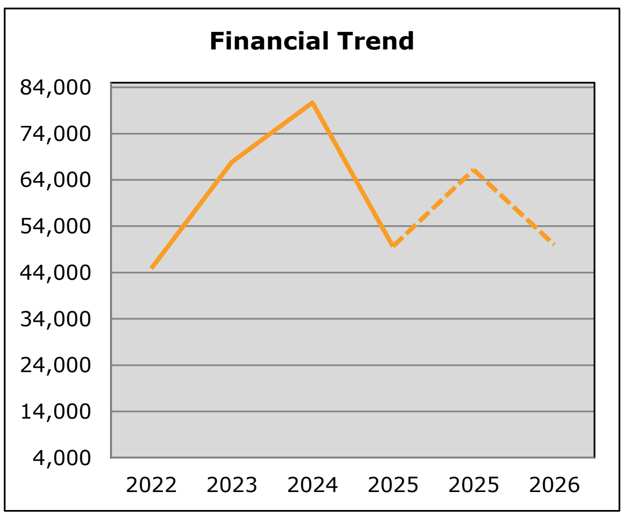
General Ledger Codes:	**Legal Authority:**
01-00-4182-0000	Municipal Code: Section 500.080 Municipal Code: Section 500-150 Municipal Code: 515.170 State Statute: Chapter 89

Revenue Description

Building Plan Review Fees - Plan review fees are set at a one-time eighty-four dollar ($84.00) fee for each new residential, duplex, or four-plex building plan submitted. For all other buildings the fee is two dollars/one thousand dollars of building valuation ($2.00/$1,000) for the first one hundred thousand dollars and fifty cents/one thousdand dollars of building valuation ($.50/$1,000) thereafter. Valuation is set by International Building Code specifications.

Revenues are based in part on historical trends and in part on estimated number of reviews projected for the fiscal year. FY25 revenue is based on receipts as of May and historical data. FY26 revenues are estimated based on historical data.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	20,147	262.85%
2017 Actual	29,320	45.53%
2018 Actual	47,171	60.88%
2019 Actual	36,362	-22.91%
2020 Actual	23,394	-35.66%
2021 Actual	61,214	161.67%
2022 Actual	44,832	-26.76%
2023 Actual	67,872	51.39%
2024 Actual	80,685	18.88%
2025 Budget	49,627	-38.49%
2025 Projected	66,197	-17.96%
2026 Adopted	50,000	-24.47%



Code Enforcement Reimbursement

General Ledger Codes:

01-00-4184-0000

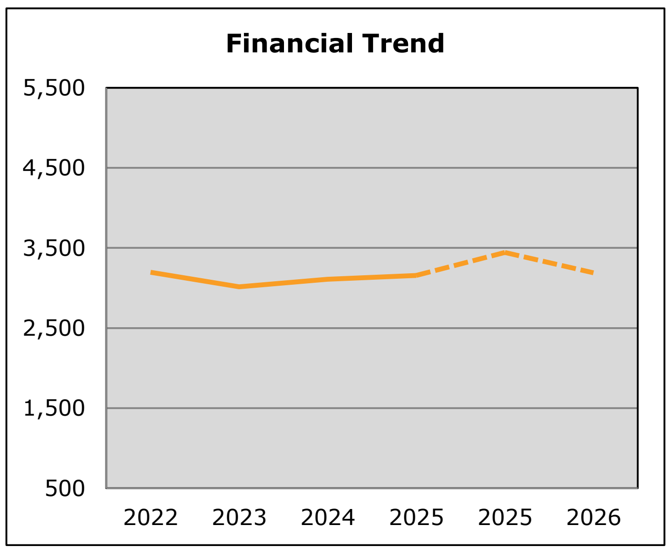
Legal Authority:
Municipal Code: Section 200
Municipal Code: Section 400
Municipal Code: Section 500
State Statute: Chapter 89

Revenue Description

Code Enforcement Reimbursement - The City is at times required to contract out code enforcement services for nuisance violations. The citizen is billed for actual reimbursement cost plus an administrative fee.

FY10 was the first year of recognition of this revenue stream by the City. FY25 projection is based on Nov-June actual plus the three year average of June-Oct. FY26 is estimated based on the average of FY23, FY24 & FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,770	-6.50%
2017 Actual	1,446	-18.30%
2018 Actual	771	-46.67%
2019 Actual	5,065	556.73%
2020 Actual	3,471	-31.47%
2021 Actual	3,618	4.22%
2022 Actual	3,195	-11.68%
2023 Actual	3,015	-5.63%
2024 Actual	3,110	3.15%
2025 Budget	3,157	1.51%
2025 Projected	3,443	10.72%
2026 Adopted	3,189	-7.37%



Warning System Fees

General Ledger Codes:

01-00-4185-0000

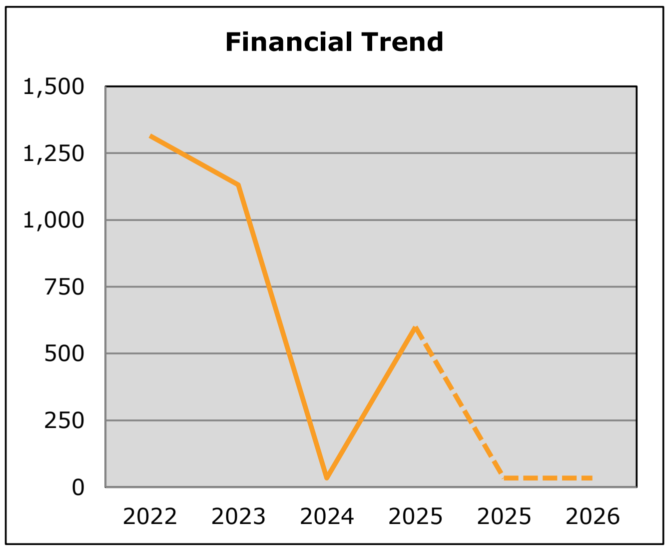
Legal Authority:
Municipal Code: Section 455
Municipal Code: Section 500-545
State Statute: Chapter 89
Missouri Constitution: Article VI; Section 19-22

Revenue Description

Warning System Fees - Fees are derived from subdivision developments that require additional weather warning systems installed (tornado siren). Nine dollars ($9.00) per acre is charged.

FY25 projections are based on current receipts. Staff is budgeting FY26 is estimated based on historical.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	197	-65.47%
2017 Actual	280	41.59%
2018 Actual	292	4.38%
2019 Actual	407	39.44%
2020 Actual	227	-44.29%
2021 Actual	1,073	373.63%
2022 Actual	1,316	22.55%
2023 Actual	1,132	-13.95%
2024 Actual	34	-97.00%
2025 Budget	600	1664.71%
2025 Projected	34	0.00%
2026 Adopted	34	0.00%



Farmers Market

General Ledger Codes:

01-00-4186-0000

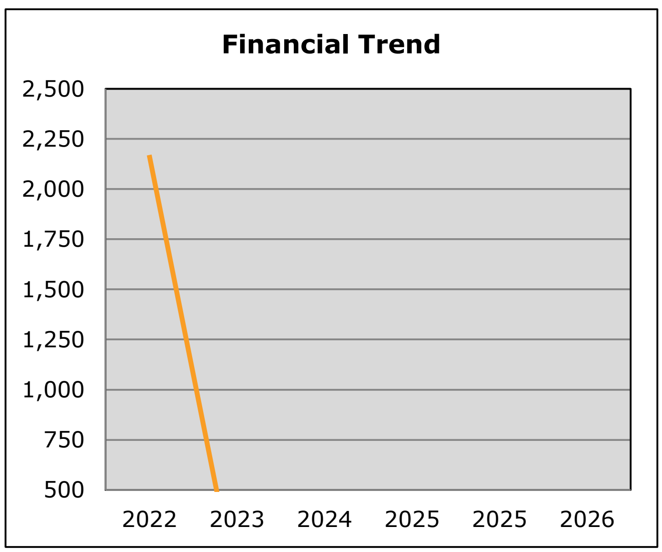
Legal Authority:

Revenue Description

Farmers Market - The City started a Farmers Market in 2012. Fees associated with rental of booth spaces are accounted for here.

Beginning in FY23, this revenue was moved to the Parks Department.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	2,230	37.06%
2017 Actual	1,415	-36.55%
2018 Actual	2,255	59.36%
2019 Actual	1,933	-14.30%
2020 Actual	995	-48.51%
2021 Actual	1,832	84.12%
2022 Actual	2,170	18.45%
2023 Actual	0	N/A
2024 Actual	0	N/A
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Filing Fees

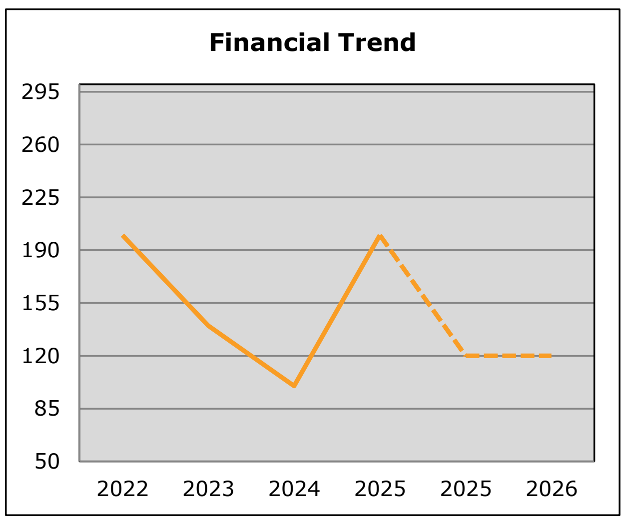
General Ledger Codes:	Legal Authority:
01-00-4190-0000	Municipal Code Section 105.040 State Statute: Section 115.001-122.650 RSMo.

Revenue Description

Filing Fees - The City of Raymore charges $20 per person for candidate filings for positions on the City Council.

FY26 revenues are based on an estimate of 6 filing fees.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	140	N/A
2017 Actual	240	71.43%
2018 Actual	140	-41.67%
2019 Actual	160	14.29%
2020 Actual	140	-12.50%
2021 Actual	120	-14.29%
2022 Actual	200	66.67%
2023 Actual	140	-30.00%
2024 Actual	100	-28.57%
2025 Budget	200	42.86%
2025 Projected	120	-40.00%
2026 Adopted	120	-40.00%



Occupational License Tax Fees

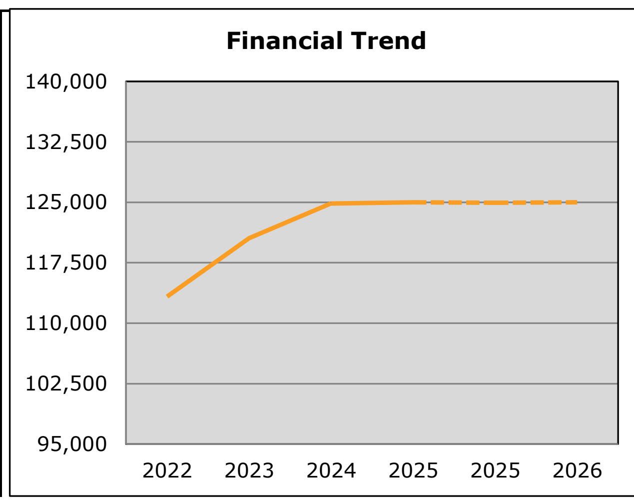
General Ledger Codes:	**Legal Authority:**
01-00-4200-0000	Municipal Code: Chapters 605 State Statute: Section 94.110 & 94.270 RSMo.

Revenue Description

Occupational License Tax Fees - This is a fee instituted for doing business within the City and is due and payable by the business, trade, occupation or avocation at the time of commencing operations with an annual renewal on or before the first day of January of each year. The City of Raymore fee is based on a flat rate of $100 per business, with the exception of home-based occupations which was lowered to $25.00 beginning November 1, 2014. The Hancock Amendment requires that an increase in business license fees must be put before a vote of the people.

FY25 revenues are projected based on YTD receipts through June plus a 2 year average of revenue for July through October. Staff estimates FY26 revenue based on FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	114,690	7.64%
2017 Actual	119,746	4.41%
2018 Actual	113,970	-4.82%
2019 Actual	108,785	-4.55%
2020 Actual	106,980	-1.66%
2021 Actual	111,540	4.26%
2022 Actual	113,302	1.58%
2023 Actual	120,534	6.38%
2024 Actual	124,850	3.58%
2025 Budget	125,000	3.71%
2025 Projected	124,944	-0.05%
2026 Adopted	125,000	0.00%



Liquor Licenses

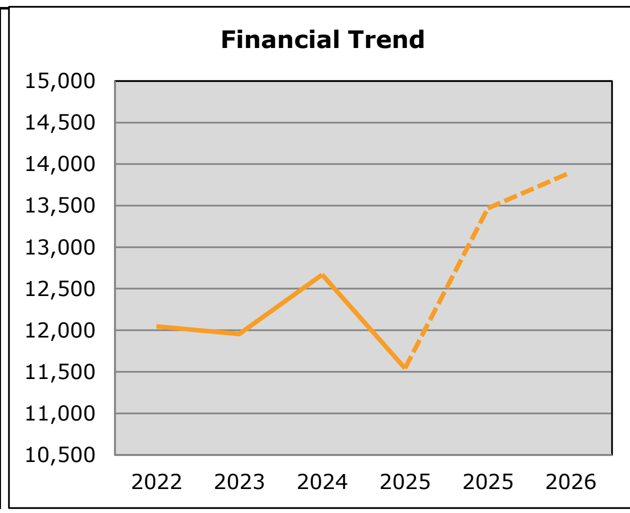
General Ledger Codes:	Legal Authority:
01-00-4210-0000	Municipal Code: Section 600 State Statute: Section 94.270 RSMo. State Statute: Chapters 311 & 312 RSMo.

Revenue Description

Liquor License - The City charges one and one-half times the rate charged by the state to licensed liquor providers as allowed by Section 311.220 RSMo.

FY25 projections are based on current receipts and historical trends. Staff estimates FY 2026 revenue based on FY24 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	11,588	1.64%
2017 Actual	14,055	21.29%
2018 Actual	13,568	-3.47%
2019 Actual	13,354	-1.57%
2020 Actual	10,580	-20.78%
2021 Actual	12,110	14.47%
2022 Actual	12,045	-0.54%
2023 Actual	11,955	-0.75%
2024 Actual	12,670	5.98%
2025 Budget	11,542	-3.45%
2025 Projected	13,468	16.69%
2026 Adopted	13,900	20.43%



Municipal Court Fines

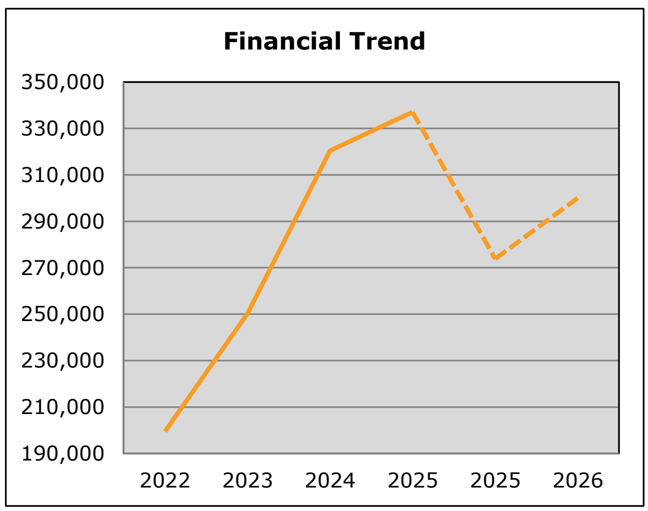
General Ledger Codes:	**Legal Authority:**
01-00-4250-0000	Municipal Code: Chapter 130 State Statute: Chapter 479

Revenue Description

Municipal Court Fines - Municipalities derive revenue from the fines and forfeitures collected in municipal court.

The FY25 projected revenues are based on current receipts through June and estimating receipts for July through October based on the prior two years. FY26 is budgeted based on the FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	414,935	5.25%
2017 Actual	349,689	-15.72%
2018 Actual	301,825	-13.69%
2019 Actual	356,757	18.20%
2020 Actual	259,310	-27.31%
2021 Actual	245,741	-5.23%
2022 Actual	199,384	-18.86%
2023 Actual	250,248	25.51%
2024 Actual	320,395	28.03%
2025 Budget	337,083	34.70%
2025 Projected	273,847	-18.76%
2026 Adopted	300,000	-11.00%



DWI-Drug Offense Reimbursement

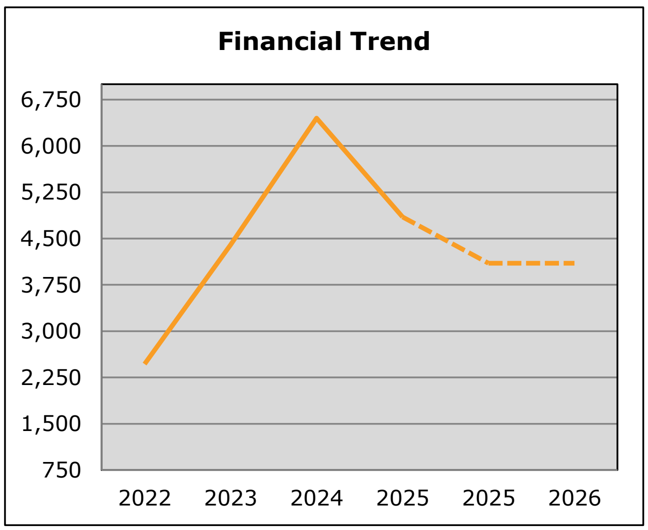
General Ledger Codes:	**Legal Authority:**
01-00-4252-0000	Municipal Code: Section 130.290 State Statute: Chapters 479 & 483 & 590

Revenue Description

DWI-Drug Offense Reimbursement - In addition to fines, municipalities may impose a court fee of $12-$15 (488.013 RSMo.) and levy a fee to recoup the additional costs related to traffic violations involving alcohol and drugs.

The inconsistent nature of when this type of offense may occur makes it difficult to project. FY26 revenue is based on the average of the previous three years.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	2,100	-52.02%
2017 Actual	2,154	2.57%
2018 Actual	1,527	-29.12%
2019 Actual	3,520	130.54%
2020 Actual	3,532	0.36%
2021 Actual	4,184	18.45%
2022 Actual	2,468	-41.02%
2023 Actual	4,400	78.31%
2024 Actual	6,450	46.59%
2025 Budget	4,850	10.23%
2025 Projected	4,100	-15.46%
2026 Adopted	4,100	-15.46%



Inmate Prisoner Detainee Security Fund

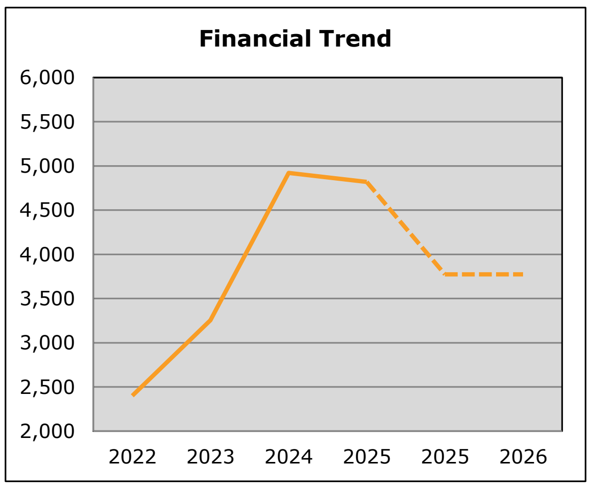
General Ledger Codes:	Legal Authority:
01-00-4253-0000	Municipal Code: Section 130.290 State Statute: Chapters 488

Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the Municipal Judge there are assessed fees, as costs in all cases, an Inmate Prisoner Detainee Security Fund of $2.00. This assists in providing additional funds for reimbursement of costs associated with inmate incarceration.

This revenue source was enacted by ordinance by the City Council on May 13, 2013. FY26 revenue is based on the FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	5,044	6.25%
2017 Actual	308	-93.90%
2018 Actual	3,622	1077.91%
2019 Actual	4,530	25.07%
2020 Actual	3,402	-24.91%
2021 Actual	2,930	-13.88%
2022 Actual	2,400	-18.08%
2023 Actual	3,255	35.62%
2024 Actual	4,921	51.17%
2025 Budget	4,819	48.04%
2025 Projected	3,774	-21.69%
2026 Adopted	3,774	-21.68%



Animal Control Fine Revenue

General Ledger Codes:

01-00-4275-0000

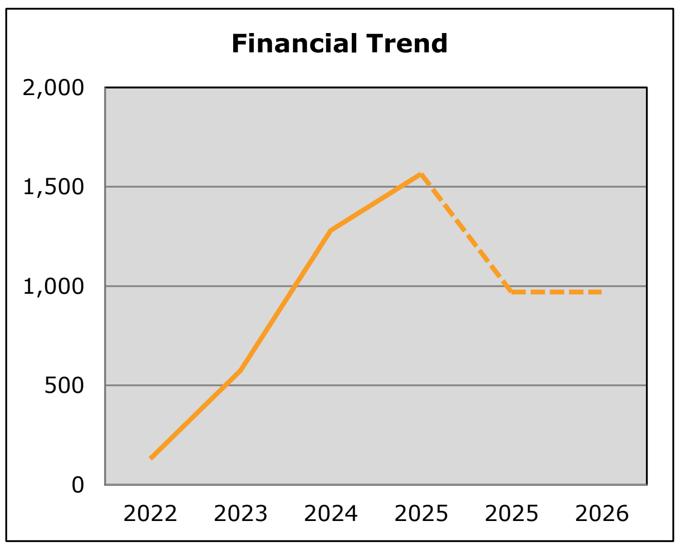
Legal Authority:
Municipal Code: Chapter 205
State Statute: Chapter 82

Revenue Description

Animal Control Fine - This account collects fines imposed by the Municipal Court for violations of the City's animal control regulations.

FY25 revenues are projected based on YTD receipts through June. FY26 is estimated based on FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	40	-84.91%
2017 Actual	20	-50.00%
2018 Actual	1,488	7337.50%
2019 Actual	1,300	-12.61%
2020 Actual	1,675	28.83%
2021 Actual	410	-75.52%
2022 Actual	130	-68.29%
2023 Actual	574	341.54%
2024 Actual	1,280	123.00%
2025 Budget	1,565	22.27%
2025 Projected	970	-38.02%
2026 Adopted	970	0.00%



Animal Sheltering Services

General Ledger Codes:

01-00-4280-0000

Legal Authority:
Municipal Code: Chapter 205
State Statute: Chapter 82

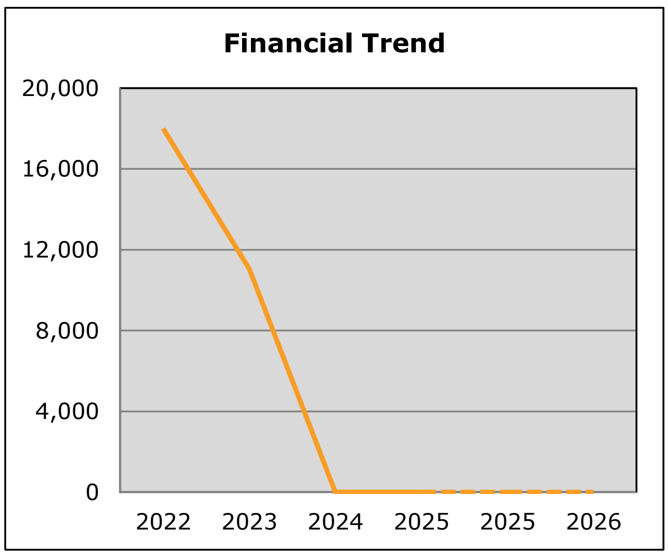
Revenue Description

Animal Control Fine - This account collects revenue for sheltering services provided to the City of Peculiar.

This contract began on Marcy 1, 2020.

FY25 projection is based on no current contract with the City of Peculiar.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	0	N/A
2020 Actual	12,000	N/A
2021 Actual	18,000	50.00%
2022 Actual	18,000	0.00%
2023 Actual	11,050	-38.61%
2024 Actual	0	N/A
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Dispatch Fees

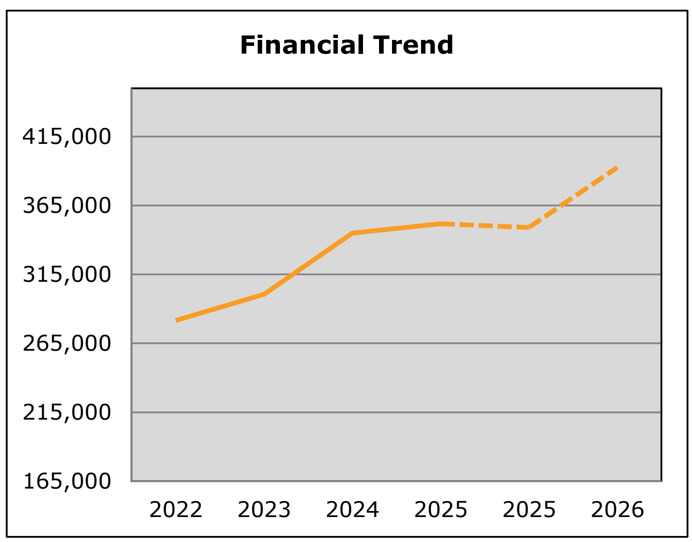
General Ledger Codes:	Legal Authority:
01-00-4310-0000	Municipal Code: 200 State Statute: Chapter 82

Revenue Description

Dispatch Fees - The City of Raymore Police Department provides dispatch service for the City of Peculiar, South Metro Fire Protection District and West Peculiar Fire District. The City of Peculiar is assessed a fee based on 5% of that City's assessed property values each year. South Metro Fire Protection District is assessed a fee based on the levy amount imposed by the fire district on all real and personal property within the district boundaries for the purpose of paying for a centralized dispatch center. Currently this levy is $0.7091 per $100 of assessed valuation in accordance with RSMo. 3210243(1). West Peculiar Fire District is assessed a fee based on 3% of the District's assessed property values each year. The City bills each jurisdiction annually. The South Metro Fire Protection District is allowed to submit communication equipment receipts up to 5% of the annual dispatch fee paid by the South Metro Fire Protection District.

The FY25 projection is based on actual receipts. FY26 budget is base on Assessed Valuations provided by the Cass County Clerk.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	168,907	-1.52%
2017 Actual	174,196	3.13%
2018 Actual	188,499	8.21%
2019 Actual	232,941	23.58%
2020 Actual	254,916	9.43%
2021 Actual	271,335	6.44%
2022 Actual	281,587	3.78%
2023 Actual	300,666	6.78%
2024 Actual	344,974	14.74%
2025 Budget	351,731	14.80%
2025 Projected	349,050	-0.76%
2026 Adopted	392,601	12.48%



SRO Services

General Ledger Codes:	Legal Authority:
01-00-4311-0000	Municipal Code: State Statute: Chapter

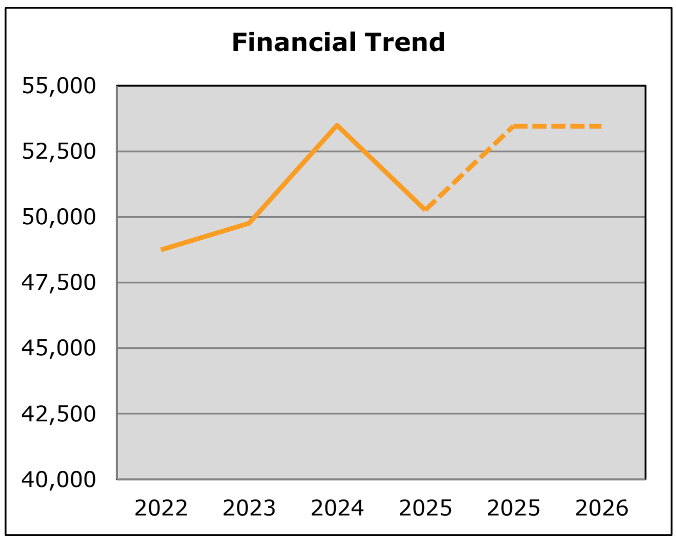
Revenue Description

SRO Services- The City of Raymore provides school resource Officer services for schools in Raymore. Ordinance 2024-035.

Rate is $280 per day for each full day or $140 per half day. Maximum of 175 full work days or combination thereof whenever school is in session.

Term of the agreement shall be from July 1, 2025 through June 30, 2026 as outlined in the SRO calendar and may be extended by mutual agreement of the City and District as deemed necessary to satisfy attendance requirements that may have been affected by inclement weather, or other factors.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	36,516	315.99%
2017 Actual	48,528	32.90%
2018 Actual	52,884	8.98%
2019 Actual	53,073	0.36%
2020 Actual	40,919	-22.90%
2021 Actual	45,588	11.41%
2022 Actual	48,742	6.92%
2023 Actual	49,760	2.09%
2024 Actual	53,492	7.50%
2025 Budget	50,260	0.93%
2025 Projected	53,456	6.36%
2026 Adopted	53,456	0.00%



Police Grants

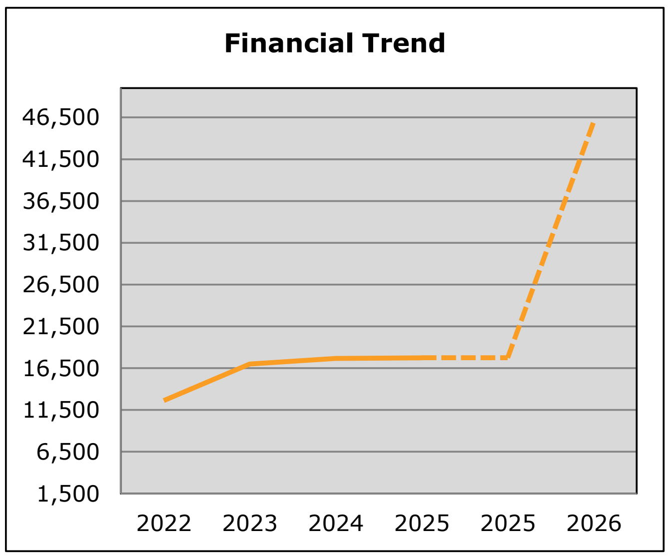
General Ledger Codes:	**Legal Authority:**
01-00-4320-0000	State Statute: Chapter 82

Revenue Description

Police Grants - The Safety Traffic Enforcement Program (S.T.E.P.) Grant provides reimbursement of overtime wages for hazardous moving violation enforcement and DWI checkpoints through the Missouri Division of Highway Safety. The City receives reimbursement for one-half the cost of body armor ballistic vests. Funding is approved through the U.S. Department of Justice-Bulletproof Vest Partnership Program.

FY25 revenues are projected using current receipts and estimated additional claims on available grant funds. FY26 revenues are estimated based on the FY26 grant award.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	17,528	44.78%
2017 Actual	15,305	-12.68%
2018 Actual	15,425	0.78%
2019 Actual	13,432	-12.92%
2020 Actual	7,475	-44.35%
2021 Actual	10,994	47.07%
2022 Actual	12,628	14.87%
2023 Actual	17,007	34.67%
2024 Actual	17,664	3.87%
2025 Budget	17,750	4.21%
2025 Projected	17,750	0.00%
2026 Adopted	45,967	158.97%



Emergency Mgmt Grant

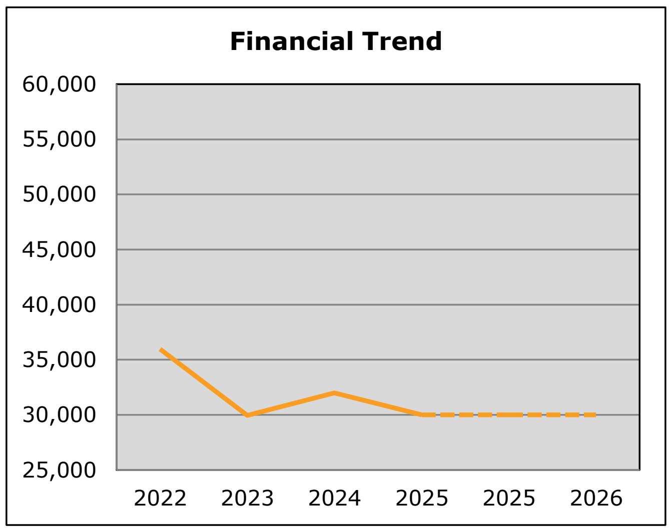
General Ledger Codes:	**Legal Authority:**
01-00-4325-0000	State Statute: Chapter 82

Revenue Description

Emergency Management Grant - The Emergency Management Performance Grant (EMPG) is a federal grant to each state. State agencies then disburse the funds to local jurisdictions. Recently, the grant amount has decreased resulting in local jurisdictions receiving less and less matching funds from the state. Currently, the EMPG grant can only be used for the salary and benefits for personnel, and even those funds do not cover the 50/50 split.

FY26 revenues are estimated based on grant application submitted in July 2025.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	49,175	-1.87%
2017 Actual	50,525	2.75%
2018 Actual	50,390	-0.27%
2019 Actual	51,189	1.59%
2020 Actual	53,504	4.52%
2021 Actual	50,027	-6.50%
2022 Actual	35,963	-28.11%
2023 Actual	29,949	-16.72%
2024 Actual	31,983	6.79%
2025 Budget	30,000	0.16%
2025 Projected	30,000	0.00%
2026 Adopted	30,000	0.00%



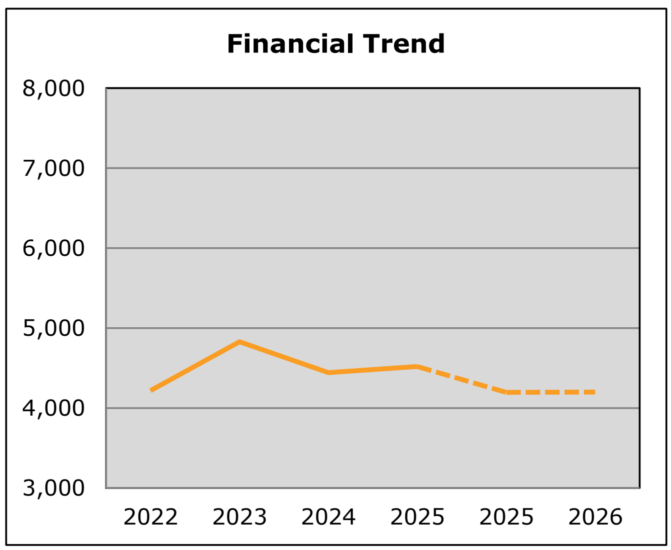
Copies

General Ledger Codes:	Legal Authority:
01-00-4330-0000	State Statute: Chapter 82 "Sunshine Law" on public information

Revenue Description

Copies - Photocopies are provided to the citizens by request. Color map reproduction cost ranges from $5.00 - $25.00 depending on the size of the map. Standard black and white copies are $.10 per copy. This revenue is unpredictable in nature. FY24 revenue is projected based on the three year average historical trend. FY26 revenue is estimated based on the FY25 projection.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	4,313	-26.09%
2017 Actual	5,477	26.99%
2018 Actual	4,175	-23.77%
2019 Actual	5,188	24.26%
2020 Actual	4,621	-10.93%
2021 Actual	5,455	18.05%
2022 Actual	4,216	-22.71%
2023 Actual	4,829	14.54%
2024 Actual	4,444	-7.97%
2025 Budget	4,519	-6.98%
2025 Projected	4,196	-7.14%
2026 Adopted	4,200	0.09%



Refunds & Reimbursements

General Ledger Codes:	**Legal Authority:**
01-00-4340-0000	State Statute: Chapter 82

Revenue Description

Refunds & Reimbursements - Reimbursements/refunds to the City are recorded in this account. In the current fiscal year, the majority of the reimbursements are from state tax refunds for gasoline purchases. Historical revenues are not a reliable predictor of this account. Revenues are estimated conservatively and based on the five year historical trend.

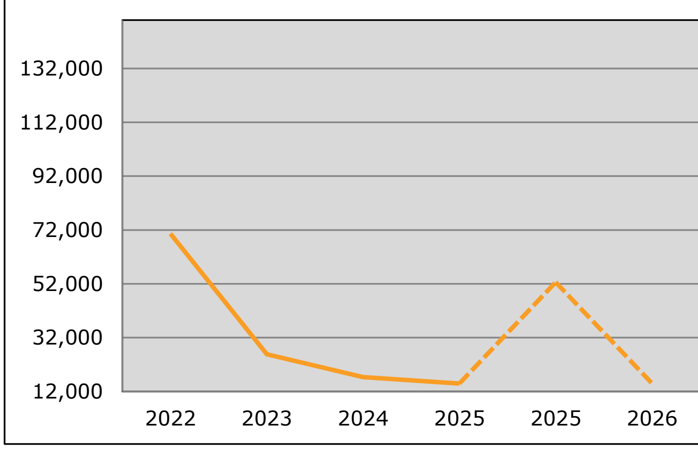
Listed below are highlights of a few of the larger revenues receipted, projected and estimated:

	2021	2022	2023	2024	2025
City gas purchase state tax refund	12,919	11,297	16,160	5,833	5,833*
Property tax liens (mowing)	5,987	3,641	6,004	5,399	5,399*
Rebates	1,884	2,428	3,204	3,419	3,419*
CIGNA Reimbursement	79,923	59,049	0.00	0.00	0.00

**Estimated*

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	26,586	82.87%
2017 Actual	25,288	-4.88%
2018 Actual	27,108	7.20%
2019 Actual	28,722	5.95%
2020 Actual	14,024	-51.17%
2021 Actual	106,788	661.48%
2022 Actual	70,636	-33.85%
2023 Actual	25,840	-63.42%
2024 Actual	17,315	-32.99%
2025 Budget	14,926	-63.03%
2025 Projected	52,582	252.28%
2026 Adopted	15,000	-71.47%

Financial Trend



Interest Revenue

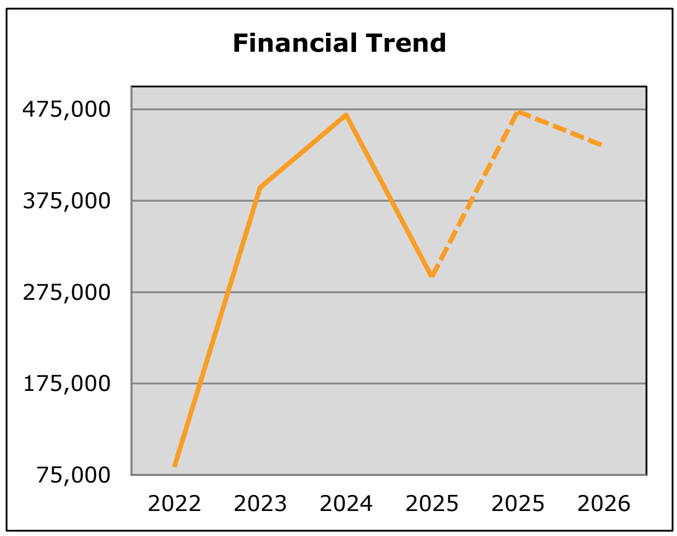
General Ledger Codes:	Legal Authority:
01-00-4350-0000	State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY18 revenues were estimated based on the assumption of no change in interest rates or carrying balances of the FY18 investments, however, interest rates have risen throughout the year and continue to do so.

FY25 revenues are based YTD interest earned. FY26 is estimated based on FY25 projection and a lower forecasted interest rate.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	34,902	35.44%
2017 Actual	42,304	21.21%
2018 Actual	80,001	89.11%
2019 Actual	122,569	53.21%
2020 Actual	58,191	-52.52%
2021 Actual	13,356	-77.05%
2022 Actual	83,743	527.01%
2023 Actual	389,253	364.82%
2024 Actual	468,705	20.41%
2025 Budget	291,743	-20.80%
2025 Projected	472,797	62.06%
2026 Adopted	435,000	-7.99%



Miscellaneous Revenue

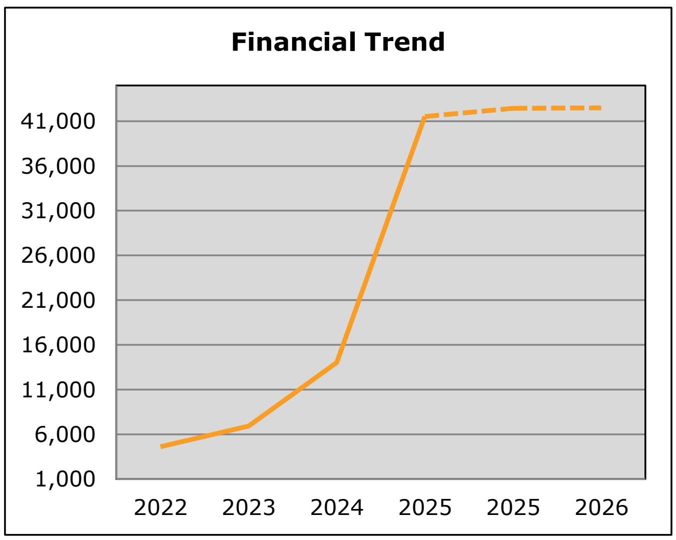
General Ledger Codes:	Legal Authority:
01-00-4370-0000	State Statute: Chapter 82

Revenue Description

Miscellaneous Revenue - Sale of real and personal property (auction of surplus property) and municipal court restitution are recorded in this account. This revenue source is unpredictable in nature.

FY25 revenues reflect the sale on multiple items on GovDeals, an auction website. FY26 revenues are estimated based on historical trends as well as a new agreement with Honeywell for the use of our Police Firing Range.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	8,693	-55.71%
2017 Actual	2,192	-74.79%
2018 Actual	2,121	-3.24%
2019 Actual	10,207	381.22%
2020 Actual	2,103	-79.39%
2021 Actual	2,251	7.02%
2022 Actual	4,620	105.26%
2023 Actual	6,916	49.68%
2024 Actual	14,040	103.01%
2025 Budget	41,530	246.55%
2025 Projected	42,444	2.20%
2026 Adopted	42,500	0.13%



Cell Tower Revenue

General Ledger Codes:	Legal Authority:
01-00-4410-0000	Municipal Ordinance: 28057 & 26066 State Statute: Chapter 82

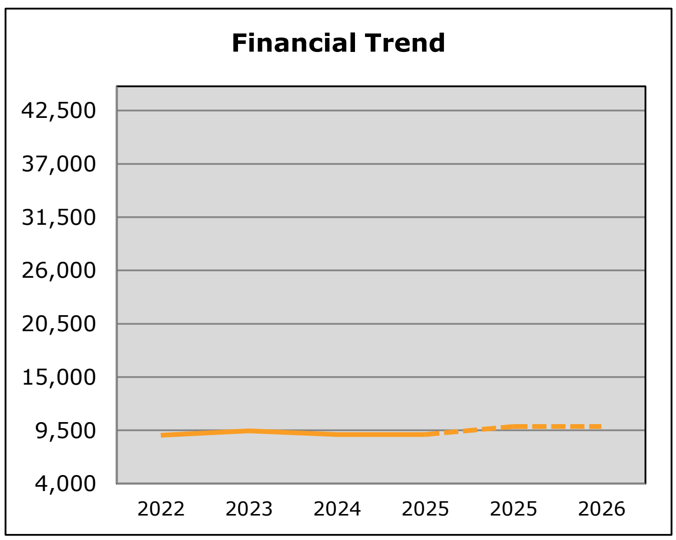
Revenue Description

Cell Tower Revenue - The City had lease options with APT of Kansas City and Cricket Communications for the cellular companies to locate communication antennas on City water towers. Both of these options have been terminated.

FY18 revenues were estimated to decrease considerably due to the removal of the Elm Street water tower to be performed by an independent contractor in exchange of land rental for a mono-tower with a 6% cell phone revenue for all equipment placed on the tower. That contract was delayed getting the cellular service transferred properly. The water tower will be taken down during the summer of 2018.

FY26 revenues are estimated based on the contract with the mono-tower contract that began in FY20.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	39,334	-7.96%
2017 Actual	24,334	-38.13%
2018 Actual	27,534	13.15%
2019 Actual	32,584	18.34%
2020 Actual	9,000	-72.38%
2021 Actual	9,000	0.00%
2022 Actual	9,000	0.00%
2023 Actual	9,450	5.00%
2024 Actual	9,075	-3.97%
2025 Budget	9,075	-4.13%
2025 Projected	9,900	9.09%
2026 Adopted	9,900	0.00%



Transfer in From Restricted Revenue Fund

General Ledger Codes:
01-00-4904-0000

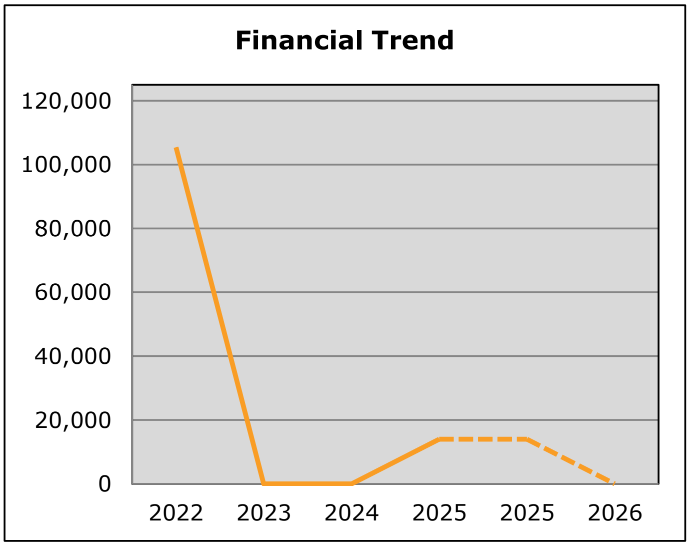
Legal Authority:
Municipal Ordinance: n/a
State Statute: n/a

Revenue Description

Transfer From the Restricted Revenue Fund -

There are no transfers in 2026

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	30,000	N/A
2017 Actual	14,000	-53.33%
2018 Actual	0	-100.00%
2019 Actual	14,000	N/A
2020 Actual	0	-100.00%
2021 Actual	30,000	N/A
2022 Actual	105,442	251.47%
2023 Actual	0	-100.00%
2024 Actual	0	N/A
2025 Budget	14,000	N/A
2025 Projected	14,000	0.00%
2026 Adopted	0	-100.00%



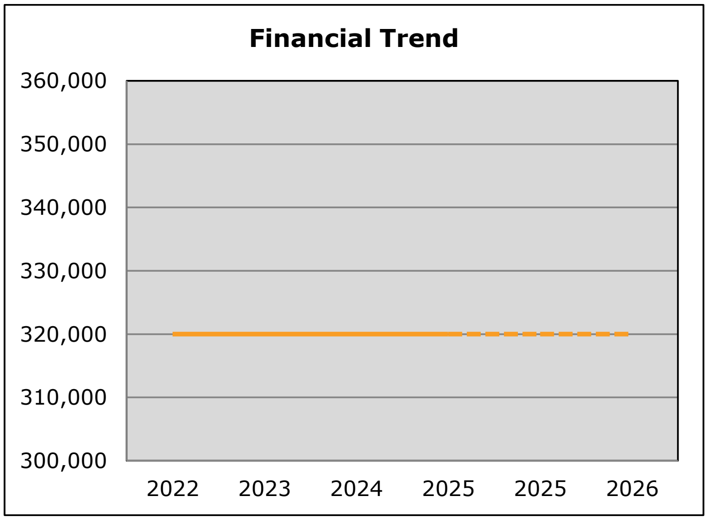
Transfer in From Transportation Fund

General Ledger Codes:	**Legal Authority:**
01-00-4936-0000	Municipal Ordinance: n/a State Statute: n/a

Revenue Description

Transfer From the Transportation Fund - These funds represent a fund balance transfer from the Transportation Fund (36) to the City. The funds are used to offset costs incurred by the Street Department in the General Fund.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	320,000	0.00%
2017 Actual	320,000	0.00%
2018 Actual	320,000	0.00%
2019 Actual	320,000	0.00%
2020 Actual	320,000	0.00%
2021 Actual	320,000	0.00%
2022 Actual	320,000	0.00%
2023 Actual	320,000	0.00%
2024 Actual	320,000	0.00%
2025 Budget	320,000	0.00%
2025 Projected	320,000	0.00%
2026 Adopted	320,000	0.00%



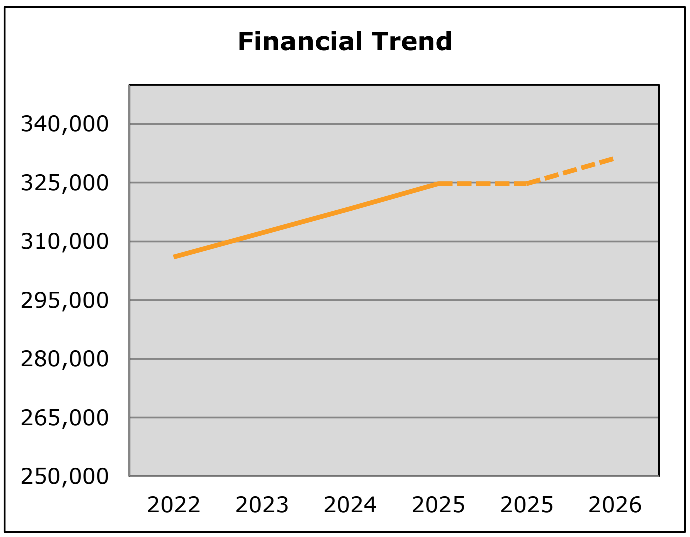
Transfer in From Stormwater Sales Tax Fund

General Ledger Codes:	Legal Authority:
01-00-4946-0000	Municipal Ordinance: n/a State Statute: n/a

Revenue Description

Transfer from the Stormwater Sales Tax Fund - These funds represent a transfer from the Stormwater Sales Tax Fund (46) to support the direct costs associated with expenditures related to the personnel costs of the Stormwater Department in the General Fund.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	258,115	12.02%
2017 Actual	253,064	-1.96%
2018 Actual	285,209	12.70%
2019 Actual	295,000	3.43%
2020 Actual	295,000	0.00%
2021 Actual	300,000	1.69%
2022 Actual	306,000	2.00%
2023 Actual	312,120	2.00%
2024 Actual	318,362	2.00%
2025 Budget	324,729	4.04%
2025 Projected	324,729	0.00%
2026 Adopted	331,224	2.00%



Transfer in From Enterprise Fund

General Ledger Codes:

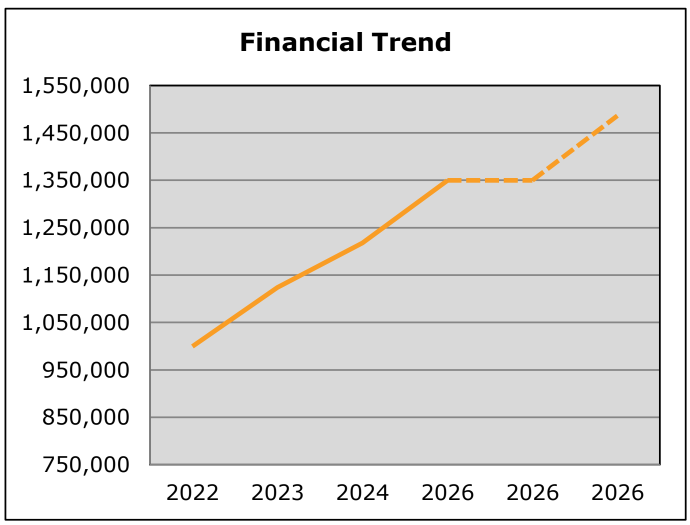
01-00-4950-0000

Legal Authority:
Municipal Ordinance: n/a
State Statute: n/a

Revenue Description

Transfer from the Enterprise Fund - These funds represent a payment to the General Fund for costs associated with administrative support of the activities of the Enterprise Fund.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	756,464	3.97%
2017 Actual	771,540	1.99%
2018 Actual	810,118	5.00%
2019 Actual	829,280	2.37%
2020 Actual	892,498	7.62%
2021 Actual	967,988	8.46%
2022 Actual	999,504	3.26%
2023 Actual	1,123,664	12.42%
2024 Actual	1,217,802	8.38%
2026 Budget	1,349,944	20.14%
2026 Projected	1,349,944	0.00%
2026 Adopted	1,486,315	10.10%



Transfer in From Capital Projects

General Ledger Codes:	Legal Authority:
01-00-4998-0000	Municipal Ordinance: n/a State Statute: n/a

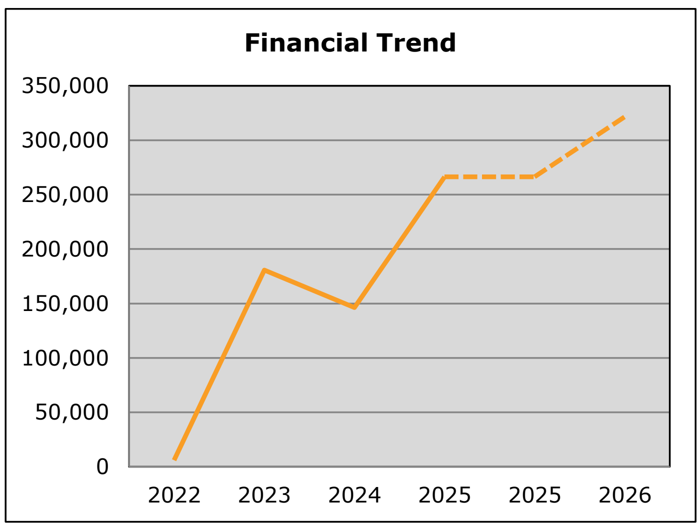
Revenue Description

Capital Project A&I - These funds represent a payment of six percent (6%) against those Capital Funds which have been provided administrative and inspection services by the General Fund. These fees are assessed against projects which are programmed in the CIP.

The FY26 estimated revenue is based on projects listed in the CIP on schedule to be completed during FY26 and shown below:

Street Preservation	48,000	City Hall Refresh	15,420
Annual Curb Program	36,000	OGF Main Replacement Ph 2	76,896
Maintenance of Thoroughfares	12,000	OGF Station Screening	3,600
ROW Infrasturcture Repairs	9,000	Dean Ave Curb Replacement	24,000
Annual Curb Program (storm)	24,000	N Madison St Road Reconstruction	20,000
Hydrant	11,589	Sidewalk Replacement Program	18,600
Inflow & Infiltration	10,709	Original Town Valve Repl	4,200
Curb Ramp Repair/Replace	7,500		

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	17,000	NA
2017 Actual	49,873	193.37%
2018 Actual	0	-100.00%
2019 Actual	4,885	N/A
2020 Actual	47,400	870.40%
2021 Actual	40,346	-14.88%
2022 Actual	6,000	-85.13%
2023 Actual	180,644	2910.73%
2024 Actual	146,264	-19.03%
2025 Budget	266,375	47.46%
2025 Projected	266,375	0.00%
2026 Adopted	321,514	20.70%



RAYMORE

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CITY OF
RAYMORE
MISSOURI

ADMINISTRATION

The Administration Department is the focal point of activities between the Mayor, City Council and City Departments. It provides administrative leadership for the organization and translates the policies and directives of the City Council into operating programs. The department directs the delivery of municipal services and provides leadership on City operations, community visioning and intergovernmental/regional cooperation.

PROGRAMS

City Council

The powers of the City, as provided by state law and the City Charter, are vested in the Mayor and City Council. The Council is composed of eight members, two each from the city's four wards, and the Mayor.

City Management/Administration

The City Manager is the chief administrative officer of the City and is responsible for the management of all personnel, the administration of all departments, provision of support and policy recommendations to the Council, development and implementation of the annual budget and capital program, enforcement of laws, and carrying out all Council policies and directives.

City Clerk

The City Clerk's office manages and retains all City records. This includes:

- Assisting citizens and the media in research of ordinances, contracts and other public information
- Coordinating the preparation of information required for City Council meetings
- Serving as a secretary to City Council during meetings
- Providing permanent record retention for all City Council, Board and Commission meetings
- Facilitating the application and selection process for appointments to volunteer boards and commissions
- Coordinating the election process
- Ensuring the City Code is updated and maintained
- Issuing occupational licenses, fireworks permits, low speed neighborhood vehicle registrations and liquor licenses

Legal Services

The City Attorney is a contracted position and serves as the chief legal advisor to the City and represents the City in all legal proceedings in some form.

GOALS

City Management/Administration

1. Provide leadership to the elected officials and professional staff on citywide issues (12.2)
2. Respond to Council and citizen requests for information (2.1)
3. Ensure that customer service provided by employees is prompt, courteous and professional and that all follow-up inquiries are dealt with in a timely manner (2.1)
4. Ensure that City services are provided at the highest level of quality within available funding (12.5)

City Clerk

1. Maintain compliance with governmental record management guidelines and best practice requirements in accordance with Chapter 109 of the Revised Statutes of the State of Missouri (12.2)
2. Maintain compliance with Chapter 610, Missouri Sunshine Law, of the Revised Statutes of the State of Missouri for providing transparency in government (12.2)
3. Maintain the City Code with Council approved legislation on a biannual basis (12.9)
4. Maintain compliance with City Code requirements for licensing and permitting (12.1)

Legal Services

1. Provide appropriate legal advice to the governing body and administration (12.5)

FY 2025 PERFORMANCE SUMMARY

1. The City Clerk continued educational opportunities through the Missouri City Clerk and Finance Officers Association, Missouri Municipal League and International Institute of Municipal Clerks

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

CITY COUNCIL AND MAYOR

Mission To serve as the governing body for the City of Raymore and provide leadership to City staff by establishing policies and ordinances in compliance with national, state and City Charter requirements.

Service Description The City Council is the policy-making body of the City of Raymore. Its members are responsible for developing a budget for the City and adopting legislation that has the force of law within the City limits, within the bounds of Missouri statutes.

Objectives		**Goal Alignment**
A	Establish and implement fair and equitable codes, ordinances and resolutions	12.9
B	Appoint citizens to various committees established to carry out City business	2.2
C	Provide organizational leadership and direction to staff on City-wide issues	12.7
D	Provide input and ultimately adopt the City's annual budget	12.5

Performance Measures		**2024**	**2025**	**2026 Budget**
A	Number of ordinances and resolutions adopted	106	125	125
B	Number of active boards and commissions	8	8	8
C	Number of City Council meetings held	24	24	24

ADMINISTRATION

Mission To provide administrative leadership to the organization and assist the City Council in developing, implementing and evaluating policies and programs to serve the residents and businesses of Raymore.

Service Description The Administration Department is the focal point of activities between the Mayor, City Council and City departments. It provides administrative leadership for the organization and translates the policies and directives of the City Council into operating programs. The department directs the delivery of municipal services and provides leadership on City operations, community visioning and intergovernmental/regional cooperation.

Objectives		Goal Alignment
A	Respond to Council and citizen requests for information	4.1.1
B	Ensure that citizens receive excellent customer service from employees	1.2.3
C	Provide leadership to elected officials and professional staff on citywide issues	4.1.3
D	Ensure that city services are provided at the highest level of quality within available funding	4.3.1

Performance Measures		2023	2024	2025 Budget
A	Percent of citizens satisfied or very satisfied with the overall quality of services provided by the City	86%	82%	82%
B	Percent of citizens satisfied or very satisfied with the overall image of the City	81%	80%	80%
C	Percent of citizens satisfied or very satisfied with the quality of customer service provided by City employees	80%	81%	81%

CITY CLERK

Mission To manage the official records of the City, maintain transparency between the public and government and provide exceptional, efficient and equal service.

Service Description The City Clerk's office manages and retains all City records, assists citizens and the media in research of ordinances, coordinates the preparation of information required for City Council meetings, provides permenent record retention of all City Council, Board and Commission meetings, coordinates the election process, ensures the City Code is maintained and issues occupational licenses, liquor licenses, fireworks permits and neighborhood vehicle registrations.

Objectives		Goal Alignment
A	Demonstrate responsible stewardship of public documents and resources	12.2
B	Maintain compliance with Chapter 610, Missouri Sunshine Law, of the Revised Statutes of the State of Missouri for providing transparency in government	12.2
C	Maintain the City Code with Council approved legislation on a biannual basis	12.9
D	Maintain compliance with City Code requirements for licensing and permitting	12.1

Performance Measures		2024	2025	2025 Budget
A	Total Occupational Licenses issued	1267	1250	1250
B	Number of liquor licenses issued	26	25	25
C	Neighborhood vehicle permits issued	149	125	150
D	Record requests fulfilled	237	200	200

CITY OF
RAYMORE
MISSOURI

ADMINISTRATION
HUMAN RESOURCES DIVISION

The Human Resources Division collaborates with City departments to deliver programs, services and work environments that optimize the potential of the workforce. Staff are dedicated to maintaining a customer-centric approach while aligning with the organization's goals and objectives.

Operating under the Administration Department, Human Resources serves as an internal service provider for all departments and employees.

Human Resources oversees and manages a comprehensive range of personnel and employee services, including recruitment, performance management, employee relations, benefits programs, training and development, as well as safety and risk management initiatives.

GOALS

1. Maintain a high quality City workforce and position Raymore as an employer of choice in the region (12.8)
2. Develop and maintain an on-boarding process in which new employees gain the knowledge and skills needed to become effective members of our team (12)
3. Create a culture that places priority on employee engagement and retention (12.7)
4. Continuously review, update and administer the City's comprehensive compensation and benefit package to ensure we remain competitive in our offerings and costs (12.7)
5. Oversee and facilitate training and development for all personnel (12.7)

FY 2025 PERFORMANCE SUMMARY

1. Conducted a thorough and ongoing review of the Employee Handbook to ensure clarity, compliance, and relevance
2. Organized a successful Citywide training and employee appreciation day to foster engagement and professional development
3. Improved employee time-off policies to support greater flexibility and work-life integration
4. Human Resources Director served as President of the Missouri Public Risk Management Association (MOPRIMA)
5. Human Resources Director served on the National Public Sector Human Resources Association Executive Council (PSHRA)
6. Human Resources Director served on the Midwest Public Risk Board of Directors
7. The Human Resources Director chaired the Publications Committee for the National Public Sector Human Resources Association, leading content strategy and development
8. Implemented a more affordable benefits package, reducing overall costs while maintaining quality coverage

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

HUMAN RESOURCES

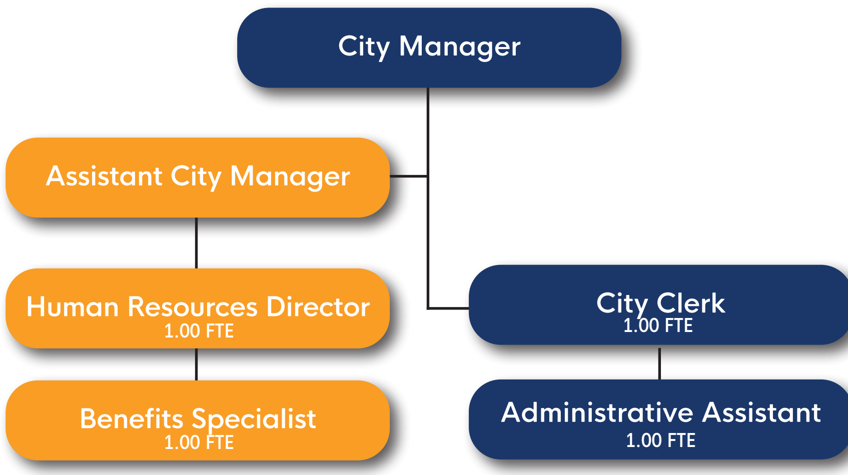
Mission Human Resources supports the goals and challenges of the City of Raymore by providing services which promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We seek and provide solutions to workplace issues that support and optimize the values and operating principles of the organization.

Major Services: Human Resources oversees the hiring, employee training and development, employee relations, employee engagement and policy enforcement. Staff continuously reviews, updates and administers the City's compensation and benefits package to ensure the City remains competitive in our offerings and costs.

Objectives		Goal Alignment
A	Maintain a high quality City workforce	12.7
B	Position Raymore as an employer of choice	12.8
C	Create a culture that places priority on retaining employees	12.7
D	Create a safe working environment	12

Performance Measures		2024	2025	2026 Budget
A	Number of full time employees hired	17	13	16
B	Full time employee turnover rate	4.62%	3.7%	2%
C	Number of employees celebrating milestone anniversaries for years of service	12	14	19
D	Number of employees promoted	5	8	4
E	Number of workers compensation claims	3	4	4

ADMINISTRATION



ADMINISTRATION

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	1,061,246	1,105,120	1,141,604	1,141,604	1,124,185	1,124,772	1,170,725	1,170,725
Commodities	13,398	13,071	11,940	11,940	10,200	15,408	15,408	15,408
Maintenance and Repairs	3,057	468	1,000	1,000	650	750	750	750
Utilities	0	0	0	0	0	0	0	0
Contractual	315,849	354,001	483,920	483,920	370,298	464,551	464,551	464,551
Capital Outlay	0	0	3,020	3,020	0	5,500	5,500	5,500
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	17,558	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Total	**1,411,107**	**1,479,660**	**1,648,484**	**1,648,484**	**1,512,333**	**1,617,981**	**1,663,934**	**1,663,934**

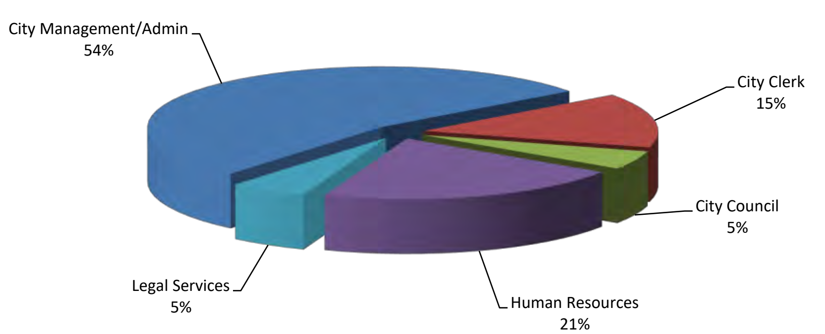
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00
HR Benefit Specialist	1.00	1.00	1.00
Administrative Assistant *	0.50	0.50	0.50
Total FTE	**5.50**	**5.50**	**5.50**

By Program

	2025-26 Council Adopted
City Management/Admin	894,510
City Clerk	241,696
City Council	82,262
Human Resources	355,466
Legal Services	90,000
Total	**1,663,934**

Program as a Percentage of the Department Budget



CITY OF
RAYMORE
MISSOURI

INTEGRATED TECHNOLOGY SYSTEMS

The Integrated Technology Systems Department (ITS) has four programs: Systems Administration, Client Support, Capital Asset Replacement and Training. This department includes the IT Director, Systems Administrator and IT Specialist.

PROGRAMS

SYSTEMS ADMINISTRATION

Network Administration The City of Raymore's local area network is built using the core services of the Windows 2016, 2019 and 2022 Server Operation Systems. These servers provide services used by all PC users such as sharing files, access to network printers, and service to access email and Internet connections. Workstation operating systems use Windows 10 and 11 and Mac OS.

Applications Administration The department provides administration and end user support for all applications running on the network platforms. The services ITS provides include all technical design, installation, configuration, vendor coordination, support, end user training and support, installation of upgrades, development of interfaces as required and application troubleshooting. Related administrative duties include tracking of software licensing, ensuring that common versions are installed, and managing any related software contracts for maintenance and support.

Technology Planning/Internal Consulting ITS is responsible for coordination with each department to ensure that their needs are met. ITS works with departments to assess, define and identify needs. This includes research, development and implementation of solutions to meet those demands.

Telephone System Administration The department has the responsibility of supporting all facility telephones, voicemail, and mobile devices. These responsibilities include coordination of all telephone-related moves, additions and changes as well as monitoring and managing hardware located at City facilities.

CLIENT SUPPORT

Video Production Support ITS provides comprehensive video production support, including maintenance and technical assistance for computer, video, and audio equipment. ITS diagnoses and repairs equipment issues, upgrades or replaces hardware as needed, and sets up or records meetings using camera and audio systems. ITS also programs and encodes recordings for playback, uploads content to YouTube for public access, and provides copies upon request.

Network Support The department supports, configures and maintains all network devices used by the City of Raymore.

Desktop Support Centralized and coordinated staff support for hardware, software or telephone systems is delivered via the ITS Department.

Capital Asset Replacement Replacement of computers is on a five-year cycle that provides each City employee with equipment that is based on current technology.The ITS Department, utilizing input from department managers, determines the computer style that best suits the department needs. Monitors and printers are replaced on an as-needed basis.

Technology Training The ITS Department provides employee training for network security, cloud applications, telephone equipment and various software programs.

GOALS

Systems Administration

1. Provide technology infrastructure, network connectivity, and technical support to city facilities and staff (2.1)(3.1)(6.3)(7.2)(12.4)
2. Maintain a high level of security, ensure equipment redundancy, and implement multi-layered backups for effective disaster recovery. (3.5)(12.4)
3. Ensure effective technical and fiscal management of department resources (12.5)
4. Deploy and support surveillance and security technologies across city facilities (3.1) (3.4)(12.4)
5. Provide technology services for public use in city facilities, including WiFi, electronic displays, and kiosks (11.1)(12.4)

Client Support

1. Deliver timely and effective service to customer requirements through communication, teamwork and a skilled staff (12.4)

Capital Asset Replacement

1. Continue the computer replacement program to ensure that the latest technology is implemented for City use (12.4)

Technology & Safety Security Training

1. Continue user education programs for security training, end-user software products and telecom systems (12.4)
2. Provide focused training for Google Workspace and cybersecurity (12.4)

FY 2025 PERFORMANCE SUMMARY

1. Replaced 15 workstations through the FY 2025 Computer Replacement Program
2. Provided cyber-security training to all City employees
3. Implemented advanced email security software suite
4. Added additional door security access control systems
5. Added additional security cameras
6. Implemented new systems and procedures to help monitor the health of security systems throughout City facilities
7. Completed an estimated 1300-1400 internal help desk tickets
8. Implemented additional security controls relating to CJIS compliance
9. Replaced over 100 monitors through the FY 2025 Standardization & Modernization CIP Project

SIGNIFICANT BUDGETARY ISSUES

1. Software maintenance cost for FY 2026
2. Computer replacement program for FY 2026

INTEGRATED TECHNOLOGY SYSTEMS

Mission The mission of the Integrated Technology Systems department is to provide innovative, contemporary and accessible technology in computing, media and voice services to facilitate the City of Raymore's mission and vision.

Service Description Integrated Technology Systems is responsible for implementing and maintaining computer hardware, network systems, software and audio/video systems and providing client support.

Objectives		Goal Alignment
A	Provide technology infrastructure, network connectivity and techincal support to City facilities and staff	2.1, 3.1, 6.3, 7.2, 12.4
B	Maintain equipment redundancy and multi-layered backups for disaster recovery	3.5, 12.4
C	Ensure effective fiscal management	12.5
D	Deliver timely and effective client support	12.4
E	Provide latest technology resources to City staff	12.4
F	Deploy and support surveillance and security technologies across city owned facilities	3.1, 3.4

A. Percent of urgent priority help desk tickets completed within 8 hours

FY 2024	FY 2025	FY 2026 Budget
100%	100%	100%

B. Percent of high priority help desk tickets completed within 16 hours

FY 2024	FY 2025	FY 2026 Budget
100%	100%	100%

C. Percent of medium priority help desk tickets completed within 24 hours

FY 2024	FY 2025	FY 2026 Budget
100%	99%	100%

D. Percent of "very satisfied" ratings with help desk service

FY 2024	FY 2025	FY 2026 Budget
100%	88%	Above 95%

INTEGRATED TECHNOLOGY SYSTEMS

INTEGRATED TECHNOLOGY SYSTEMS

By Category

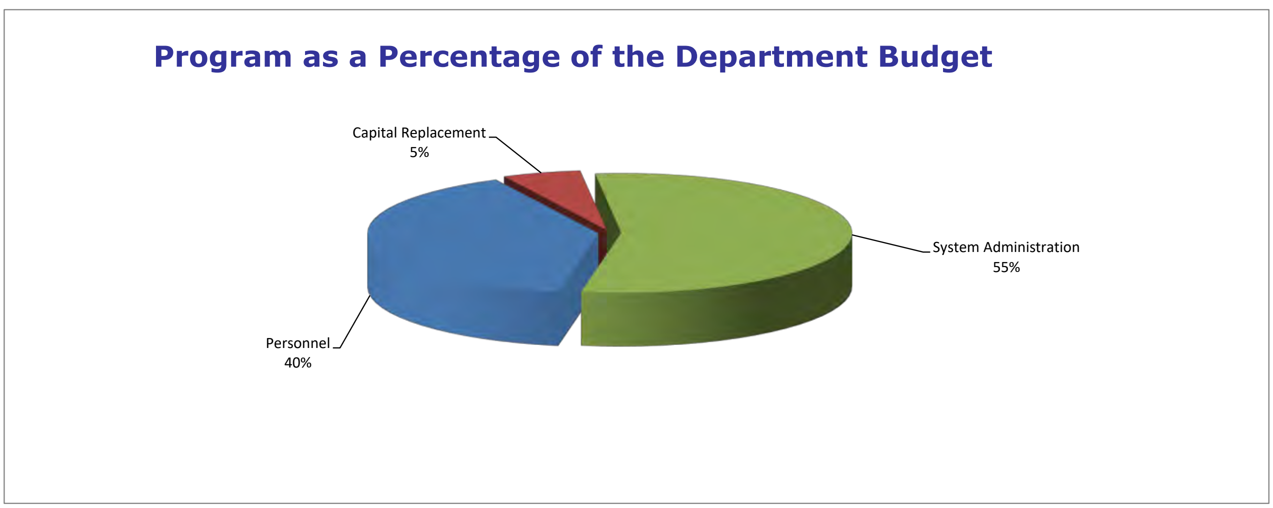
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	277,094	350,851	395,290	395,290	377,084	380,021	398,091	398,091
Commodities	74,073	59,259	52,112	52,112	51,819	85,921	85,921	85,921
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	381,636	388,999	536,614	536,614	469,970	480,059	513,830	513,830
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	3,514	0	0	0	0	0	0	0
Total	**736,316**	**799,109**	**984,016**	**984,016**	**898,873**	**946,001**	**997,842**	**997,842**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
IT Director	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00
Total FTE	**3.00**	**3.00**	**3.00**

By Program

	2025-26 Council Adopted
Personnel	398,091
Capital Replacement	55,000
System Administration	544,751
Total	**997,842**



RAYMORE

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CITY OF
RAYMORE
MISSOURI

ECONOMIC DEVELOPMENT

Growing the local economy is the primary focus of the Economic Development Department. The department accomplishes this goal through recruiting and attracting new businesses, while also working with existing companies on retention and expansion.

The department provides staff support to City Administration, elected leaders, other City departments, the Raymore Chamber of Commerce and other external community partners and organizations.

The department is charged with creating an environment that is responsive to the concerns of residents and the development community while facilitating relationships among the community's civic and business network. It is also focused on improving the quality of life in the City by increasing the City's tax base and employment opportunities. The department develops and administers plans, policies and programs consistent with community and leadership goals.

PROGRAMS

Administration

Administration involves responding in an efficient manner to development inquiries from developers, brokers, design professionals, community leaders and staff on policy, data, incentives, procedures, demographics and more. It also includes the coordination of development projects and efforts as they relate to the Development Services Department and working with the local business community to ensure the needs of the local market are being adequately met.

Marketing and Business Attraction

Marketing and Business Attraction includes maintaining cooperative marketing efforts through the City's community and economic development partners, including Missouri Department of Economic Development (DED), Kansas City Area Development Council (KCADC), Raymore Chamber of Commerce and other utility partners to ensure that the City maintains its position as an attractive, agile and competitive place for economic growth.

This is accomplished through the creation of marketing materials, annual reports, data reports and community demographic information, as well as development concepts for the City's key corridors and properties. The department maintains the essential information for evaluating the Raymore community for the location of commercial, industrial and residential projects, and markets the community through advertising, trade shows, impact trips, etc., while working directly with businesses to fill locations throughout the community.

Business Retention & Expansion

Business Retention & Expansion (BR+E) is a critical component to creating and maintaining a healthy and sustainable local economy. Ensuring that new and existing businesses have the resources and support that they need from the City creates an environment that breeds success and creates opportunities for new and existing local businesses to flourish.

The department is responsible for cultivating and maintaining relationships with the local business community, and creating programs and initiatives that are responsive to the needs of businesses within the city.

GOALS

Administration

1. Facilitate regular and targeted communications to provide support to and gain insight from existing major employers within Raymore (9.3)
2. Recruit aesthetically appealing, high-quality real estate development projects that align with the community's priorities (4.2)(9.2)(9.7)
3. Heighten the pursuit of attracting industries and businesses that have the ability to dramatically strengthen the employment and economic base of Raymore, often referred to as primary employers (9.22)
4. Coordinate and further advance the establishment of an extensive workforce development program catering to the community's and businesses' needs (9.9)(10.3)
5. Research amendments to the Economic Development Policy, and potentially City Codes, that further shape local incentives which directly align with business recruitment strategies (9.6)
6. Establish a Chapter 353 district to encourage redevelopment and substantial property improvements (9.4)(9.5)

Marketing and Business Attraction

1. Track overall investments in new development, redevelopment and business expansion efforts (10.1)
2. Provide an annual report on development activity, growth, demographics and information from marketing and business attraction and expansion efforts (2.1)(9.2)
3. Continue to update and maintain the department's website and marketing communications in order to provide streamlined and accurate information on prospective projects (2.1)(9.2)
4. Explore and implement new marketing and outreach strategies to expand the scope and reach of the department (9.5)(9.6)
5. Make Raymore the place to work for a diverse array of residents and employers (9.1)(9.22)
6. Coordinate with other subject matter experts and departments on assessing the readiness of real estate sites (9.5)
7. Market, promote and communicate the value, benefit and opportunity that Raymore fosters in terms of project investment and community growth (2.1)(9.2)

Business Retention and Expansion

1. Track and report the findings from business retention and expansion programs (4.1)
2. Expand and enhance the City's Business Retention & Expansion (BR+E) program to align with community needs and priorities (4.1)
3. Strategize and work with the Raymore Chamber of Commerce to make connections with local businesses (8.2)
4. Visit with and offer assistance to at least 12 existing businesses that call Raymore home (8.1)(9.3)

FY 2025 PERFORMANCE SUMMARY

1. Continued to work with master developer VanTrust Real Estate on the development and expansion of Raymore Commerce Center, the City's large-scale industrial business park at I-49 & North Cass Parkway
2. Continued the Business Retention & Expansion (BR+E) program to solicit feedback and communications from existing Raymore businesses
3. Responded to 1 request for information for new development projects from the Missouri Partnership, Kansas City Area Development Council (KCADC) and other sources in relation to the Raymore Commerce Center
4. Responded to six developer inquiries regarding business attraction
5. Worked with community, governmental and education partners and other organizations through Workforce YOU to further establish a robust, comprehensive workforce development programs in order to attract larger employers who offer higher

skilled careers

6. Served as Missouri Economic Development Council District 3 Co-Director; representing the Kansas City region at board meetings, serving on the public policy committee and planning quarterly meetings for District 3 members
7. Implemented a successful virtual passport program for local small businesses in collaboration with the Raymore Chamber of Commerce
8. Engaged with community partners to explore child care solutions for working families
9. Engaged with regional partners to explore public mobility and transportation solutions

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

ECONOMIC DEVELOPMENT

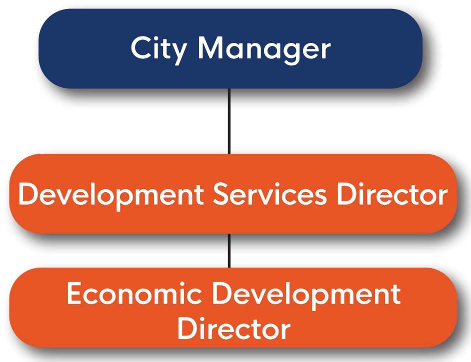
Mission To develop, implement and market programs and activities that support economic growth and development in Raymore including business assistance, recruitment, retention and expansion, as well as the development of our local infrastructure and community amenities.

Service Description The Economic Development Department is a large piece of all activities that impact the economic growth and development of the community.

Objectives		Goal Alignment
A	Attract and support business investment in the community to grow the commercial tax base	8.2
B	Support and retain jobs in the community to provide a living wage	9.12, 9.22

Performance Measures		FY 2024	FY 2025	FY 2026 BUDGET
A	Respond to site selection submittals and developer inquiries for business recruitment	11	7	10
B	Business, retention and expansion community visits	12	12	12

ECONOMIC DEVELOPMENT



ECONOMIC DEVELOPMENT

By Category

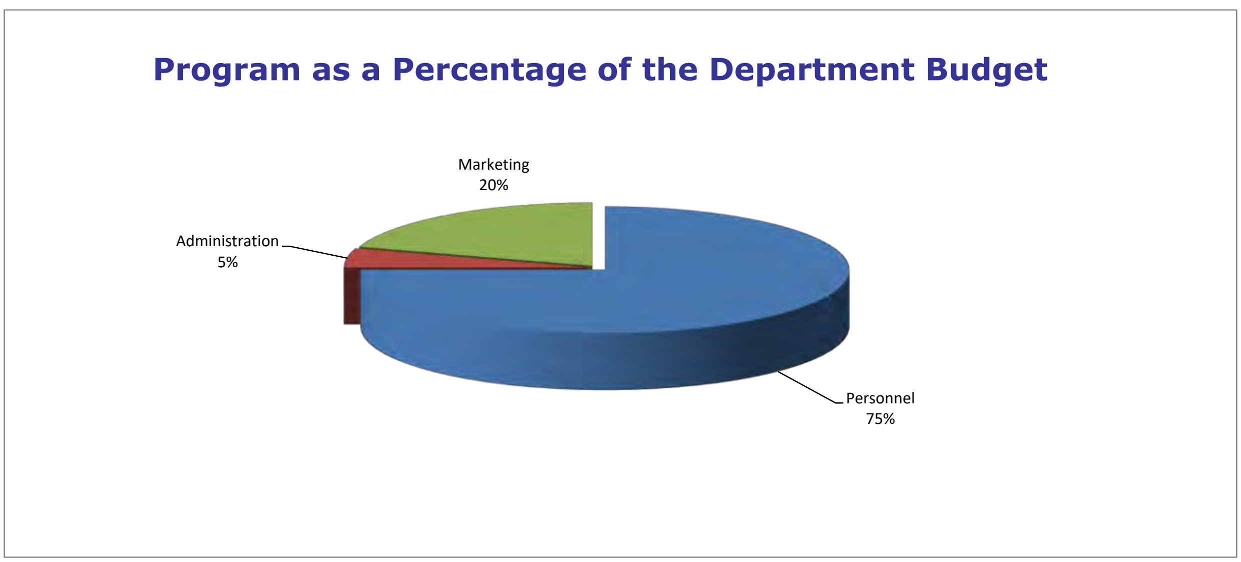
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	82,804	125,375	142,102	142,102	140,956	142,038	149,114	149,114
Commodities	287	481	250	250	160	150	150	150
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	36,277	39,077	48,142	48,142	46,260	49,537	49,537	49,537
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Total	**119,367**	**164,933**	**190,494**	**190,494**	**187,376**	**191,725**	**198,801**	**198,801**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Economic Development Director	1.00	1.00	1.00
Total FTE	**1.00**	**1.00**	**1.00**

By Program

	2025-26 Council Adopted
Personnel	149,114
Administration	9,675
Marketing	40,012
Total	**198,801**



CITY OF
RAYMORE
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DEVELOPMENT SERVICES

The Development Services Department is involved in the development and implementation of the Unified Development Code, the Comprehensive Plan, overseeing the development and plan review process, codes compliance, building inspections and the City's GIS program. The department serves as primary staff support to the Planning & Zoning Commission, Board of Appeals and Board of Adjustment. The Development Services Director supervises the day-to-day activities of the department and reports to the City Manager.

PROGRAMS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the department including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration.

Customer Service

This program involves responding in a timely and quality manner to inquiries of both internal city departments, as well as residents of the community, including the provision of informational brochures, data and statistics, and procedural manuals to residents, businesses and the development community.

Geographic Information Systems

The services in this program include those necessary for the development and maintenance of graphical representations related to development activities within the City, and other mapping-related projects and initiatives. This program provides support primarily for development activities related to planning, zoning and engineering, as well as police, parks and other City departments as necessary.

Planning & Zoning

The services in this program include those associated with the comprehensive planning of the community, such as requests and inquiries for rezonings, conditional use permits, subdivision platting and development, site plan review and variances. This includes the organization of regular meetings and work sessions and providing staff support to the Planning & Zoning Commission, City Council, Board of Appeals and Board of Adjustment and the maintaining of record of minutes for the Planning & Zoning Commission, as well as public notifications for the department.

Code Enforcement

This program identifies, investigates and responds to complaints concerning violations of the city code and related policies, and oversees the remedy and abatement of violations throughout the community.

This program is responsible for the investigation and enforcement of complaints concerning nuisances, weeds, property maintenance, signs and the Unified Development Code.

Building Inspections

This program includes the comprehensive review and inspection of all development projects to ensure that residential, commercial and industrial structures conform to applicable codes and approved plans, and ensures the safety of citizens through inspection of construction activities. This program provides accurate and timely inspections to keep the building community informed of changes in all applicable codes, policies and procedures, and maintains permitting and inspection records for construction activity within the City.

GOALS

Administration

1. Continue involvement in committees, programs and meetings sponsored by the City's local and regional partners (1.3.3)
2. Identify processes that could benefit from the use of additional technology (4.1.2)
3. Improve Development Services Fee-Schedule items to reflect a cost-of-service model for various application and development review procedures (4.3.1)

Customer Service

1. Improve customer service processes to increase the opportunities for customers to receive the information they need on the first try (1.3.1)
2. Provide opportunities to front-line employees for cross-training with other departments (1.3.4)
3. Continue to update existing and create new informational brochures regarding relevant Codes and permitting processes to improve access of information to the community (1.2.3)

Geographic Information Systems

1. Continue providing GIS applications to assist City Departments with programs and activities (4.1.2)
2. Expand the use and integration of GIS into the general operations of the City (4.1.2)
3. Facilitate the migration of internal GIS data to support network and server updates (4.1.1)
4. Assist the Public Works Department with asset management and data collection to improve the use and effectiveness of field maps and other applications (4.1.2)

Planning & Zoning

1. Facilitate the implementation of the City's Blueprint 2045 Comprehensive Plan (2.2.1)
2. Conduct a comprehensive review and update to the Unified Development Code to support the implementation of the Blueprint 2045 Comprehensive Plan (2.2.1)
3. Explore ways to support the incorporation of universal design into new and rehabbed residential construction (3.2.4)
4. Facilitate master-planning activities for the City's key development corridors and properties to support smart and proper growth of the City (3.2.3)
5. Assist the Economic Development Department with identification of opportunity sites and review of any process changes that could affect development (3.3.4)
6. Update and improve development application submittal requirements to improve review processes and outcomes (1.2.3)

Codes/Inspections

1. Continue annual review of the property maintenance and building codes and explore the adoption of new building codes (2.1.4)
2. Expand use of online permitting and plan review programs (4.1.2)
3. Collaborate with the Water Utilities department on the development of a non-owner occupied/ residential rental registration program to enhance communications between various City departments and residents of the City (2.1.4)
4. Expand the City's Code Enforcement Abatement Program to address illegal dumping, littering, and residential debris pile-up (2.1.4)
5. Expand opportunities for the disposal of bulky items to reduce accumulation of junk and debris within the City (2.1.4)

FY 2025 PERFORMANCE SUMMARY

1. Deployed new GIS tools to improve the use and efficiency of spatial data for use internally by City employees.
2. Assisted the Public Works Engineering and Operations Divisions with the field collection of spatial assets and data supporting infrastructure maintenance
3. Provided in-house review of all building plans for residential, commercial and industrial development projects
4. Maintained a development report that is updated monthly to reflect existing housing units, housing type breakdown, as well as available undeveloped lot inventory
5. Continued regular inspections of existing commercial and industrial buildings or tenant spaces as part of the routine 5-year inspection program, or at the request of building owners or tenants
6. Continued the evaluation and update of mapping applications utilized by the public and by City employees
7. Supported plan review, permitting and building inspection activities between ongoing residential, commercial and industrial projects
8. Re-established a pre-application submittal review committee and process to review prospective development inquiries prior to the submission of any required development applications
9. Created an improved process for coordinating application intake and review between the Development Services and Engineering Departments
10. Updated and consolidated development application forms to support a more efficient application submittal and review process
11. Expanded the use of Bluebeam REVU software into the development review process to improve plan review between multiple departments
12. Updated Planning and Zoning staff report templates to improve readability and adherence to City brand standards
13. Facilitated the review and adoption of the Raymore Blueprint 2045 Comprehensive Plan

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

DEVELOPMENT SERVICES:
GRAPHIC INFORMATION SYSTEMS

Mission To develop and maintain a database of information and related cartographic tools and applications for analyzing and mapping various aspects of the city, including development projects, infrastructure projects and other geographic information related to the City.

Service Description The services in this program include those necessary for the development and maintenance of geographical representations related to development activities within the city, and other mapping-related projects and initiatives. This program will provide support primarily for development activities related to planning, zoning and engineering as well as Police, Parks and other City departments as necessary.

Objectives		Goal Alignment
A	Manage and update geographic information and maps of the City of Raymore for use by citizens and staff	6.3
B	Develop mapping applications for integration into all departments of the City	12.4

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Usage rate for the City's "What's Happening" development activity map (in average views per day)	76.2	74	85
B	Number of GIS maps published	25	30	25

DEVELOPMENT SERVICES:
PLANNING & ZONING

Mission To make recommendations regarding new development proposals, improvements and alterations to existing developments, in addition to other special permits and approvals to the Planning and Zoning Commission, Board of Zoning Adjustment and the City Council to ensure orderly growth and development through the adherence to the City's rowth Management Plan (GMP), Unified Development Code (UDC) and the City's Comprehensive Plan.

Service Description The services in this program include those associated with the comprehensive planning of the community, such as requests and inquiries for rezoning(s), conditional use permits, subdivision platting and development, site plan review and variances. This includes the organization of regular meetings and work sessions and providing staff support to the Planning & Zoning Commission, City Council, Board of Appeals and Board of Adjustment, and the maintaining of record of minutes for the Planning & Zoning Commission, as well as public notifications for the department.

Objectives		Goal Alignment
A	Ensure proper construction and compliance with all applicable City codes and ordinances.	12.1
B	Review and update the City's Unified Development Code (UDC) in support of the comprehensive growth of the City.	12.9

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Number of development plans reviewed	36	38	40
B	Number of Code-text reviews conducted	3	6	5

DEVELOPMENT SERVICES:
CODE ENFORCEMENT

Mission To ensure the proper maintenance of properties throughout the city through the enforcement of the Property Maintenance Code and to develop processes and systems that ensure timely compliance with all applicant codes.

Service Description This program identifies, investigates and responds to complaints concerning violations of the city code and related policies, and oversees the remedy and abatement of violations throughout the community. This program is responsible for the investigation and enforcement of complaints concerning nuisances, weeds, property maintenance, signs and the Unified Development Code.

Objectives		**Goal Alignment**
A	Provide routine physical inspections of properties throughout the City, and ensure compliance with all applicable property maintenance codes	12.1
B	Promote voluntary compliance and resolution as a preferred solution for any and all Code violations.	5.6

Performance Measures		**FY 2024**	**FY 2025**	**FY 2026 Budget**
A	Number of code cases opened annually	695	640	650
B	Voluntary case resolution rate	83%	84%	85%

DEVELOPMENT SERVICES:
BUILDING INSPECTIONS

Mission To ensure all new construction and redevelopment projects within the jurisdiction of the City are code compliant and provide a safe environment for residents and visitors to live and work and do business.

Service Description This program includes the comprehensive review and inspection of all development projects to ensure that residential, commercial and industrial structures conform to applicable codes and approved plans, and ensures the safety of citizens through inspection of construction activities. This program provides accurate and timely inspections to keep the building community informed of changes in all applicable codes, policies and procedures.

Objectives		Goal Alignment
A	Ensure quality review of commercial and residential plans	11.3
B	Ensure timely inspections of construction projects	11.3

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Average number of business days between plan receipt and initial comment letter	5	5	5
B	Total number of building inspections	5,556	5,250	5,500

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES

By Category

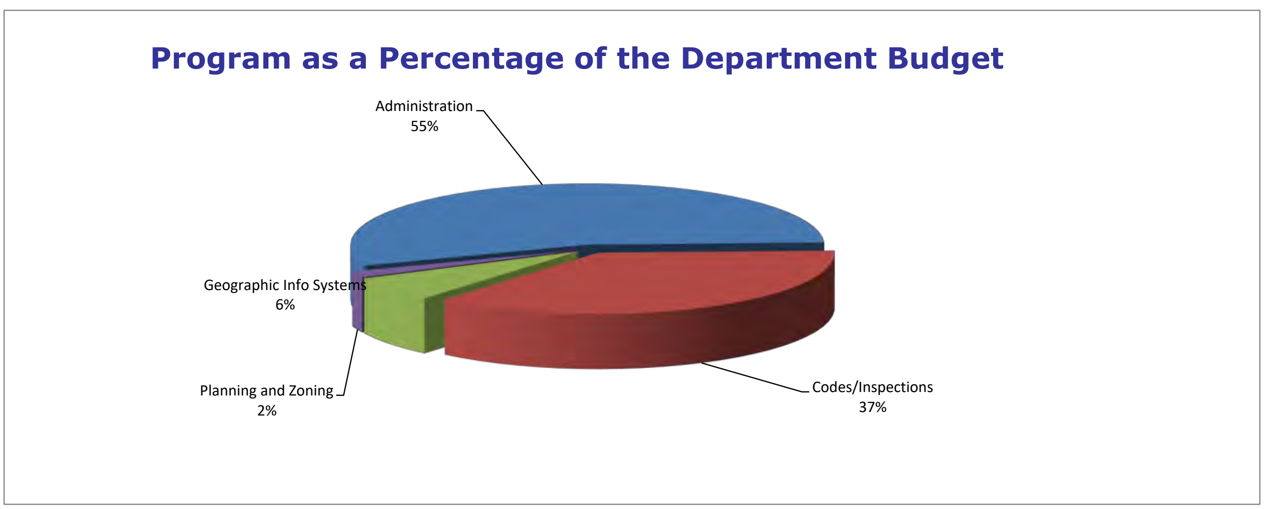
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	713,069	729,059	838,714	838,714	820,453	826,353	875,235	875,235
Commodities	16,485	13,369	24,981	24,981	22,868	15,960	15,960	15,960
Maintenance and Repairs	794	125	800	800	800	800	800	800
Utilities	0	0	0	0	0	0	0	0
Contractual	35,755	34,570	98,384	98,384	89,830	78,890	139,090	139,090
Capital Outlay	0	0	0	0		0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	16,754	21,000	0	0	0	0	0	0
Total	**782,857**	**798,124**	**962,879**	**962,879**	**933,951**	**922,003**	**1,031,085**	**1,031,085**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Development Services Director	1.00	1.00	1.00
Development Services Superintendent	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Building Inspector I	1.00	1.00	1.00
Planner	1.00	1.00	1.00
Administration Assistant	1.00	1.00	1.00
Total FTE	**7.00**	**7.00**	**7.00**

By Program

	2025-26 Council Adopted
Administration	567,029
Codes/Inspections	378,596
Geographic Info Systems	68,285
Planning and Zoning	17,175
Total	**1,031,085**



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CITY OF
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PUBLIC WORKS
DEPARTMENT OVERVIEW

The Raymore Public Works Department has broad responsibilities in the City including:

- Civil engineering and design support
- Oversight of the installation of public infrastructure
- Maintenance and upgrades of the City's infrastructure, including the water system, the sewer system, the street network, the storm sewer system and associated facilities
- Stormwater quality and system maintenance
- Delivering safe, potable water
- Operation and maintenance of sanitary sewer collection

The department is made up of an Engineering Division and an Operations and Maintenance Division. Operations and Maintenance is further broken down into the following subdivisions: Streets, Stormwater, Water and Sanitary Sewer.

The leadership and administrative oversight of the Public Works Department is the duty of the leadership team. This team is comprised of the Public Works Director, Assistant Public Works Director and Senior Engineering Technician.

This leadership team is responsible for, but not limited to, addressing citizen concerns and complaints, project management, long range planning for infrastructure improvements, expansion and maintenance, developing training plans for all members of the department, strategic planning, budget preparation, control and purchasing. This team is also responsible, in conjunction with the Finance Department, for the projects and funding within the Capital Project Funds and the operations of the water and sewer functions of the Enterprise Fund.

The Raymore Public Works Department is fully accredited by the American Public Works Association (APWA). This accreditation formally verifies and recognizes that the agency is in full compliance with the recommended management practices set forth in APWA's Public Works Management Practices Manual. Accreditation assists in continuous improvement of operations and management and in providing a valid and objective evaluation of agency programs as a service to the public and the profession.

GOALS

1. Maintain an efficient and properly trained staff to meet the changing needs of maintaining the City's infrastructure (12.4)
2. Respond to resident concerns/complaints within one business day (11.3)
3. Assure all necessary training is obtained across all divisions to maintain required licenses and registrations (12.4)
4. Provide training and resources in order to provide professional customer service with every contact (12.4)

CITY OF
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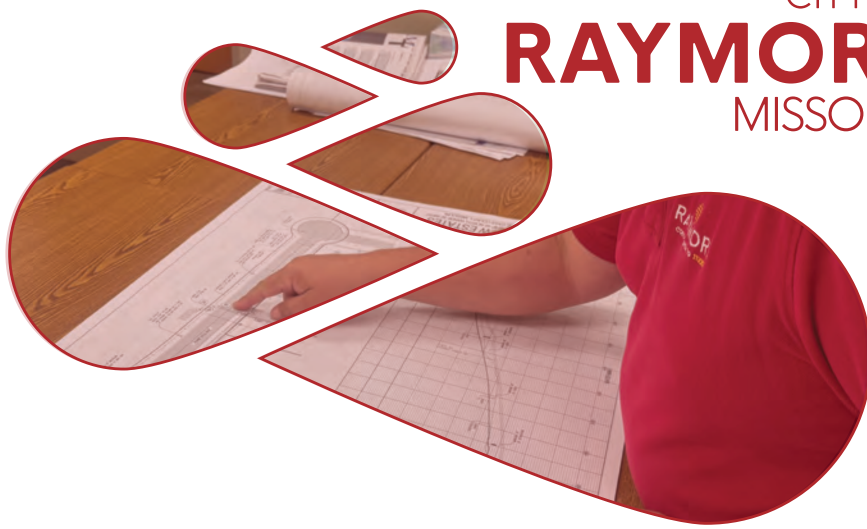


PUBLIC WORKS
ENGINEERING DIVISION

The Engineering Division is responsible for the management, design, construction, administration and review of all projects containing public infrastructure. This includes the water distribution system, the sewer collection system, the street network, the storm sewer system and associated facilities. In addition, the Engineering Division assists the Development Services Department through the planning process. The Engineering Division also designs, estimates and bids Capital Improvement Program (CIP) projects. During construction, Engineering staff are an integral part of the process. They ensure that the project, whether public or private, is constructed to the design standards of the City of Raymore. Longterm, the Engineering Division is responsible for ensuring that future City infrastructure is targeted toward areas of projected growth, ensuring City ordinances and design standards match current industry best practices, negotiation of easements for future growth opportunities and acting as the City's liaison to all local, state and federal agencies.

PROGRAMS

Administration

This program involves the administration and managerial tasks required for the effective operation of the Public Works Department, including staff time spent on policies, special projects, personnel management and budget administration. The Public Works Director is a member of the Capital Improvement Plan Committee and is responsible for the creation of a 5-year project plan, implementation of current year projects and project management in conjunction with the Finance Department for all of the capital budget funds.

Raymore Public Works is accredited by the American Public Works Association (APWA), receiving full accredication for the third time in 2025. This accreditation formally verifies and recognizes that the agency is in full compliance with the recommended management practices set forth in APWA's Public Works Management Practices Manual.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. It includes providing information, statistics and standards manuals to residents, contractors, businesses and the development community.

Infrastructure Improvements

The services in this program include those necessary for the design, administration and inspection of all capital improvements and development.

Support to Development

The services in this program include those associated with rezoning, conditional use permit and platting processes, site plan review and variances. This includes the technical review and analysis to assure that the proposed infrastructure is designed in the best interest of the City as a whole, while also complying with all local, state and/or federal regulations.

Streets and Traffic

This program involves determining the need for street improvements based on criteria and maintenance records, assessing and maintaining contracts for signals, determining the need for access management and provides recommendations to the traffic safety committee regarding traffic control measures.

GOALS

Customer Service

1. Work with the Communications Department to develop an information distribution strategy for all Capital Improvement Projects (11.4)

Infrastructure Improvement

1. Complete Kurzweil Road and complete Dean Avenue access management improvements (6.1)

Support to Development

1. Provide support to the Development Services Department as needed for the implementation of the Comprehensive Plan (11.3)
2. Continue to provide technical support to Development Services related to development applications (11.3)

Streets and Traffic

1. Explore expansion of the right-of-way trail network throughout the city as part of the Comprehensive Plan (6.4)

FY 2025 PERFORMANCE SUMMARY

1. Participated in the MARC (Mid-America Regional Council) Surface Transportation Priorities Committee, which oversees the distribution of transportation funding
2. Participated in the MARC Solid Waste Management District, which oversees the distribution of regional solid waste funding
3. Coordinated design and construction of the annual Street Preservation program, annual Curb Replacement program and other CIP Projects
4. Replaced more than 2,000 feet of the Owen-Good Force Main
5. Completed the reconstruction of Ward Road, Sunset Lane and Dean Avenue/195th Street

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

PUBLIC WORKS:
ENGINEERING

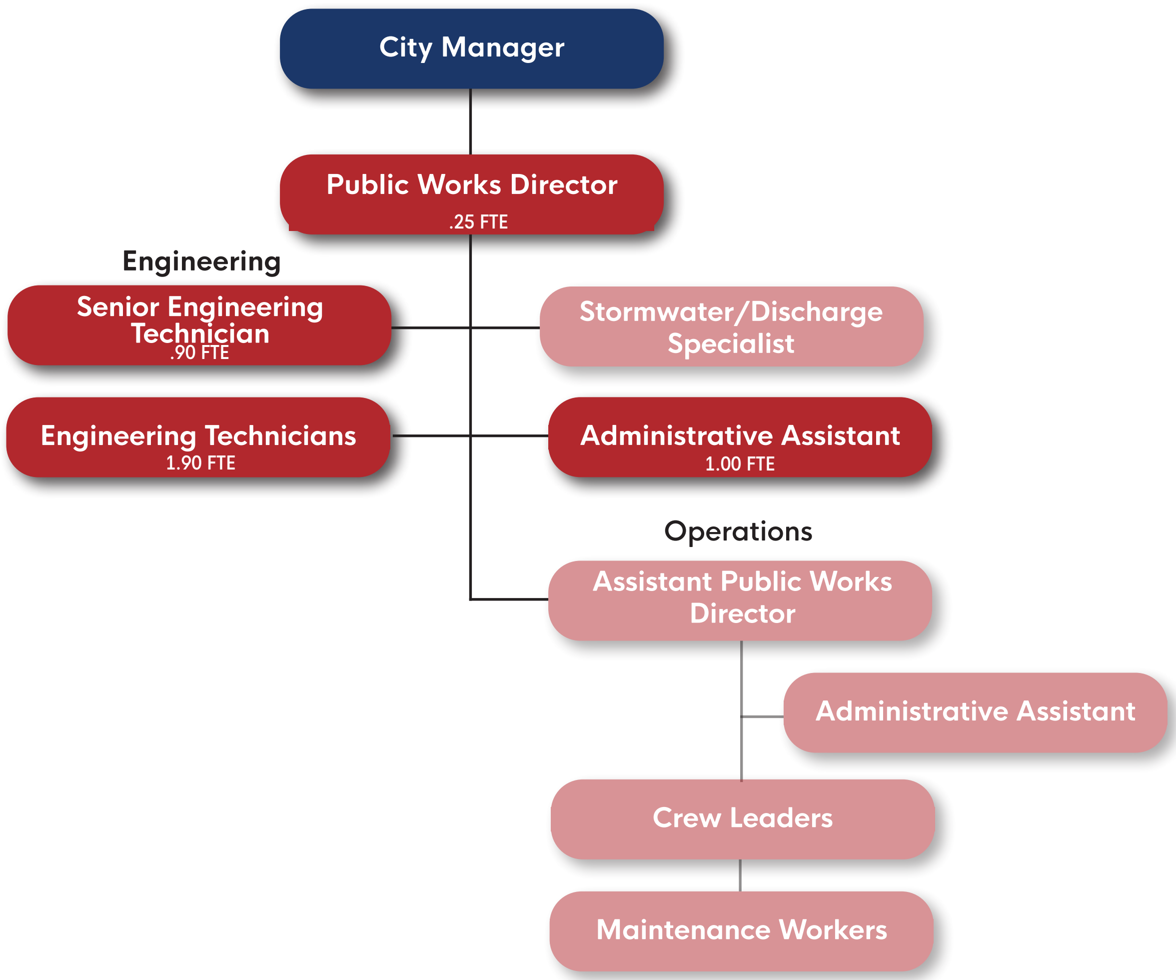
Mission To ensure the City's road, water, sewer and stormwater systems are constructed properly and are in compliance with all City codes and federal and state regulations. Engineering manages the annual contracted street and curb preservation projects.

Service Description This program provides professional decision making and financial oversight of the Operations & Maintenance and Engineering Divisions of Raymore Public Works and performs integrated project management for design and construction activities.

Objectives		Goal Alignment
A	Strengthen development and maintenance of streets, trails and pedestrian pathways	6.1
B	Incorporate new technology and practices to develop safer pedestrian walkways and trails	12.4
C	Value and protect natural resources and green spaces	7.7

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Percent of construction plans reviewed within 10 business days	95%	15%	95%
B	Percent of capital projects completed within 10 percent of bid amount	100%	100%	100%

PUBLIC WORKS ENGINEERING DIVISION



ENGINEERING

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	432,642	465,087	489,646	489,646	466,509	469,755	505,130	505,130
Commodities	7,444	7,211	8,239	8,239	6,271	7,865	7,865	7,865
Maintenance and Repairs	1,173	536	2,500	2,500	2,000	2,500	2,500	2,500
Utilities	0	0	0	0	0	0	0	0
Contractual	17,624	13,011	47,493	47,493	38,198	36,977	36,977	36,977
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	22,647	0	0	0	0	0	0	0
Total	**481,530**	**485,844**	**547,878**	**547,878**	**512,978**	**517,097**	**552,472**	**552,472**

Position Control Roster

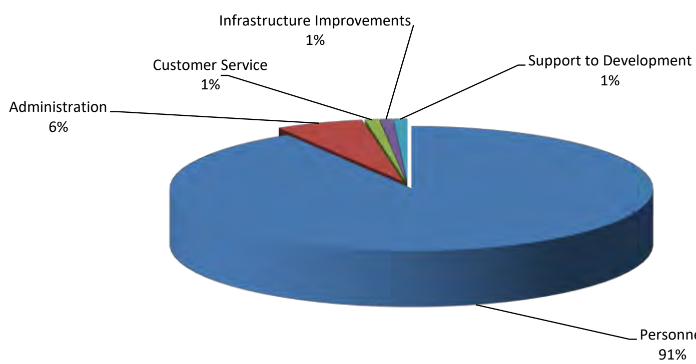
	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Public Works Director/City Engineer	0.25	0.25	0.25
Assitant Public Works Director*	0.90	0.90	0.00
Senior Engineering Technician*	0.00	0.00	0.90
Engineering Technicians	1.90	1.90	1.90
Administrative Assistant	1.00	1.00	1.00
Total FTE	**4.05**	**4.05**	**4.05**

By Program

	2025-26 Council Adopted
Personnel	505,130
Administration	32,427
Customer Service	5,100
Infrastructure Improvements	4,750
Support to Development	5,065
Total	**552,472**

*The Assistant Public Works Director position in Engineering was replaced with Senior Engineering Technician in FY2025

Program as a Percentage of the Divison Budget



CITY OF
RAYMORE
MISSOURI

PUBLIC WORKS

OPERATIONS & MAINTENANCE: STREETS

The Streets Division is responsible for the maintenance of the city street network. This includes right of way maintenance, pothole patching, street sign maintenance and installation, asphalt patching, snow removal and sidewalk evaluations and repairs. The Streets Division is composed of the Director of Public Works, Assistant Director of Public Works, Crew Leaders, Maintenance Specialists, Maintenance Technicians and the Administrative Assistant.

PROGRAMS & GOALS

Administration

This program includes administrative and managerial tasks required for the effective operation of the department, including staff time spent on special projects, personnel management, budget administration, planning and coordinating with Engineering on street and curb repair and the planning of Capital Improvements Projects.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries. This includes the creation and completion of work orders as issues are reported.

Street Maintenance

The services in this program include those activities associated with streets, signs, striping, curb and sidewalks.

Snow Removal

The services provided in this program include removal of snow from the city's streets. The Streets Division of Raymore Public Works is responsible for the snow removal of approximately 370 lane miles of city streets.

GOALS

Administration

1. Continue to implement career development/ training plans for division employees (12.4)

Customer Service

1. Respond to requests for service within one business day (11.3)

Street Maintenance

1. Conduct pothole patching and other maintenance operations associated with extending the life expectancy of Raymore's streets (6.1)
2. Regularly inventory, assess and upgrade the City's

current street signs and striping in accordance with Manual of Uniform Traffic Control Devices (MUTCD) reflectivity standards (6.1)
3. Explore intergovernmental relationships to positively affect city infrastructure (10)
4. Restripe 58 Highway and crosswalks on an annual basis and arterial streets as needed (6.1)

Snow Removal

1. Perform an annual review of the Ice and Snow Control Policy to adjust to changes in street network, manpower and weather trends (11)

FY 2025 PERFORMANCE SUMMARY

1. Mobilized for 5 winter events, using 1,246 tons of salt
2. Used 134 tons of asphalt to make street repairs and patch potholes at various locations around the city
3. Inspected 187 new driveway approaches
4. Inspected 203 new sidewalk installations
5. Patched 2,228 potholes
6. Completed 44 asphalt patches
7. Patched 1,079 feet of curbs
8. Replaced 244 feet of sidewalks
9. Mudjacked 871 feet of sidewalk
10. Continued monthly recycle cart opt-out pickups
11. Continued annual paint striping program that includes updating crosswalks and stopbars in front of schools
12. Continued to utilize real time snow plowing map for Raymore citizens

SIGNIFICANT BUDGETARY ISSUES

This budget includes the cost of the City's participation in the annual MARC Solid Waste District Household Hazardous Waste program at $32,000

This budget includes the cost of materials for:

Inclement weather treatment, $89,387.30
Right-of-way maintenance, $25,000
Street maintenance, $25,000

This budget includes the following expansion item requests:

Pothole patcher $155,000
Asphalt roller $55,000

PUBLIC WORKS:
OPERATIONS & MAINTENANCE

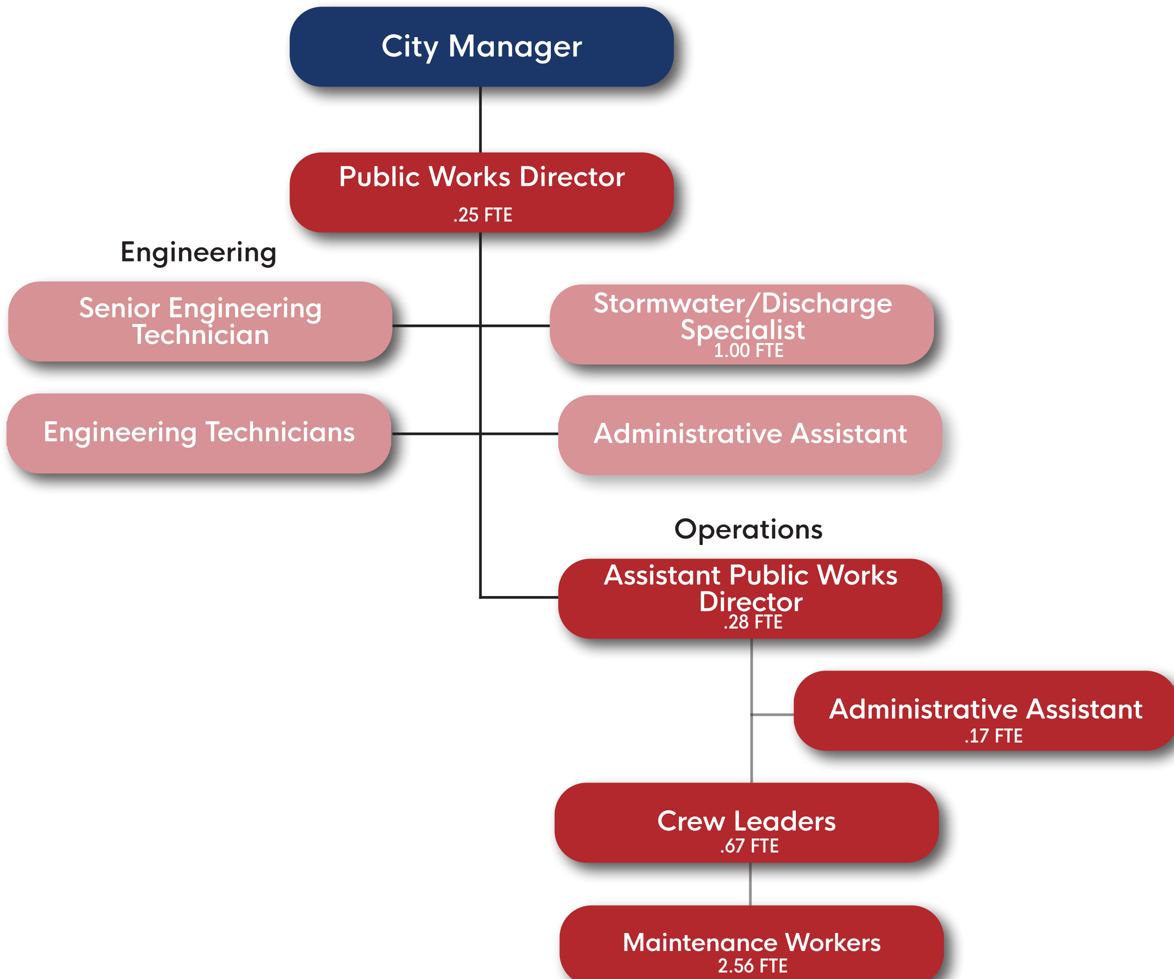
Mission To ensure repair and maintenance of all City streets, sidewalks, right-of-ways, traffic signs, traffic signals and storm sewers in a safe and efficient manner. The Operations and Maintenance Division is also responsible for snow removal, street sweeping and right-of-way mowing.

Service Description This program maintains the City's infrastructure and provides customer service in a manner that supports public health and safety and contributes to the betterment of the community.

Objectives		Goal Alignment
A	Maintain a high level of customer satisfaction during snow removal operations	11.1
B	Create and maintain a well-connected transportation network	6.1
C	Create a physical environment that inspires a sense of pride	6.2

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Resident satisfaction rate of snow removal on major city streets	92%	90%	90%
B	Percent of city streets cleared within 72 hours of the end of a snow event	90%	90%	90%
C	Percent of weeks where at least one day a week is dedicated to pothole patching	50%	90%	90%

PUBLIC WORKS STREETS



STREETS

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	273,173	288,948	363,034	363,034	359,174	361,721	383,853	383,853
Commodities	93,415	97,160	121,290	121,290	146,377	137,120	137,120	137,120
Maintenance and Repairs	26,419	66,768	81,500	81,500	88,000	82,200	82,200	82,200
Utilities	0	0	0	0	0	0	0	0
Contractual	287,985	295,218	303,629	303,629	328,592	371,904	371,904	371,904
Capital Outlay	10,222	0	22,776	22,776	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	107,664	117,801	83,894	83,894	117,801	83,894	83,894	83,894
Total	**798,879**	**865,896**	**976,123**	**976,123**	**1,039,944**	**1,036,839**	**1,058,971**	**1,058,971**

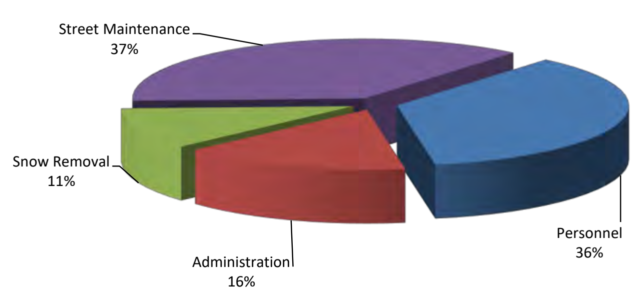
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Public Works Director/City Engineer	0.25	0.25	0.25
Assitant Public Works Director	0.28	0.28	0.28
Crew Supervisor			
Crew Leader	0.67	0.67	0.67
Maintenance Specialist/Technicians	2.56	2.56	2.56
Administrative Assistant	0.17	0.17	0.17
Total FTE	**3.93**	**3.93**	**3.93**

By Program

	2025-26 Council Adopted
Personnel	383,853
Administration	168,199
Snow Removal	118,240
Street Maintenance	388,679
Total	**1,058,971**

Program as a Percentage of the Function Budget



RAYMORE

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CITY OF
RAYMORE
MISSOURI

BUILDINGS & GROUNDS

The Buildings & Grounds Department is responsible for maintaining City buildings, equipment, systems and surrounding grounds. The department is responsible for the maintenance and care of City Hall, Centerview, Raymore Activity Center, the Public Works Operations facility and Animal Control facility and manages the contract for care of various median planters and islands. The department staff cares for the facilities on a day-to-day basis and consists of a Building Maintenance Technician and Custodian/Maintenance Assistant.

PROGRAMS

This program area is responsible for the day-to-day maintenance, improvement and care of all existing City facilities and grounds.

GOALS

1. Establish a level of service for maintenance of all buildings and public spaces (2.2.1)
2. Maintain a long term maintenance plan and Capital Improvement Program (CIP) for City facilities (2.2.1)
3. Perform an annual risk management inspection of City buildings and offices (2.1.4)
4. Provide input into the evacuation and safety plans for all City facilities (2.1.4)

FY 2025 PERFORMANCE SUMMARY

1. Increased the leased vehicle fleet and coordinated the maintenance and sale of used vehicles and/or city-owned vehicles
2. Provided quick and responsive service to employees regarding facilities issues
3. Responded to multiple snow and ice events to clear parking lots, sidewalks and other walkways at City facilities
4. Conducted annual fire alarm inspections and developed a fire suppression system inspection plan

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

BUILDINGS & GROUNDS

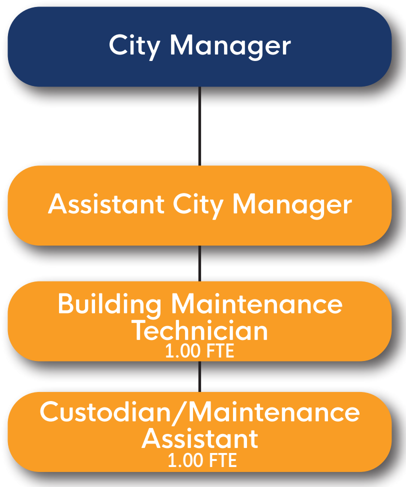
Mission Buildings and Grounds is responsible for the maintenance of City-owned buildings and grounds, as well as janitorial services for all buildings.

Service Description To provide maintenance for all City-owned facilities and grounds, including but not limited to: systems maintenance, building cleaning, oversight of contracts for HVAC, electrical and plumbing services.

Objectives		Goal Alignment
A	Continue to expand the usage of Asset Essentials to track work orders and time spent on requests for service	11.1
B	Perform monthly or bi-monthly facility inspections for cleanliness and safety; note deficiencies and make appropriate corrections	11.3
C	Track routine maintenance of all fleet vehicles, ensure documentation is current and provide cost analysis of the lease program	12.5

Performance Measures		2024	2025	2026 Budget
A	Number of work orders	205	225	210
B	Number of corrective actions required beyond maintenance	55	58	55
C	Fleet maintenance (# vehicles leased, #vehicles owned)	32/20	41/13	41/13

BUILDINGS & GROUNDS



BUILDINGS & GROUNDS

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	127,665	138,183	151,899	151,899	145,878	146,804	159,070	159,070
Commodities	2,915	3,428	3,376	3,376	3,075	3,935	3,935	3,935
Maintenance and Repairs	37,315	37,898	50,800	50,800	45,000	50,335	50,335	50,335
Utilities	128,460	130,744	144,684	144,684	141,500	154,156	154,156	154,156
Contractual	44,032	53,663	61,395	61,395	57,500	63,785	63,785	63,785
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	3,514	0	0	0	0	0	0	0
Total	**343,901**	**363,915**	**412,154**	**412,154**	**392,953**	**419,015**	**431,281**	**431,281**

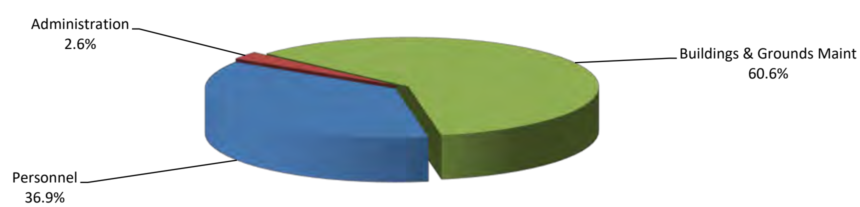
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Building Maintenance Technician	1.00	1.00	1.00
Custodian/Maintenance Assistant	1.00	1.00	1.00
Total FTE	**2.00**	**2.00**	**2.00**

By Program

	2025-26 Council Adopted
Personnel	159,070
Administration	10,998
Buildings & Grounds Maint	261,213
Total	**431,281**

Program as a Percentage of the Function Budget



CITY OF
RAYMORE
MISSOURI

PUBLIC WORKS
STORMWATER WATER QUALITY

The Stormwater Water Quality Division is responsible for the monitoring of the City's stormwater systems to ensure compliance with local, state and federal regulations.

Staff perform tasks associated with the inspection and maintenance of our stormwater systems including detention ponds, stream buffers and erosion and sediment controls and all other elements of the stormwater conveyance system.

The Stormwater Division is made up of the Senior Engineering Technician, Stormwater Discharge Specialist and the Administrative Assistant.

PROGRAMS

Administration

The services performed in this program include those administrative and managerial tasks required for the effective operation of the division including staff time spent on citywide policy issues, special projects not directly related to any other program, personnel management and budget administration.

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries and service requests.

Pollution Prevention

The services provided in this program area include the inspection and maintenance of the stormwater collection system which includes conduits, streams and ponds, and implementing all tasks outlined in the NPDES Phase II Permit. This includes tasks such as:

- Public education and outreach regarding stormwater quality
- Increasing public participation in matters regarding stormwater quality
- Detecting and eliminating illicit discharges
- Inspecting construction sites for erosion and sediment control
- Plan review and inspection of water quality measures
- Educating staff on stormwater quality issues

GOALS

Customer Service

1. Develop outreach and education to give residents the tools to improve privately owned streams and waterways (11.6)
2. Provide residents with easier methods to report stormwater concerns (2.1)
3. Explore opportunities to host more stream clean-up days (11.6)

Pollution Prevention

1. Explore opportunities to expand and enhance water quality treatment requirements related to development and redevelopment (6.1)
2. Enhance preservation and improvement efforts for greenways and linear parks (7.2)
3. Educate builders and the public on illicit discharge prevention (11.1)

FY 2025 PERFORMANCE SUMMARY

1. Inspected all new residential and commercial sites for initial erosion control compliance with ongoing inspection for all open building and grading permits
2. Reviewed stormwater drainage studies, stormwater facility/BMP plans and stormwater pollution prevention plans for all commercial and development construction
3. Inspected outfalls and priority areas on a semi-annual basis
4. Updated an inventory of all public and privately held BMPs
5. Inspected all public and privately held BMPs on a yearly basis and during initial construction
6. Conducted IDDE training for all Engineering, Parks and Public Works employees
7. Conducted one stream cleanup
8. Advised and assisted in the Household Hazardous Waste Mobile Collection event
9. Distributed stormwater educational information to residents via social media and in printed coloring books
10. Provided online erosion control training, testing and certification for all single family home builders
11. Enforced construction site runoff and illicit discharge violations
12. Reviewed and inspected site specific Stormwater Pollution Prevention Plans and SOPs for all City facilities
13. Completed Missouri Department of Natural Resources audit
14. Continued the annual street sweeping program
15. Completed inventory of all land disturbance permits and tracking
16. Completed testing and projects to minimize I & I into stormwater system or groundwater
17. Promoted adaptive plantings and non-structured methods to control erosion and stormwater runoff

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

CITY OF
RAYMORE
MISSOURI

PUBLIC WORKS
STORMWATER SYSTEM MAINTENANCE

The Stormwater System Maintenance Division is involved in flood control, system maintenance and pollution prevention. Staff perform tasks associated with the inspection and maintenance of our stormwater systems including detention ponds, stream buffers and erosion and sediment controls and all other elements of the stormwater conveyance system.

System Maintenance consists of the Public Works Director, Assistant Public Works Director, Stormwater Discharge Specialist, Crew Leaders, Public Works Maintenance Technicians, Public Works Maintenance Specialists and the Administrative Assistant.

PROGRAMS

Customer Service

This program involves responding in a timely and quality manner to citizen and staff inquiries and service requests.

Flood Control

The services provided in this program area include tasks such as: administration of the Floodplain Ordinance, review of development plans to assure compliance with the City's stormwater runoff control requirements and investigation of stormwater related complaints.

System Maintenance

The services provided in this program area include tasks such as storm inlet cleaning and inspection as well as under road culvert cleaning and inspection.

GOALS

Customer Service

Respond to customer concerns/complaints in a timely manner

Flood Control

Inspect and clean bridges and major under road culverts on a bi-annual basis or as needed

System Maintenance

Clean and inspect structures in accordance with the frequency established in the department's Stormwater Management Plan

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

PUBLIC WORKS:
STORMWATER

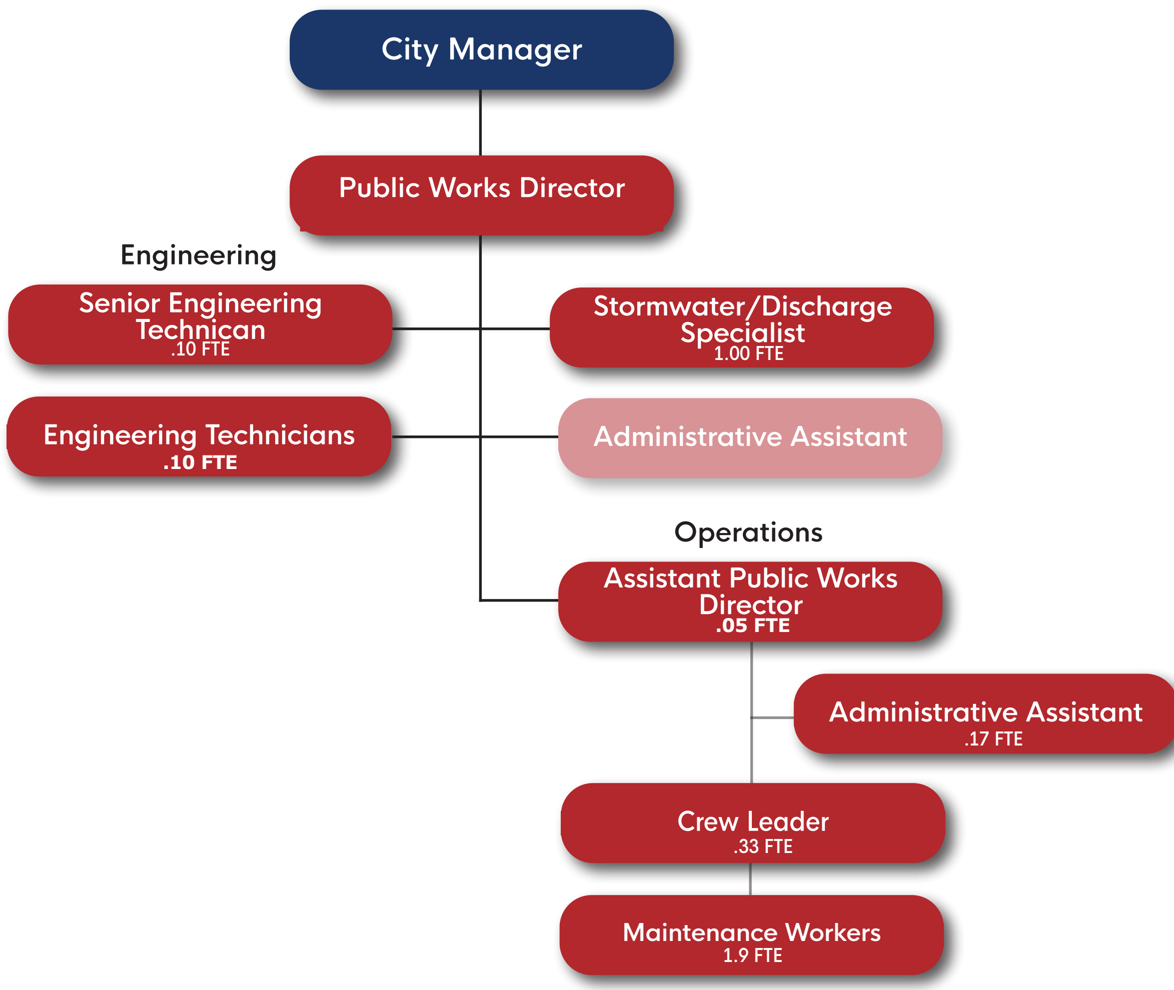
Mission To reduce and manage runoff (discharge), regulate the collection and movement of water, reduce flooding to people and properties and reduce the demand on stormwater drainage systems, promoting healthy streams and rivers and creating a more sustainable community.

Service Description The stormwater division inspects, maintains, repairs and rehabilitates the storm sewer system, including stormwater inlets, stormwater outfalls and other stormwater facilities.

Objectives		Goal Alignment
A	Protect local waterways from construction debris and runoff	11.3
B	Maintain the storm sewer outfalls so they perform correctly during rainfall events	6.1
C	Maintain the retention and detention ponds so the entire system functions in a manner that is healthy for the natural environment	6.1

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Review and inspect all erosion control/runoff measures	100%	100%	100%
B	Inspect 12% of city outfalls per year	100%	100%	100%
C	Inspect 12% of stormwater facilities per year	100%	100%	100%

PUBLIC WORKS STORMWATER



STORMWATER

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	267,482	255,738	357,630	357,630	346,924	349,377	371,199	371,199
Commodities	3,454	4,807	3,989	3,989	4,633	4,172	4,172	4,172
Maintenance and Repairs	2,122	1,989	8,250	8,250	2,500	14,200	14,200	14,200
Utilities	0	0	0	0	0	0	0	0
Contractual	142,783	4,220	11,550	11,550	13,375	12,605	12,605	12,605
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Total	**415,841**	**266,754**	**381,419**	**381,419**	**367,432**	**380,354**	**402,176**	**402,176**

Position Control Roster

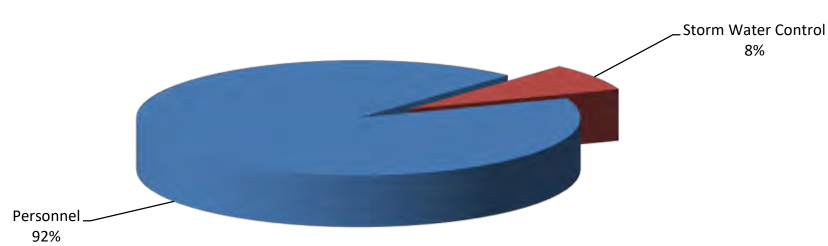
	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Assitant Public Works Director*	0.10	0.10	0.00
Senior Engineering Technician*	0.00	0.00	0.10
Assistant Director, PW - Operations	0.05	0.05	0.05
Stormwater Quality Specialist	1.00	1.00	1.00
Administrative Assistant	0.17	0.17	0.17
Crew Leader Public Works	0.33	0.33	0.33
Maintenance Technician/Specialist	1.90	1.90	1.90
Engineering Technicians	0.10	0.10	0.10
Total FTE	**3.65**	**3.65**	**3.65**

By Program

	2025-26 Council Adopted
Personnel	371,199
Storm Water Control	30,977
Total	**402,176**

*The Assistant Public Works Director position in Engineering was replaced with Senior Engineering Technician in FY2025

Program as a Percentage of the Function Budget



MUNICIPAL COURT

The Raymore Municipal Court, as a division of the Cass County Circuit Court, has jurisdiction to hear and rule on all complaints under City Code. The Municipal Court maintains all files and documents necessary to schedule and conduct trials, pleas, pre-trial hearings, sentencing, probation revocation hearings, and post-trial motions related to violations of City Code. The mission of the court's staff is the fair and efficient administration of justice, to dispense equal justice to all, to provide courteous and respectful service to the public and to encourage respect for the rule of law. These responsibilities are carried out in three programs: Administration, Court Operations and Customer Service.

PROGRAMS

Administration

Administration provides services necessary to operate the department including probation programs, implementing new legislation, preparing and administering the department budget, developing and implementing court policies and procedures, evaluating staffing requirements, supervising court personnel, attending training sessions, ensuring effective communication with Court staff, the public, the Police Department and other City personnel.

Court Operations

Court Operations adjudicates all code violations filed by the City Prosecutor and Special Prosecutor, including all traffic tickets, domestic violence, common assault, drug possession, general ordinance violations, animal control violations, building/inspection code violations, zoning violations and any new violations approved by City Council.

Customer Service

Customer Service provides permissible information about court cases to defendants, defense attorneys, other authorized City departments, witnesses, other government agencies and the public. Customer Service also collects fines, filing fees and bail bonds and provides efficient and effective probation services.

GOALS

Administration

1. All clerks of the court will become certified court administrators through the University of Missouri-Columbia Management Training Institute within five years of their employment with the City and continue to maintain their certification yearly with at least 10 hours of education -Rule 37.04, appendix B (12.7)
2. Evaluate and update the courts procedure manual, including case management system and digital communication tools, to enhance efficiency, reduce paperwork and improve overall service delivery (12.7)
3. Continue research, review and utilization of practical alternative sentencing for appropriate

defendants (11.4)
4. Continue research and development for the alternative courts (10.2)
5. Continue to work with MML (Missouri Municipal League) and MACA (Missouri Association Court Administration) on legislative changes that affect the courts (10.2)

Court Operations
1. Continue to improve communication with City staff, Police Department, Circuit Court, Presiding Judge and the public (10.2)
2. Create new procedures to improve upon the organization and efficiency of the Municipal Court (10.3)
3. Correspond with incarcerated defendants serving time or being held in the County or Department of Corrections who wish to plead guilty and receive credit for time served to clear old warrants and accounts receivable that would likely not get disposed of otherwise (11.4)
4. Research community service options in and around Raymore as an alternative to certain tupes of penalties, fostering a sense of responsibility among offenders, while addressing specific community needs such as cleaning public spaces or assisting local charities (11.4)
5. Work with the Emergency Management Director to have a plan in place for an active shooter during a court proceeding (10.2)

Customer Service
1. Add witness resources to the website (10.2)
2. Improve customer service to the public with courtesy, efficiency and professionalism (10.2)
3. Strive to have coverage in the office and ensure phone calls and emails are being returned in a timely manner (12.4)
4. Communicate with defendants the day before their payment plan is due to ensure payments are made on time, reducing the number of show cause hearings scheduled on any given docket (12.4)

FY 2025 PERFORMANCE SUMMARY

1. Municipal clerks displayed professionalism and work ethic
2. Completed the paperless file process as requested by the Judge
3. Maintained 100% compliance rating from the Dept. of Revenue on the seven-day record of conviction reporting requirement
4. The courts appointed qualified interpreters and translators in all legal proceedings in which the non-English speaking person is a party or witness in accordance with Section 476.803, RSMo
5. Maintained the new redaction/rule process brought down by the Supreme Court to ensure no personal information is being shared for public viewing
6. Court Administrator Angela Davis earned the title of MACA (Missouri Association of Court Administration) Advanced Certified Court Administrator
7. Court Administrator Angela Davis maintained Mental Health First Aid USA certification from the National Council for Mental Health
8. Proactively worked with MML (Missouri Municipal League), MACA (Missouri Association of Court Administration) and WACA (Western Association of Court Administration) on legislative changes that affect the courts
9. Continued membership and board involvement with WACA and MACA to network with other courts in Missouri

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

MUNICIPAL COURT

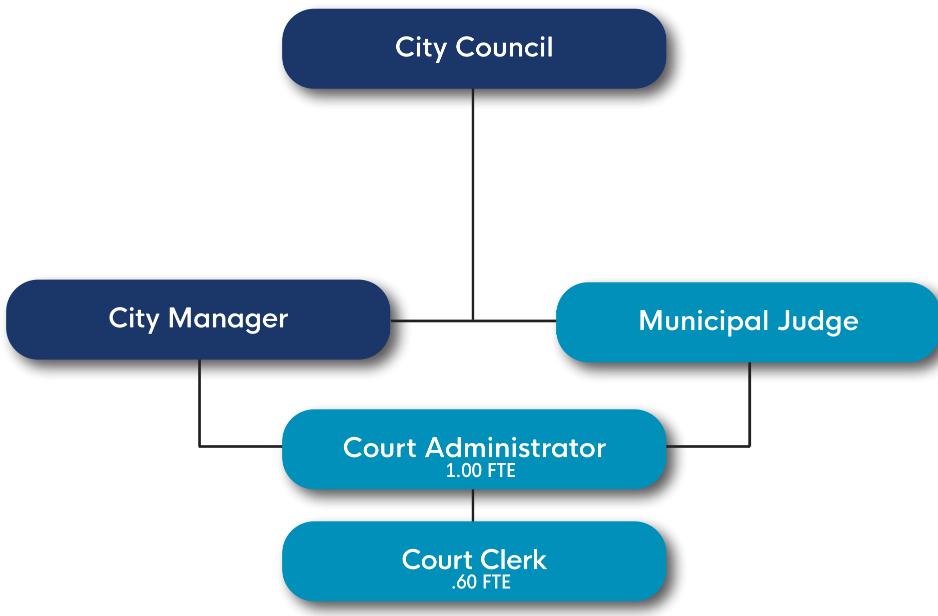
Mission The mission of the Raymore Municipal Court is to resolve all municipal cases in an expedient, fair and unbiased manner while upholding the integrity of the court as a court of law, the ordinances of the city and county, laws of the state and the Missouri and United States constitutions. Part of that mission is to provide impeccable customer service and maximize access to the court for all citizens of Raymore and all that have a need to conduct business with the court.

Service Description The Raymore Municipal Court, as a division of the Cass County Circuit Court, has jurisdiction to hear and rule on all complaints under City Code. The Municipal Court maintains all files and documents necessary to schedule and conduct trials, pleas, pre-trial hearings, sentencing, probation revocation hearings and post trial motions related to violations of City Code.

Objectives		Goal Alignment
A	Adjudicate all cases docketed and probations ordered	12.5
B	Provide a Municipal Court system that meets all state and judicial requirements	12.5
C	Review fines and court costs annually	12.5

Performance Measures		2024	2025	2026 Budget
A	Number of court cases disposed	2,663	2,664	2,582
B	Percent of state requirements met	100%	100%	100%
C	Average City revenue per case disposed	$120.31	$120.27	$96.30

MUNICIPAL COURT



MUNICIPAL COURT

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	120,450	163,305	180,324	180,324	178,500	179,546	190,545	190,545
Commodities	1,823	1,752	2,018	2,018	2,597	2,218	2,218	2,218
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	18,209	18,044	20,862	20,862	18,453	25,362	25,362	25,362
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Total	**140,482**	**183,100**	**203,204**	**203,204**	**199,550**	**207,126**	**218,125**	**218,125**

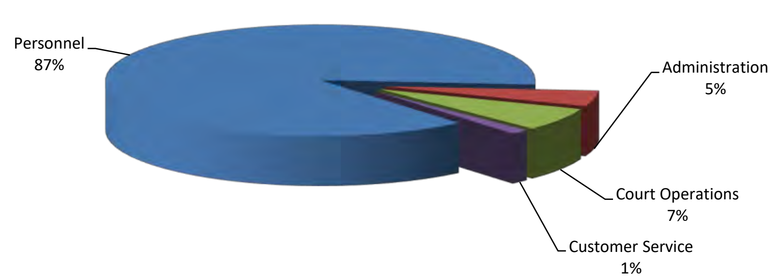
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Municipal Court Administrator	1.00	1.00	1.00
Municipal Court Clerks	0.60	0.60	0.60
Total FTE	**1.60**	**1.60**	**1.60**

By Program

	2025-26 Council Adopted
Personnel	190,545
Administration	10,000
Court Operations	14,512
Customer Service	3,068
Total	**218,125**

Program as a Percentage of the Department Budget



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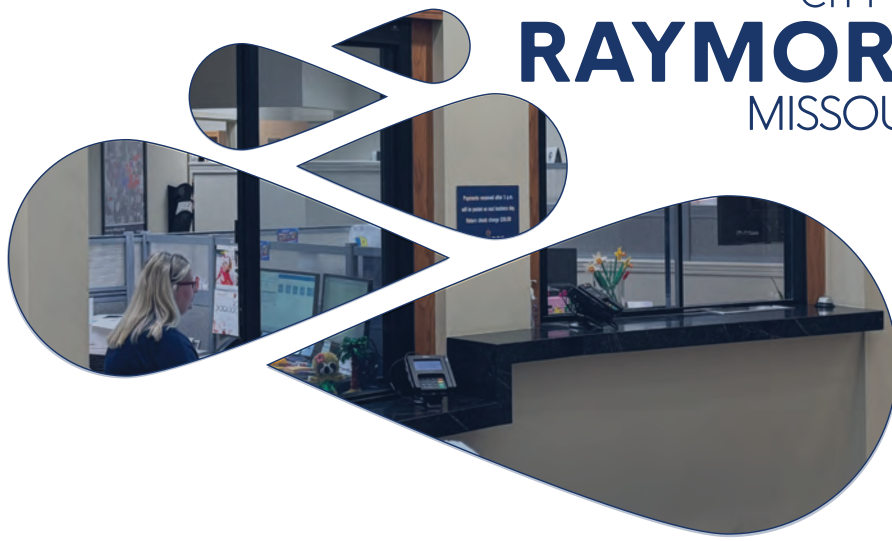


FINANCE

The Finance Department manages the day-to-day financial operations of the City including utility billing, purchasing, vendor payment and staff payroll.

The department also directs the City's overall financial planning, accounting, budgeting and cash/debt management. The Finance Department is responsible for the administration of the City budget, directly manages the Debt Service Funds and Internal Service Funds, as well as the utility billing, debt service and the solid waste contract management within the Enterprise Fund.

The Finance Department leads the Capital Improvement Plan (CIP) Committee overseeing projects and funding within the capital project funds.

The department provides transparency and oversight to comply with federal, state and local laws to ensure the City is being held accountable when it comes to the use of taxpayer funds. To meet the high level of transparency expected from this department, the professional staff develops and maintains internal controls and procedures to ensure the safekeeping of assets, investments and the effective collection of City revenues.

The Finance Department is divided into four programs of responsibility: Administration/Purchasing; Accounting/Payroll; Cash and Debt Management and Utility Billing.

PROGRAMS

Administration/Purchasing

Administration includes: providing department management, establishment of internal controls and procedures, development and administration of fiscal policy, representation of the City to the public in matters of financial considerations, audit coordination and budget preparation.

Purchasing includes all matters of procurement including but not limited to: quotes, requests for proposals, cooperative agreements and contracts.

Accounting/Payroll

Accounting includes reporting of the City's financial activity in compliance with federal, state and local requirements and in accordance with Generally Accepted Accounting Principles (GAAP).

Payroll includes: collection and verification of timesheets, preparation of materials associated with the payroll function, preparation of payroll checks, preparation of payroll taxes and reports.

Cash and Debt Management

Cash and debt management provides fiduciary and custodial duties for the City's cash and debt management policies, procedures and activities.

Utility Billing

This department provides customer service and accurate utility account management to 8,968 service addresses and coordinates utility services between the Public Works Department and customers.

GOALS

Administration/Purchasing

1. Continuously explore and develop new funding sources to support City facilities (12.5)
2. Effectively communicate and accurately report the City's financial information to all users with standardized reporting and easy to read, understandable budgets (12.5)
3. Continuously review, update and revise all Finance policies and procedures; stay abreast of the changing business climate and compliance with federal, state and local statutes, regulations and codes (12.5)
4. Establish a strong connection between the budget and the Comprehensive Plan (12.5)
5. Assure prudent use of public funds through effective procurement (12.5)
6. Explore automating the purchasing card process (12.4)

Accounting/Payroll

1. Timely monthly and annual reporting of the City's financial activity with increased emphasis on fund reconciliation reporting (12.5)
2. Refinement of the reporting and accounting of capital funds and debt service issues, to better present the annual budget and financial reports (12.5)
3. Continue to process employee compensation accurately. Process taxes and reports to federal and state agencies on a timely basis. (12.5)
4. Continue to convert vendors to ACH payments utilizing the Accounts Payable system to reduce the amount of checks and reduce the risk of fraud (12.4)

Cash and Debt Management

1. Maximize investment yields and minimize debt financing interest costs through continued analysis of internal and external economic influences and the establishment of benchmarks for investing (12.5)

Utility Billing

1. Continue to refine the water and sewer rate model and present the annual proposed utility rates for Council's consideration (12.5)
2. Continue to expand the use of statement billing, electronic billing and electronic notifications for utility billing. (12.4)
3. Expand the City's website to create fillable forms to allow residents to set up utility service online (12.4)
4. Explore ways to reduce the quantity of paper utility bills (12.5)
5. Reduce Accounts Receivable aging by increased collection methods (12.5)

FY 2025 PERFORMANCE SUMMARY

1. Received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the 21st year
2. Received the GFOA Award of Financial Reporting Achievement on the City's Comprehensive Annual Financial Report for the 14th year
3. Received the Agency Certification Award from Universal Public Procurement Certification Council (UPPCC) for the 15th year
4. Received an Unqualified Opinion on the FY24 audit of the City's financial statements with no adjusting journal entries
5. Ensured the City's compliance with all annual reporting for all outstanding debt in accordance with SEC reporting regulations
6. Worked with Administration, the City's Financial Advisor and the City Council to issue General Obligation Bonds for the remaining GO Bond funds approved by voters in 2020. The City maintained its AA Rating from S&P Global Ratings with this bond issue.
7. Completed expenditure reporting required by the US Treasury
8. Continued converting vendors to ACH payments: 229 total vendors, saving approximately 1,039 checks annually
9. Maintained all transactions and balances for the Raymore Community Foundation
10. Senior Accountant was elected to the GFOA Western Division Board as Secretary
11. Finance Director was selected as an Issuer Ambassador for the 29th Annual Women in Public Finance conference

12. Finance Director was elected as the GFOA Western Division Chapter for the GFOA State of Missouri Board
13. Finance Director Elisa Williams received the GFOA Excellence in Government Award for the State of Missouri
14. Finance Director was elected to the Missouri Women Leading Government Board

SIGNIFICANT BUDGETARY ISSUES

Rising Credit Card transaction fees continue to occur. We are in the process of converting our credit card processor to help with this. We have seen an increase in developers paying their large permit fees with credit cards. We believe that it would be in the best interest of the taxpayers of the City of Raymore to charge credit card fees for all transactions except for utility payments.

FINANCE

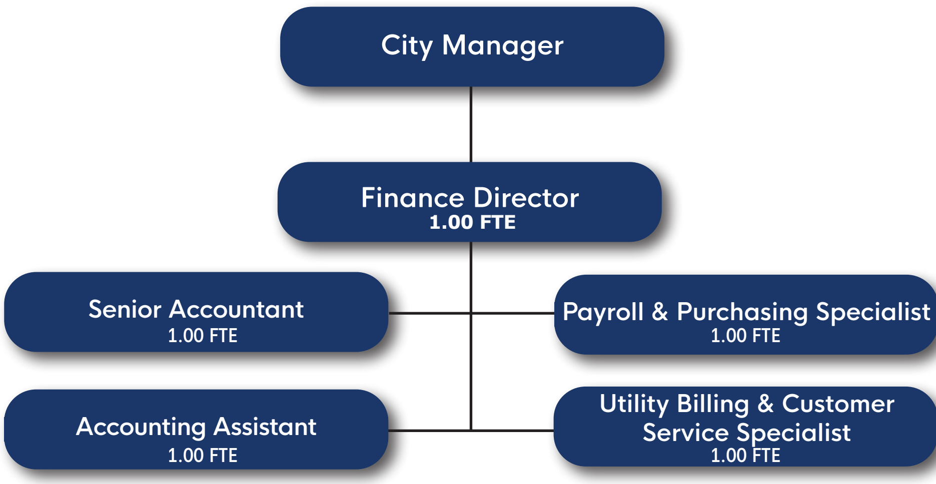
Mission Driving financial stewardship and prosperity for the City, the Finance Department is committed to excellence in managing public funds and resources. Through transparent practices, strategic budgeting, and innovative financial solutions, we strive to support sustainable growth, enhance community services, and ensure accountability to our residents and stakeholders. Our mission is to uphold fiscal integrity, promote economic resilience and cultivate a thriving city for all.

Service Description The Finance Department manages and coordinates the daily financial operations of the City and provides accurate, timely and complete financial accountability for all city resources to citizens, elected officials, staff and external funding agencies. The Utility Billing division oversees the accurate assessment, billing and timely collections of charges for the City's Water & Sewer utility services and provides customer service assistance for establishing, transferring or discontinuing service, billing inquiries and account information.

Objectives		Goal Alignment
A	Provide monthly financial reports that accurately present the City's current financial position	12.5
B	Ensure timely payment to employees and external vendors of all obligations incurred	12.5
C	Maintain the City's accounting records in an accurate and timely manner, exercising adequate internal controls over the City's financial resources, and provide ongoing cost accounting analysis	12.5
D	Utilize technology and encourage customers to receive their bills electronically	12.4
E	Encourage customers to pay their bills electronically to minimize staff time for receipting payments	12.4

Performance Measures		2024	2025	2026 Budget
A	Average number of days from close of business month to release of monthly financial report	15	15	15
B	Number of payroll and accounts payable deadlines met	90	90	90
C	Number of management audit letter findings	0	0	0
D	Percent of electronic utility bills	443.92	46.46	46.46
E	Percent of utility bills paid electronically	79.91	82.84	82.84

FINANCE


City Manager
Finance Director
1.00 FTE
Senior Accountant
1.00 FTE
Payroll & Purchasing Specialist
1.00 FTE
Accounting Assistant
1.00 FTE
Utility Billing & Customer Service Specialist
1.00 FTE

FINANCE

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	517,210	544,818	583,981	583,981	571,217	575,242	610,000	610,000
Commodities	41,518	37,870	50,167	50,167	40,850	41,968	41,968	41,968
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	276,896	351,130	326,518	326,518	374,778	403,585	403,585	403,585
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Total	**835,624**	**933,819**	**960,666**	**960,666**	**986,845**	**1,020,795**	**1,055,553**	**1,055,553**

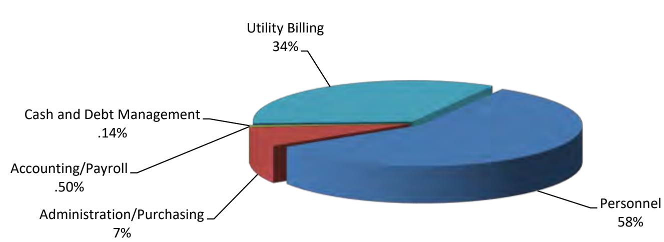
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Finance Director	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Payroll & Purchasing Specialist	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00
Utility Billing & Customer Service Specialist	1.00	1.00	1.00
Total FTE	**5.00**	**5.00**	**5.00**

By Program

	2025-26 Council Adopted
Personnel	610,000
Administration/Purchasing	79,592
Accounting/Payroll	6,030
Cash and Debt Management	960
Utility Billing	358,971
Total	**1,055,553**

Program as a Percentage of the Department Budget



CITY OF
RAYMORE
MISSOURI

COMMUNICATIONS

The Communications Department consists of the Communications Director and Community Engagement Coordinator. The department is responsible for providing accurate and timely information to the public, the media and employees regarding City news, services and activities.

The department promotes the City and staff through multiple channels of communication including in-person, website, print, text messaging, video, social media and podcast. Staff develops and implements clear, consistent and engaging strategies that enhance public understanding of the City and local government as a whole. The Communications Department also works to inspire our residents to connect with one another through public, cultural events aimed at building a stronger community.

PROGRAMS

Administration

The administration of the Communications Department is dedicated to providing high quality support and customer service internally to all departments and employees at the City of Raymore.

Department responsibilities also include: public information; regional media relations; coordination of emergency communications with the Emergency Management Director; supporting the Mayor, Council, City officials and City departments in communications including public messaging, speeches and talking points; the design of City-branded materials and ensuring adherence to brand standards; promotion of all City sponsored events and programs; photography, videography and graphic design

Arts Commission

The Communications Director provides staff support to the Arts Commission, coordinating commission meetings, public art programs and community art events. The Communications Director acts as a liaison to other departments on its behalf. The Arts Commission hosts a number of arts programs including an art competition, exhibit and awards reception, a concert series, a rotating public art program, a children's hands-on art festival and a chili cook-off. The Arts Commission is also the primary advisory body that manages relationships with local artists and selects artists/artwork to create unique public art for the City.

Community Engagement

The Communications Department oversees all of the City's official channels of communication with the public, including the City's website, TextMyGov text line, Report-a-Concern system, Say More in Raymore podcast and multiple social media channels, including: City of Raymore Facebook, Instagram, Threads and X accounts; Raymore Parks & Recreation Facebook and Instagram accounts; Raymore Police Department, Raymore Arts Commission and Raymore Animal Control Facebook accounts; and the Raymore Farmers Market Facebook group.

The Communications Department schedules and coordinates the Civic Leadership Academy, which gives residents insights into the programs and services the City provides and facetime with the employees who provide those services.

These areas make up a considerable amount of resident interaction and have proven to be successful areas to connect with residents to share information and provide efficient customer service.

The Communications Department is continuously seeking ways to improve and provide additional meaningful engagement opportunities with residents.

GOALS

Administration

1. Expand opportunities for residents to personally engage with the City and further understand the functions of the organization (2.2)(11.6)
2. Grow the number of subscribers to the City's text notification groups (General Notifications and Raymore Arts) and send timely and meaningful communications through the program (2.1)
3. Enhance internal and employee-focused communications that give staff the opportunity to provide input on topics and stay informed about City programs and initiatives beyond their department (12.8)
4. Facilitate the redesign and modernization of the City's website (2.1)(12.4)
5. Continue to improve the accessibility diagnostics of the City's website, follow best practices and increase performance and SEO (2.1)(12.2)

Arts Commission

1. Foster and expand opportunities for all citizens to feel valued and connected within the Raymore community with signature events that appeal to multiple demographics (1.2)(1.5)(2.2)(11.5)
2. Explore opportunities for public art in new development and redevelopment areas (1.4)(1.5)
3. Implement a sponsorship program to support the annual concert series at the Hawk Ridge Park amphitheater (1.4)(12.5)
4. Explore grant opportunities to support the annual concert series at the Hawk Ridge Park amphitheater (12.5)

Community Engagement

1. Continue to utilize social media channels and the podcast in addition to print media to advertise and promote the City and its projects/programs (2.1)
2. Promote venues, both in-person and online, that allow residents to provide feedback and input on City issues (2.2)
3. Prepare for the City's sesquicentennial by creating a specialized logo, planning meaningful celebratory events, creating content for a history of Raymore book and interviewing notable Raymore residents for a docuseries (1.2)(11.4)(11.6)
4. Welcome new residents to the community and share information on City services and opportunity for civic engagement with new resident mixer events (1.1)(2.2)
5. Represent Raymore on a regional scale on the Parade of Hearts Legacy TC3 Regional Task Force (1)

FY 2025 PERFORMANCE SUMMARY

1. Continued to design, write, publish and mail The Review/Parks & Rec Program Guide to all Raymore addresses three times a year with current circulation at 11,400
2. Launched a monthly podcast to share insights on City events, projects and initiatives with the intention of increasing residents' understanding of the City's departments, the work done on behalf of the residents and the staff who do the work
3. Designed trading cards for Raymore police officers to distribute as part of their community engagement efforts
4. Community Engagement Coordinator was one of four professionals across Missouri to receive the Professional Development Scholarship from the Missouri Park and Recreation Association
5. Successfully implemented, managed and completed the NexTrex Recycling Challenge, in which community members collected 1,000 pounds of plastic bags and films for recycling in a period of seven months, achieving the goal of diverting plastic waste from landfills and receiving a bench made from recycled plastics
6. Communications Director was recognized as one of the Top 100 Influencers in Local Government by the Engaging Local Government Leaders (ELGL) organization
7. Continued as a monthly guest on Foxwood Springs TV to discuss key City issues
8. Coordinated three community blood drives at Centerview in partnership with the Community Blood Center
9. Coordinated two annual electronic waste recycling events

10. Continued to expand the Raymore Arts Commission's reach in the community through the installation of two temporary public art pieces, the concert series, the continuation of the second annual Power of Perspectives art competition, the first Station Stop Art Party and the first Raymore Chili Cook-off, and added subscribers to an opt-in text notification program for arts events
11. Applied for and received a $1,200 reimbursement grant from the Missouri Arts Council to support the Raymore Arts Commission's Power of Perspectives Exhibit and Awards Reception
12. Mailed thank you/tax letters quarterly to Raymore Community Foundation donors
13. Continued the Raymore Civic Leadership Academy to provide opportunities for residents to better understand how their local government works
14. Started the process to redesign and modernize the City's website
15. Increased followers and engagement across all City social media accounts
16. Represented west central Missouri in creating the first statewide association of government communicators, the Missouri Association of Government Communicators (MAGC), and was in the core planning group for organizing MAGC's first state conference
17. Designed signage for park shelters with information on rental opportunities
18. Redesigned and scheduled content on the DAKboard display on the City Hall lobby television to highlight staff members and upcoming events
19. Community Engagement Coordinator represents Raymore on a multi-jurisdictional committee, the Parade of Hearts Legacy TC3 Regional Task Force: Tourism Collaboration, Communication and Coordination
20. Communications Director presented a breakout session on the goals and impacts of launching the Say More in Raymore podcast as it relates to narrative leadership at the 2025 Heartland Certified Public Manager Conference in Lawrence, KS

SIGNIFICANT BUDGETARY ISSUES

Quality entertainment that will attract an audience is expensive and that expense must be supplemented by grants, sponsorships or in other ways.

COMMUNICATIONS

Mission To facilitate communication with the public, the media and employees regarding City services and to assist City departments in developing and sharing information about City programs, services and activities.

Service Description The Communications Department promotes the City and staff through multiple channels of communication. Staff develops and implements clear, consistent and engaging strategies that enhance public understanding of the City and local government as a whole.

Objectives		Goal Alignment
A	Communicate with residents in a way that is purposeful and expected	2.1
B	Utilize the City's website as an effective means of communicating to the public	2.1
C	Utilize the City's social media channels and text line as an effective means of communicating with the public	2.2
D	Foster opportunities for residents to feel valued and connected within the Raymore community with signature events that appeal to multiple demographics	1.2, 11.5

Performance Measures		2024	2025	2026 Budget
A	Percent of citizens satisfied or very satisfied with the overall effectiveness of City communications with the public	66%	66%	68%
B	Percent of residents satisfied or very satisfied with the quality of the City's website	62%	62%	64%
B	Percent of residents satisfied or very satisfied with the content and design of City's magazine The Review	74%	74%	75%
D	Percent of residents satisfied or very satisfied with City efforts to keep residents informed about local issues	57%	57%	60%
E	Percent of residents staisfied or very satisfied with the quality of free musical performances and events hosted by the Raymore Arts Commission	48%	48%	55%

COMMUNICATIONS

COMMUNICATIONS

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	119,461	175,234	237,141	237,141	217,918	219,557	239,041	239,041
Commodities	7,576	11,153	13,100	13,100	14,595	16,500	16,500	16,500
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	77,267	84,257	98,858	98,858	93,788	112,182	112,182	112,182
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	1,500	0	0	0	0	0	0	0
Total	**205,803**	**270,645**	**349,099**	**349,099**	**326,301**	**348,239**	**367,723**	**367,723**

Position Control Roster

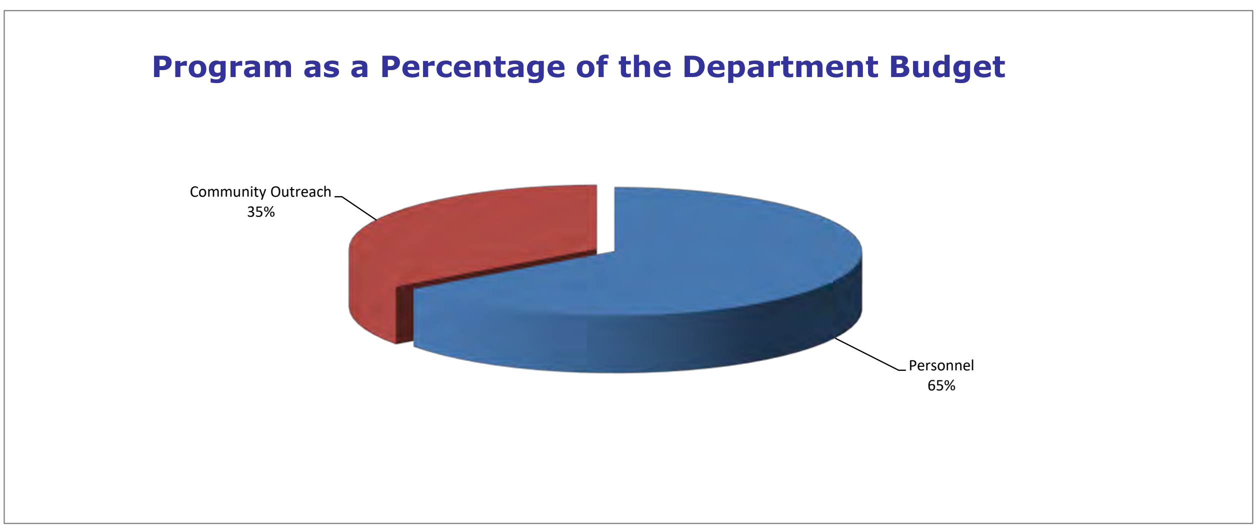
	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Communications Manager*	1.00	0.00	0.00
Communications Director*	0.00	1.00	1.00
Community Engagement Coordinator**	1.00	1.00	1.00
Total FTE	**2.00**	**2.00**	**2.00**

*The Communications Manager was promoted to a Director in March 2024

**The position, Community Engagement Coordinator was added in 2024

By Program

	2025-26 Council Adopted
Personnel	239,041
Community Outreach	128,682
Total	**367,723**



CITY OF
RAYMORE
MISSOURI

PROSECUTING ATTORNEY

The Prosecuting Attorney Department was created in 2017 in order to comply with mandates that the court administration and Prosecuting Attorney functions be distinctly separate.

The Prosecuting Attorney is a contracted service, with a two year term, appointed by the Mayor with the advice and consent of six (6) out of eight (8) members of the entire City Council. The Prosecuting Attorney prosecutes violations of the City ordinances before the Municipal Court.

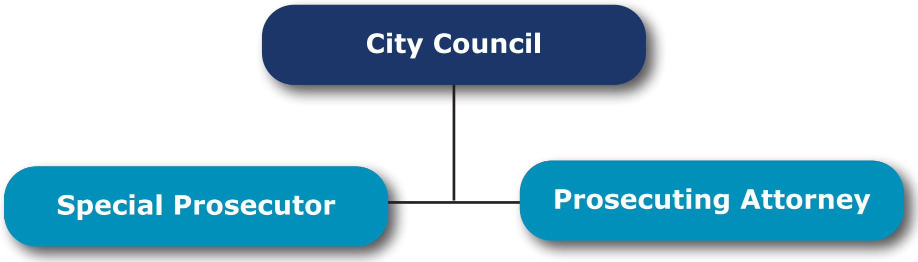
GOALS

1. Completion of continuing education units to maintain certification as Prosecutor
2. Compliance with new state legislation and City ordinances
3. Continued improvement of communication with City personnel, Police Department, Circuit Court and the public
4. Timely review of charges and probable cause statements with the Police Department
5. Timely filing of charges with the Municipal Court

SIGNIFICANT BUDGETARY ISSUES

None

PROSECUTING ATTORNEY



PROSECUTING ATTORNEY

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	24,000	26,250	27,000	27,000	27,000	27,000	27,000	27,000
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Total	**24,000**	**26,250**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**	**27,000**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
	0.00	0.00	0.00
Total FTE	**0.00**	**0.00**	**0.00**

There are no FTE's associated with this budget, only a contracted Prosecutor

By Program

	2025-26 Council Adopted
Prosecution	27,000
Total	**27,000**

0.00

Program as a Percentage of the Department Budget

RAYMORE
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CITY OF
RAYMORE
MISSOURI

POLICE DEPARTMENT
ADMINISTRATION

The Raymore Police Department is charged with providing superior police service to the community 24 hours a day, year-round. This includes, but is not limited to: answering calls for service, conducting community policing activities, education and outreach, crime prevention, enforcement of local, state and federal laws including traffic ordinances, protecting persons and property within the city limits, investigating crimes, and assisting other law enforcement agencies and community partners.

PROGRAMS

Administration

The leadership and administrative oversight of Police Department operations is the duty of the command staff. This team consists of the Chief of Police, the Operations Division Captain, the Support Services Division Captain and two Operations Lieutenants.

The Police Department performs its mission and goals by separating the organization into two divisions, Operations and Support Services, which are further divided into areas of expertise and staffed by specially trained personnel. Both division Captains report directly to the Chief of Police.

The management and direction of the Police Department includes, but is not limited to: addressing citizen concerns and complaints, tracking and addressing crime trends, patterns and sprees, ensuring adequate staffing levels, mandating and securing appropriate training for all department members, providing timely direction, training or discipline in personnel issues, strategic planning, budget preparation and control, purchasing, proper maintenance and allocation of resources and emergency preparedness activities in cooperation with the Emergency Management Director.

GOALS

1. Maintain an efficient, properly trained staff to meet community needs (3.1)
2. Plan deployment according to identified areas of concern (3.3)(3.4)
3. Respond to citizen concerns/complaints within 24 hours and address internal complaints thoroughly and fairly (3.2)
4. Provide professional customer service with every contact (3.2)
5. Train officers on AED (3.5)
6. Add eight sworn personnel based on the sales tax for public safety (12.7)
7. Update sections of the Standard Operating Policy

Manual (3.4)
8. Conduct spring and fall Citizen Police Academies (3.2)
9. Restructure Operation and Support Divisions (3.1)
10. Continue Blue Shield designation from the Missouri Department of Public Safety (3.1)

FY 2025 PERFORMANCE SUMMARY

1. Conducted a spring and fall Citizens Police Academy
2. The Police drone was deployed numerous times for training, demonstrations and other tasks
3. Applied for and received grant funding from the Missouri Division of Highway Safety for continued STEP traffic enforcement activities and equipment
4. Achieved 100% compliance with Missouri Peace Officers Standards and Training requirements
5. Achieved 100% compliance with CJIS and NIBRS audit conducted by the Missouri State Highway Patrol
6. Conducted Shop With a Cop with 60 area children
7. Conducted Coffee With a Cop events at various locations
8. All department members participated in virtual de-escalation training with use of the MILO simulator
9. Completed the transition to a new CAD system, records management system (RMS) and jail management system (JMS)
10. Participated in a multi-agency active shooter training
11. Participated in community events such as Touch A Truck, homeowners association meetings and Spirit of America
12. Conducted fraud and security awareness trainings through the city with communities and businesses
13. Offered several community inspection dates for Neighborhood Vehicles
14. Received Blue Shield Designation from the Missouri Department of Public Safety
15. Promoted a Captain
16. Promoted a Patrol Lieutenant
17. Promoted a Patrol Sergeant

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

POLICE DEPARTMENT
OPERATIONS DIVISION

The Operations Division is made up of the Patrol Unit. Division members are all sworn law enforcement officers and perform their assigned street patrol. The Captain, Patrol Lieutenants and Sergeants manage their assignments by planning, assessing and staffing to most effectively deliver police services to the community. This division contains the largest number of staff members within the Police Department and is most often the initial point of contact with the community. Open, proactive communication with all partners is critical for the Police Department to be successful.

PROGRAMS

Patrol Unit

The Patrol Unit has allocated staffing of two Lieutenants, four Sergeants and 23 Patrol Officers. This number does not include a current complement of reserve officers (former full-time members of the department now employed elsewhere) available for call-in during special events and staffing shortages. The Patrol Unit provides a variety of services such as: 24-hour uniformed police presence, response to calls for service, completion of offense reports, performance of preliminary criminal investigations, enforcement of traffic laws, investigation of traffic crashes, prevention of criminal behavior through police presence and arrest of offenders for violations of city ordinance, state statute and federal law. Service is also provided through the maintenance of community policing and crime prevention programs, including the Citizens Police Academy, School Youth/Community Outreach Officer, House/Neighborhood Watch, child fingerprinting and bicycle safety seminars, Raymore Fall Festival Crime Prevention Partnership, prescription drug take-backs, presence at City special events, Crisis Intervention and Chaplain Program.

Several members of the patrol staff are specially trained to provide a variety of additional police services, including the bicycle patrol, crisis intervention, tactical team, accident reconstruction and computer voice stress analysis.

GOALS

Patrol

1. Enhance citizen satisfaction through community policing activities and focused training in customer service (3.2)
2. Provide a safer community for citizens through the use of crime prevention techniques and the

apprehension of offenders (3.4)

3. Reduce the number of traffic accidents through citizen education and aggressive enforcement at high crash locations (3.4)
4. Attend neighborhood association and community meetings to provide training and/or crime data as requested (3.2)
5. Provide appropriate and timely response to all requests for police service (3.1)
6. Train two additional drivers for the Command/ Communication vehicle (12.7)

FY 2025 PERFORMANCE SUMMARY

1. Hired five new police officers for existing vacancies
2. Implemented the open officer hiring process
3. Partnered in two National Drug Take Back events
4. Conducted one secure citywide shred event at City Hall
5. Partnered with local businesses to conduct two bicycle safety rodeos
6. Hosted two child safety seat inspection and installation events
7. Hosted multiple regional law enforcement trainings
8. Deployed traffic radar trailer and radar signs for traffic enforcement
9. Conducted two Citizen Police Academies
10. Conducted several neighborhood vehicle inspections for community members and hosted multiple neighborhood vehicle safety inspection events
11. Performed supervision of court-ordered community service

SIGNIFICANT BUDGETARY ISSUES

Replacement of the handheld and in-car Motorola radios - $28,676 for four portable radios

CITY OF
RAYMORE
MISSOURI

POLICE DEPARTMENT
SUPPORT SERVICES DIVISION

The Support Services Division includes emergency dispatch, animal control services, preservation of property and evidence in control of the Police Department, and maintenance of all Police Department records. The Division Captain is responsible for oversight of all purchasing and supply, coordination of planning and research, policy development, public information, budget and fiscal responsibilities and grant management. This division maintains files on licensed firearms dealers and processes applications for solicitors requesting approval to operate within the corporate limits of Raymore.

PROGRAMS

Investigations Unit

The Investigations Unit is staffed with one Detective Sergeant, two Detectives and the School/Youth Community Outreach Officer. The investigators are responsible for the investigation of criminal and juvenile cases, detection and arrest of criminal offenders, location of missing persons and runaway juveniles, recovery of lost and stolen property, proper conduct of fugitive extradition proceedings and investigating conditions relating or contributing to criminal activity. The Outreach Officer is responsible for scheduling and conducting community events such as the Community Against Crime, Citizens Police Academy, crime prevention presentations, neighborhood meetings and special activities such as the secure shred event.

The Investigations Unit is made up of specially trained and designated investigators who conduct criminal, special and juvenile investigations. Personnel also conduct investigations on narcotic, liquor and vice violations; work with local, state and federal investigators to assist in criminal investigations within the Kansas City Metro area; and are active members with the Metro Squad. They also provide security checks for area businesses and speak at local seminars and to business and community groups in an attempt to help detect and prevent crimes. They assist the Patrol Unit with day-to-day activities by obtaining search and arrest warrants and assisting with crime scene processing. Background investigations and maintaining intelligence information are also the responsibility of assigned personnel.

Communications Unit

The Police Department Communications Unit has allocated staffing of one civilian Dispatch Communications Supervisor, eight civilian Communications Dispatchers and several on-call positions. The Unit is one of five public safety answering points (PSAPs) in Cass County and provides continuous 9-1-1 emergency service telephone and radio dispatch functions for the Raymore Police Department, Peculiar Police Department and the South Metropolitan and West Peculiar Fire Protection Districts. In addition, the members of the Communications Unit are responsible for the operation of local, state and federal computer database systems, which provide information regarding driving records, vehicle registration, warrants and homeland security communications. Members of the unit are also specially trained to provide emergency medical dispatching services as needed.

Animal Control

Two full-time Animal Control Officers are responsible for the coordination of all animal control activities within the city limits of Raymore and animal control services for the City of Peculiar on an emergency basis. Assigned personnel ensure public safety and animal welfare by providing quality animal control of domestic and non-domestic animals within the city limits. This includes, but is not limited to: response to calls on animals that are wild, stray and those running at large, issuance of citations, care of animals and facility upkeep, adoption, pet vaccination and microchipping.

Property and Evidence

One full-time Property and Evidence Technician is responsible for all aspects associated with the orderly maintenance and chain of custody control of evidence and property collected, seized, or otherwise obtained by members of the Police Department for the purpose of safekeeping and/or use as evidence in the prosecution of criminal cases. This includes: return of items to rightful owners, escheatment of seized funds to state and other agencies, provision of items for auction, preparation for court appearances by officers and personal court testimony, as well as property destruction.

Records

One full-time Crime Analyst/Records Custodian is responsible for the analysis of crime patterns and trends and the maintenance of all police records. This includes: filing, reproduction and overall management of all incident reports generated by the Police Department, including vehicular accidents, arrest jackets, response to open records requests. The Crime Analyst also assists in the preparation of documents for courtroom testimony and provision of information to local, state and national computer databases.

GOALS

Overall Support Services

1. Maintain excellent customer service through prompt/professional citizen contacts (3.1) (3.3) (3.4)(3.5)

Investigations

1. Make Raymore a safer community by meeting or exceeding the national clearance rate for NIBRS Part A and Part B Crimes (3.4)(12.4)
2. Carry a lower than average caseload per detective to provide more focused, high-quality investigations (3.2)(12.4)
3. Continue specialization through training to more effectively investigate cases, including interrogation, crime scene investigation and case management (3.1)(3.2)
4. Enhance interaction with the Cass County Prosecutor and Juvenile Offices (3.1)

Communications

1. Maintain 100% compliance with emergency medical dispatch certifications (3.4)
2. Maintain 100% compliance with state-mandated training requirements (3.1)(3.4)
3. Maintain 100% compliance with CJIS requirements and certifications (3.1)(3.4)

Maintain full staffing and active on-call positions (3.1) (3.4)

Animal Control

1. Promote community awareness of animal safety through education and enforcement (3.4)
2. Maintain a humane environment for all animals (3.1)
3. Provide a 100% rate of compliance with all state-mandated programs (3.1)
4. Continue animal adoption initiatives (3.1)
5. Conduct vaccination and microchip events for Raymore pets (3.1)(3.4)

Property and Evidence

1. Continue the systematic review process for the timely return, destruction or sale of property and evidence that no longer needs to be held by the Department (3.1) (3.2)
2. Continue leadership role providing best practices for regional partners and state associations (3.1)
3. Maintain regional incinerator agreement (3.1)(3.4)

Crime Analysis/Records Custodian

1. Continue with the systematic process for the collection, dissemination, retention and destruction of all records; to include offense reports, accidents, arrests and traffic citations (3.1)(3.2)(3.4)
2. Ensure accurate and timely dissemination of data (3.1)(3.2)
3. Perform in-depth systematic, analytical processes to provide timely and pertinent information regarding crime patterns, crime trends and crime correlations (3.1-3.4)

FY 2025 PERFORMANCE SUMMARY

1. Hired one full time dispatcher to fill existing vacancy
2. Conducted one hiring process for Communications
3. The Property and Evidence Technician maintained the position as the President of the Missouri Association of Property and Evidence
4. Participated in and hosted the Missouri Association of Property and Evidence conference
5. Conducted an Evidence/Property Room audit for the Harrisonville Police Department
6. Partnered with KCPD for drug incineration
7. All departments participated in the CentralSquare Computer Aided Dispatch (CAD)/Records Management Software (RMS) changes
8. Partnered with Gunbuster for firearm destruction
9. Recruited at the Cass County Career Center
10. The Crime Analyst participated in several local and regional crime intelligence meetings
11. Partnered in two National Drug Take Back events
12. Conducted one secure city wide shred event at City Hall
13. Hosted two child safety seat inspection and installation events
14. Conducted two sessions of the Citizen Police Academy

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

POLICE

Mission The Raymore Police Department is charged with providing superior police service to the community 24 hours a day, year-round.

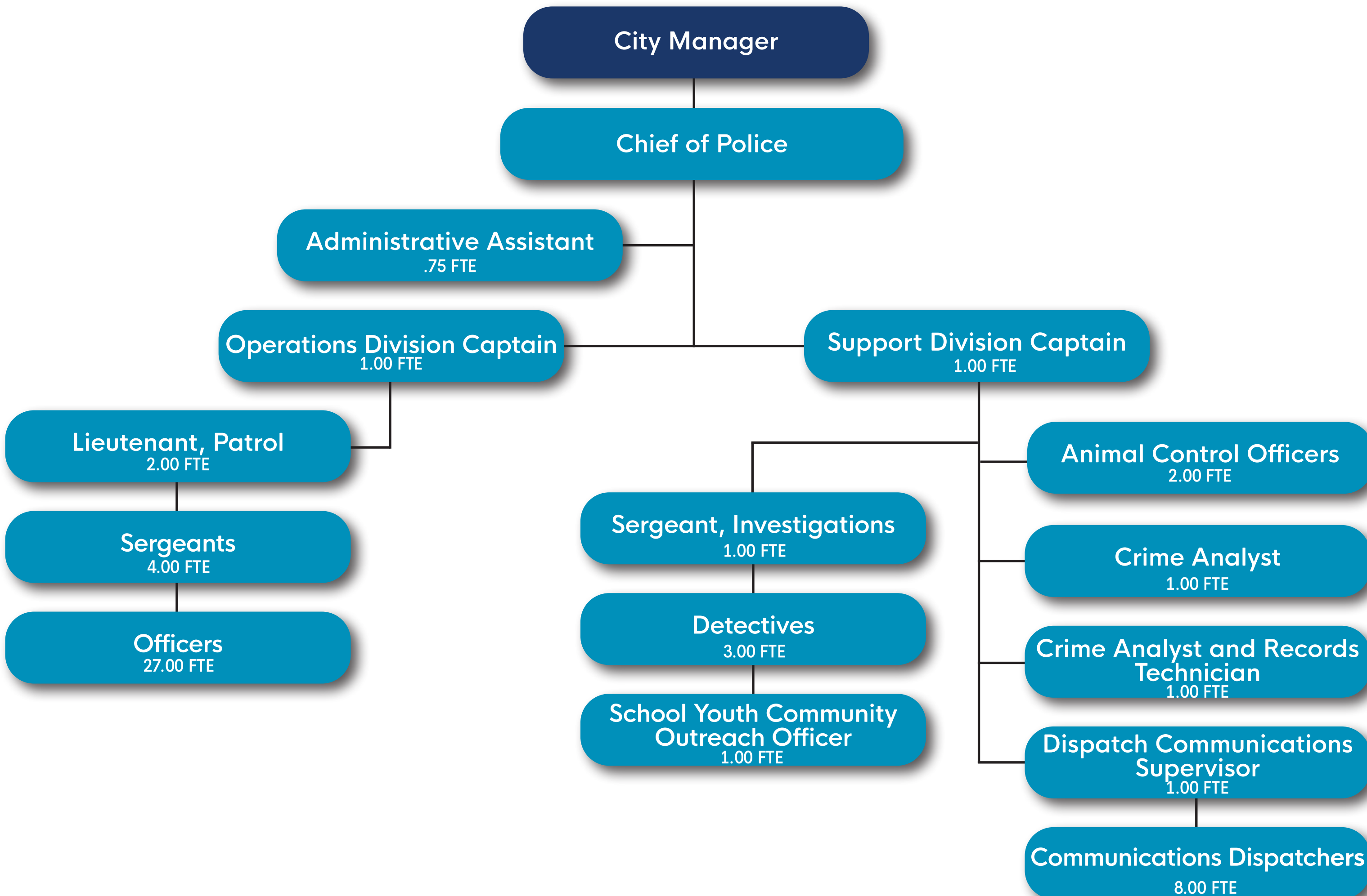
Service Description Includes, but is not limited to: answering calls for service, conducting community policing activities, education and outreach, crime prevention, enforcement of local, state and federal laws including traffic ordinances, protecting persons and property within the city limits, investigating crimes and assisting other law enforcement agencies and community partners, providing dispatch services to four public safety agencies and animal control enforcement and sheltering.

Objectives		Goal Alignment
A	Provide adequate staffing levels based on citizen needs	12.9
B	Maintain or improve average response time for high priority calls	3.5
C	Address areas of concern based on Citizen Survey results	3.2, 3.4
D	Explore innovative ways to process animal calls and services	3.4
E	Maintain or improve arrest and clearance rates	3.1,3.4
F	Enhance partnership with Compass Health to reduce CIT calls	3.2, 3.3

Performance Measures		2024	2025	2026 Budget
A	911 calls for police service	8,876	10,544	10,544
B	Number of arrests made	535	501	501
C	Animal Control calls for service	1,572	1,508	1,508
D	Crisis intervention calls	130	104	104
E	Staffing level - goal is for full staffing	31	40	40
F	Response time*	1:32	1:33	1:33
G	Felony clearance rate	37%	31%	34%

*Response time skewed by non-emergency calls that are held or the officer is told to make contact at his/her convenience

POLICE


City Manager
Chief of Police
Administrative Assistant
.75 FTE
Operations Division Captain
1.00 FTE
Support Division Captain
1.00 FTE
Lieutenant, Patrol
2.00 FTE
Sergeants
4.00 FTE
Officers
27.00 FTE
Sergeant, Investigations
1.00 FTE
Detectives
3.00 FTE
School Youth Community Outreach Officer
1.00 FTE
Animal Control Officers
2.00 FTE
Crime Analyst
1.00 FTE
Crime Analyst and Records Technician
1.00 FTE
Dispatch Communications Supervisor
1.00 FTE
Communications Dispatchers
8.00 FTE

POLICE

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	4,143,456	4,625,824	5,272,998	5,272,998	5,078,341	5,114,591	5,405,833	5,405,833
Commodities	117,636	113,729	268,815	268,815	259,061	346,723	346,723	346,723
Maintenance and Repairs	18,127	35,972	37,200	37,200	35,000	37,200	156,072	156,072
Utilities	0	0	0	0	0	0	0	0
Contractual	73,707	56,896	289,063	289,063	304,761	319,603	360,103	360,103
Capital Outlay	51,778	6,300	0	0	0	0	0	18,000
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	126,178	221,762	30,708	30,708	30,708	30,708	30,708	30,708
Total	**4,530,882**	**5,060,483**	**5,898,784**	**5,898,784**	**5,707,871**	**5,848,825**	**6,299,439**	**6,317,439**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Chief of Police	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00
Police Lieutenant	2.00	2.00	2.00
Police Patrol Sergeant	4.00	4.00	4.00
Police Detective Sergeant	1.00	1.00	1.00
Police Detective	2.00	2.00	2.00
Police Officer **	19.00	20.00	20.00
Chief Communications Officer	1.00	1.00	1.00
Communications Officer	8.00	8.00	8.00
Animal Control Officer	2.00	2.00	2.00
Animal Shelter Attendant*	0.50	0.00	0.00
Administrative Assistant	0.75	0.75	0.75
Property & Evidence Clerk	1.00	1.00	1.00
Police Records Clerk & Crime Analyst	1.00	1.00	1.00
Total FTE	**45.25**	**45.75**	**45.75**

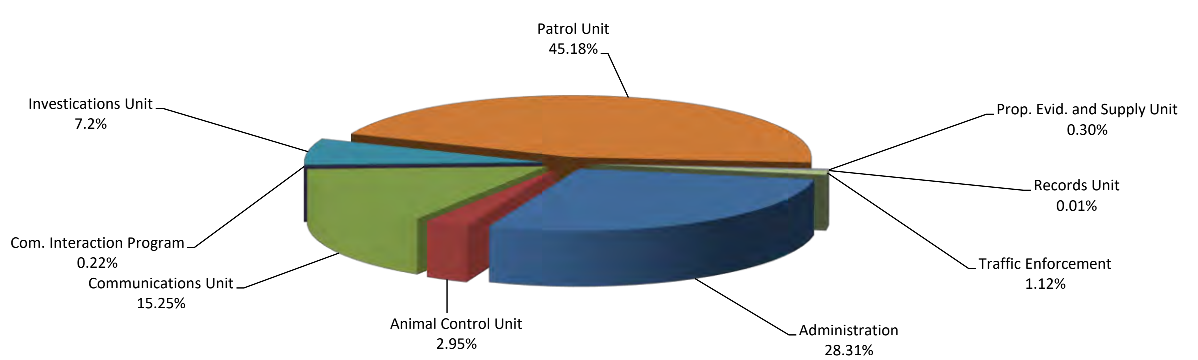
*FY25 1 PTE Animal Shelter Attendant position eliminated -.5

**FY25 1 FTE Police Officer added +1

By Program

	2025-26 Council Adopted
Administration	1,788,397
Animal Control Unit	186,577
Communications Unit	963,691
Com. Interaction Program	4,200
Investigations Unit	429,589
Patrol Unit	2,854,294
Prop. Evid. and Supply Unit	19,175
Records Unit	840
Traffic Enforcement	70,676
Total	**6,317,439**

Program as a Percentage of the Department Budget



CITY OF
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EMERGENCY MANAGEMENT

Raymore Emergency Management is responsible for the planning and management of resources during local and regional emergency events that affect the citizens of Raymore. An essential component of the department is communication, notably in community outreach, public education and organization of volunteers for the Community Emergency Response Team (CERT).

Other responsibilities include the development and update of policies, procedures and plans that conform to state and national guidelines. Efforts focus on the execution of all emergency and disaster operations and provision of support and assistance to other agencies in the greater metropolitan area. Actions to mitigate, prepare for, respond to and recover from the effects of an emergency, disaster or catastrophic event are coordinated through this office. Raymore Emergency Management is constantly promoting citizen preparedness and best practices in dealing with emergencies.

The Emergency Management Director has overall authority for all activities related to emergency management and reports to the Assistant City Manager. During an emergency or disaster, Emergency Management may assign various department heads to certain functions and, if necessary, coordinate mutual-aid assistance from local, state and federal agencies to accomplish the critical response and recovery from such events.

Department management, procurement of equipment and resources, policy and procedure review and implementation, long and short-range budgeting and planning as well as emergency preparedness are the primary functions of Emergency Management. Coordination of resources and tracking availability of these resources in the event a need arises are critical to providing an effective emergency management response. Additional responsibilities include maintaining and operating the emergency operations center and alternate emergency communications operations (mobile command center) and developing contingency plans should the emergency operations center need to be outside the Raymore area.

GOALS

1. Review, update and implement policies and procedures, including the Local Emergency Operations Plan (LEOP) for emergency preparedness to maintain compliance with state and federal requirements (3.5)
2. Continue to monitor local, regional and national homeland security and emergency management issues including severe weather, and analyze and disseminate information within the community as needed (3.4)
3. Continue to maintain the mobile command vehicle and ensure that all systems are functional and updated as needed (12.4)
4. Work with local and county emergency managers to test and exercise each emergency operations center and identify gaps and areas for improvement (3.5)

5. Continue professional development in emergency management, disaster preparedness and recovery, homeland security and other areas pertinent to the City's emergency management program and in accordance with state and regional recommendations and provisions (3.4)
6. Continue to enhance the comprehensive emergency preparedness educational program for employees, the community and other relevant stakeholders through social media posts, appearances at local events and by speaking to local organizations (3.4)
7. Represent the City on the Metropolitan Emergency Managers Committee (MEMC), Local Emergency Planning Committee, Regional Homeland Security Coordinating Council, Integrated Warning Team and as a member of the International Association of Emergency Managers (IAEM) (3.5)
8. Investigate and explore additional emergency management funding opportunities through regional, state and federal grants (12.5)
9. Design and practice an active shooter training scenario, particularly with regards to the Court (3.5)

FY 2025 PERFORMANCE SUMMARY

1. Oversaw operation, maintenance and deployment of the mobile command vehicle and deployed it to local events, regional trainings and a request for assistance from Belton
2. Attended and presented at the annual IAEM Conference and attended the annual State Emergency Management Agency (SEMA) Conference, as well as numerous trainings, meetings, exercises and workshops throughout the region- including monthly EM meetings with Cass County EM personnel, the annual Region A exercise, regular MEMC meetings, quarterly Region A EM meetings and multiple Faith-Based Caucus committee meetings
3. Engaged the CERT volunteers by holding bi-monthly meetings
4. Engaged with the public via Facebook posts at least twice a week
5. Conducted outreach and communication on emergency preparedness with local schools, places of worship, homeowners associations, businesses and youth organizations
6. Presented at the City's Civic Leadership Academy and at the Citizens Police Academy
7. Participated in SEMA's evaluation of the City's Local Emergency Operations Plan (LEOP) and presented the updated LEOP to City Council for adoption in December 2024
8. Maintained the annual EMPG grant award and submitted application for FY2025 to SEMA in June

SIGNIFICANT BUDGETARY ISSUES

Each year, the City of Raymore relies on the federal Emergency Management Performance Grant (EMPG) to cover a portion of the costs associated with the Emergency Management Department. The State of Missouri is allocated an amount of EMPG funding each year, which is distributed by the State Emergency Management Agency (SEMA). As the number of applications and requests for this funding have risen in recent years, SEMA has reduced eligible funded items, eliminating equipment and benefits and now allowing only for salaries or partial salaries. Since the grant is a federal award, budget considerations and political conflict in Washington D.C. can have a significant impact on this funding source. With recent talk of federal Emergency Management programs potentially being reduced or eliminated and designated to the state level, it will be important to continue to look for other sources of funding to continue to maintain and expand the outreach of the Emergency Management program.

EMERGENCY MANAGEMENT

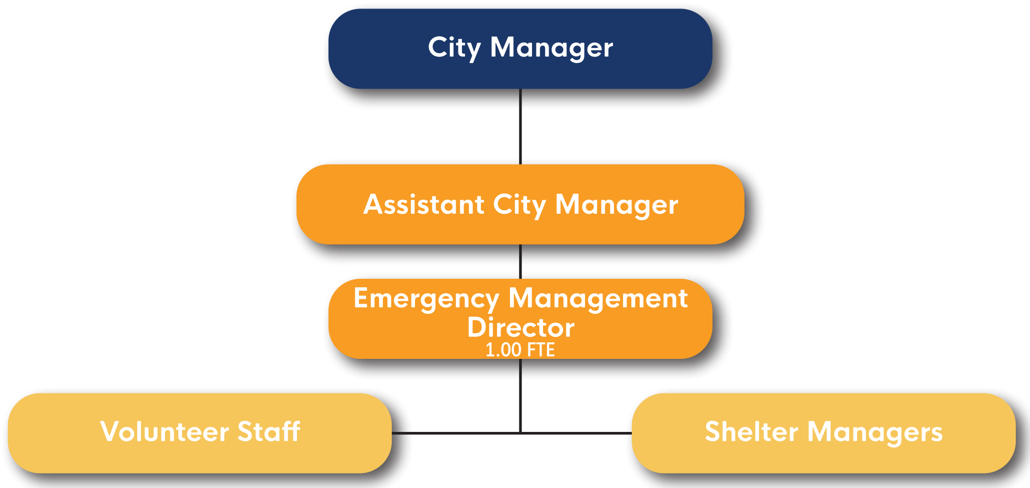
Mission To continue the resiliency of the City of Raymore through education, training and cooperation among local, regional, state and federal partners.

Service Description Emergency Management is responsible for the planning and management of resources during local and regional emergency events that affect the citizens of Raymore.

Objectives		Goal Alignment
A	Update and maintain the Local Emergency Operations Plan	3.5
B	Share resources with other jurisdictions and provide mutual aid when needed	3.5
C	Enhance the comprehensive emergency preparedness educational program throughout the community- through relationship building, promoting the CERT Team, social media, etc. (2.1.3)	3.4
C	Represent the City of Raymore on the Metropolitan Emergency Managers Committee, Local Emergency Planning Committee, Regional Homeland Security Coordinating Council, International Association of Emergency Managers and other bodies	3.5
D	Pursue outside Emergency Management funding opportunities, including the Emergency Management Performance Grant (EMPG)	12.5

Performance Measures		2024	2025	2026 Budget
A	Expend at least 90% of Emergency Management Performance Grant (EMPG) funds	100%	100%	100%
B	Participate in at least two tabletop exercises involving multiple jurisdictions each year	5	3	4
C	Increase number of residents participating in the weather alert system	2,302	2,416	2,550

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

By Category

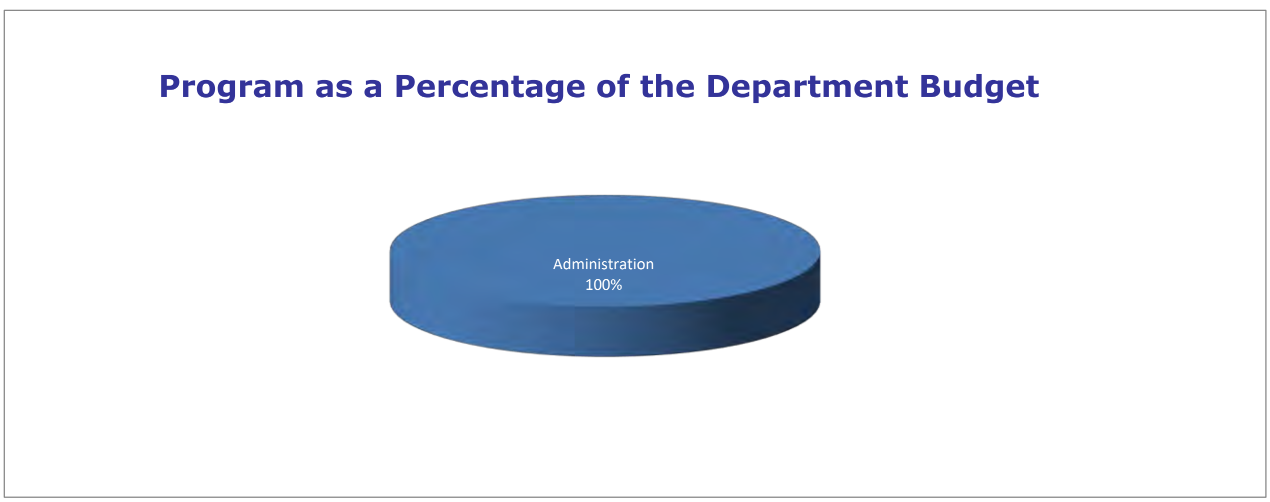
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	94,595	107,879	117,968	117,968	113,439	114,188	122,230	122,230
Commodities	1,414	1,575	4,700	4,700	1,800	3,252	3,252	3,252
Maintenance and Repairs	11,348	13,242	15,250	15,250	15,000	30,250	30,250	30,250
Utilities	0	0	0	0	0	0	0	0
Contractual	4,359	3,856	16,921	16,921	15,334	16,260	16,260	16,260
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	8,695	0	0	0	0	0	0	0
Total	**120,411**	**126,552**	**154,839**	**154,839**	**145,573**	**163,950**	**171,992**	**171,992**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Emergency Management Director	1.00	1.00	1.00
Total FTE	**1.00**	**1.00**	**1.00**

By Program

	2025-26 Council Adopted
Administration	171,992
Total	**171,992**



RAYMORE

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CITY OF
RAYMORE
MISSOURI

TRANSFERS FROM GENERAL FUND TO OTHER FUNDS

This chapter is included to note any transfers from the General Fund that are included in the fiscal year budget.

SIGNIFICANT BUDGETARY ISSUES

Transfers to Transportation Fund:

1. General Transfer: $1,400,000 to the Transportation Fund

Transfers to Park Fund:

1. General Transfer: The City has traditionally transferred a small amount from the General Fund to this fund to support Parks & Recreation programs. FY 2026 is budgeted at $100,000.
2. $3,500 for holiday lighting at the RAC
3. $4,700 for two pitching machines
4. $8,000 for two sets of rolling bleachers at the RAC

Transfers to Vehicle and Equipment Replacement Fund (VERP) at $273,000:

1. Streets: Asphalt Roller 2.5 ton. $55,000
2. Streets: Pothole Patcher, $155,000
3. Parks: Finish mower 144 inch, $63,000

Transfer to Restricted Revenue Fund:

1. $107,500 for longevity and hiring incentive payouts
2. $40,000 for amphitheater entertainment

RAYMORE

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Public Safety Sales Tax Fund (15)	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Department Projected	2025-26 Department Requested	2025-26 City Manager Proposed	2025-26 Council Adopted
Fund Balance Beginning of Year	**-**	**-**	**-**	**-**	**-**	**83,033**	**83,033**	**83,033**
Revenue								
Sales Taxes	-	-			83,033	1,026,289	1,026,289	1,026,289
Interest						3,321	3,321	3,321
Miscellaneous	-	-						
Other Sources & (Uses)								
Transfer from Restricted Revenue Fund								
Transfer from VERP Fund								
Transfer from General Fund	-	-						
Total Revenue	**-**	**-**	**-**	**-**	**83,033**	**1,029,611**	**1,029,611**	**1,029,611**
Total Fund Bal & Revenues	**-**	**-**	**-**	**-**	**83,033**	**1,112,644**	**1,112,644**	**1,112,645**
Expenditures								
Personnel						533,551	533,551	533,551
Commodities	-	-	-	-	-	189,565	189,565	189,565
Maintenance & Repairs						-	-	
Utilities						-	-	
Contractual						93,069	93,069	93,069
Capital Outlay						-	-	
Transfers/Miscellaneous						-	-	
						-	-	
Total Expenditures	-	-	-	-	-	816,184	816,184	816,184
Revenue over/under prior to transfers and reserve	*-*	*-*	*-*	*-*	*83,033*	*213,427*	*213,427*	*213,427*
Fund Balance before Transfers & Reserve	**-**	**-**	**-**	**-**	**83,033**	**296,460**	**296,460**	**296,461**
Other								
Transfer Out to VERP - Police Vehicles								
Transfer Out to BERP Fund								
Transfer Out to General Fund								
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Revenue over/under after transfers	*-*	*-*	*-*	*-*	*83,033*	*213,427*	*213,427*	*213,427*
Fund Balance After Transfers	**-**	**-**	**-**	**-**	**83,033**	**296,460**	**296,460**	**296,461**
Less: Restricted Balances								
Less: Reserve Balance 17.5% of Exp	**-**	**-**	**-**	**-**	**-**	***(142,832)***	***(142,832)***	***(142,832)***
Available Fund Balance-End of Year	**-**	**-**	**-**	**-**	**83,033**	**153,627**	**153,627**	**153,627**

Public Safety Sales Tax

General Ledger Codes:	Legal Authority:
15-00-4125-0000	Municipal Code: Sections 145.010; 145.020 State Statute: 94.500-94.550; 94.700 State Statute: 94.700-94.755 RSMo Article IV of the Constitution of the State of MO Section 30 (b)

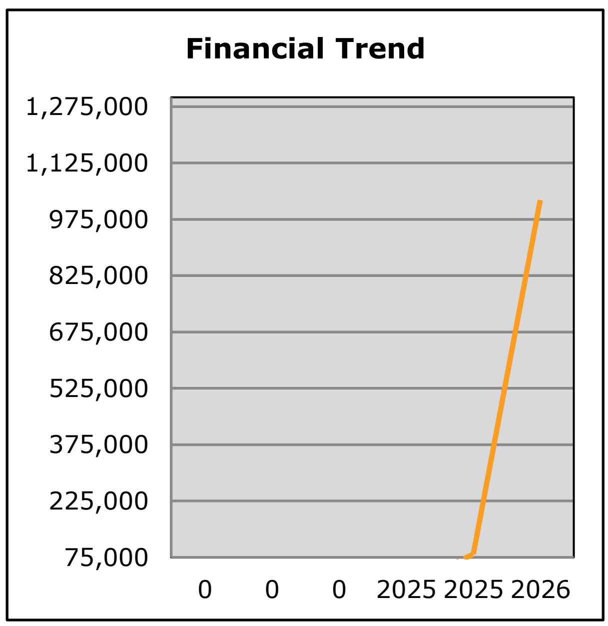
Revenue Description

Public Safety Sales Tax – A tax of one-quarter of one percent (0.25%) is collected by the City for public safety related purposes,

In April of 2025 Raymore voters passed this sales tax. This sales tax will go into effect on October 1, 2025.

The FY25 projected revenues are based on an estimate of one month of revenue for October. The estimate is calculated using the sales tax projected in other funds. The FY26 revenue is conservatively based on FY25 projections plus 3%.

Fiscal Year		Collection	Annual Percentage Change
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
0	0	0	0.00%
2025 Budget		0	N/A
2025 Projected		83,033	N/A
2026 Adopted		1,026,289	0.00%



CITY OF
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PUBLIC SAFETY SALES TAX FUND

The voter-approved City of Raymore Public Safety Sales Tax (Fund 15), established in 2025, is used to fund additional police officer positions for the Raymore Police Department. The revenue is used for hiring, salary, training and equipment for the additional police officers.

REVENUES

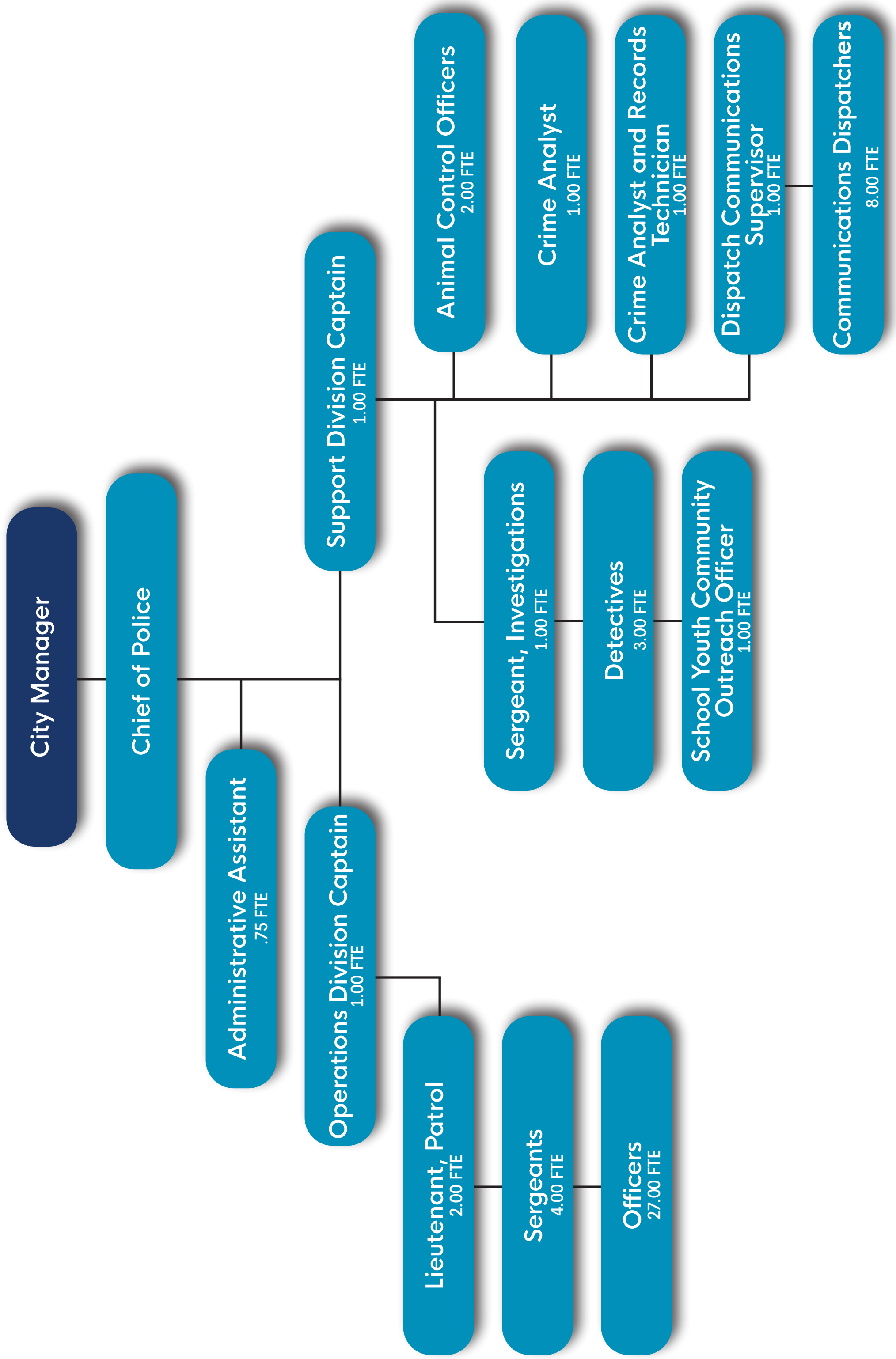
The City imposes a sales tax of one-quarter percent (0.25%) for the purpose of providing funding for hiring, paying salaries, training and equipping additional police officers outside of the current Police Department budget.

Estimated annual revenue generation: $1,051,268

Annual cost for officers, equipment and training: $991,600

- 8 police officers: $917,600 ($114,700 per officer)
  - includes salary, benefits, insurance, training and equipment (uniform, badges, body armor, radio, handgun, ammunition)
- 4 police cars: $74,000 (lease, equip and maintenance)

POLICE


City Manager
Chief of Police
Administrative Assistant
.75 FTE
Support Division Captain
1.00 FTE
Operations Division Captain
1.00 FTE
Lieutenant, Patrol
2.00 FTE
Sergeants
4.00 FTE
Officers
27.00 FTE
Sergeant, Investigations
1.00 FTE
Detectives
3.00 FTE
School Youth Community Outreach Officer
1.00 FTE
Animal Control Officers
2.00 FTE
Crime Analyst
1.00 FTE
Crime Analyst and Records Technician
1.00 FTE
Dispatch Communications Supervisor
1.00 FTE
Communications Dispatchers
8.00 FTE

POLICE - Public Safety Sales Tax

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel						533,551	533,551	533,551
Commodities						189,565	189,565	189,565
Maintenance and Repairs						0	0	0
Utilities						0	0	0
Contractual						93,069	93,069	93,069
Capital Outlay						0	0	0
Debt Service						0	0	0
Transfers/Miscellaneous						0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**816,185**	**816,185**	**816,185**

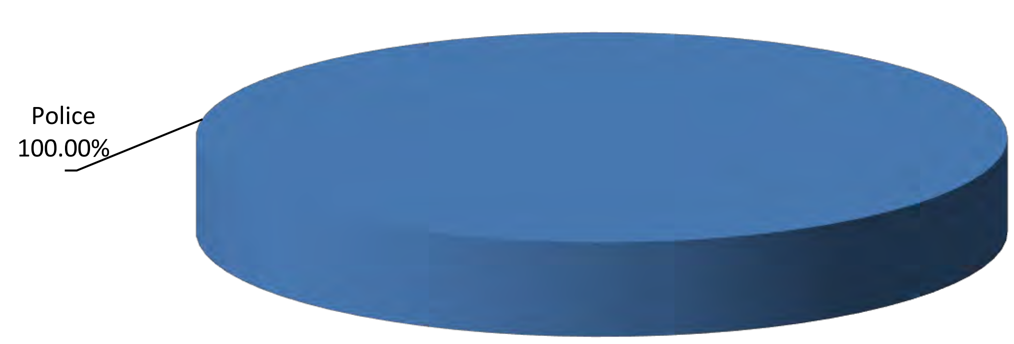
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Police Detective	0.00	0.00	1.00
Police Officer	0.00	0.00	7.00
Total FTE	**0.00**	**0.00**	**8.00**

By Program

	2025-26 Council Adopted
Police	816,185
Total	**816,185**

Program as a Percentage of the Department Budget



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Parks and Recreation (25)

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 City Manager Proposed	2025-26 Council Adopted
Fund Balance Beginning of Year	**315,280**	**242,077**	**168,522**	**95,013**	**95,013**	**320,417**	**320,417**	**320,417**
Revenue Parks								
Property Taxes	498,170	526,524	545,893	545,893	550,225	555,127	555,127	555,127
Miscellaneous Revenues	60,509	37,189	30,385	30,385	45,733	40,652	40,652	40,652
Park Revenues	12,985	14,138	22,615	22,615	17,575	22,615	22,615	22,615
Transfer from General Fund	150,000	200,000	100,000	100,000	100,000	100,000	100,000	116,200
Transfer from VERP	-	-				-		
Transfer from Restricted Revenue Fund (ARPA Interest)			200,000	200,000	200,000	-	-	-
Transfer from Parks Sales Tax Fund	400,000	450,000	550,000	550,000	550,000	550,000	725,000	725,000
Revenue Recreation								
Miscellaneous								
Programs	244,028	248,423	338,975	338,975	289,750	311,275	311,275	311,275
Facility Rental Revenue	8,770	9,885	26,420	26,420	18,225	20,320	20,320	20,320
Concession Revenue	34,709	28,014	50,000	50,000	50,000	52,000	52,000	52,000
Revenue Centerview								
Facility Rental Revenue	60,523	69,536	71,175	71,175	80,315	82,950	82,950	82,950
Program Revenue	7,651	9,063	15,250	15,250	11,850	13,850	13,850	13,850
Revenue The RAC								
Miscellaneous	1,941	-	6,000	6,000	9,800	11,600	11,600	11,600
Concession Revenue	759	-	4,400	4,400	5,000	5,900	5,900	5,900
Facility Rental Revenue	11,199	13,398	43,250	43,250	35,050	42,575	42,575	42,575
Program Revenue	154,602	175,064	262,775	262,775	230,525	244,845	244,845	244,845
Total Revenue	**1,645,844**	**1,781,233**	**2,267,139**	**2,267,139**	**2,194,049**	**2,053,709**	**2,228,709**	**2,244,909**
Total Fund Bal & Revenues	**1,961,125**	**2,023,310**	**2,435,662**	**2,362,152**	**2,289,061**	**2,374,126**	**2,549,126**	**2,565,328**
Expenditures Parks								
Personnel	715,356	796,939	871,109	871,109	853,685	858,635	907,046	907,046
Commodities	22,829	26,067	31,503	31,503	30,830	30,573	30,573	35,273
Maintenance & Repairs	57,463	60,763	53,650	53,650	57,300	55,350	55,350	55,350
Utilities	52,943	54,602	55,895	55,895	55,895	57,500	57,500	57,500
Contractual	89,426	95,420	132,966	132,966	127,735	164,658	164,658	164,658
Capital Outlay	-	-	-	-	-	28,000	-	-
Transfers/Miscellaneous	38,382	57,853	39,945	39,945	39,945	47,153	47,153	47,153
Expenditures Recreation								
Personnel	198,628	212,046	214,891	214,891	222,006	222,640	230,029	230,029
Commodities	5,979	5,393	5,275	5,275	5,379	7,825	7,825	7,825
Contractual	189,702	207,323	182,742	182,742	178,242	194,607	194,607	194,607
Capital Outlay			-	-	-	-	-	-
Expenditures Centerview								
Personnel	60,679	56,242	66,179	66,179	66,103	66,440	68,197	68,197
Commodities	1,688	1,976	2,530	2,530	2,240	2,670	2,670	2,670
Maintenance & Repairs	2,472	1,977	2,050	2,050	1,600	2,350	2,350	2,350
Utilities	13,218	12,431	12,760	12,760	14,060	12,760	12,760	12,760
Contractual	22,555	28,279	27,510	27,510	29,888	30,557	30,557	30,557
Capital Outlay			-	-	-	15,000	-	-
Expenditures RAC								
Personnel	170,119	216,068	167,118	167,118	169,646	170,383	174,012	174,012
Commodities	6,451	3,360	8,630	8,630	7,580	8,550	8,550	16,550
Maintenance & Repairs	345	680	2,640	2,640	2,340	2,640	2,640	2,640
Utilities	18,413	22,634	28,760	28,760	20,460	28,760	28,760	28,760
Contractual	52,400	68,244	77,183	77,183	75,710	73,924	73,924	77,424
Capital Outlay			8,000	8,000	8,000	-	-	(0)
	1,719,047	1,928,298	1,991,334	1,991,334	1,968,644	2,080,973	2,099,159	2,115,360
Capital Expenditures								
Other								
			-	-	-	-	-	-
Total Expenditures	**1,719,047**	**1,928,298**	**1,991,334**	**1,991,334**	**1,968,644**	**2,080,973**	**2,099,159**	**2,115,360**
Net Revenue over Expenditures	***(73,203)***	***(147,064)***	***275,804***	***275,804***	***225,405***	***(27,264)***	***129,549***	***129,549***
Fund Balance (Gross)	**242,077**	**95,013**	**444,326**	**370,817**	**320,417**	**293,153**	**449,967**	**449,967**
Less: Reserve Balance	***343,809***	***385,660***	***398,267***	***398,267***	***393,729***	***364,170***	***367,353***	***370,188***
Available Fund Balance - End of Year	**(101,732)**	**(290,647)**	**46,059**	**(27,450)**	**(73,311)**	**(71,017)**	**82,614**	**79,779**

Real Estate Property Tax

General Ledger Codes:	Legal Authority:
25 25-4010-0000	Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X

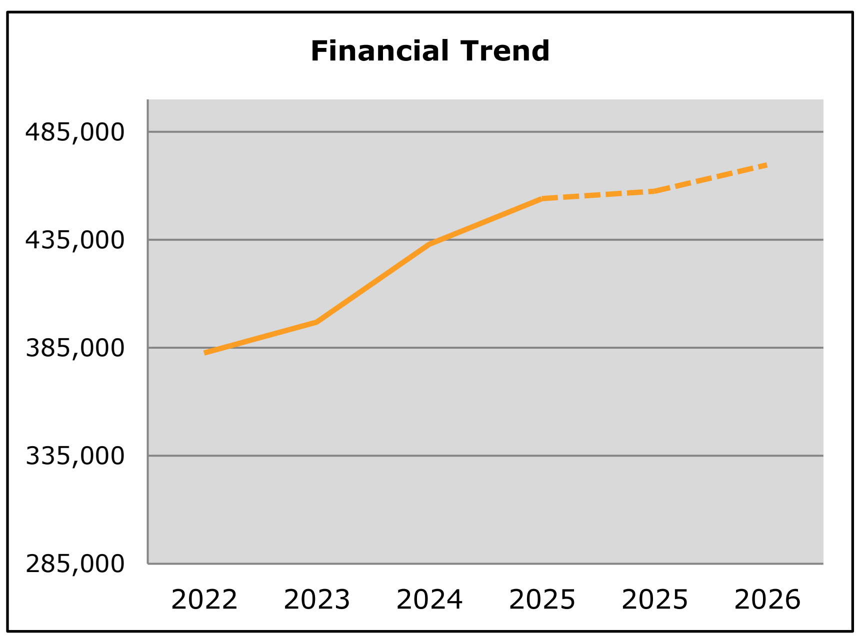
Revenue Description

Real Property Tax- Assessed property values are determined by taking the market value of the property, as determined by the county assessor, and multiplying by the assessment ratio. Assessment ratios are commercial at 32%, residential at 19%, and agricultural at 12%. Tax is paid on each $100 of assessed value.

Property tax rates are set by local governments through a vote of the people and within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Cass County collects and distributes the property taxes for the City of Raymore.

The FY26 City General Operating levy is 0.3702; the Debt Service levy is 0.7170 and the Parks levy is 0.0996 with real estate assessed valuation at $480,112,226 compared to $420,157,628 last year. The collection rate is estimated at 99%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	294,513	3.12%
2017 Actual	304,229	3.30%
2018 Actual	319,326	4.96%
2019 Actual	334,327	4.70%
2020 Actual	355,007	6.19%
2021 Actual	370,308	4.31%
2022 Actual	382,593	3.32%
2023 Actual	396,818	3.72%
2024 Actual	432,928	9.10%
2025 Budget	454,087	4.89%
2025 Projected	457,476	5.67%
2026 Adopted	469,662	2.66%



Personal Property Tax

General Ledger Codes:	**Legal Authority:**
25 25-4020-0000	Municipal Charter: Article XI; Section 11.8 State Statute: Chapter 67.110 & 140 RSMo Missouri State Constitution: Article X

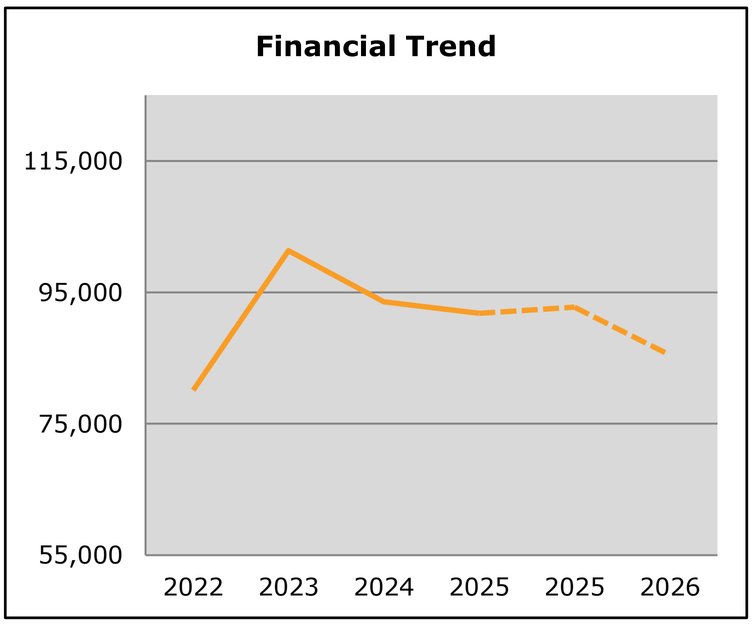
Revenue Description

Personal Property Tax - assessed valuation is equal to 33% of market value set by the State Tax Commission. Tax is paid on each $100 of assessed value.

Property tax rates are set by local governments through a vote of the people within the limits set by the Missouri Constitution and statutes. They are based on the revenues permitted for the prior year with an allowance for growth based on the rate of inflation and new development. Tax amounts are determined using market value of the property, as determined using a formula from the State Tax Commission and applied by the County Assessor, multiplied by the assessment ratio. Cass County collects and distributes the property taxes for the City of Raymore.

The FY26 City General Operating levy is 0.3702; the Debt Service levy is 0.7170 and the Parks levy is 0.0996 with personal property assessed valuation at $82,731,994 compared to $81,614,938 last year. The collection rate is estimated at 99%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	56,566	0.76%
2017 Actual	59,818	5.75%
2018 Actual	65,354	9.25%
2019 Actual	69,352	6.12%
2020 Actual	69,412	0.09%
2021 Actual	72,822	4.91%
2022 Actual	80,101	10.00%
2023 Actual	101,352	26.53%
2024 Actual	93,596	-7.65%
2025 Budget	91,807	-1.91%
2025 Projected	92,750	-0.90%
2026 Adopted	85,465	-7.85%



Interest Revenue

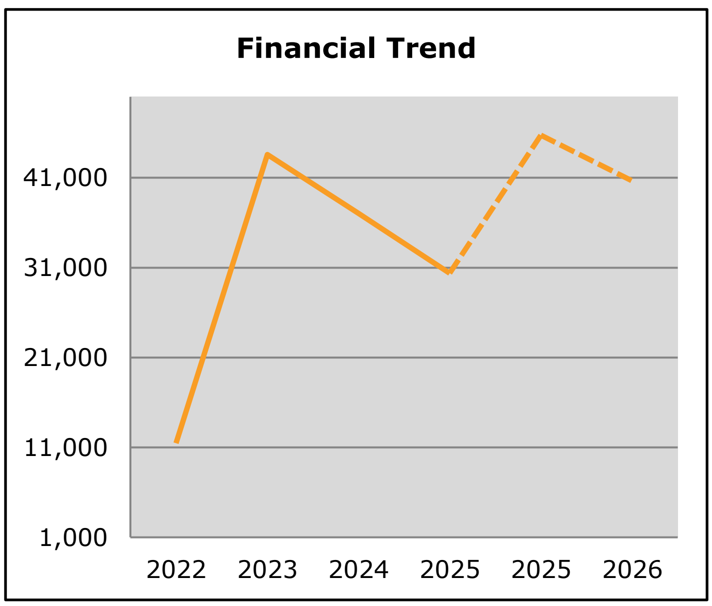
General Ledger Codes: 25 25-4350-0000	**Legal Authority:** State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds.

FY25 revenues are projected on current interest rates being earned. FY26 revenues are estimated based on FY25.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	5,590	268.69%
2017 Actual	4,684	-16.20%
2018 Actual	15,685	234.86%
2019 Actual	23,662	50.86%
2020 Actual	11,494	-51.42%
2021 Actual	2,249	-80.43%
2022 Actual	11,467	409.87%
2023 Actual	43,575	280.01%
2024 Actual	37,039	-15.00%
2025 Budget	30,385	-17.96%
2025 Projected	45,733	23.47%
2026 Adopted	40,652	-12.50%



Miscellaneous Revenue

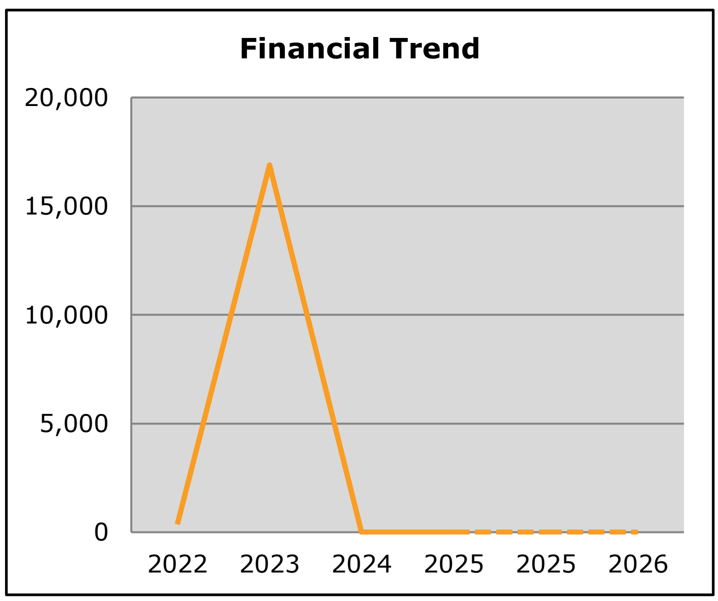
General Ledger Codes:	**Legal Authority:**
25 25-4370-0000	State Statute: Chapter 82

Revenue Description

Miscellaneous Revenue -Various miscellaneous revenues not otherwise categorized. The inconsistent nature of this revenue source make it difficult to predict.

Due to the random receipts this revenue source is not budgeted.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	458	847.89%
2017 Actual	0	-100.00%
2018 Actual	474	N/A
2019 Actual	1,391	193.46%
2020 Actual	0	-100.00%
2021 Actual	0	N/A
2022 Actual	366	N/A
2023 Actual	16,893	4515.57%
2024 Actual	0	-100.00%
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Park Rental Fees

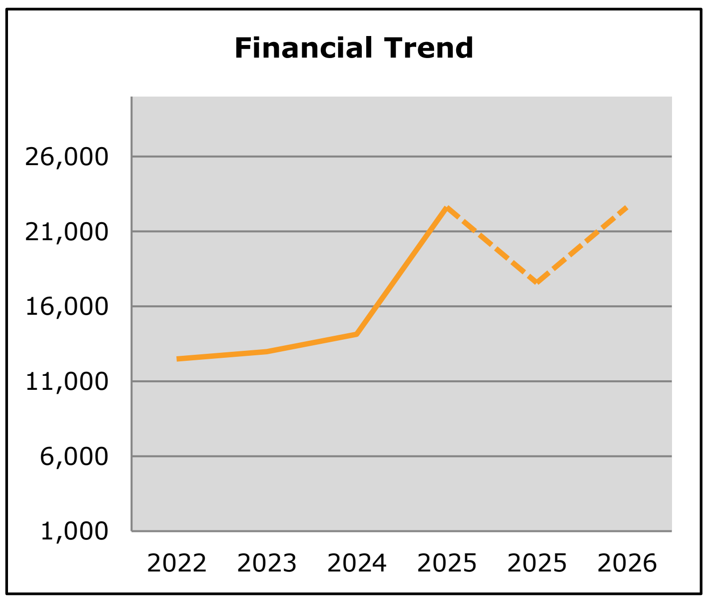
General Ledger Codes:	Legal Authority:
25 25-4710-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

Park Rental Fees - Rental fees for the use of park facilities by the general public for non-city sponsored activities.

FY26 Estimate is based on shelter rentals for the Lions shelter, West shelter, Optimist shelter, Moon Valley shelter, The Depot, and Hawk Ridge Park.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	19,420	-11.33%
2017 Actual	24,159	24.40%
2018 Actual	6,170	-74.46%
2019 Actual	5,588	-9.44%
2020 Actual	4,818	-13.78%
2021 Actual	12,346	156.28%
2022 Actual	12,490	1.16%
2023 Actual	12,985	3.96%
2024 Actual	14,138	8.88%
2025 Budget	22,615	59.96%
2025 Projected	17,575	24.31%
2026 Adopted	22,615	28.68%



Transfers from General Fund

General Ledger Codes:	Legal Authority:
25 25-4901-0000	Municipal Code: n/a

Revenue Description

Transfers from General Fund - These funds represent a fund balance transfer from the General Fund of the City and are used to support the Parks Department and associated programs which benefit the citizens as a whole.

FY14 established a new baseline transfer from the General Fund of $100,000 per year.

During council deliberations of the City Manger's Proposed 2016 Budget, an additional transfer of $25,000 was directed for the enhancement of competitive sports.

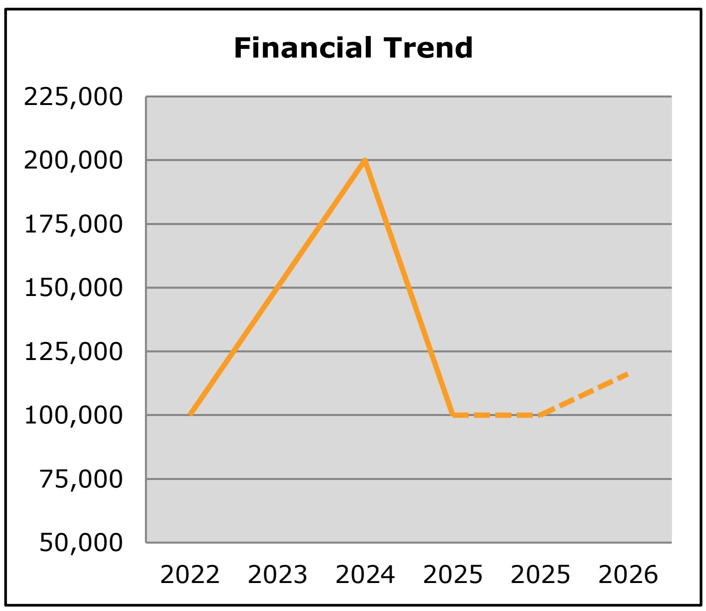
FY17 was reduced back down to the previously set baseline.

FY24 was increased to $200,000 to provide additional funding for the expansion item of a Business Development Coordinator full time position.

FY25 was reduced back to previous baseline.

FY26 $100,000; Council expansion items: Holiday lighting the RAC $3,500; 2 Pitching Mounds & 1 Pitching Machine $4,700; 2 Rolling Bleachers for the RAC $8,000

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	125,000	25.00%
2017 Actual	100,000	-20.00%
2018 Actual	100,000	0.00%
2019 Actual	100,000	0.00%
2020 Actual	100,000	0.00%
2021 Actual	100,000	0.00%
2022 Actual	100,000	0.00%
2023 Actual	150,000	50.00%
2024 Actual	200,000	33.33%
2025 Budget	100,000	-50.00%
2025 Projected	100,000	-50.00%
2026 Adopted	116,200	16.20%



Transfer from Park Sales Tax Fund

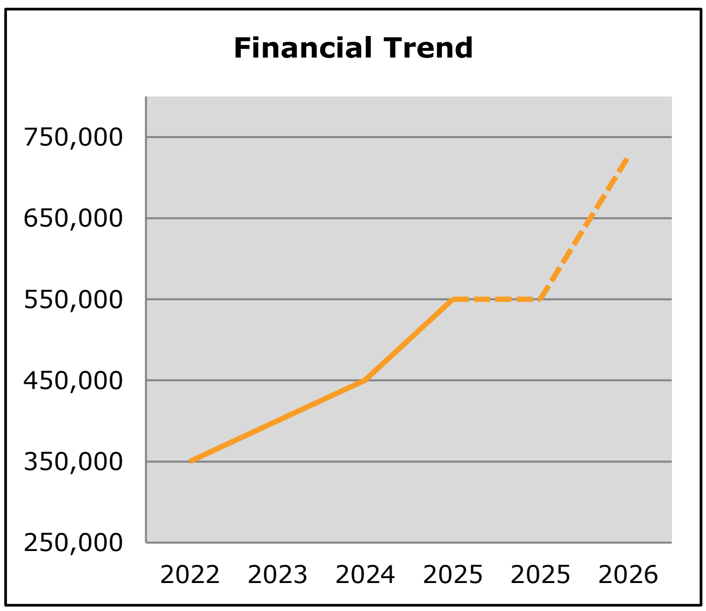
General Ledger Codes: 25 25-4947-0000	**Legal Authority:** Municipal Code: n/a

Revenue Description

Transfer from Park Sales Tax Fund - These funds are from a fund balance transfer from the Park Sales Tax Fund to support the Parks and Recreation Department operations.

The FY26 transfer was increased to $725,000.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	150,000	-57.14%
2017 Actual	375,000	150.00%
2018 Actual	350,000	-6.67%
2019 Actual	350,000	0.00%
2020 Actual	375,000	7.14%
2021 Actual	400,000	6.67%
2022 Actual	350,000	-12.50%
2023 Actual	400,000	14.29%
2024 Actual	450,000	12.50%
2025 Budget	550,000	22.22%
2025 Projected	550,000	22.22%
2026 Adopted	725,000	31.82%



Recreation Programs

General Ledger Codes: 25 26-4715-0000	**Legal Authority:** Municipal Code: n/a State Statute: n/a

Revenue Description

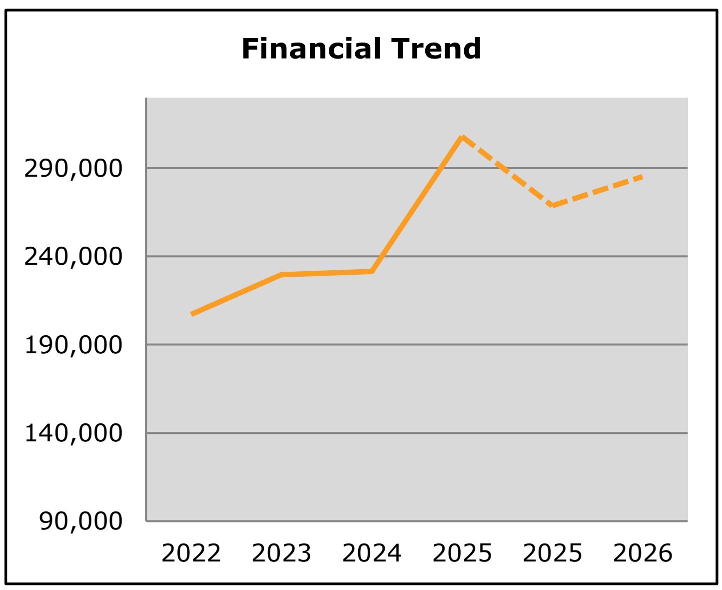
Recreation Programs - Participant fees for recreation programs are recorded in this account.

FY18 projected revenues are based on current receipts and projected participation on fall sports based on the past 3 years.

During FY18 the Raymore Activity Center (RAC) was opened. This facility will house the basketball, volleyball and camp programs, therefor those revenues have been split out to the RAC department 27 for the FY19 budget.

FY25 revenues are estimated conservatively based on flag football, baseball, softball, soccer, instructional programs, tiny sports, and fitness programs.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	322,367	9.36%
2017 Actual	319,803	-0.80%
2018 Actual	318,248	-0.49%
2019 Actual	236,090	-25.82%
2020 Actual	134,335	-43.10%
2021 Actual	178,747	33.06%
2022 Actual	207,119	15.87%
2023 Actual	229,638	10.87%
2024 Actual	231,416	0.77%
2025 Budget	307,900	33.05%
2025 Projected	268,675	16.10%
2026 Adopted	285,200	6.15%



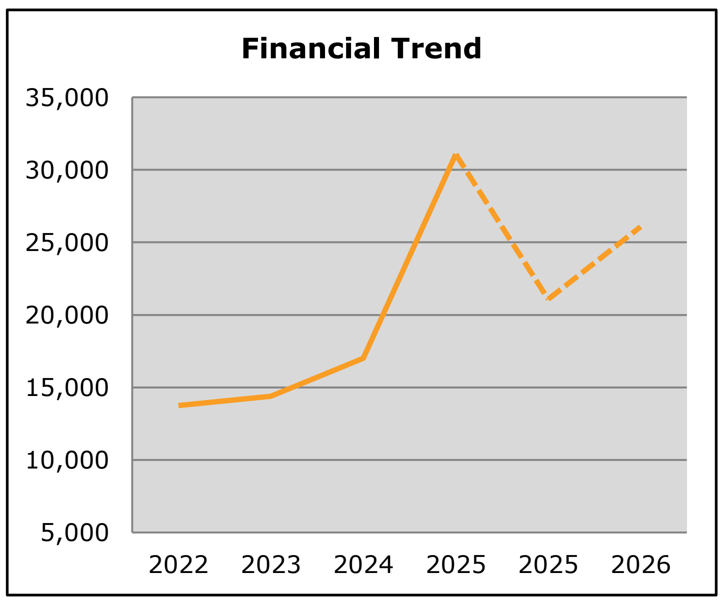
Special Event Contributions

General Ledger Codes: 25 26-4720-0000	**Legal Authority:** Municipal Code: n/a State Statute: n/a

Revenue Description

Special Event Contributions - This account is for recording of donations, sponsorships and other contributions for special events including the Easter Festival, Spirit of America Celebration, Mini Mud Run, and Mayor's Christmas Tree Lighting.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	10,590	44.52%
2017 Actual	12,832	21.17%
2018 Actual	14,915	16.23%
2019 Actual	15,500	3.92%
2020 Actual	5,985	-61.39%
2021 Actual	6,835	14.20%
2022 Actual	13,750	101.17%
2023 Actual	14,390	4.65%
2024 Actual	17,007	18.19%
2025 Budget	31,075	82.72%
2025 Projected	21,075	23.92%
2026 Adopted	26,075	23.72%



Concession Revenues

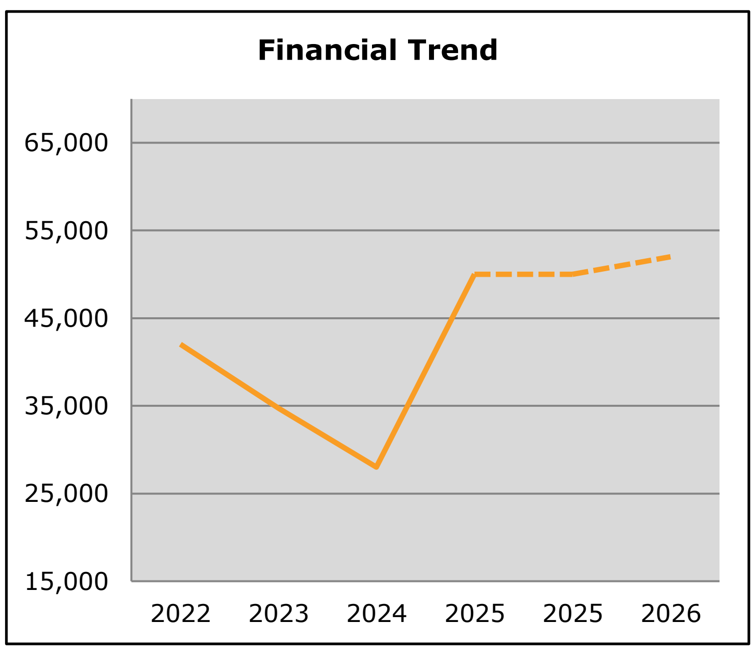
General Ledger Codes:	**Legal Authority:**
25 26-4700-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

Concession Revenue - Revenues collected from concession proceeds from the concessions stands located within Recreation Park and Memorial Park are recorded in this account.

FY25 projected revenues are based on current receipts and past 3 years historical data and current pricing.
FY26 projected revenues are based on the past 2 years experience and future pricing.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	43,007	-1.93%
2017 Actual	54,273	26.20%
2018 Actual	47,893	-11.76%
2019 Actual	53,743	12.21%
2020 Actual	19,458	-63.79%
2021 Actual	45,073	131.65%
2022 Actual	42,027	-6.76%
2023 Actual	34,709	-17.41%
2024 Actual	28,014	-19.29%
2025 Budget	50,000	78.48%
2025 Projected	50,000	78.48%
2026 Adopted	52,000	4.00%



Facility Rental Revenue

General Ledger Codes:	Legal Authority:
25 26-4710-0000	Municipal Code: n/a State Statute: n/a

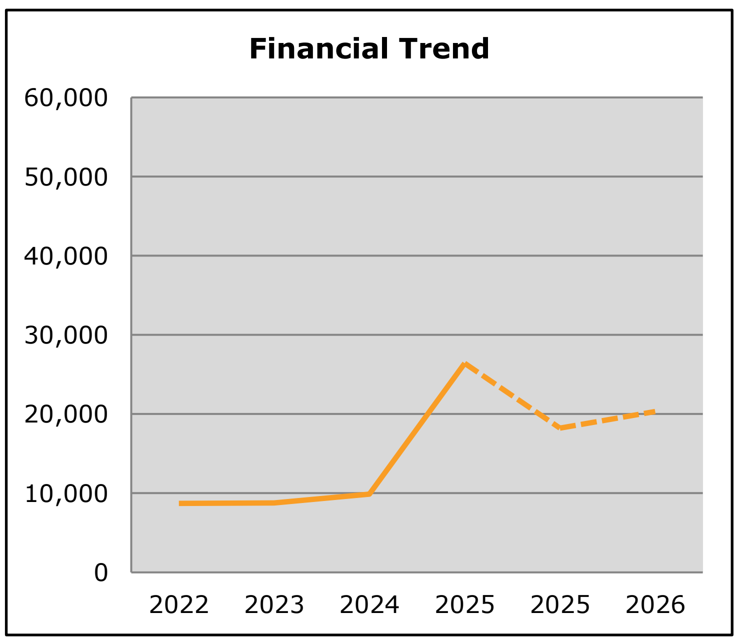
Revenue Description

Facility Rental Revenue- rental fees associate with tournament rentals, field rentals, ice rink and skate rentals and amphitheater rentals.

FY26 is estimated with:

tournament rentals, athletic field rentals, disc golf tournaments, private ice rink rentals, ice skate rentals, amphitheater rentals and pickleball rentals

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	13,058	N/A
2019 Actual	25,304	93.79%
2020 Actual	2,662	-89.48%
2021 Actual	15,621	N/A
2022 Actual	8,714	-44.22%
2023 Actual	8,770	0.65%
2024 Actual	9,885	12.71%
2025 Budget	26,420	12.71%
2025 Projected	18,225	84.37%
2026 Adopted	20,320	11.50%



Facility Rental Fees

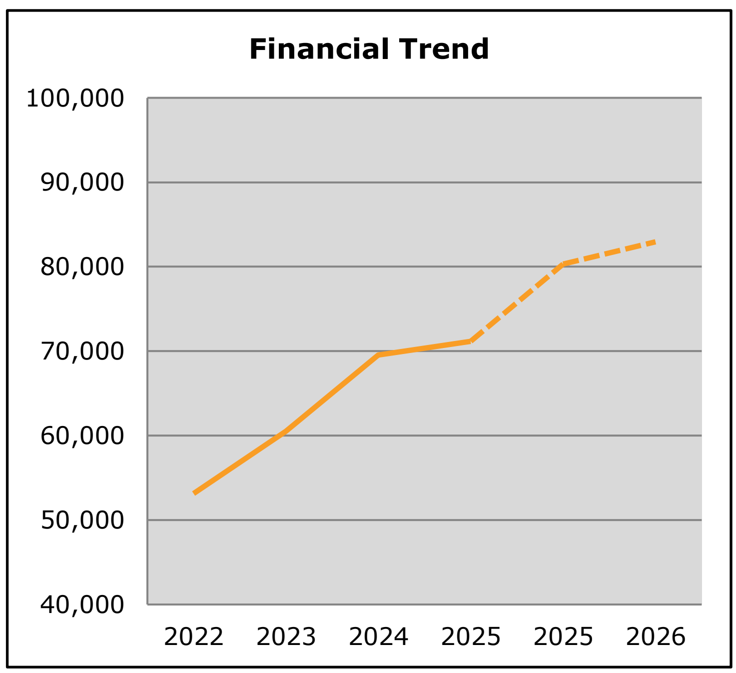
General Ledger Codes: 25 27-4710-0000	**Legal Authority:** Municipal Code: n/a State Statute: n/a

Revenue Description

Facility Rental Fees - revenues associated with the rental of the Centerview event center. This facility celebrated it's grand opening on June 16, 2017.

FY25 revenues are based on current receipts, and projected rentals through the end of the fiscal year. FY26 projected revenues are based on current rentals, current deposits for FY26 rentals, and interest shown through phone conversations and tours of the facility.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	8,971	N/A
2018 Actual	32,050	257.25%
2019 Actual	47,390	47.86%
2020 Actual	31,013	N/A
2021 Actual	51,344	65.55%
2022 Actual	53,139	3.50%
2023 Actual	60,523	13.89%
2024 Actual	69,536	14.89%
2025 Budget	71,175	2.36%
2025 Projected	80,315	15.50%
2026 Adopted	82,950	3.28%



Centerview Programs

General Ledger Codes:	**Legal Authority:**
25 27-4715-1600	Municipal Code: n/a State Statute: n/a

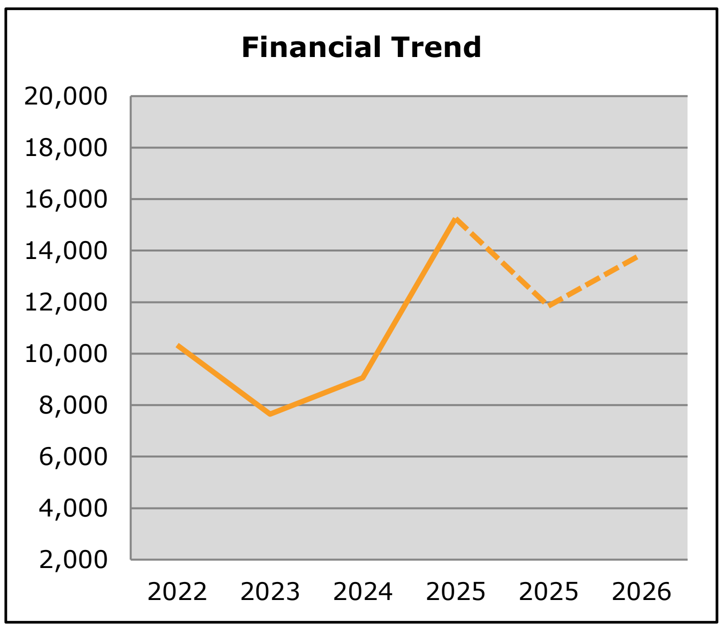
Revenue Description

Centerview Programs - Participant fees for programs offered at Centerview are recorded in this account.

FY25 revenues are based on current receipts and projected receipts for the remaining FY25 programs. FY26 revenues are estimated based on the following programs being offered:

Instructional classes
Square Dancing
Painting
Galentine's Day Event

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	2,520	N/A
2019 Actual	4,095	62.50%
2020 Actual	1,815	-55.68%
2021 Actual	2,638	45.32%
2022 Actual	10,330	291.66%
2023 Actual	7,651	-25.93%
2024 Actual	9,063	18.46%
2025 Budget	15,250	68.27%
2025 Projected	11,850	30.75%
2026 Adopted	13,850	16.88%



Miscellaneous Revenue

General Ledger Codes:	Legal Authority:
25 28-4370-0000	Municipal Code: n/a State Statute: n/a

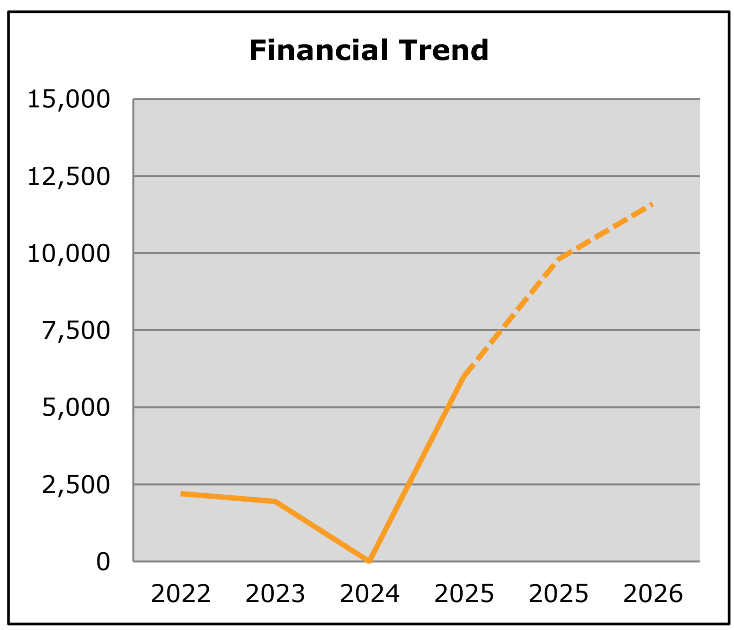
Revenue Description

RAC - Miscellaneous Revenue- Revenue earned from open gym program fees.

The Raymore Activity Center (RAC) opened on August 6, 2018. The facility offers a three lane track, basketball and volleyball.

FY26 estimated revenue is based on a $4 fee per participant as well as Monthly passes at $20 per participant.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	174	N/A
2020 Actual	1,107	536.21%
2021 Actual	637	-42.46%
2022 Actual	2,196	244.74%
2023 Actual	1,941	-11.61%
2024 Actual	0	N/A
2025 Budget	6,000	N/A
2025 Projected	9,800	N/A
2026 Adopted	11,600	18.37%



RAC Concession Revenues

General Ledger Codes:

25 28-4700-0000

<u>Legal Authority:</u>
Municipal Code: n/a
State Statute: n/a

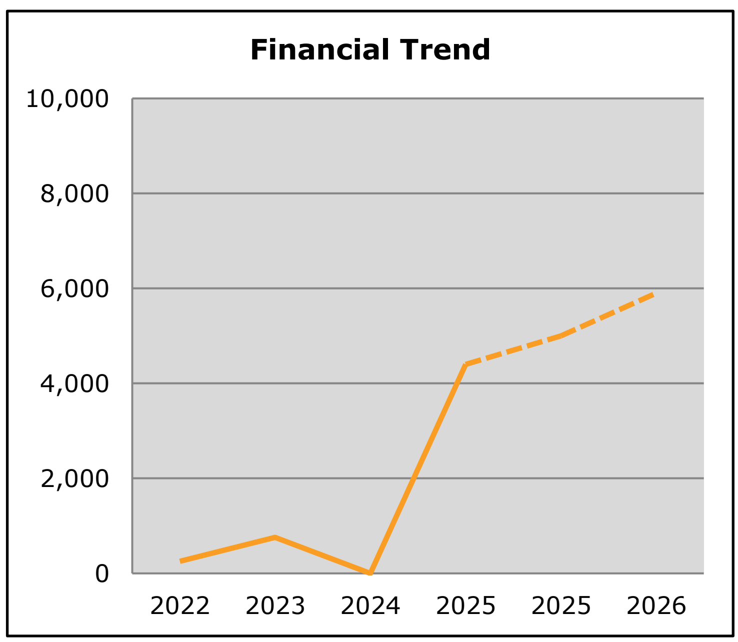
Revenue Description

RAC Concession Revenue - Revenues collected from concession proceeds from the concessions stands located within the Raymore Activity Center (RAC) are recorded in this account.

The Raymore Activity Center (RAC) opened on August 6, 2018. The facility offers a three lane track, basketball and volleyball.

FY26 estimated revenue is based on the basketball and volleyball programs being offered as well as tournaments.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	2,400	N/A
2020 Actual	800	-66.68%
2021 Actual	1,016	27.08%
2022 Actual	255	-74.90%
2023 Actual	759	197.65%
2024 Actual	0	N/A
2025 Budget	4,400	N/A
2025 Projected	5,000	N/A
2026 Adopted	5,900	18.00%



Facility Rental Revenue

General Ledger Codes:	**Legal Authority:**
25 28-4710-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

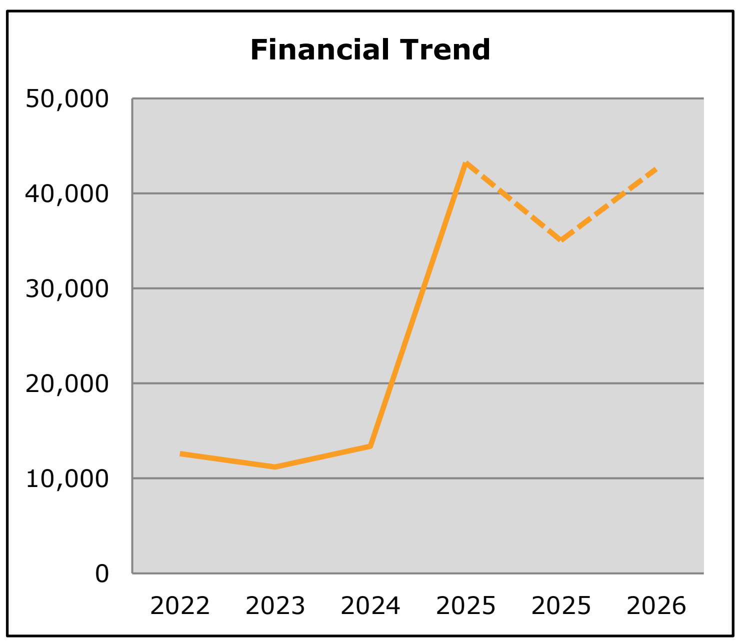
RAC Facility Rental Revenue- rental fees associate with tournament rentals and facility rentals at the Raymore Activity Center (RAC).

The Raymore Activity Center opened on August 6, 2018. The facility offers a three lane track, basketball and volleyball.

FY26 is estimated based on rentals of the RAC facility including:

1/2 Court Rentals
Full Court Rentals
Full Day Facility Rentals
Multipurpose Room Rentals

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	275	N/A
2019 Actual	3,968	1342.91%
2020 Actual	9,583	141.51%
2021 Actual	28,168	193.93%
2022 Actual	12,608	-55.24%
2023 Actual	11,199	-11.17%
2024 Actual	13,398	19.64%
2025 Budget	43,250	222.81%
2025 Projected	35,050	161.61%
2026 Adopted	42,575	21.47%



Raymore Activity Center Programs

General Ledger Codes:	Legal Authority:
25 28-4715-1600	Municipal Code: n/a State Statute: n/a

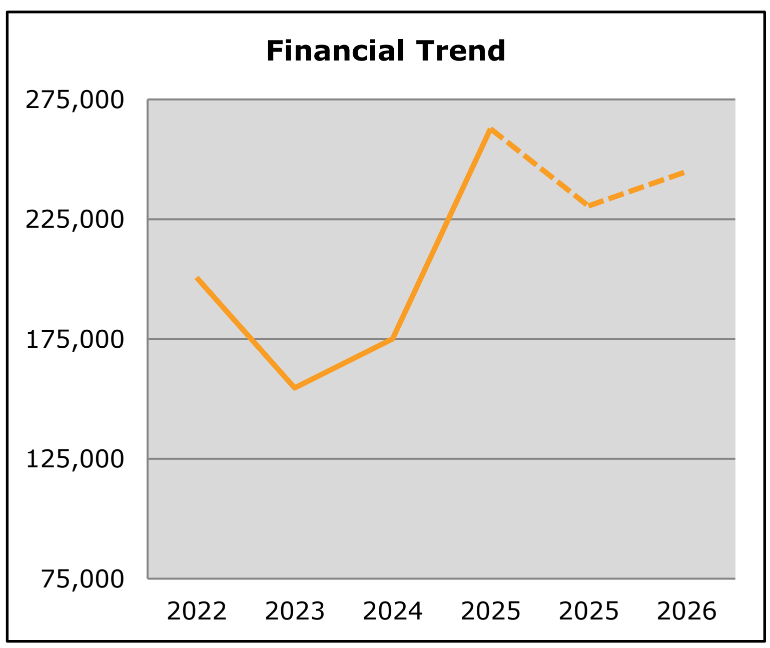
Revenue Description

Raymore Activity Center Programs - Participant fees for programs offered at The RAC are recorded in this account.

The Raymore Activity Center (RAC) opened on August 6, 2018. The facility offers a three lane track, basketball, volleyball, as well as some indoor fitness activates.

FY26 estimated revenue is based on the following programs being offered; volleyball, basketball, karate, fitness, and day camp.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	-40	N/A
2019 Actual	147,000	-367598.78%
2020 Actual	127,660	-13.16%
2021 Actual	176,341	38.13%
2022 Actual	200,785	13.86%
2023 Actual	154,602	-23.00%
2024 Actual	175,064	13.24%
2025 Budget	262,775	50.10%
2025 Projected	230,525	31.68%
2026 Adopted	244,845	6.21%



PARKS DIVISION

The Raymore Parks & Recreation Department, in conjunction with the Parks & Recreation Board, oversees the acquisition, development and maintenance of various parklands within the city limits. Management of park resources and maintenance of park properties within the city limits are delegated to the Parks Division of the Parks & Recreation Department. Under the leadership of the Parks & Recreation Director, the Parks Superintendent uses five full-time employees within the department to care for more than 285 acres of parkland and green space connected by over 20 miles of trails and walking paths. Seasonal assistance is necessary during the peak park-use months of May through October.

PROGRAMS

Park Administration

Parks Administration provides park division management, ensures adherence to policies and best management practices, fiscal accountability, capital improvement project management, budget preparation, purchasing and customer service.

Parks Maintenance

Park sMaintenance conducts the day-to-day care and management of all public park properties. The division provides customer service to park patrons through the preparation of athletic fields, mowing and manicuring lawns and landscaped areas and removal of trash and debris. In addition, facility maintenance and upkeep, tree care, natural resource management and routine safety inspections ensure Raymore public areas and amenities are beautiful and inviting for everyone to enjoy.

GOALS

Parks Administration

1. The Hawk Ridge Park plaza project is underway. This project was funded in part in the FY25 Capital Improvement Program and the 2020 No Tax Increase Bond issue. Design and engineering services were awarded to CFS Engineers in May 2025, and staff will work with CFS Engineers to complete the final phase of improvements at Hawk Ridge Park that include a new park entrance, community pavilion, digital sign, restroom/storage facility and amphitheater

enhancements. (7.2)

Park Maintenance

1. Staff will conduct an internal tree inventory at T.B. Hanna Station that identifies hazardous trees for removal, locations for new tree plantings and trees to be trimmed and incorporated into future park plans. This project will also include preparing an RFP, bidding and overseeing the project. (7.7)

FY 2025 PERFORMANCE SUMMARY

1. Staff managed the Madison Street roundabout and the Recreation Park islands project. This project was funded in the FY24 Capital Improvement Program. Staff secured a partnership to include the redesign of the roundabout and islands in exchange for a sponsorship package with a local business. This project revitalized a tired landscape and provides a beautiful entrance to Recreation Park.
2. Successfully completed the Recreation Park disc golf course redesign project funded in the FY23 Capital Improvement Program. Staff worked with the original designer to make the upgrades. The project was bid through the RFP process and the bids came in over budget. Park Maintenance staff worked with the course designer to do the project in-house to stay within budget.

SIGNIFICANT BUDGETARY ISSUES

Aging outdoor amenities are deteriorating much faster than expected. Although these areas are identified in the future capital program for replacement, repairs and maintenance in the interim are expensive and must be addressed. Areas of concern include the Recreation Park tennis and basketball courts, shade structures at the baseball/softball complex, electrical upgrades and roof repairs on the concession stands and parking lot maintenance.

PARKS AND RECREATION:
PARKS DIVISION

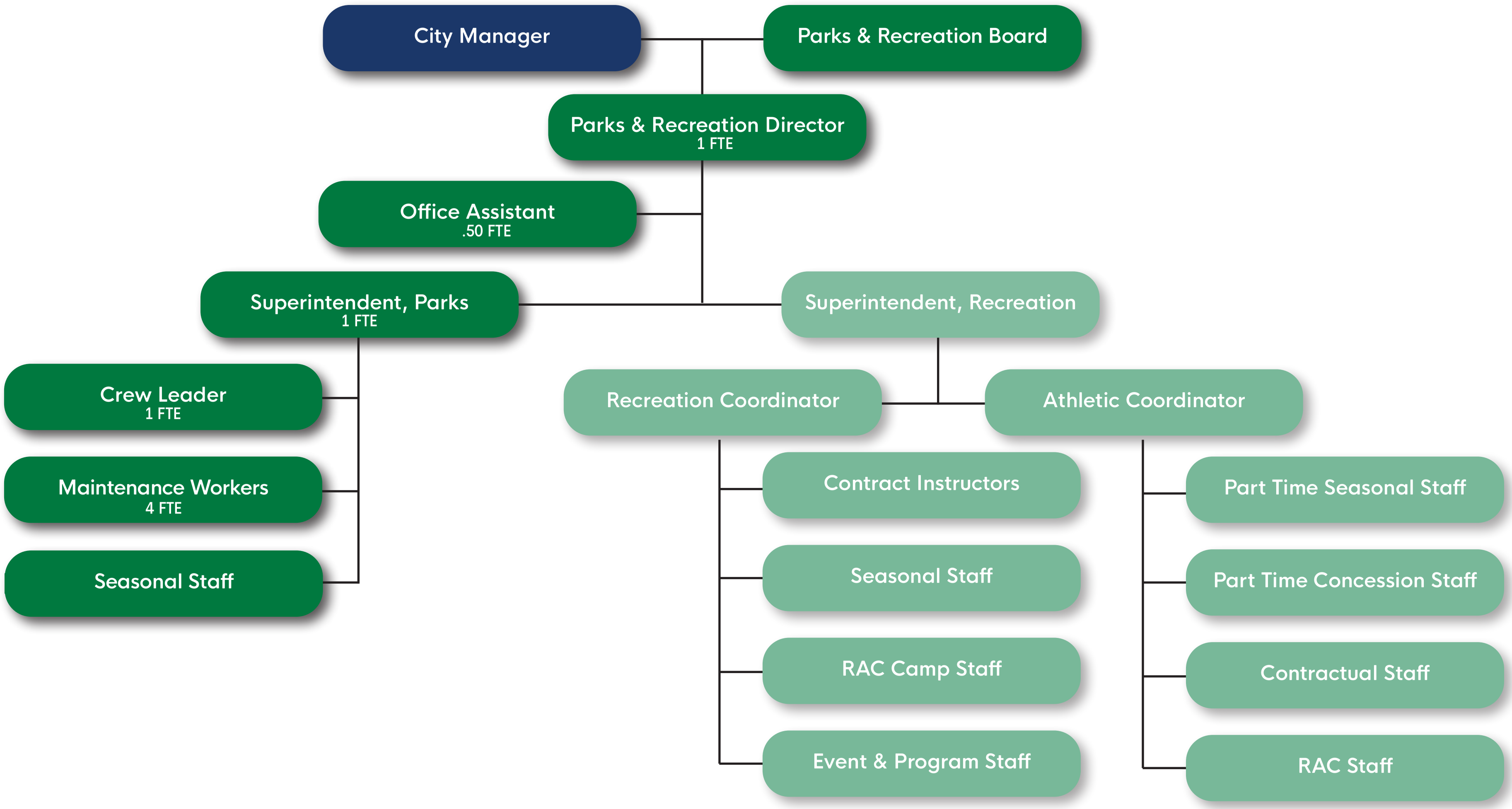
Mission The Parks Division provides customer service to patrons through the preparation of athletic fields, mowing and manicuring lawns and landscaped areas and removal of trash and debris. In addition, facility maintenance and upkeep, tree care, natural resource management and routine safety inspections ensure Raymore public areas and amenities are beautiful and inviting for all to enjoy.

Service Description The Parks Division, in conjunction with the Parks and Recreation Board, oversees the acquisition, development and maintenance of more than 300 acres of parklands and green space connected by 20 miles of trails within the city limits.

Objectives		Goal Alignment
A	Track and record shelter rentals	17.2
B	Maintain shelters, public restrooms and spaces in a safe and usable condition.	11.3

Performance Measures		FY 2024	FY 2025	FY 2026 Goal
A	Number of shelter rentals	281	295	300
B	Percentage of residents satisfied or very satisfied with maintenance of City parks	85%	83%	83%
C	Convert safety and maintenance monthly inspections for the entire park system into the maintenance software program for better reporting and documentation.	50%	100%	100%

PARKS



City Manager
Parks & Recreation Board
Parks & Recreation Director
1 FTE
Office Assistant
.50 FTE
Superintendent, Parks
1 FTE
Superintendent, Recreation
Crew Leader
1 FTE
Maintenance Workers
4 FTE
Seasonal Staff
Recreation Coordinator
Athletic Coordinator
Contract Instructors
Seasonal Staff
RAC Camp Staff
Event & Program Staff
Part Time Seasonal Staff
Part Time Concession Staff
Contractual Staff
RAC Staff

PARKS DIVISION

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	715,356	796,939	871,109	871,109	853,685	858,635	907,046	907,046
Commodities	22,829	26,067	31,503	31,503	30,830	30,573	30,573	35,273
Maintenance and Repairs	57,463	60,763	53,650	53,650	57,300	55,350	55,350	55,350
Utilities	52,943	54,602	55,895	55,895	55,895	57,500	57,500	57,500
Contractual	89,426	95,420	132,966	132,966	127,735	164,658	164,658	164,658
Capital Outlay	0	0	0	0	0	28,000	0	0
Transfers/Miscellaneous	38,382	57,853	39,945	39,945	39,945	47,153	47,153	47,153
Debt Service	0	0	0	0				
Total	**976,399**	**1,091,643**	**1,185,068**	**1,185,068**	**1,165,390**	**1,241,868**	**1,262,280**	**1,266,980**

Position Control Roster

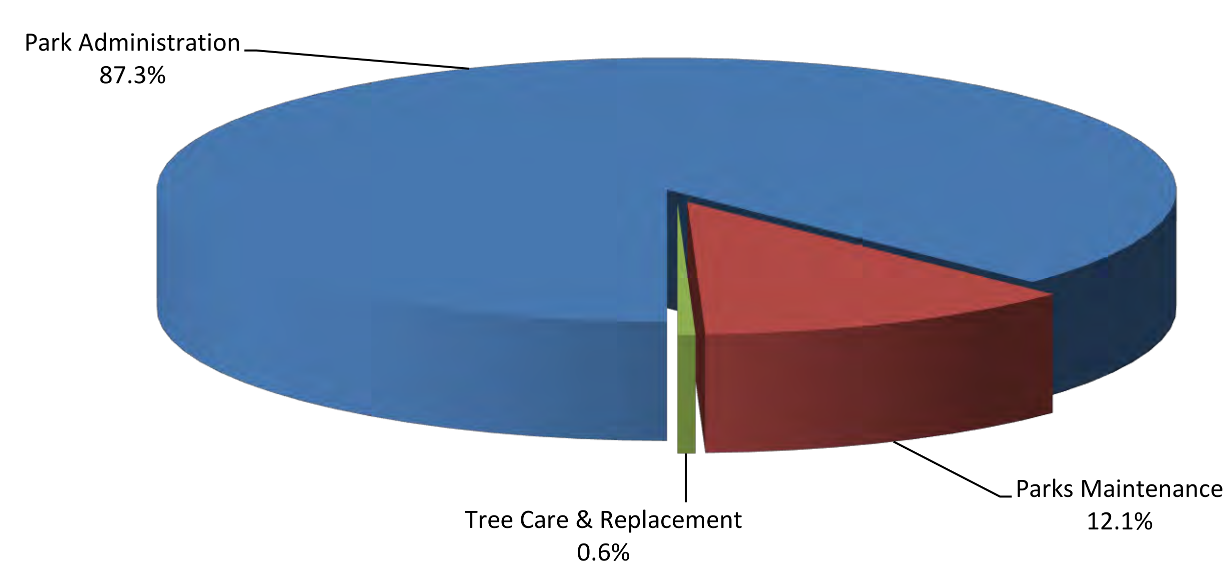
	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Director, Parks & Recreation	1.00	1.00	1.00
Superintendent, Parks Operation	1.00	1.00	1.00
Crew Leader, Parks Maintenance	1.00	1.00	1.00
Parks Maintenance Worker	4.00	4.00	4.00
Office Assistant	0.50	0.50	0.50
Business Development Coordinator*	0.00	0.00	0.00
Total FTE	**7.50**	**7.50**	**7.50**

*FY24 FTE position added & removed in FY25

By Program

	2025-26 Council Adopted
Park Administration	1,106,137
Parks Maintenance	153,703
Tree Care & Replacement	7,140
Total	**1,266,980**

Program as a Percentage of the Division Budget



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CITY OF
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RECREATION DIVISION

The Raymore Parks & Recreation Department, in conjunction with the Parks & Recreation Board, is responsible for planning, organizing and supervising a variety of recreation programs and special events for the benefit of Raymore residents and surrounding community. Currently, the Recreation Division has three full-time employees. The Director of Parks & Recreation provides guidance and vision for the division. Additional part-time employees and contract employees are hired to supervise, instruct and officiate recreation programs and camps. The department office assistant provides customer service and additional support services as needed.

PROGRAMS

Recreation Administration

The primary focus of the administrative function within the Recreation Division is to implement a strategic plan that meets department objectives based on revenue projections and customer expectations. The administrative staff, including the Director of Parks and Recreation and the Superintendent of Recreation, work together to coordinate the annual budget, facility programming and coordination with the Parks Division.

Recreation Services

This program involves planning and organizing a variety of recreation programs and special events for the benefit of the residents of the city. Scheduling and coordinating programs and events within the availability of facilities and overseeing the staff to coordinate activities is a critical responsibility of this division. Customer service is at the forefront of recreation services. The recreation staff provide in-office and on-site customer service to park patrons and program participants every day.

GOALS

1. The Recreation Division will develop an employee manual for part-time staff that will assist with the onboarding process for new employees (12.8)
2. Due to growing interest, the Recreation division will expand the 55 and older programming. Programming will include a variety of classes from educational to fitness (7.3)

FY 2025 PERFORMANCE SUMMARY

1. Staff increased the amount of sponsorships from FY 2024, increasing the amount of banner sponsorships at Recreation Park and every

baseball and softball team having a community sponsor.

2. Staff revamped special events by expanding Spirit of America into a two-day festival titled Festival of the Parks, which includes the Bricks and Block Party on the final Thursday of June and the Spirit of America Celebration on the final Friday of June. Veterans honored at our Veterans Day Salute will have their honor bricks displayed at the Bricks and Block Party.

SIGNIFICANT BUDGETARY ISSUES

Interest in adult softball is declining in the South Metro area and Raymore Parks and Recreation has seen registrations in their own leagues decline. The Recreation Division will have to find ways to generate more interest not only in their adult softball programs but their adult athletic offerings.

PARKS AND RECREATION:
RECREATION DIVISION

Mission The Recreation Division provides a comprehensive and varied program of recreational, athletic and instructional activities for the community. The activities offered contribute to increased learning, social values and mental and/or physical health of all participants.

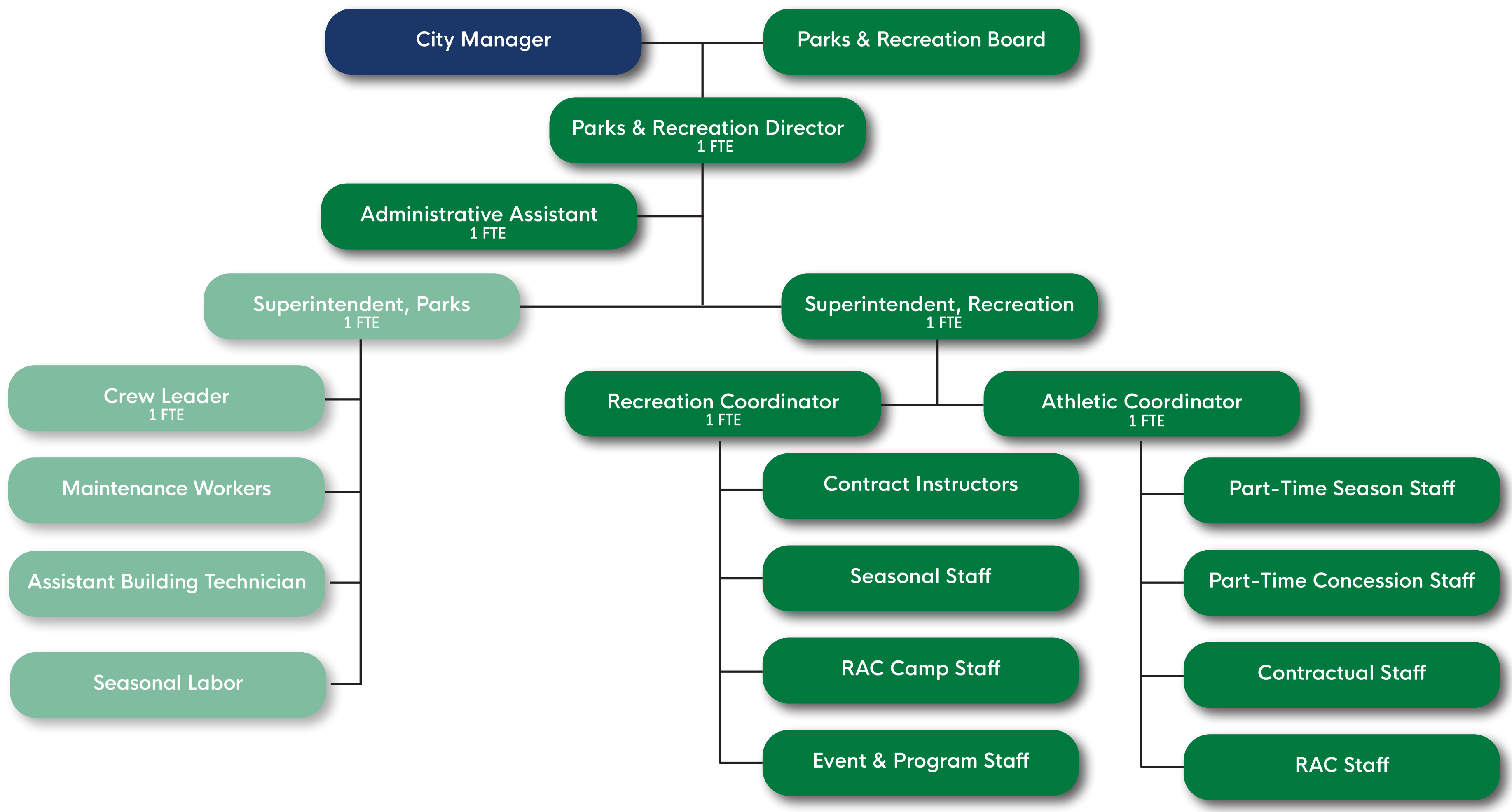
Service Description To service the public well-being by ensuring and/or providing a comprehensive program of quality recreation programs, activities and community events.

Objectives		Goal Alignment
A	Track and record public opinion of recreation programs	2.2
B	Engage local businesses and organizations through the community sponsorship program	7.3
C	Continue to expand offerings of programs, leagues, events and opportunities for recreation	7.3

Performance Measures		FY 2024	FY 2025	FY 2026 Goal
A	Percentage of completed online program/event surveys	16%	13%	20%
B	Team/league sponsorships per year	45/5	30/2*	50/6
C	Number of programs/leagues/events annually	37	34	50

* Year-to-date 6/16

RECREATION


City Manager
Parks & Recreation Board
Parks & Recreation Director
1 FTE
Administrative Assistant
1 FTE
Superintendent, Parks
1 FTE
Superintendent, Recreation
1 FTE
Crew Leader
1 FTE
Maintenance Workers
Assistant Building Technician
Seasonal Labor
Recreation Coordinator
1 FTE
Athletic Coordinator
1 FTE
Contract Instructors
Seasonal Staff
RAC Camp Staff
Event & Program Staff
Part-Time Season Staff
Part-Time Concession Staff
Contractual Staff
RAC Staff

RECREATION DIVISION

By Category

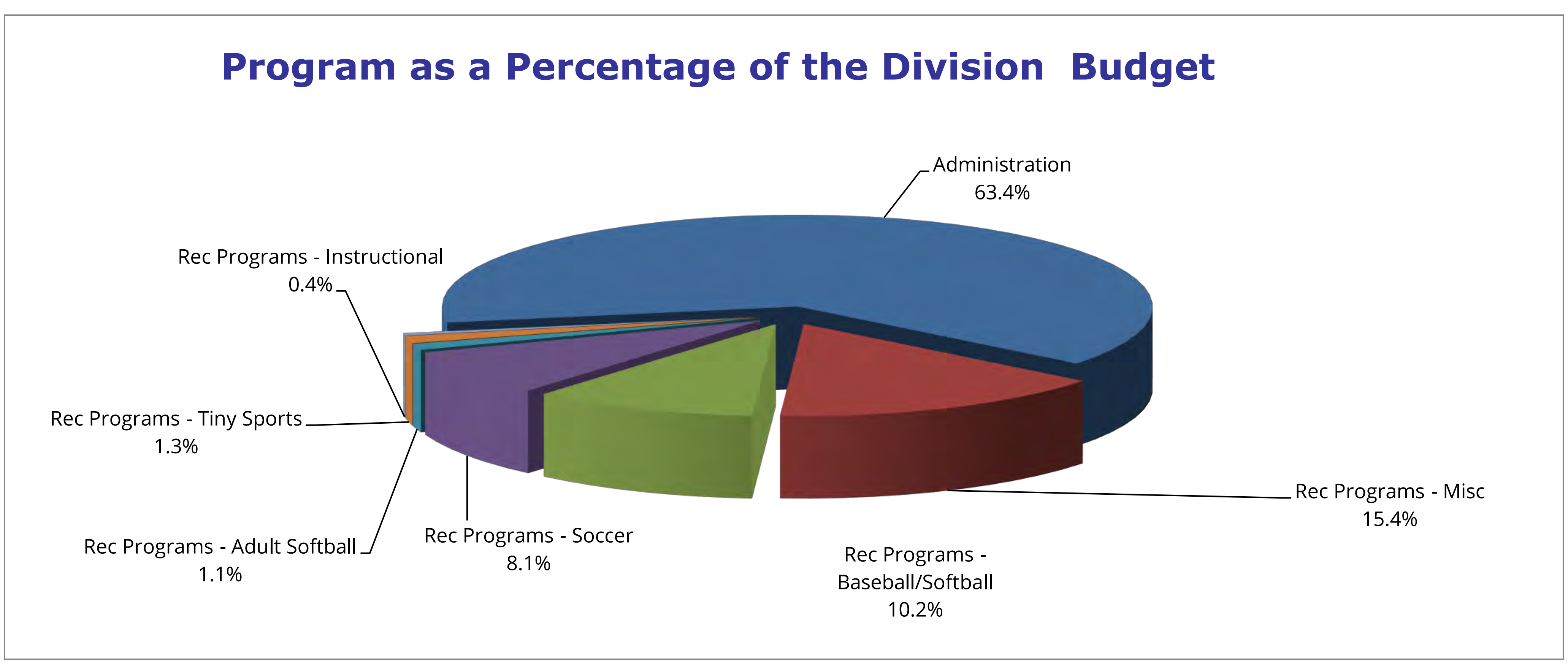
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	198,628	212,046	214,891	214,891	222,006	222,640	230,029	230,029
Commodities	5,979	5,393	5,275	5,275	5,379	7,825	7,825	7,825
Maintenance and Repairs	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Contractual	189,702	207,323	182,742	182,742	178,242	194,607	194,607	194,607
Capital Outlay	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Total	**394,308**	**424,762**	**402,908**	**402,908**	**405,627**	**425,072**	**432,461**	**432,461**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Director, Parks & Recreation	0.00	0.00	0.00
Superintendent, Parks Operation	0.00	0.00	0.00
Recreation Superintendent	0.50	0.50	0.50
Recreation Coordinator	0.50	0.50	0.50
Athletic Coordinator	0.75	0.75	0.75
Crew Leader, Parks Maintenance	0.00	0.00	0.00
Parks Maintenance Worker	0.00	0.00	0.00
Office Assistant	0.25	0.25	0.25
Total FTE	**2.00**	**2.00**	**2.00**

By Program

	2025-26 Council Adopted
Administration	274,241
Rec Programs - Misc	66,712
Rec Programs - Baseball/Softball	44,148
Rec Programs - Soccer	35,240
Rec Programs - Adult Softball	4,800
Rec Programs - Tiny Sports	5,520
Rec Programs - Instructional	1,800
Total	**432,461**



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CENTERVIEW

The Raymore Parks & Recreation Department oversees the day to day activities, scheduling, programming, rentals of public and private events and maintenance of all public facilities and spaces under the care of the Parks and Recreation Board. The Parks and Recreation Board, in conjunction with the Parks and Recreation Department, develops and implements policies and procedures by which public facilities are operated and made available for public use.

Centerview is Raymore's premier event space and home to the Parks and Recreation administrative offices. This space is versatile and functional for all types of events, programs and rentals. Centerview also serves as an alternate location for public meetings, municipal business and day to day activities of City staff.

PROGRAMS

Centerview Administration

Centerview administration evaluates policies, procedures and prices to ensure the facility is competitive with other event spaces and affordable for the public. The goal of the administrative staff that manages Centerview is to pursue 100% cost recovery and provide a steady revenue source for future programs, staffing and maintenance of the facility. Working with other City departments to ensure cooperative use agreements for all City needs is an essential function of this administrative team.

Centerview Maintenance

The Park Maintenance crew provides Centerview with the necessary service and upkeep of the surrounding landscaping and facility repairs and maintenance. A mowing contract provides the weekly lawn service. A part time facility attendant is responsible for general indoor maintenance, cleaning and supplies stocking. Recreation staff work together for event set-up and facility coverage for private rentals and events.

GOALS

Centerview Administration and Services

1. Staff will develop a deferred maintenance and replacement program that incorporates general items for service and replacement for facility upkeep and customer rental items. This will maintain the integrity of Centerview, increase customer service and allow staff to plan accordingly for repairs, upgrades and annual maintenance. (7.4)

2025 PERFORMANCE SUMMARY

1. Recreation staff coordinated with the Communications Department in getting updated pictures displaying the versatility of Centerview to share in updated marketing materials.
2. In coordination with Park maintenance staff, the interior of Centerview received touch up in areas over the winter season. The exterior area will be presented as part of the 2026 budget proposal.

SIGNIFICANT BUDGETARY ISSUES

Centerview has seen increased activity with rentals and programming during the 2025 fiscal year. It is becoming increasingly difficult for full time staff to manage the set up and tear down of the rental rooms. The Department must find a primary individual responsible for the set up and tear down of the rental room to decrease the work load on full time staff.

PARKS AND RECREATION:
CENTERVIEW

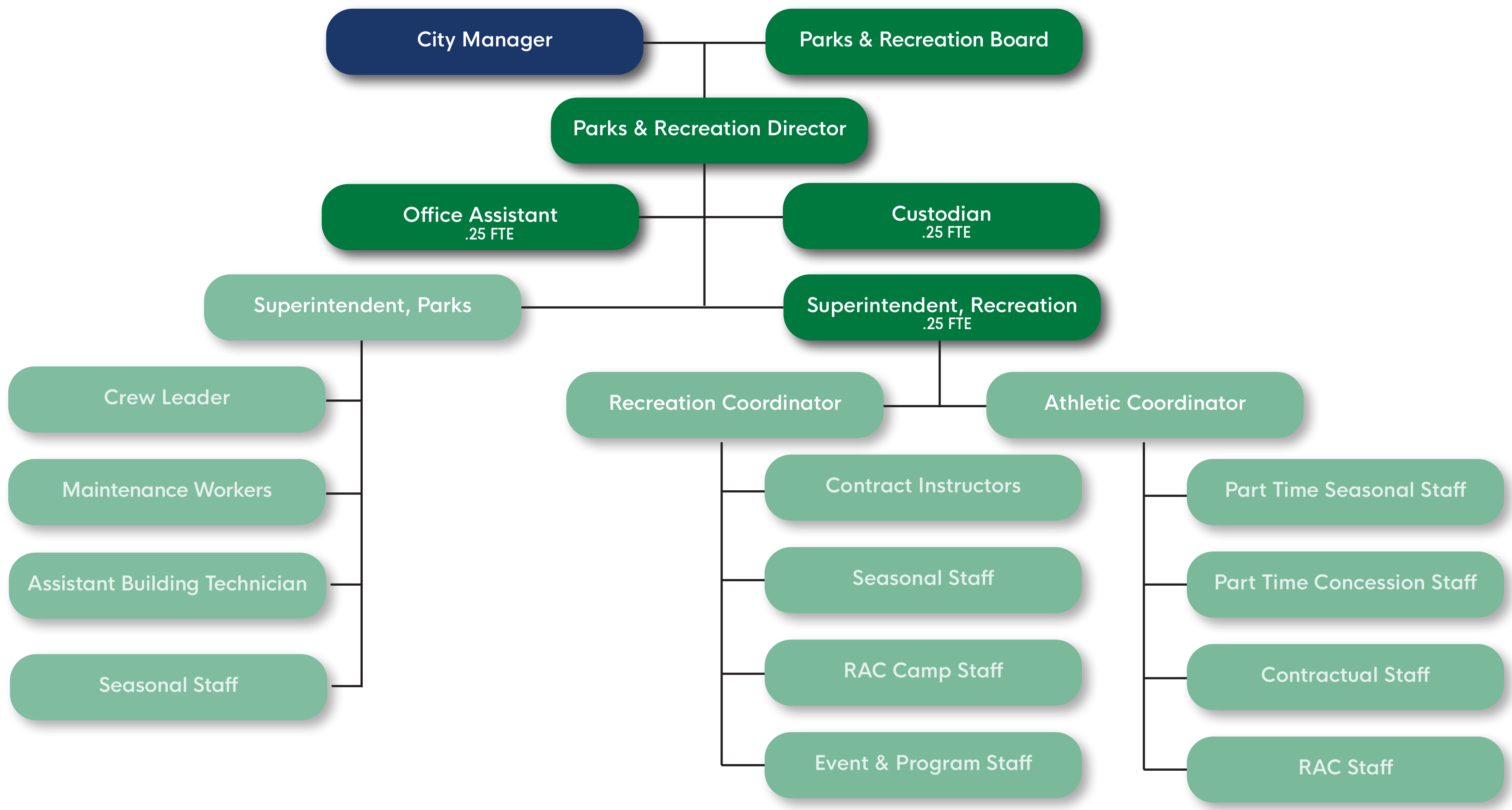
Mission As Raymore's premier event space and home to the Parks and Recreation administrative offices, Centerview provides a space that is versatile and functional for all types of events, programs and rentals.

Service Description Centerview administration evaluates policies, procedures and prices to ensure the facility is competitive with other event spaces and affordable for the public.

Objectives		Goal Alignment
A	Track and record private rentals	7.3
B	Track and record use of Centerview for City purposes	7.3

Performance Measures		FY 2024	FY 2025	FY 2026 Goal
A	Private rentals per year	159	131	250
B	City engagements at Centerview	84	31	75

CENTERVIEW


City Manager
Parks & Recreation Board
Parks & Recreation Director
Office Assistant
.25 FTE
Custodian
.25 FTE
Superintendent, Parks
Superintendent, Recreation
.25 FTE
Crew Leader
Maintenance Workers
Assistant Building Technician
Seasonal Staff
Recreation Coordinator
Athletic Coordinator
Contract Instructors
Seasonal Staff
RAC Camp Staff
Event & Program Staff
Part Time Seasonal Staff
Part Time Concession Staff
Contractual Staff
RAC Staff

Centerview

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	60,679	56,242	66,179	66,179	66,103	66,440	68,197	68,197
Commodities	1,688	1,976	2,530	2,530	2,240	2,670	2,670	2,670
Maintenance and Repairs	2,472	1,977	2,050	2,050	1,600	2,350	2,350	2,350
Utilities	13,218	12,431	12,760	12,760	14,060	12,760	12,760	12,760
Contractual	22,555	28,279	27,510	27,510	29,888	30,557	30,557	30,557
Capital Outlay	0	0	0	0	0	15,000	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Total	**100,612**	**100,906**	**111,029**	**111,029**	**113,891**	**129,777**	**116,534**	**116,534**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Recreation Superintendent	0.25	0.25	0.25
Office Assistant	0.25	0.25	0.25
Business Development Coordinator*	0.00	0.00	0.00
Custodian**	0.00	0.00	0.25
Total FTE	**0.50**	**0.50**	**0.75**

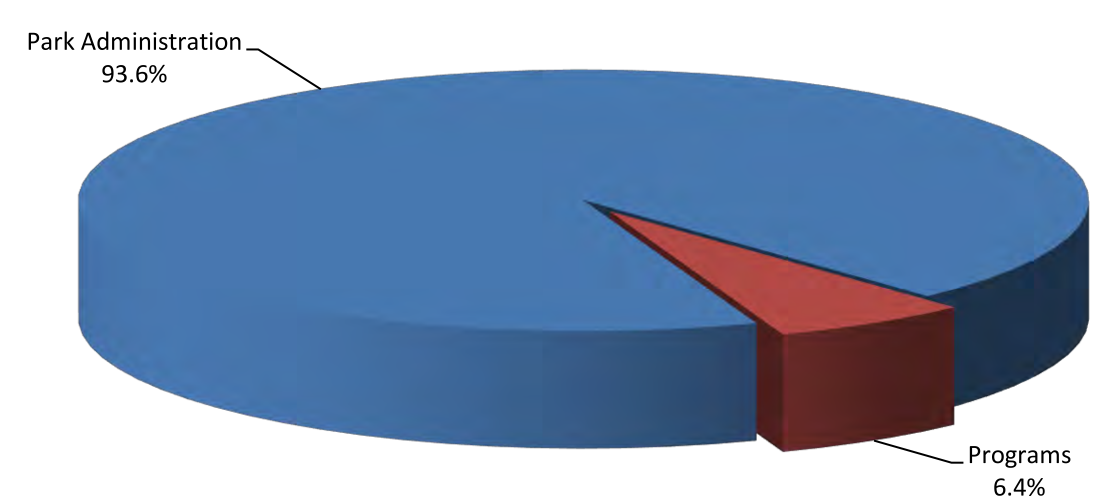
*FY24 FTE position added & removed in FY25

**FY26 PT position added for Custodian

By Program

	2025-26 Council Adopted
Park Administration	109,134
Programs	7,400
Total	**116,534**

Program as a Percentage of the Function Budget



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RAYMORE ACTIVITY CENTER

The Raymore Parks & Recreation Department oversees the day-to-day activities, scheduling, programming, rentals for public and private events and maintenance of all public facilities and spaces under the care of the Parks and Recreation Board. The Parks and Recreation Board, in conjunction with the Parks and Recreation Department, develops and implements policies and procedures by which public facilities are operated and made available for public use.

The Raymore Activity Center (RAC) is Raymore's first indoor recreational space and home to the Parks & Recreation summer camp. The RAC provides a much needed space to complement our youth athletics, enhance our summer camp and provide additional programming space for adult and senior programs. The RAC serves as a premium rental space for private groups, independent sports teams and dance clubs, as well as weekend tournament rentals for basketball and volleyball.

An expansion completed in September of 2024 doubled the size of the building, adding an additional athletic court and two multipurpose rooms for department programs and private rentals.

PROGRAMS

Activity Center Administration

The administration of the RAC includes evaluating policies, procedures, programming and prices to ensure this facility is utilized and programmed to its fullest potential. The goal of the administrative staff that manages the Raymore Activity Center is to pursue 100% cost recovery and provide a steady revenue source for future programs, staffing and maintenance of the facility.

Activity Center Maintenance

The Parks maintenance crew provides necessary service and upkeep of the surrounding landscaping, lawn service and facility repairs and maintenance. A part time facility attendant is responsible for general indoor maintenance, cleaning and supplies stocking. Recreation staff work together for day to day activities, league/tournament set-up and facility coverage for private rentals and events.

GOALS

RAC Administration and Services

1. Incorporate the new multipurpose room and athletic court(s) into marketing materials that showcase the versatility of the facility (2.1)

RAC Maintenance

1. Develop a yearly maintenance schedule for the facility, specifically for athletic features including

basketball goals, court dividers, athletic courts and bleachers (7.4)

2025 PERFORMANCE SUMMARY

1. The new multipurpose rooms have allowed Raymore Parks and Recreation to expand its yoga and Zumba offerings. They have also allowed staff to hold staff and coach meetings without disrupting the daily use and rentals of the volleyball and basketball courts.
2. The Recreation Division developed a rental agreement form that outlines policies and procedures and is available to support staff at the Raymore Activity Center.
3. A Standard Operating Procedure manual was developed and is accessible to staff at the Raymore Activity Center.

SIGNIFICANT BUDGETARY ISSUES

Due to the increased activity at the RAC, staff are spending a significant amount of time cleaning the facility. As a result, front desk duties are not being attended to consistently. A custodial position will need to be filled to offset the amount of time staff is already spending in maintaining the building.

PARKS AND RECREATION:
RAYMORE ACTIVITY CENTER

Mission As Raymore's first indoor recreational space and home to Raymore's summer day camp program, the Raymore Activity Center provides space to complement youth athletics, enhance the summer camp program, provide additional space for adult and senior programs and private group and team rentals.

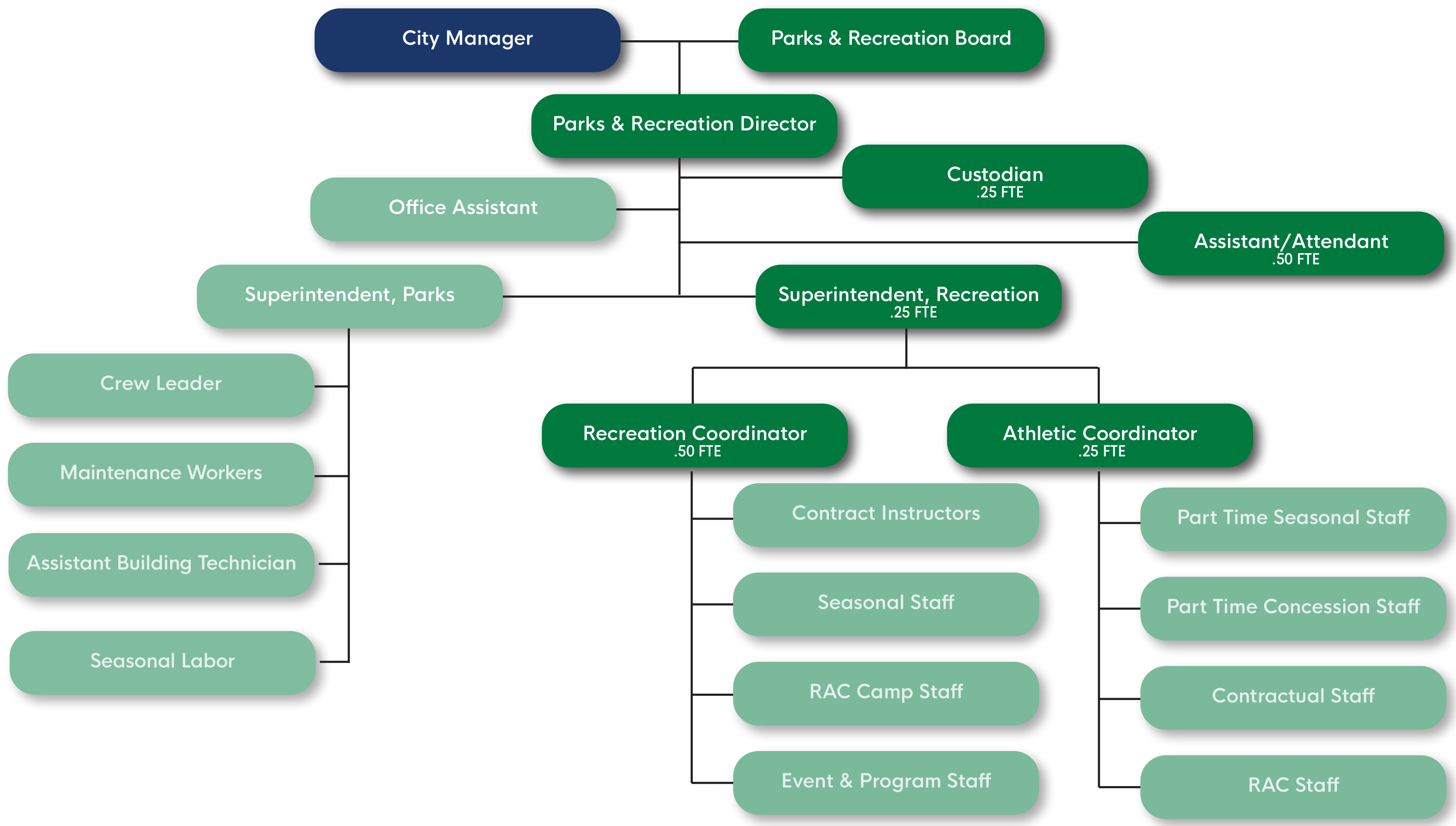
Service Description The administration of the Raymore Activity Center evaluates policies, procedures, programming and prices to ensure the facility is utilized and programmed to its fullest potential.

Objectives		**Goal Alignment**
A	Track and record private rentals and tournaments	7.3
B	Track and record programs held at the RAC	7.3
C	Track and record summer camp registrations	7.3

Performance Measures		**FY 2024**	**FY 2025**	**FY 2026 Goal**
A	Rentals and tournaments*	96	167	250
B	Number of department programs*	10	12	25
C	Summer camp registrations	95	85	115

*The Raymore Activity Center was open for programs and rentals only during expansion construction between June 2023 and July 2024.

RAYMORE ACTIVITY CENTER



Raymore Activity Center

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	170,119	216,068	167,118	167,118	169,646	170,383	174,012	174,012
Commodities	6,451	3,360	8,630	8,630	7,580	8,550	8,550	16,550
Maintenance and Repairs	345	680	2,640	2,640	2,340	2,640	2,640	2,640
Utilities	18,413	22,634	28,760	28,760	20,460	28,760	28,760	28,760
Contractual	52,400	68,244	77,183	77,183	75,710	73,924	73,924	77,424
Capital Outlay	0	0	8,000	8,000	8,000	0	0	0
Transfers/Miscellaneous	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Total	**247,727**	**310,986**	**292,331**	**292,331**	**283,736**	**284,257**	**287,886**	**299,386**

Position Control Roster

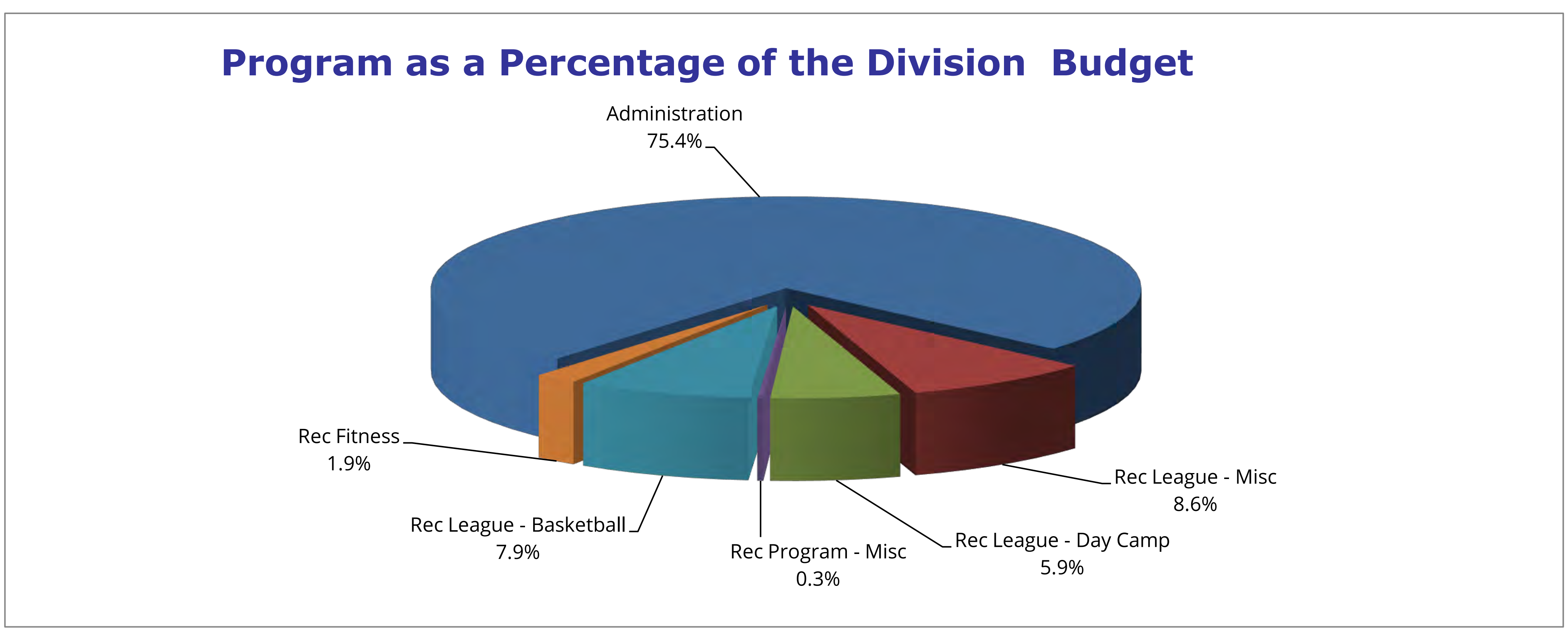
	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Recreation Superintendent	0.25	0.25	0.25
Recreation Coordinator	0.50	0.50	0.50
Athletic Coordinator	0.25	0.25	0.25
Business Development Coordinator*	0.00	0.00	0.00
Custodian**	0.00	0.00	0.25
Assistant/Attendant**	0.00	0.00	0.50
Total FTE	**1.00**	**1.00**	**1.75**

*FY24 FTE position added & removed in FY25

**FY26 PT position added for Custodian and Assistant/Attendant

By Program

	2025-26 Council Adopted
Administration	225,692
Rec League - Misc	25,831
Rec League - Day Camp	17,650
Rec Program - Misc	800
Rec League - Basketball	23,613
Rec Fitness	5,800
Total	**299,386**



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Enterprise Fund (50)

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council As Amended	2024-25 Projected	2025-26 Department Requested	2025-26 City Manager Proposed	2025-26 Council Adopted
Fund Balance - CASH Beginning of Year	**3,276,913**	**3,522,254**	**3,738,404**	**3,999,589**	**3,999,589**	**3,962,644**	**3,962,644**	**3,962,644**
Revenue								
Water Sales	4,045,330	4,225,023	4,281,367	4,281,367	4,573,184	4,786,451	4,786,451	4,786,451
Sewer Use Charge	4,408,507	4,640,614	4,466,300	4,466,300	4,604,359	4,668,816	4,668,816	4,668,816
Water Meter Supply Fee	85,100	140,467	81,664	81,664	99,712	91,234	91,234	91,234
Utility Penalties	130,731	131,846	132,655	132,655	134,614	134,614	134,614	134,614
Contractual Revenue	10,446	12,043	11,153	11,153	10,483	10,483	10,483	10,483
Interest	228,724	248,549	163,490	163,490	240,706	240,706	240,706	240,706
Miscellaneous	11,891	4,056	4,091	4,091	2,535	2,535	2,535	2,535
Transfer from General Fund	-	-	-	-	-	-	-	8,500
Transfer from VERP				-	-	-	-	-
Total Revenue	**8,920,730**	**9,402,598**	**9,140,720**	**9,140,720**	**9,665,593**	**9,934,839**	**9,934,839**	**9,943,339**
Total Fund Bal & Revenues	**12,197,643**	**12,924,852**	**12,879,124**	**13,140,309**	**13,665,181**	**13,897,483**	**13,897,483**	**13,905,983**
Expenditures								
Personnel	923,887	**945,384**	1,252,277	1,252,277	1,235,846	1,241,717	1,316,888	1,316,888
Commodities	2,894,528	**2,827,132**	2,836,436	2,836,436	2,887,709	3,226,570	3,230,570	3,230,570
Maintenance & Supplies	160,780	**246,969**	145,650	145,650	245,404	193,170	193,170	193,170
Utilities	89,122	**92,319**	104,400	104,400	104,400	104,400	104,400	104,400
Contractual	2,739,227	**2,915,651**	3,247,990	3,247,990	3,115,403	3,358,972	3,358,972	3,358,972
Capital Projects (Operating)			130,557	130,557	130,557	-	-	32,000
Transfer to VERP	109,554	**78,035**	89,196	89,196	109,554	89,196	89,196	89,196
Transfer to General Fund	1,123,664	**1,217,802**	1,349,944	1,349,944	1,123,664	1,475,888	1,486,315	1,486,315
Miscellaneous	34,627	1,972						
Debt Service						-		
Total Operating Expense	8,075,388	8,325,264	9,156,450	9,156,450	8,952,537	9,689,913	9,779,511	9,811,511
Net Operating Revenue (Expense)	*845,341*	*1,077,334*	*(15,730)*	*(15,730)*	*713,056*	*244,925*	*155,328*	*131,828*
Transfer to Restricted Revenue Fund								
Transfer to Ent. Cap Maint Fund	600,000	600,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Capital / Other Expenditures	**600,000**	**600,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**
Total Expenditures	**8,675,388**	**8,925,264**	**9,906,450**	**9,906,450**	**9,702,537**	**10,439,913**	**10,529,511**	**10,561,511**
Fund Balance (Gross)	**3,522,254**	**3,999,589**	**2,972,674**	**3,233,859**	**3,962,644**	**3,457,569**	**3,367,972**	**3,344,472**
Non-operating Income & Loss								
Depreciation Expense	(2,600,029)	**(2,227,589)**						
Allowance	2,600,029	2,227,589						
Other								
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Fund Balance (Cash)	**3,522,254**	**3,999,589**	**2,972,674**	**3,233,859**	**3,962,644**	**3,457,569**	**3,367,972**	**3,344,472**
Less: Reserve Balance 17.5% of Exp	***(1,615,078)***	***(1,665,053)***	***(1,831,290)***	***(1,831,290)***	***(1,790,507)***	***(1,695,735)***	***(1,711,414)***	***(1,962,302)***
Available Fund Balance - End of Year	**1,907,176**	**2,334,536**	**1,141,384**	**1,402,569**	**2,172,137**	**1,761,835**	**1,656,558**	**1,382,170**
Solid Waste Fees	1,845,637	1,953,686	2,028,933	2,028,933	2,028,933	2,137,004	2,137,004	2,137,004
Solid Waste Container Fees	148,419	151,103	154,476	154,476	153,374	156,834	156,834	156,834
Total Revenue	**1,994,055**	**2,104,789**	**2,183,409**	**2,183,409**	**2,182,307**	**2,293,838**	**2,293,838**	**2,293,838**
Contractual Services	1,857,633	1,961,520	2,028,933	2,028,933	2,028,933	2,137,004	2,137,004	2,293,838
Container Fund			59,934	59,934	46,626	156,834	156,834	156,834
Transfer to BERP	148,419	151,103	94,542	94,542	106,748	-	-	-
Total Expenditures	**2,006,052**	**2,112,623**	**2,183,409**	**2,183,409**	**2,182,307**	**2,293,838**	**2,293,838**	**2,293,838**
Net Solid Waste Revenue (Expense)	*(11,996)*	*(7,834)*	*0*	*0*	*0*	*0*	*0*	*(0)*

Water Sales

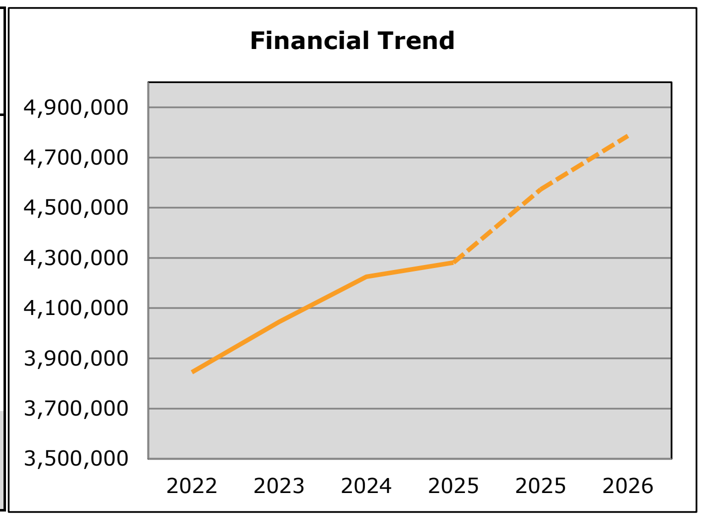
General Ledger Codes:	Legal Authority:
50-00-4610-0000	Municipal Code: Section 700 & 705 State Statute: Chapter 91 RSMo.

Revenue Description

Water Sales - City of Raymore FY 2026 proposed water rates are $6.88 per one thousand (1,000) gallons of water consumed. The FY25 rate was $6.62. All residents receive a minimum bill for two thousand gallons of water and two thousand gallons sewer usage.

Revenues for FY26 are being based on the addition of 143 homes. The total number of residential building permits budgeted for FY26 is 183 with 40 of those permits within water districts that do not receive water service from the City.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	3,239,677	14.02%
2017 Actual	3,390,627	4.66%
2018 Actual	3,333,362	-1.69%
2019 Actual	3,069,216	-7.92%
2020 Actual	3,453,516	12.52%
2021 Actual	3,653,135	5.78%
2022 Actual	3,844,606	5.24%
2023 Actual	4,045,330	5.22%
2024 Actual	4,225,023	4.44%
2025 Budget	4,281,367	5.83%
2025 Projected	4,573,184	6.82%
2026 Adopted	4,786,451	4.66%



Sewer Use Charge

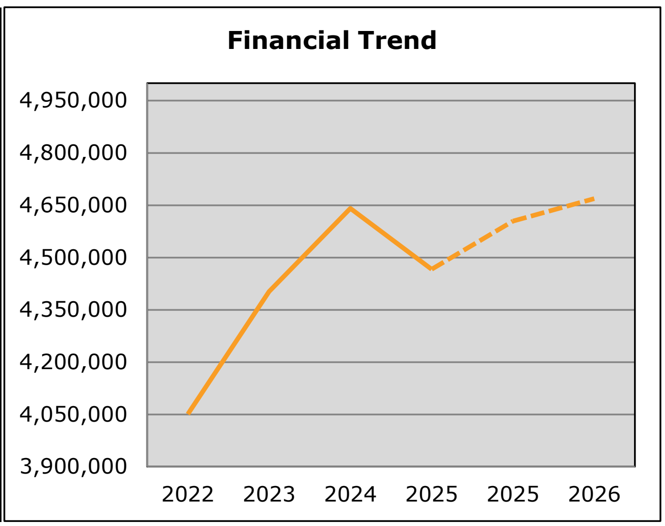
General Ledger Codes:	Legal Authority:
50-00-4630-0000	Municipal Code: Section 700 & 710 State Statute: Chapter 91 RSMo.

Revenue Description

Sewer Use Charges - Sewerage use rates are charged by either actual use or winter averaging. In FY 2026, proposed use rates are nine dollars and forty-two cents ($9.42) per one thousand gallons of actual water consumed. Winter-averaged rates are nine dollars and eighty-seven cents ($9.87) per one thousand gallons of the average monthly water usage during the months of December, January, and February. All customers are billed each month for no less than two thousand gallons.

Revenues for FY26 are being based on addition of 183 homes with 15 of those new homes in the Middle Big Creek Sewer District.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	2,982,405	15.79%
2017 Actual	3,106,904	4.17%
2018 Actual	3,427,266	10.31%
2019 Actual	3,357,355	-2.04%
2020 Actual	3,711,008	10.53%
2021 Actual	4,060,842	9.43%
2022 Actual	4,050,771	-0.25%
2023 Actual	4,402,459	8.68%
2024 Actual	4,640,542	5.41%
2025 Budget	4,466,300	-3.75%
2025 Projected	4,604,359	-0.78%
2026 Adopted	4,668,816	1.40%



Water Meter Supply Fee

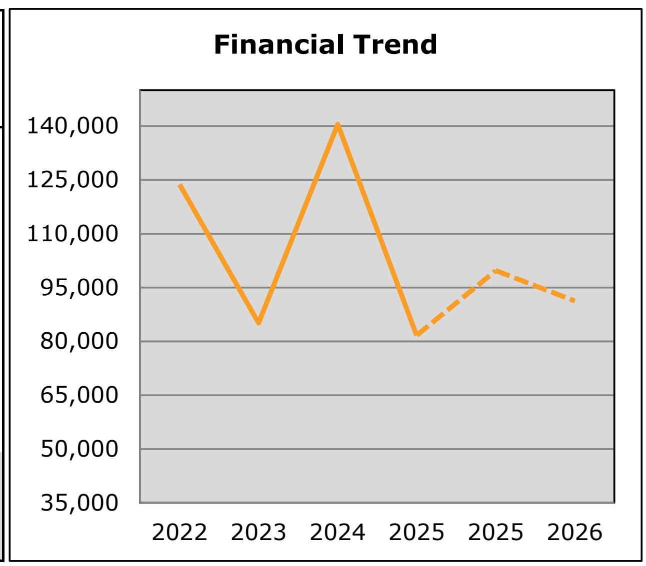
General Ledger Codes:	Legal Authority:
50-00-4620-0000	Municipal Code: Section 700 & 705 State Statute: Chapter 91 RSMo.

Revenue Description

Water Meter Supply Fee - These fees are the initial charges associated with the actual cost to the City for meters, installation and maintenance of meters and access to the water main for all new construction. The current charge is $638 per 3/4 inch meter size and $704 per 1 inch meter size.

Revenue projections are based on the estimated amount of 143 new residential and commercial sites being constructed.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	56,035	16.69%
2017 Actual	94,471	68.59%
2018 Actual	115,730	22.50%
2019 Actual	56,729	-50.98%
2020 Actual	85,299	50.36%
2021 Actual	80,874	-5.19%
2022 Actual	123,725	52.98%
2023 Actual	85,100	-31.22%
2024 Actual	140,467	65.06%
2025 Budget	81,664	-4.04%
2025 Projected	99,712	22.10%
2026 Adopted	91,234	-8.50%



Utility Penalties

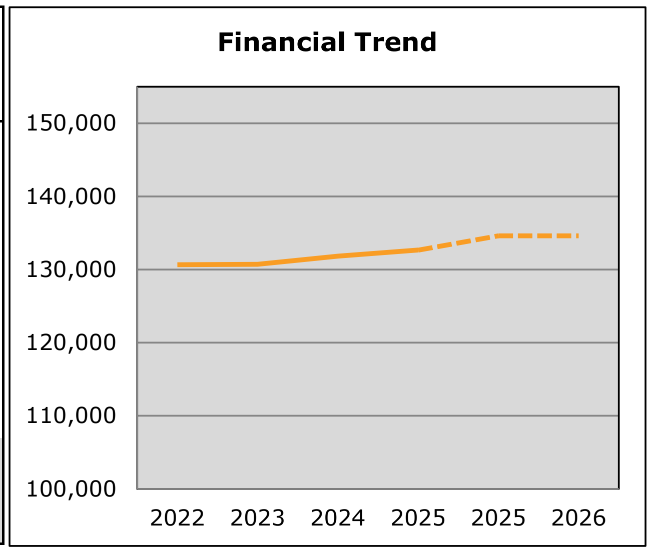
General Ledger Codes:	Legal Authority:
50-00-4600-0000	Municipal Code: Section 700, 705 & 710 State Statute: Chapter 91 RSMo.

Revenue Description

Utility Penalties - Revenues recorded in this account are late payment fees for water, sewer and trash billings.

Staff is estimating FY26 revenue based on the average of FY23, FY24 and FY25 revenues.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	146,986	11.13%
2017 Actual	138,969	-5.45%
2018 Actual	115,352	-16.99%
2019 Actual	126,398	9.58%
2020 Actual	102,820	-18.65%
2021 Actual	117,622	14.40%
2022 Actual	130,664	11.09%
2023 Actual	130,731	0.05%
2024 Actual	131,846	0.85%
2025 Budget	132,655	0.61%
2025 Projected	134,614	1.48%
2026 Adopted	134,614	0.00%



Solid Waste Fees

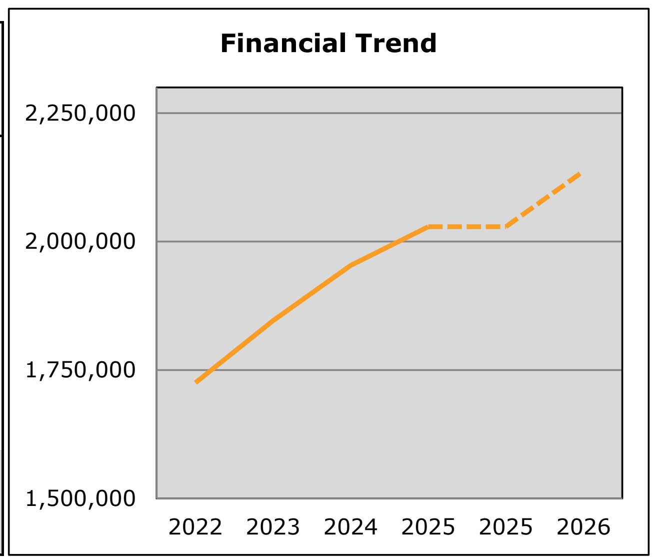
General Ledger Codes: 50-00-4640-0000	**Legal Authority:** Municipal Code: Section 235 State Statute: Chapter 70 RSMo. State Statute: Chapter 260 RSMo.

Revenue Description

Solid Waste Fees - This revenue was added during the FY10 budget to account for the payment for City-wide solid waste pickup. This payment is set to match the invoice per home with no administration fee added.

FY26 revenue is estimated with an additional xxx homes and the contracted cost of $21.99 per home for solid waste & recycling disposal.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	980,600	2.52%
2017 Actual	1,016,108	3.62%
2018 Actual	1,087,622	7.04%
2019 Actual	1,256,167	15.50%
2020 Actual	1,578,278	25.64%
2021 Actual	1,625,218	2.97%
2022 Actual	1,725,224	6.15%
2023 Actual	1,845,637	6.98%
2024 Actual	1,953,686	5.85%
2025 Budget	2,028,933	9.93%
2025 Projected	2,028,933	0.00%
2026 Adopted	2,137,004	5.33%



Solid Waste Container Fees

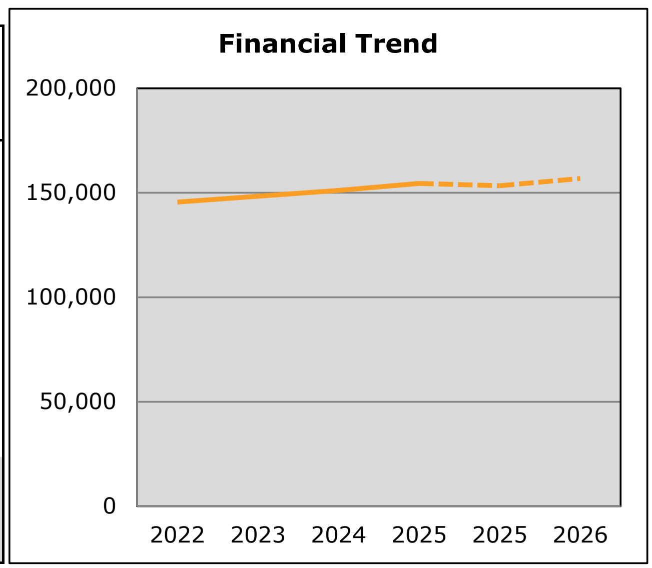
General Ledger Codes:	Legal Authority:
50-00-4645-0000	Municipal Code: Section 235 State Statute: Chapter 70 RSMo. State Statute: Chapter 260 RSMo.

Revenue Description

Solid Waste Fees - This revenue was added during the FY20 budget to pay for the trash carts purchased by the city. The charge for trash carts is $1.50 per month. This covers up to 2 trash carts per household. Each additional cart is $0.75 per month.

FY26 revenue is estimated based on 8,535 customers in FY25 with an additional 183 homes anticipated in FY26.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	34,477	N/A
2020 Actual	139,506	304.63%
2021 Actual	142,574	2.20%
2022 Actual	145,539	2.08%
2023 Actual	148,419	1.98%
2024 Actual	151,103	1.81%
2025 Budget	154,476	4.08%
2025 Projected	153,374	-0.71%
2026 Adopted	156,834	2.26%



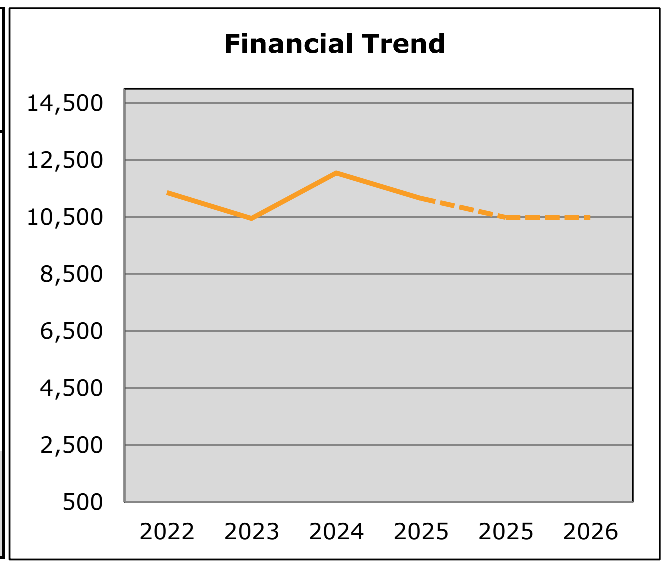
Contractual

General Ledger Codes:	**Legal Authority:**
50-00-4380-0000	Municipal Code: Section 700 State Statute: Chapter 82

Revenue Description

Contractual- This account is used to record the monthly connection fees and annual contract agreement fees between the City and Dikeland Sewer District.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	11,363	N/A
2017 Actual	11,353	-0.08%
2018 Actual	10,463	-7.84%
2019 Actual	11,743	12.24%
2020 Actual	10,462	-10.91%
2021 Actual	11,637	11.22%
2022 Actual	11,353	-2.44%
2023 Actual	10,446	-7.99%
2024 Actual	12,043	15.29%
2025 Budget	11,153	6.77%
2025 Projected	10,483	-6.01%
2026 Adopted	10,483	0.00%



Interest Revenue

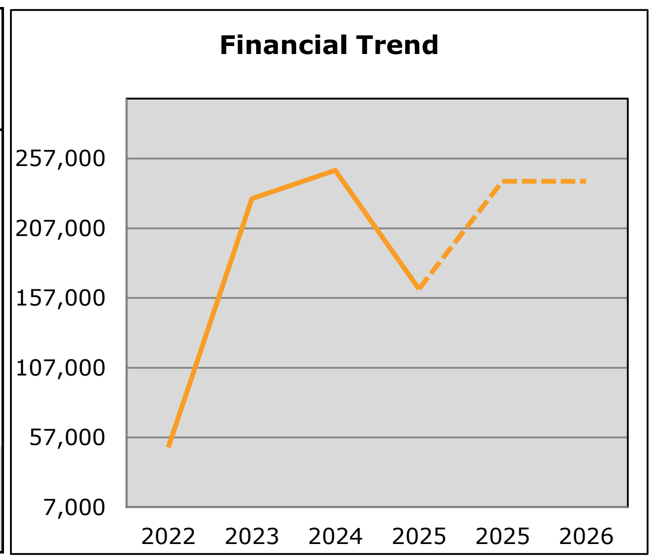
General Ledger Codes: 50-00-4350-0000	**Legal Authority:** State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds.

FY25 revenues are based on current interest rates being earned. FY26 based on FY25.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	12,391	11.78%
2017 Actual	17,770	43.41%
2018 Actual	51,260	188.47%
2019 Actual	79,928	55.93%
2020 Actual	38,013	-52.44%
2021 Actual	8,693	-77.13%
2022 Actual	49,848	473.46%
2023 Actual	228,256	357.90%
2024 Actual	248,549	8.89%
2025 Budget	163,490	-28.37%
2025 Projected	240,706	47.23%
2026 Adopted	240,706	0.00%



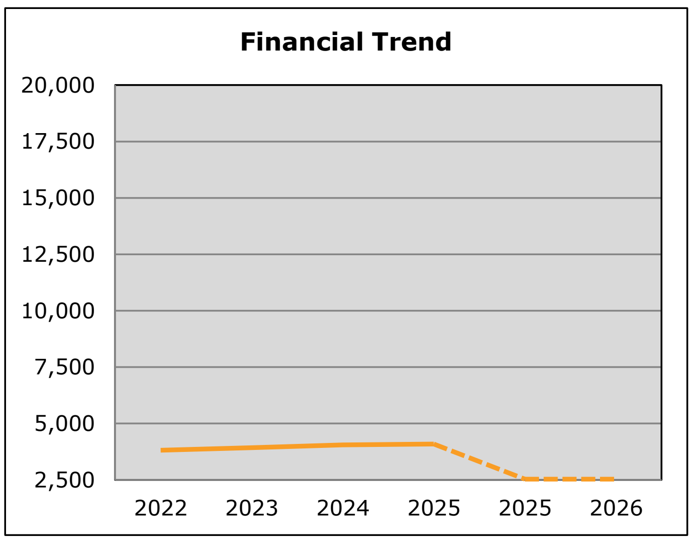
Miscellaneous

General Ledger Codes:	Legal Authority:
50-00-4370-0000	State Statute: Chapter 82

Revenue Description

Miscellaneous - Revenues from various sources not previously categorized. Historically, this amount is generally less than $10,000 annually. The inconsistent nature of the revenue source makes it difficult to estimate.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	3,943	-73.27%
2017 Actual	6,800	72.44%
2018 Actual	4,301	-36.75%
2019 Actual	5,879	36.69%
2020 Actual	2,743	-53.34%
2021 Actual	15,363	460.04%
2022 Actual	3,811	-75.20%
2023 Actual	3,930	3.14%
2024 Actual	4,056	6.24%
2025 Budget	4,091	4.09%
2025 Projected	2,535	-38.05%
2026 Adopted	2,535	0.00%



WATER UTILITIES

Water Utilities is responsible for the operation and maintenance of the water distribution system serving 8,786 residential and commercial customers. This includes regular inspection and maintenance of the distribution system, Kentucky Pump Station and two storage facilities, as well as locating and exercising water valves, flushing and inventorying fire hydrants and ensuring compliance with local, state and federal regulations. Water Utilities consists of the Public Works Director, Assistant Public Works Director, Crew Leader, Maintenance Specialists, Maintenance Technicians and the Administrative Assistant.

GOALS

System Inspection and Maintenance

1. Perform distribution system flushing in accordance with best practices established by the American Water Works Association and the Missouri Department of Natural Resources (6.1)
2. Perform valve exercising and maintenance in accordance with best practices established by the American Water Works Association and the Missouri Department of Natural Resources (6.1)

Customer Service

1. Respond to customer concerns/complaints within one business day (11.3)

FY 2025 PERFORMANCE SUMMARY

1. Tested the operation of and flushed 174 fire hydrants
2. Installed 155 service taps related to new home construction
3. Completed 842 City Hall work orders
4. Completed 247 residential water inspections
5. Completed 355 final right-of-way inspections
6. Completed 7,098 Missouri One Call line locate tickets
7. Repaired and/or replaced 26 water meters
8. Completed 149 water service requests
9. Repaired 14 water main breaks

SIGNIFICANT BUDGETARY ISSUES

- The cost of purchase of water from Kansas City Water Services is included in this budget: $ x
- Major repairs to the vactor truck
- Tap material needs to be stocked due to shipment date of 6-9 months out, cost inflation and increase in residential housing

PUBLIC WORKS:
WATER

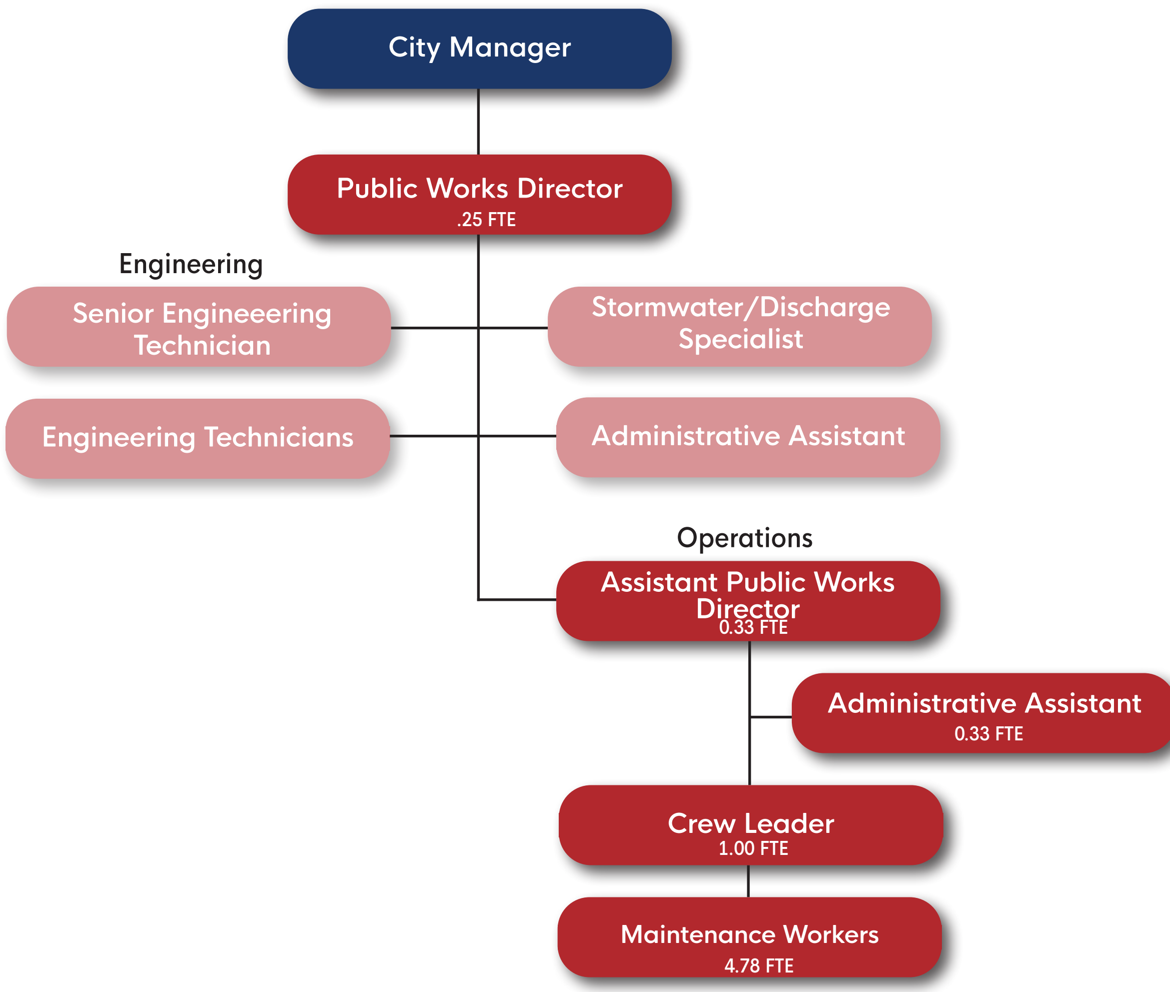
Mission The Water Division operates and maintains the City's water distribution system in a manner to ensure a continuous supply of safe drinking water and fire protection to all customers.

Service Description The Water Division performs inspections, maintenance, repairs, testing and replacement of the pumping station and system's 270 miles of water mains effectively and efficiently. The City purchases its water from Kansas City.

Objectives		Goal Alignment
A	Operate the water distribution system to provide quality drinking water while meeting all regulatory requirements	6.1
B	Minimize customer impact due to water system maintenance, upgrades and repairs	6.1
C	Repair or replace all inoperable fire hydrants in a timely manner	6.1

Performance Measures		FY 2024	FY 2025	FY2026 Budget
A	Number of drinking water violations	0	0	0
B	Estimated hours for water system repairs from initial report to repair and restored service	4	4	4
C	Number of hydrants replaced	13	12	12

WATER UTILITIES



WATER UTILITIES

By Category

	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	459,673	469,941	626,252	626,252	617,846	620,782	658,352	658,352
Commodities	2,881,482	2,812,982	2,821,246	2,821,246	2,872,269	3,211,350	3,215,350	3,215,350
Maintenance and Repairs	28,806	63,784	38,950	38,950	56,077	58,370	58,370	58,370
Utilities	26,695	22,359	29,820	29,820	29,820	29,820	29,820	29,820
Contractual	95,370	143,765	165,381	165,381	168,062	194,970	194,970	194,970
Capital Outlay	0	0	75,834	75,834	75,834	0	0	7,500
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	1,521,640	1,562,689	719,570	719,570	719,570	782,542	787,756	787,756
Total	**5,013,666**	**5,075,521**	**4,477,053**	**4,477,053**	**4,539,478**	**4,897,835**	**4,944,618**	**4,952,118**

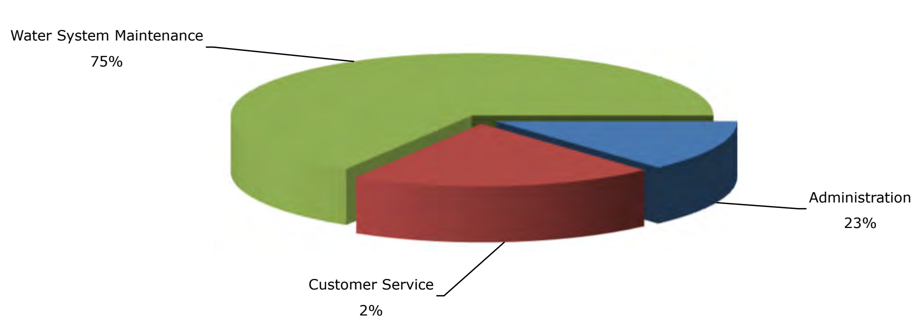
Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Public Works Director/City Engineer	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker	4.78	4.78	4.78
Administrative Assistant	0.33	0.33	0.33
Total FTE	**6.69**	**6.69**	**6.69**

By Program

	2025-26 Council Adopted
Personnel	658,352
Administration	1,010,310
Water System Maintenance	3,283,456
Total	**4,952,118**

Program as a Percentage of the Division Budget



RAYMORE

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CITY OF
RAYMORE
MISSOURI

SEWER UTILITIES

Sewer Utilities is responsible for the operation and maintenance of the sanitary sewer collection system. This includes regular inspection and maintenance of the collection system and four lift stations, regular sewer jetting and assuring compliance with state and federal regulations. Sewer Utilities is comprised of the Director of Public Works, Public Works Crew Supervisor, Crew Leader, Maintenance Specialists, Maintenance Technicians and the Administrative Assistant.

GOALS

Customer Service

- Respond to customer concerns/complaints within one business day (11.3)

Sewer System Maintenance

- Perform annual televising and jetting/cleaning in accordance with the department's Standard Operating Procedures (6.1)

FY 2025 PERFORMANCE SUMMARY

1. The annual sewer jetting program continued with 250,000 linear feet jetted and a goal to jet the entire system every three years
2. Used the sewer camera on 851 feet of sanitary sewer main
3. Inspected 182 new sanitary sewer service connections
4. Completed 17 sanitary sewer service requests

SIGNIFICANT BUDGETARY ISSUES

1. The cost of treatment of sewer by the Little Blue Valley Sewer District is included in this budget: $x
2. The cost of treatment of sewer by the Middle Big Creek Sewer is included in this budget: $x
3. Forcemain repairs and vactor truck repairs, as well as significant plant maintenance repairs

PUBLIC WORKS:
SEWER

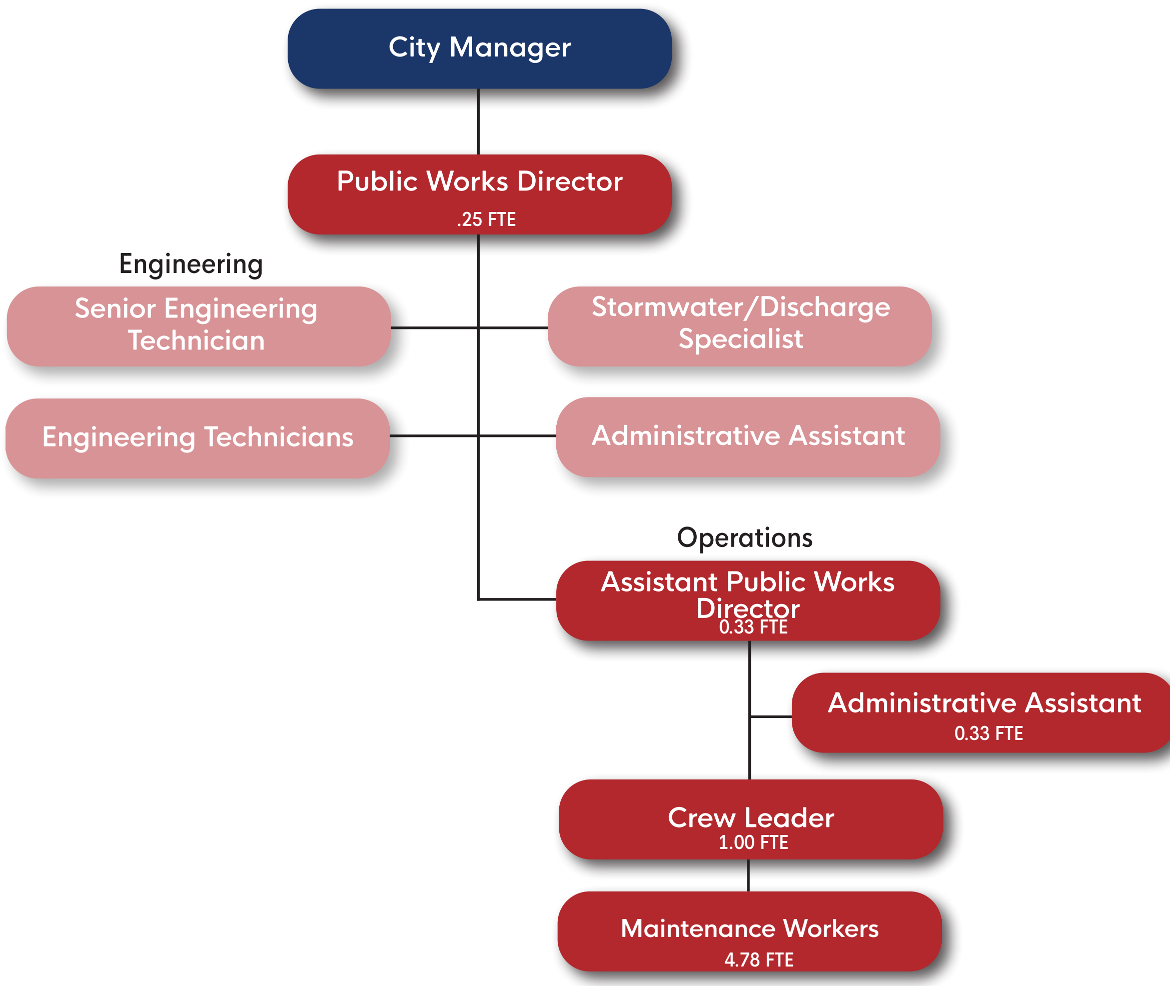
Mission The Sewer Division is responsible for the collection of wastewater and its conveyance to the Little Blue Valley Sewer District and Middle Big Creek Sub-District. Employees in this division maintain the City's sewer lines and pump stations.

Service Description The Sewer Division performs inspections, maintenance, repairs and rehabilitation of the system's 260 miles of sanitary sewer lines and four pumping stations effectively and efficiently.

Objectives		Goal Alignment
A	Provide uninterrupted collection and conveyance of all wastewater in accordance with all state and federal laws	6.1
B	Maintain the sewer system to prevent sewer issues	6.1
C	Reduce the amount of inflow and infiltration delivered to treatment facilities	6.1

Performance Measures		FY 2024	FY 2025	FY 2026 Budget
A	Feet of sewer jetted and cleaned	15,000	250,000	450,000
B	Feet of sanitary sewer rehabilitated	6,500	2,500	6,500

SEWER UTILITIES



SEWER UTILITIES

By Category

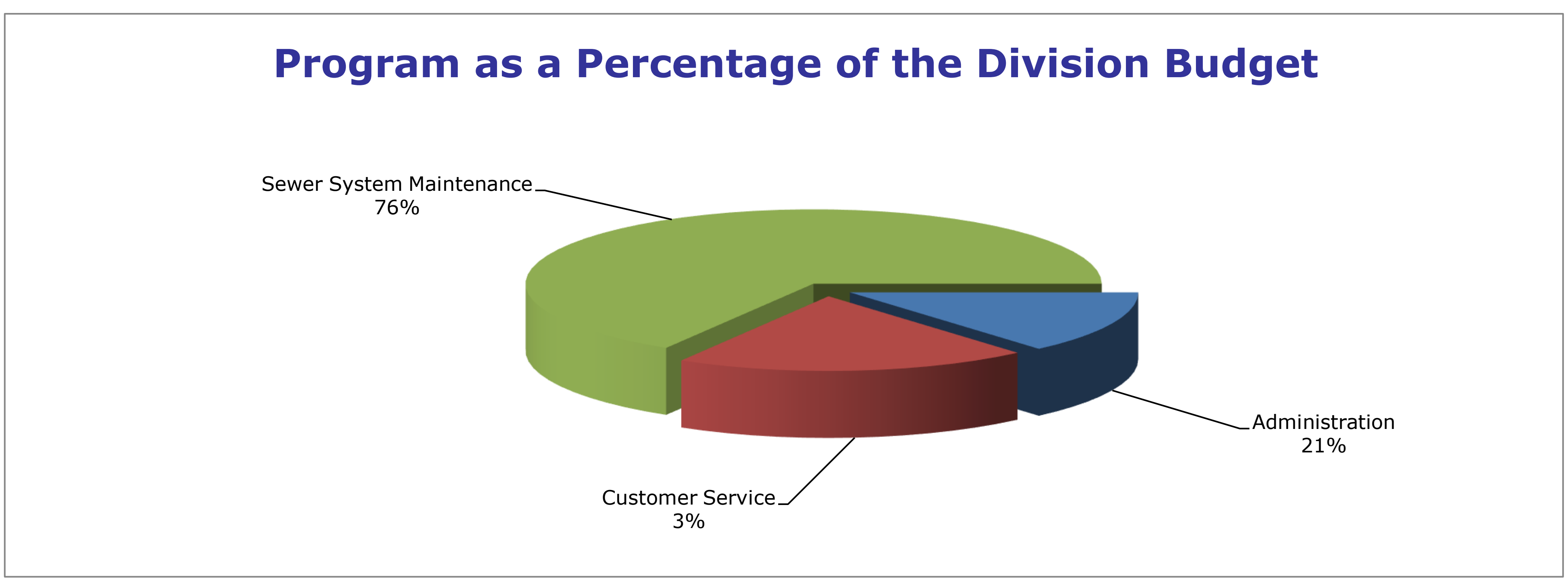
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel	464,214	475,443	626,025	626,025	618,000	620,935	658,536	658,536
Commodities	13,047	14,150	15,190	15,190	15,440	15,220	15,220	15,220
Maintenance and Repairs	131,973	183,185	106,700	106,700	189,327	134,800	134,800	134,800
Utilities	62,426	69,960	74,580	74,580	74,580	74,580	74,580	74,580
Contractual	2,643,858	2,771,886	3,082,609	3,082,609	2,947,341	3,164,002	3,164,002	3,164,002
Capital Outlay	0	0	54,723	54,723	54,723	0	0	24,500
Debt Service	0	0	0	0	0	0	0	0
Transfers/Miscellaneous	1,980,616	1,983,692	719,570	719,570	719,570	782,542	787,756	787,756
Total	**5,296,134**	**5,498,316**	**4,679,397**	**4,679,397**	**4,618,981**	**4,792,079**	**4,834,894**	**4,859,394**

Position Control Roster

	2023-24 Actual	2024-25 Actual	2025-26 Council Adopted
Director, Public Works & Engineering	0.25	0.25	0.25
Assistant Director, PW - Operations	0.33	0.33	0.33
Crew Leader, Water/Sewer	1.00	1.00	1.00
Maintenance Worker*	4.78	4.78	4.78
Administrative Assistant	0.33	0.33	0.33
Total FTE	**6.69**	**6.69**	**6.69**

By Program

	2025-26 Council Adopted
Personnel	663,276
Administration	965,936
Sewer System Maintenance	3,230,182
Total	**4,859,394**



CITY OF
RAYMORE
MISSOURI

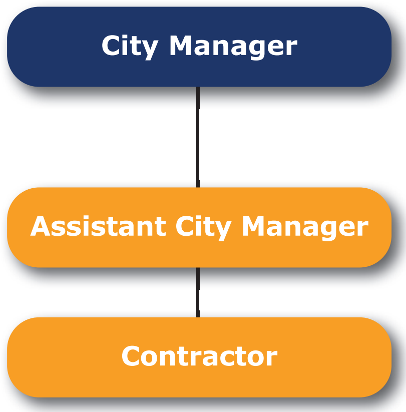
SOLID WASTE

The City provides residential solid waste and recycling collection. Service provision is accomplished by contract from a private solid waste collection company. This chapter is to account for the revenues and expenditures pursuant to provision of this service.

SIGNIFICANT BUDGETARY ISSUES

1. The City monthly charge to residents for trash and yard waste collection is $15.59 in FY 2025. Recycling is an additional $5.76.
2. An additional $1.50 is added to the monthly utility bill for the solid waste cart program. These funds are used to replenish funds used for the initial purchase of carts and for cart maintenance.
3. Total projected revenue is expected to be $1,590,367 for trash services, $438,566 for Recycling services.

SOLID WASTE



SOLID WASTE

By Category

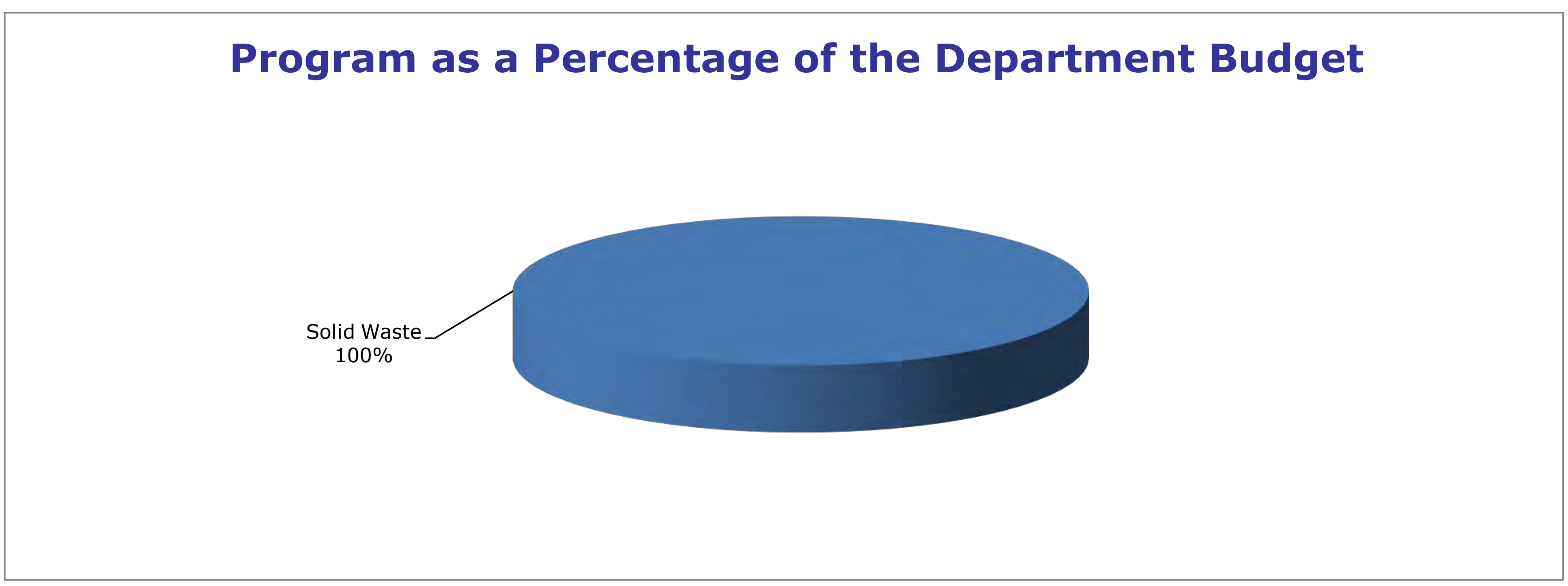
	2022-23 Actual	2023-24 Actual	2024-25 Council Adopted	2024-25 Council Amended	2024-25 Projected	2025-26 Department Requested	2025-26 C.M. Proposed	2025-26 Council Adopted
Personnel								
Commodities								
Maintenance and Repairs								
Utilities								
Contractual	1,857,633	1,961,520	2,088,867	2,088,867	2,028,933	2,293,838	2,293,838	2,293,838
Capital Outlay								
Debt Service								
Transfers/Miscellaneous	148,419	151,103	94,542	94,542	106,748	0	0	0
Total	**2,006,052**	**2,112,623**	**2,183,409**	**2,183,409**	**2,135,681**	**2,293,838**	**2,293,838**	**2,293,838**

Position Control Roster

	2022-23 Actual	2024-25 Actual	2025-26 Council Adopted
Director, Public Works & Engineering			
Assistant Director, PW - Operations			
Public Works Field Supervisor			
Crew Leader, Water/Sewer			
Maintenance Worker			
Administrative Assistant			
Meter Reader			
	0.00	**0.00**	**0.00**

By Program

	2025-26 Council Adopted
Solid Waste	2,293,838
Total	**2,293,838**



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TRANSFERS FROM ENTERPRISE FUNDS TO OTHER FUNDS

This chapter is included to note any transfers from the Enterprise Fund that are included in the fiscal year budget.

SIGNIFICANT BUDGETARY ISSUES

1. The Enterprise Fund makes an annual payment to the General Fund for services provided by the General Fund operations for the benefit of the Utility. The payment is made according to a formula for the calculation of the cost of services provided, as outlined in the following pages. $1,486,315
2. The Enterprise Capital Maintenance Fund was established in FY 2010. The Fund accepts a transfer to support the ongoing maintenance of the water and sewer infrastructure of the City. $750,000
3. Beginning in FY 2026, solid waste cart maintenance will occur within the Enterprise Fund.

CITY OF
RAYMORE
MISSOURI

ENTERPRISE FUND PAYMENT TO GENERAL FUND FOR SERVICES

The Enterprise Fund (50) often benefits from expenditures by the General Fund (01) made on its behalf. For example, the Finance Department, whose funding is provided by the General Fund (01), provides purchasing and accounting services to support Enterprise Fund (50) operations. Knowing and accounting for the full cost of the water/sewer utility sets a basis for financial analysis of the program, and for setting rates appropriately. General Fund (01) revenues should not subsidize the utility, which should be self supporting. Best practices from the fields of finance, accounting, and utility operations indicate that these indirect costs be identified and allocated to the Enterprise Fund (50).

Approaches to calculating an appropriate payment to the General Fund for services vary.

- One approach is to track activities individually and itemize expenses as they occur. While very accurate, this approach is very time consuming, complicated, and costly, so much so that most municipal organizations reject it because the benefits do not outweigh the costs.
- A more common approach is to determine an appropriate indirect cost rate. This involves determining direct and indirect costs for programs, calculating what percent the indirect costs are of the direct, and using that percentage to calculate the appropriate share of indirect costs for each program. The following is an example using FY 2026 Proposed Budget figures:

Indirect Costs	Budget
Administration	$ 1,663,934
Information Technology Services	$ 997,842
Finance (less Utility Billing)	$ 480,858
	$ 3,142,634

Direct Costs	Budget
General Fund (less indirect costs)	$ 11,814,260
Park Fund	$ 2,099,159
Enterprise Fund	$ 10,529,511
	$ 24,442,930

Indirect/Direct Cost Rate 12.86%
($3,142,634 / $24,442,930)

Enterprise Fund Indirect Calculation $1,354,095
($10,529,511 x 12.86% = $1,354,095)

Total Enterprise Fund Payment for Services to General Fund:

Indirect Costs	$1,354,095
Utility Billings	$ 656,995
Total	$2,011,090

Using this method, the Enterprise Fund would pay $2,011,090 to the General Fund.

- Consistent with the full cost of service approach, many cities also charge their franchise fee to their municipal utilities. Assessing our current franchise fee to water/sewer service would result in the following additional charge:

Annual Revenues	$9,455,267
Fee	7%
Annual Payment	$ 661,869

Staff is not recommending allocation of this additional fee at this time.

- The City uses a combined method to calculate the appropriate transfer to the General Fund. The steps taken are as follows:
  1. Calculate Enterprise Fund operating expenditures (not including capital outlay)
  2. Multiply the amount immediately above by 10%, a generally accepted percentage for determining overhead, or "indirect," costs.
  3. Add to the resulting number General Fund expenses that are directly for the benefit of the utility.

Using FY 2026 budget numbers, this method results in a transfer from the Enterprise Fund to the General Fund of $1,486,315, as follows:

1. Calculate Enterprise Fund operating expenditures (not including capital outlay)

Personnel	$1,316,888
Commodities	$3,230,570
Maintenance/Supplies	$ 193,170
Utilities	$ 104,400
Contractual [1]	$3,358,972
VERP	$ 89,196
Total Enterprise Fund Operating Expenses	$8,293,196

2. Multiply the amount immediately above by 10%, a generally accepted percentage for determining overhead costs.

   $8,293,196 x 10% = $829,320

3. Add to the resulting number General Fund expenses that are directly for the benefit of the utility.

Direct Expenses	
Billing Software	$ 82,300
Utility Billing Payroll	$ 215,724
Late Notices	$ 6,200
Statement Billing	$ 121,476
Other Utility Billing Expenses	$ 231,295
	$ 656,995
Allocated Enterprise Fund Indirect Expenses	$ 829,320
Allocated Direct Expenses	$ 656,995
Total Allocated Direct & Indirect Expense	$ 1,486,315

[1] This expense only includes those related to water and sewer. Trash services are not included due to the pass-through expense the City is offering at the present time.

RAYMORE

come home to more

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CITY OF RAYMORE MISSOURI

DEBT SERVICE

The Debt Service Fund is utilized to report the City's financing activities. It is used to account for the accumulation of resources for and the payment of financed debt. The City issues bond debt and uses property tax or enterprise revenues to pay off the matured bonds. All general obligation bond debt is included in this fund.

Debt may also be issued through the Enterprise Fund, Park Fund or other funds. All debt service charts are presented in this section.

RAYMORE

come home to more

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CITY OF
RAYMORE
MISSOURI

GENERAL OBLIGATION BONDS

General Obligation Bonds (G.O. Bonds) are secured by the pledge of the City's full faith, credit and taxing power. The taxing power is usually an unlimited ad valorem tax based upon the assessed value of property located within the City. When unlimited ad valorem taxes are pledged, the City is legally required to raise taxes in order to pay the debt service on the bonds. Due to the pledge of a city's unlimited ad valorem taxes, 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 upon when the election is held. The City has a Missouri constitutional debt limit not to exceed 20% of the City's assessed valuation.

Bond issues accounted for in this section include:

- Series 2016 New Money ($2.2M Trans & $5.09M Parks)
- Series 2013 (Refunding the remaining portion of Series 2007)
- Series 2020 ($6.9M Trans & $1M Parks)
- Series 2021 ($5.07M Trans & $3.93M Parks)
- Series 2022 (Refunding of Series 2012)
- Series 2024 New Money ($5.515M Transportation)

State law requires the Missouri State Auditor to annually review all taxing jurisdictions throughout Missouri as to their compliance with the tax limitation provisions of Missouri's Hancock Amendment. To accomplish this, the Auditor provides the City a set of worksheets used to calculate the allowable tax rates for each of the General, Park and Debt Service funds. These worksheets contain calculations performed by the Auditor based on information provided by the City. When received, the City verifies or revises these numbers as appropriate. Statute provides that "a tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following year's payments (see attached RSMo 137.073 6(2))." The Auditor may also approve a higher rate, if for instance balloon payments would warrant accumulation of a larger reserve.

SIGNIFICANT BUDGETARY ISSUES - HISTORY

During 2025, the City maintained its Aa2 bond rating from Moody's.
During 2025, the City maintained its AA rating from S&P Global Ratings.

RAYMORE

come home to more

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DEBT SERVICE (40)

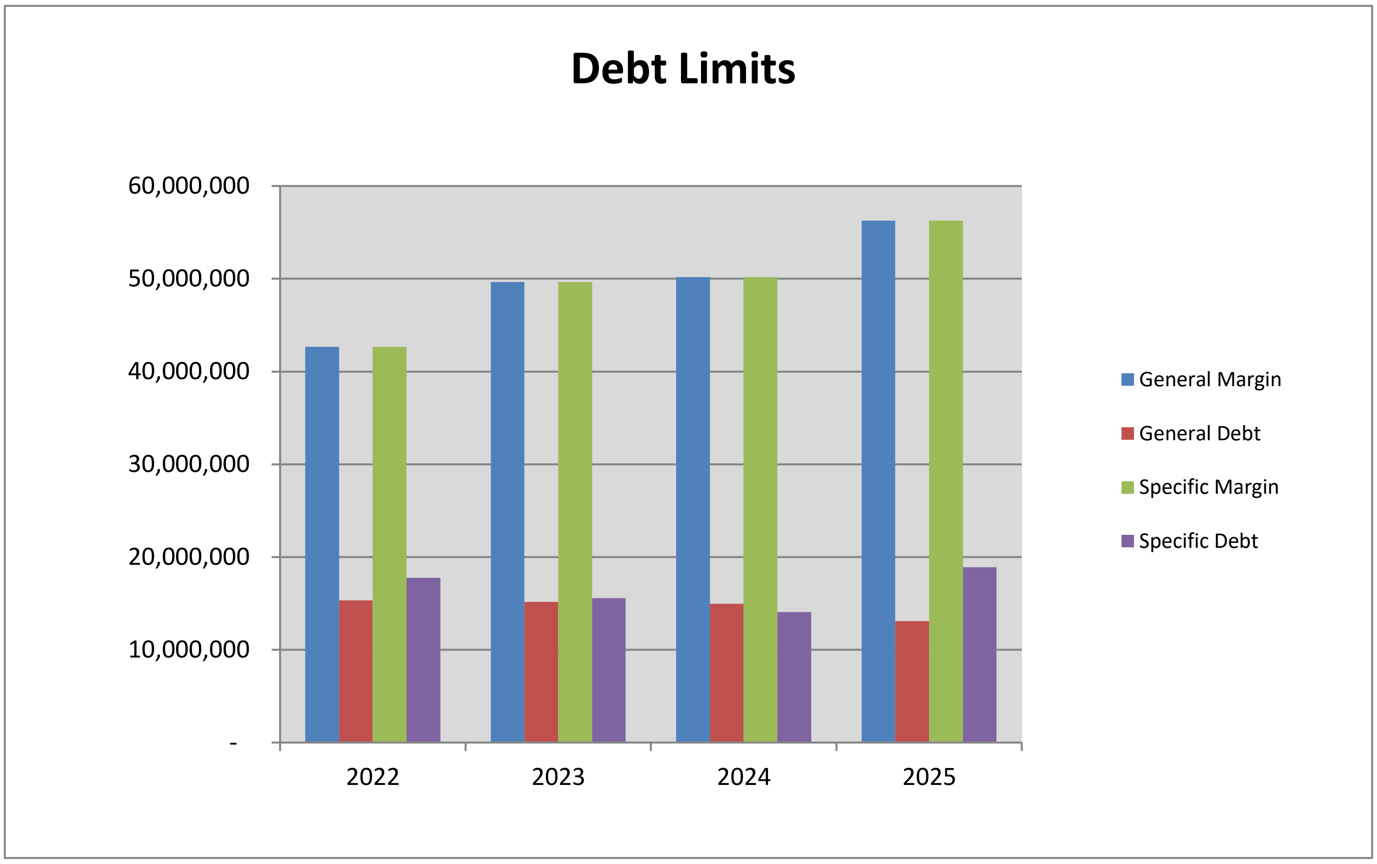
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Fund Balance Beginning of Year	**3,156,159**	**3,188,683**	**4,214,376**	**4,283,224**	**3,418,207**
Revenue					
Property Tax	3,173,484	3,526,501	3,561,732	3,561,732	3,995,237
Interest	186,817	174,395	111,260	194,377	136,728
Penalties	18,840	24,919	17,809	17,809	19,976
Bond Proceeds			-	-	-
Transfers In - GO Bond funds					
Total Revenue	**3,379,142**	**3,725,816**	**3,690,801**	**3,773,918**	**4,151,942**
Total Fund Bal & Revenues	**6,535,300**	**6,914,499**	**7,905,177**	**8,057,141**	**7,570,149**
Expenditures					
Debt Service	3,343,868	2,628,975	2,613,000	4,636,184	3,808,350
Fees	2,750	2,300	2,750	2,750	2,750
Misc. - Cost of Issuance					
Debt Service					
Series 2013 Refunding	1,378,668	681,075	-	-	-
Series 2016 - Parks & Transportation	258,400	125,800	125,800	125,800	125,800
Series 2017 - Parks & Transportation	319,350	270,550	26,650	856,650	-
Series 2020 - Parks & Transportation	269,400	269,400	269,400	269,400	269,400
Series 2021 - Parks & Transportation	843,850	228,850	228,850	228,850	228,850
Series 2022 - Refunding S 2012	274,200	1,053,300	1,962,300	1,962,300	2,166,500
Series 2024 - Transportation			-	1,193,184	1,017,800
Total Expenditures	**3,346,618**	**2,631,275**	**2,615,750**	**4,638,934**	**3,811,100**
Annual Difference	**32,524**	**1,094,541**	**1,075,051**	**(865,016)**	**340,842**
Fund Balance (Gross)	**3,188,683**	**4,283,224**	**5,289,427**	**3,418,207**	**3,759,049**

Applicable Data:

Assessed Valuation	$426,548,898	$496,532,741	$501,772,566	$501,772,566	$562,844,220
Change in AV	11%	16%	1%	0%	12%
Legal Debt Margin	85,309,780	99,306,548	100,354,513	100,354,513	112,568,844
Collection Rate	0.99	0.99	0.99	0.99	0.99
Debt Service Levy	0.7170	0.7170	0.7170	0.7170	0.7170
Operating Levy	0.5277	0.5012	0.5028	0.5028	0.4698
Total City Property Tax	1.2447	1.2182	1.2198	1.2198	1.1868

Legal Debt Limit

Year	General Margin	General Debt	Specific Margin	Specific Debt	Total Debt	Assessed Value
2022	42,652,490	15,342,296	42,652,490	17,772,704	33,115,000	426,524,898
2023	49,653,274	15,162,570	49,653,274	15,587,430	30,750,000	496,532,741
2024	50,177,257	14,967,591	50,177,257	14,072,409	29,040,000	501,772,566
2025	56,284,422	13,074,810	56,284,422	18,895,190	31,970,000	562,844,220



Notes: Debt margin is the total general obligation indebtedness allowed by the State Constitution.
The maximum amount of debt is 20% of assessed value.
General Margin is 10% that can be issued for any City purpose.
Specific Margin is 10% that can only be issued for the purpose of acquiring right-of-way, constructing or extending and improving streets, avenues and/or sanitary or storm systems, and purchasing or constructing waterworks or other plants.

As shown in the charts above Raymore carries a healthy debt service balance well within the legal limits.

City of Raymore, Missouri

Outstanding General Obligation Bond Issues

July 8, 2025

	Series 2016		Series 2017		Series 2020		Series 2021		Series 2022		Series 2024		Totals			
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P&I	Fiscal Year Totals
3/1/2025	-	62,900	-	13,325	-	134,700	-	114,425	1,755,000	121,200	1,000,000	73,284	2,755,000	519,834	3,274,834	-
9/1/2025	-	62,900	-	13,325	-	134,700	-	114,425	-	86,100	-	119,900	-	531,350	531,350	3,806,184
3/1/2026	-	62,900	-	13,325	-	134,700	-	114,425	2,035,000	86,100	800,000	119,900	2,835,000	531,350	3,366,350	-
9/1/2026	-	62,900	-	13,325	-	134,700	-	114,425	-	45,400	-	97,900	-	468,650	468,650	3,835,000
3/1/2027	-	62,900	-	13,325	-	134,700	-	114,425	2,270,000	45,400	210,000	97,900	2,480,000	468,650	2,948,650	-
9/1/2027	-	62,900	-	13,325	-	134,700	-	114,425			-	92,256	-	417,606	417,606	3,366,256
3/1/2028	940,000	62,900	-	13,325	-	134,700	515,000	114,425			230,000	92,256	1,685,000	417,606	2,102,606	-
9/1/2028	-	51,150	-	13,325	-	134,700	-	101,550			-	86,075	-	386,800	386,800	2,489,406
3/1/2029	990,000	51,150	-	13,325	-	134,700	515,000	101,550			255,000	86,075	1,760,000	386,800	2,146,800	-
9/1/2029	-	38,775	-	13,325	-	134,700	-	88,675			-	79,222	-	354,697	354,697	2,501,497
3/1/2030	1,050,000	38,775	-	13,325	-	134,700	505,000	88,675			280,000	79,222	1,835,000	354,697	2,189,697	-
9/1/2030	-	25,650	-	13,325	-	134,700	-	76,050			-	71,697	-	321,422	321,422	2,511,119
3/1/2031	1,110,000	25,650	-	13,325	-	134,700	500,000	76,050			305,000	71,697	1,915,000	321,422	2,236,422	-
9/1/2031	-	13,163	-	13,325	-	134,700	-	63,550			-	63,691	-	288,428	288,428	2,524,850
3/1/2032	1,170,000	13,163	-	13,325	-	134,700	490,000	63,550			335,000	63,691	1,995,000	288,428	2,283,428	-
9/1/2032	-	-	-	13,325	-	134,700	-	53,750			-	54,897	-	256,672	256,672	2,540,100
3/1/2033			155,000	13,325	925,000	134,700	630,000	53,750			365,000	54,897	2,075,000	256,672	2,331,672	-
9/1/2033			-	11,000	-	116,200	-	47,450			-	45,544	-	220,194	220,194	2,551,866
3/1/2034			160,000	11,000	965,000	116,200	640,000	47,450			395,000	45,544	2,160,000	220,194	2,380,194	-
9/1/2034			-	8,600	-	96,900	-	41,050			-	35,175	-	181,725	181,725	2,561,919
3/1/2035			165,000	8,600	1,005,000	96,900	655,000	41,050			420,000	35,175	2,245,000	181,725	2,426,725	-
9/1/2035			-	6,125	-	76,800	-	34,500			-	24,150	-	141,575	141,575	2,568,300
3/1/2036			170,000	6,125	1,045,000	76,800	665,000	34,500			445,000	24,150	2,325,000	141,575	2,466,575	-
9/1/2036			-	3,150	-	55,900	-	27,850			-	12,469	-	99,369	99,369	2,565,944
3/1/2037			180,000	3,150	1,080,000	55,900	680,000	27,850			475,000	12,469	2,415,000	99,369	2,514,369	-
9/1/2037			-	-	-	39,700	-	21,050					-	60,750	60,750	2,575,119
3/1/2038					1,300,000	39,700	685,000	21,050					1,985,000	60,750	2,045,750	-
9/1/2038					-	26,700	-	14,200					-	40,900	40,900	2,086,650
3/1/2039					1,325,000	26,700	700,000	14,200					2,025,000	40,900	2,065,900	-
9/1/2039					-	13,450	-	7,200					-	20,650	20,650	2,086,550
3/1/2040					1,345,000	13,450	720,000	7,200					2,065,000	20,650	2,085,650	-
9/1/2040					-	-	-	-					-	-	-	2,085,650
Totals	5,260,000	697,775	830,000	284,275	8,990,000	3,141,200	7,900,000	1,954,725	6,060,000	384,200	5,515,000	1,639,234	34,555,000	8,101,409	42,656,409	42,656,409

PIPER | SANDLER

City of Raymore, Missouri

General Obligation Debt Service

Original Par	$7,300,000
Issue	Series 2016
Purpose	New Money
Dated	June 2, 2016

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	-	62,900.00	62,900.00	
9/1/2026	-	62,900.00	62,900.00	125,800.00
3/1/2027	-	62,900.00	62,900.00	
9/1/2027	-	62,900.00	62,900.00	125,800.00
3/1/2028	940,000.00	62,900.00	1,002,900.00	
9/1/2028	-	51,150.00	51,150.00	1,054,050.00
3/1/2029	990,000.00	51,150.00	1,041,150.00	
9/1/2029	-	38,775.00	38,775.00	1,079,925.00
3/1/2030	1,050,000.00	38,775.00	1,088,775.00	
9/1/2030	-	25,650.00	25,650.00	1,114,425.00
3/1/2031	1,110,000.00	25,650.00	1,135,650.00	
9/1/2031	-	13,162.50	13,162.50	1,148,812.50
3/1/2032	1,170,000.00	13,162.50	1,183,162.50	
9/1/2032	-	-	-	1,183,162.50
Total	**$5,260,000.00**	**$571,975.00**	**$5,831,975.00**	**$5,831,975.00**

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

General Obligation Debt Service

Original Par	$8,990,000
Issue	Series 2020
Purpose	New Money
Dated	11/24/2020

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	-	134,700.00	134,700.00	
9/1/2026	-	134,700.00	134,700.00	269,400.00
3/1/2027	-	134,700.00	134,700.00	
9/1/2027	-	134,700.00	134,700.00	269,400.00
3/1/2028	-	134,700.00	134,700.00	
9/1/2028	-	134,700.00	134,700.00	269,400.00
3/1/2029	-	134,700.00	134,700.00	
9/1/2029	-	134,700.00	134,700.00	269,400.00
3/1/2030	-	134,700.00	134,700.00	
9/1/2030	-	134,700.00	134,700.00	269,400.00
3/1/2031	-	134,700.00	134,700.00	
9/1/2031	-	134,700.00	134,700.00	269,400.00
3/1/2032	-	134,700.00	134,700.00	
9/1/2032	-	134,700.00	134,700.00	269,400.00
3/1/2033	925,000.00	134,700.00	1,059,700.00	
9/1/2033	-	116,200.00	116,200.00	1,175,900.00
3/1/2034	965,000.00	116,200.00	1,081,200.00	
9/1/2034	-	96,900.00	96,900.00	1,178,100.00
3/1/2035	1,005,000.00	96,900.00	1,101,900.00	
9/1/2035	-	76,800.00	76,800.00	1,178,700.00
3/1/2036	1,045,000.00	76,800.00	1,121,800.00	
9/1/2036	-	55,900.00	55,900.00	1,177,700.00
3/1/2037	1,080,000.00	55,900.00	1,135,900.00	
9/1/2037	-	39,700.00	39,700.00	1,175,600.00
3/1/2038	1,300,000.00	39,700.00	1,339,700.00	
9/1/2038	-	26,700.00	26,700.00	1,366,400.00
3/1/2039	1,325,000.00	26,700.00	1,351,700.00	
9/1/2039	-	13,450.00	13,450.00	1,365,150.00
3/1/2040	1,345,000.00	13,450.00	1,358,450.00	
9/1/2040	-	-	-	1,358,450.00
Total	**$8,990,000.00**	**$2,871,800.00**	**$11,861,800.00**	**$11,861,800.00**

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

General Obligation Debt Service

Original Par	$9,000,000
Issue	Series 2021
Purpose	New Money
Dated	9/29/2021

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	-	114,425.00	114,425.00	
9/1/2026	-	114,425.00	114,425.00	228,850.00
3/1/2027	-	114,425.00	114,425.00	
9/1/2027	-	114,425.00	114,425.00	228,850.00
3/1/2028	515,000.00	114,425.00	629,425.00	
9/1/2028	-	101,550.00	101,550.00	730,975.00
3/1/2029	515,000.00	101,550.00	616,550.00	
9/1/2029	-	88,675.00	88,675.00	705,225.00
3/1/2030	505,000.00	88,675.00	593,675.00	
9/1/2030	-	76,050.00	76,050.00	669,725.00
3/1/2031	500,000.00	76,050.00	576,050.00	
9/1/2031	-	63,550.00	63,550.00	639,600.00
3/1/2032	490,000.00	63,550.00	553,550.00	
9/1/2032	-	53,750.00	53,750.00	607,300.00
3/1/2033	630,000.00	53,750.00	683,750.00	
9/1/2033	-	47,450.00	47,450.00	731,200.00
3/1/2034	640,000.00	47,450.00	687,450.00	
9/1/2034	-	41,050.00	41,050.00	728,500.00
3/1/2035	655,000.00	41,050.00	696,050.00	
9/1/2035	-	34,500.00	34,500.00	730,550.00
3/1/2036	665,000.00	34,500.00	699,500.00	
9/1/2036	-	27,850.00	27,850.00	727,350.00
3/1/2037	680,000.00	27,850.00	707,850.00	
9/1/2037	-	21,050.00	21,050.00	728,900.00
3/1/2038	685,000.00	21,050.00	706,050.00	
9/1/2038	-	14,200.00	14,200.00	720,250.00
3/1/2039	700,000.00	14,200.00	714,200.00	
9/1/2039	-	7,200.00	7,200.00	721,400.00
3/1/2040	720,000.00	7,200.00	727,200.00	
9/1/2040	-	-	-	727,200.00
Total	**$7,900,000.00**	**$1,725,875.00**	**$9,625,875.00**	**$9,625,875.00**

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

General Obligation Debt Service

Original Par	$6,855,000
Issue	Series 2022
Purpose	Refunding Bonds Series 2012
Dated	April 6, 2022

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	2,035,000.00	86,100.00	2,121,100.00	
9/1/2026	-	45,400.00	45,400.00	2,166,500.00
3/1/2027	2,270,000.00	45,400.00	2,315,400.00	
9/1/2027			-	2,315,400.00
3/1/2028			-	
9/1/2028			-	-
3/1/2029			-	
9/1/2029			-	-
3/1/2030			-	
9/1/2030			-	-
3/1/2031			-	
9/1/2031			-	-
3/1/2032			-	
9/1/2032			-	-
3/1/2033			-	
9/1/2033			-	-
3/1/2034			-	
9/1/2034			-	-
3/1/2035			-	
9/1/2035			-	-
3/1/2036			-	
9/1/2036			-	-
3/1/2037			-	
9/1/2037			-	-
3/1/2038			-	
9/1/2038			-	-
3/1/2039			-	
9/1/2039			-	-
3/1/2040			-	
9/1/2040	-	-	-	-
Total	**$4,305,000.00**	**$176,900.00**	**$4,481,900.00**	**$4,481,900.00**

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

General Obligation Debt Service

Original Par	$5,515,000
Issue	Series 2024
Purpose	New Money
Dated	

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	800,000.00	119,900.00	919,900.00	
9/1/2026	-	97,900.00	97,900.00	1,017,800.00
3/1/2027	210,000.00	97,900.00	307,900.00	
9/1/2027		92,256.00	92,256.00	400,156.00
3/1/2028	230,000.00	92,256.00	322,256.00	
9/1/2028		86,075.00	86,075.00	408,331.00
3/1/2029	255,000.00	86,075.00	341,075.00	
9/1/2029		79,222.00	79,222.00	420,297.00
3/1/2030	280,000.00	79,222.00	359,222.00	
9/1/2030		71,697.00	71,697.00	430,919.00
3/1/2031	305,000.00	71,697.00	376,697.00	
9/1/2031		63,691.00	63,691.00	440,388.00
3/1/2032	335,000.00	63,691.00	398,691.00	
9/1/2032		54,897.00	54,897.00	453,588.00
3/1/2033	365,000.00	54,897.00	419,897.00	
9/1/2033		45,544.00	45,544.00	465,441.00
3/1/2034	395,000.00	45,544.00	440,544.00	
9/1/2034		35,175.00	35,175.00	475,719.00
3/1/2035	420,000.00	35,175.00	455,175.00	
9/1/2035		24,150.00	24,150.00	479,325.00
3/1/2036	445,000.00	24,150.00	469,150.00	
9/1/2036		12,469.00	12,469.00	481,619.00
3/1/2037	475,000.00	12,469.00	487,469.00	
9/1/2037			-	487,469.00
Total	**$4,515,000.00**	**$1,446,052.00**	**$5,961,052.00**	**$5,961,052.00**

Piper Jaffray & Co.
Public Finance

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 GO Bonds. Pledged revenues may be derived from operation of the financed project, grants, a sales tax, or other non-ad valorem taxes. Revenue Bonds normally take the form of water/sewer revenue bonds, sales tax revenue bonds or some other type of bond with a pledged revenue source. 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.

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CITY OF
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SPECIAL OBLIGATION CAPITAL IMPROVEMENT BONDS

Special Obligation debt is similar to General Obligation debt in that it is considered direct debt of the City. Unlike General Obligation debt, however, Special Obligation debt is not backed by the full faith and credit of the City. Rather, Special Obligation Bond debt is supported and repaid only by a special dedicated City revenue source. Normally, these revenue sources take the form of dedicated sales tax proceeds.

Current:

- Series 2019 (Refunding Hubach Hill & North Cass Parkway TDD)
- Series 2018 (New Monies - water infrastructure)
- Series 2016 (New Monies & refunding of the 2006 Series)
- Series 2024 (New Monies - Park Trails Reconstruction)

SIGNIFICANT BUDGETARY ISSUES

No significant budgetary issues

RAYMORE

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Capital Improvement Fund (45)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Forecast	2027-28 Forecast
Expenditures							
Debt Service	966,538	703,100	782,725	782,725	966,238	733,263	733,763
2019 (refunding 2006 Hubach Hill & North Cass Parkway TDD) Special Obligation Bond	413,163	411,963	410,363	410,363	408,363	410,963	409,463
2016 (new monies & refunding 2006) Special Obligation Bond	553,375	229,063	233,563	233,563	232,875	-	
2024 Special Obligation Bond Trail Reconstruction		62,074	138,800	138,800	325,000	322,300	324,300

Notes: Payment for this bond is made from revenues received into the Capital Improvement Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. This fund is presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

City of Raymore, Missouri

Special Obligation Bond Debt Service

Original Par	$4,040,000
Issue	Series 2016
Purpose	Current Refunding and New Money
Dated	June 1, 2016

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	230,000.00	2,875.00	232,875.00	
9/1/2026				232,875.00
Total	**$230,000.00**	**$2,875.00**	**$232,875.00**	**$232,875.00**

$2,025,000 New Money was for the purpose of purchasing the city street lights from KCP&L.

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

Special Obligation Bond Debt Service

Original Par	$5,870,000
Issue	Series 2019
Purpose	Special Obligation Bonds - Refunding 2006 Hubach Hill & North Cass Pkwy
Dated	November 7, 2019

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	-	49,181.25	49,181.25	
9/1/2026	310,000	49,181.25	359,181.25	408,362.50
3/1/2027	-	42,981.25	42,981.25	
9/1/2027	325,000	42,981.25	367,981.25	410,962.50
3/1/2028	-	39,731.25	39,731.25	
9/1/2028	330,000	39,731.25	369,731.25	409,462.50
3/1/2029	-	36,431.25	36,431.25	
9/1/2029	340,000	36,431.25	376,431.25	412,862.50
3/1/2030	-	33,031.25	33,031.25	
9/1/2030	345,000	33,031.25	378,031.25	411,062.50
3/1/2031	-	29,581.25	29,581.25	
9/1/2031	350,000	29,581.25	379,581.25	409,162.50
3/1/2032	-	25,862.50	25,862.50	
9/1/2032	360,000	25,862.50	385,862.50	411,725.00
3/1/2033	-	22,037.50	22,037.50	
9/1/2033	365,000	22,037.50	387,037.50	409,075.00
3/1/2034	-	17,931.25	17,931.25	
9/1/2034	375,000	17,931.25	392,931.25	410,862.50
3/1/2035	-	13,712.50	13,712.50	
9/1/2035	385,000	13,712.50	398,712.50	412,425.00
3/1/2036	-	9,381.25	9,381.25	
9/1/2036	390,000	9,381.25	399,381.25	408,762.50
3/1/2037	-	4,750.00	4,750.00	
9/1/2037	400,000	4,750.00	404,750.00	409,500.00
Total	**$4,275,000.00**	**$649,225.00**	**$4,924,225.00**	**$4,924,225.00**

Piper Jaffray & Co.
Public Finance

City of Raymore, Missouri

Special Obligation Bond Debt Service

Original Par	$3,470,000
Issue	Series 2024
Purpose	Special Obligation Bonds - Park Trails
Dated	March 20, 2024

Date	Principal	Interest	Total P+I	Fiscal Year Total
3/1/2026	190,000.00	69,400.00	259,400.00	
9/1/2026	-	65,600.00	65,600.00	325,000.00
3/1/2027	195,000.00	65,600.00	260,600.00	
9/1/2027	-	61,700.00	61,700.00	322,300.00
3/1/2028	205,000.00	61,700.00	266,700.00	
9/1/2028	-	57,600.00	57,600.00	324,300.00
3/1/2029	215,000.00	57,600.00	272,600.00	
9/1/2029	-	53,300.00	53,300.00	325,900.00
3/1/2030	220,000.00	53,300.00	273,300.00	
9/1/2030	-	48,900.00	48,900.00	322,200.00
3/1/2031	230,000.00	48,900.00	278,900.00	
9/1/2031	-	44,300.00	44,300.00	323,200.00
3/1/2032	240,000.00	44,300.00	284,300.00	
9/1/2032	-	39,500.00	39,500.00	323,800.00
3/1/2033	250,000.00	39,500.00	289,500.00	
9/1/2033	-	34,500.00	34,500.00	324,000.00
3/1/2034	260,000.00	34,500.00	294,500.00	
9/1/2034	-	29,300.00	29,300.00	323,800.00
3/1/2035	270,000.00	29,300.00	299,300.00	
9/1/2035	-	23,900.00	23,900.00	323,200.00
3/1/2036	280,000.00	23,900.00	303,900.00	
9/1/2036	-	18,300.00	18,300.00	322,200.00
3/1/2037	295,000.00	18,300.00	313,300.00	
9/1/2037	-	12,400.00	12,400.00	325,700.00
3/1/2038	305,000.00	12,400.00	317,400.00	
9/1/2038	-	6,300.00	6,300.00	323,700.00
3/1/2039	315,000.00	6,300.00	321,300.00	
9/1/2039	-	-	-	321,300.00
Total	**$3,470,000.00**	**$1,060,600.00**	**$4,530,600.00**	**$4,530,600.00**

Piper Jaffray & Co.
Public Finance

Water Connection Fee Fund (52)

Expenditures	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Forecast	2027-28 Forecast
Debt Service	88,485	88,366	88,162	88,162	87,873	-	-
2018 Special Obligations Series	88,485	88,366	88,162	88,162	87,873	-	-

Payment for the Series 2018 Special Obligation Bonds are evenly shared between the funds to pay for the Sensus meter infrastructure as well as the redundant reading systems installed on the 2 water towers that allows for instant reading capabilities within the finance office and allows for better customer service to the citizens in assisting with understanding their water usage.

Sewer Connection Fee Fund (53)

Expenditures	2022-203 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Forecast	2027-28 Forecast
Debt Service	88,520	88,366	88,162	88,162	87,873	-	-
2018 Special Obligations Series	88,520	88,366	88,162	88,162	87,873	-	-

City of Raymore, Missouri

Special Obligation Bond Debt Service

Original Par	$1,190,000
Issue	Series 2018
Purpose	Special Obligation Bonds - Water Meter Conversion
Dated	09-11-2018*

Date	Principal	Interest	Total P+I	Fiscal Year Total
12/1/2025	-	2,873.00	2,873.00	
6/1/2026	170,000.00	2,873.00	172,873.00	175,746.00
Total	**$170,000.00**	**$5,746.00**	**$175,746.00**	**$175,746.00**

$1,200,000 New Money was for the purpose of converting all water meters to Sensus meters and installation of the FlexNet Meter Reading System.
*estimated closing date

Piper Jaffray & Co.
Public Finance

CITY OF
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LEASEHOLD REVENUE BONDS

RAYMORE MUNICIPAL ASSISTANCE CORPORATION

A method of lease financing is through the sale of bonds secured by lease payments ("lease revenue bonds"). This method requires that the property and/or equipment be purchased by a not-for-profit corporation or governmental agency. The not-for-profit corporation or governmental agency issues bonds secured by the lease and serves as lessor of the property.

Just as cities establish industrial revenue bond authorities to serve as a conduit to issue industrial revenue bonds, governmental entities can establish not-for-profit-corporations to serve as a conduit for lease financing. The Corporation would be formed under Chapter 355 of the Missouri Statutes (the General Not-For-Profit Corporation Law of Missouri) and would serve as the financing vehicle for the governmental entity. The governmental entity would be responsible for determining the purposes of the Corporation and the composition of its Board of Directors.

Once established, the not-for-profit corporation can issue bonds for a specific project or serve as an ongoing financing vehicle for the governmental entity (e.g. annual equipment financings). Unlike an industrial revenue bond authority, a not-for-profit corporation has no ongoing decision making power. It can only issue bonds when directed to do so by the governmental entity. Its investment and spending powers are assigned to a Trustee (a Missouri Bank) who performs these functions solely as directed by the governmental entity.

Bond proceeds are used by the Corporation to acquire capital assets as directed by the governmental entity. The capital assets are then leased to the governmental entity through a one year lease with annual renewal terms and a final maturity corresponding to the term of the bonds.

- No current issues.

DNR STORMWATER DIRECT LOAN

This method of lease financing is through the Missouri Department of Natural Resources (DNR). Entities may apply to DNR for assistance on a qualified stormwater project. The City applied and received assistance during 2002 on the Silver Lake Detention Basin Improvements. The City received a grant in the amount of $84,954, a loan for $462,000 and committed a local contribution of $84,502 for a total project cost of $631,456. The loan was backed by pledging an allocation of the Storm Water Sales tax.

- Series 2002 Storm Water Direct Loan Program (CasCo-0376-02L)

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Stormwater Sales Tax Fund (46)

Expenditures	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Forecast	2027-28 Forecast
Debt Service	23,184	-	-	-	-	-	-
2002 DNR Stormwater Grant & Loan Program	23,184	-	-	-	-	-	-
2009 (refunding 1998) Leasehold Rev. Bond	-	-	-	-	-	-	-

Payment for the leasehold bond is made from revenues received into the Stormwater and Park Sales Tax Funds. The actual payment on the bond is made at 80% from the Stormwater fund and 20% from the Parks Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. Both funds are presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

***The 2002 DNR Stormwater Grant & Loan Program final payment was January 2023**

Park Sales Tax Fund (47)

Expenditures	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Forecast	2027-28 Forecast
Debt Service			-	-	-	-	-
2009 (refunding 1998) Leasehold Rev. Bond			-	-	-	-	-

Payment for the leasehold bond is made from revenues received into the Stormwater and Park Sales Tax Funds. The actual payment on the bond is made at 80% from the Stormwater fund and 20% from the Parks Sales Tax Fund. The payment is pledged against future receipt of this sales tax revenue. Both funds are presented in total, including a line item reflecting the above payment, in the Capital Funds section of this budget.

City of Raymore, Missouri

Raymore, Missouri DNR Storm Water Grant and Loan Program Series 2002

Dated 12/12/2002

Original Loan Amount $462,000

Trustware ID: RA02

Debt Service Schedule

Date	Principal	Rate	Interest	Total P + I	Fiscal Total
Total	**$ -**		**$ -**	**$ -**	

UMB Bank
2 South Broadway
Suite 600
St. Louis, MO 63102

INTERNAL SERVICE FUND

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VEHICLE & EQUIPMENT REPLACEMENT PROGRAM (VERP) FUND

The City establishes a schedule for the replacement of vehicles and large equipment in a sinking fund. To better plan for the future and level out significant increases in any one year's budget, a funding mechanism accumulates funds utilizing annual payments to the VERP Fund (03). The program calls for the setting aside of funds, on an amortized basis, to pay for expensive equipment that will require replacement in future years. In this way, budget hardships in any given year due to the need to replace a particular piece of expensive equipment can be avoided.

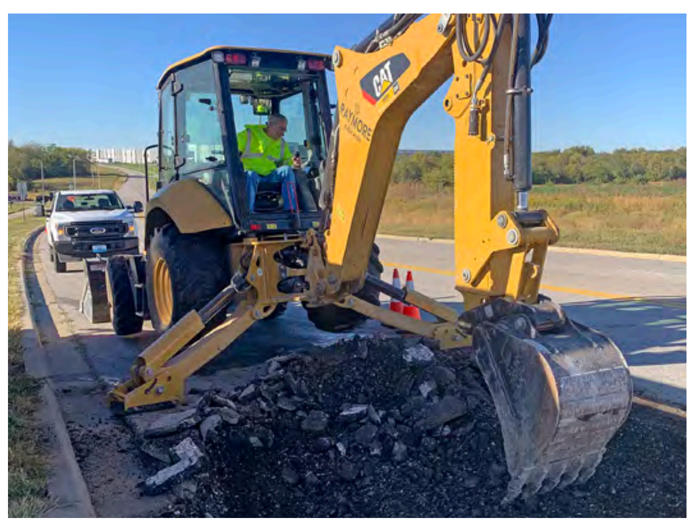
VERP REPLACEMENT

Replacement funding is provided through an annual contribution by each department for the assets used by the department based on the estimated replacement cost and the life cycle. These payments are made to a dedicated fund. It is intended that the City use this method to purchase all of its vehicles, trucks, and heavy equipment replacements.

Basic Funding Assumptions:

1. A fixed amount will be set aside each year for each replacement.
2. The balance set aside grows each year until the accumulated fund balance approximates the amount needed in the year for the replacement.
3. Budget approval by the Council, as part of annual budget adoption, is required before purchase from the VERP.
4. Surplus balances will be used to adjust the VERP contributions in subsequent years.
5. The replacement payment is calculated by factoring in the unit price as delivered, expected service life, residual value, and anticipated inflation to replace the original unit.

The fund balance for each VERP account is managed to ensure that the payments remain fairly level each year, with a positive fund balance.



VERP FUND (03)

	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected	2025-26 Adopted
Fund Balance					
Beginning of Year					
General	1,277,129	1,275,387	1,325,211	1,225,011	1,039,613
Enterprise	257,088	404,751	492,767	482,784	571,980
Parks and Recreation	167,720	140,877	169,730	143,976	153,338
Revenue					
Transfers In					
Administration	10,558	-	-	-	-
Integrated Technology Systems	3,514	-	-	-	-
Development Services	81,720	-	-	-	-
Engineering	22,647	-	-	-	-
Emergency Management	8,695	-	-	-	-
Building & Grounds	3,514	-	-	-	-
Police	126,178	221,762	30,708	30,708	30,708
Streets	133,989	117,801	83,894	83,894	293,894
Water	81,400	65,366	44,598	44,598	44,598
Sewer	81,400	65,366	44,598	44,598	44,598
Parks	38,382	57,583	39,945	39,945	102,945
Total Revenue - General	**390,815**	**339,563**	**114,602**	**114,602**	**324,602**
Total Revenue - Enterprise	**162,799**	**130,731**	**89,196**	**89,196**	**89,196**
Total Revenue - Parks and Recreation	**38,382**	**57,583**	**39,945**	**39,945**	**102,945**
Total Fund Bal & Revenues - General	**1,667,944**	**1,614,950**	**1,439,813**	**1,339,613**	**1,364,215**
Total Fund Bal & Revenues - Enterprise	**419,887**	**535,482**	**581,963**	**571,980**	**661,176**
Total Fund Bal & Revenues - Parks/Recreation	**206,102**	**198,460**	**209,675**	**183,921**	**256,283**
Expenditures					
Vehicle Payment					
Administration	-	(13,035)			
ITS/Building & Grounds	7,946	10,828			
Development Services	23,504	34,841			
Engineering	21,833	25,251			
Emergency Management	6,909	12,608			
Police	141,489	181,992			
Streets	190,876	137,454			210,000
1 ea. Asphalt Roller 2.5 Ton (EI)					
1 ea. Pot Hole Patcher (EI)					
Water/Sewer	15,137	52,697			
Parks and Recreation	65,225	54,483	37,707	30,584	97,200
1 ea. Finish Mower					
1 ea. Kubota Mower					
1 ea. Finish Mower 144" (EI)					
Transfer to General Fund			300,000	300,000	
Transfer to Enterprise Fund					
Transfer to Parks and Recreation					
Transfer to BERP					
Total Expenditures - General	392,557	389,939	300,000	300,000	210,000
Total Expenditures - Enterprise	15,137	52,697	-	-	-
Total Expenditures - Parks and Recreation	65,225	54,483	37,707	30,584	97,200
Fund Balance - General	**1,275,387**	**1,225,011**	**1,139,813**	**1,039,613**	**1,154,215**
Fund Balance - Enterprise	**404,751**	**482,784**	**581,963**	**571,980**	**661,176**
Fund Balance - Parks and Recreation	**140,877**	**143,976**	**171,967**	**153,338**	**159,083**

RESTRICTED REVENUE FUND

The FY 2010 Budget established a Restricted Revenue Fund to account for and restrict funds that the City receives for a specific purpose but which might not be spent in that budget year.

The following revenue accounts have been established:

- Municipal Court Cash Bond Interest
- Police Training Municipal Court Fee
- 9-1-1 Distributions
- Transfers from Other Funds

RESTRICTED EXPENDITURES

- Municipal Court Cash Bond Interest is revenue that comes from cash bonds received from defendants. These funds may be used by the Municipal Court department on items associated with the operation of the court.
- A police training fee is added to fines imposed by the municipal judge. Fees raised may be used only for police training.
- 9-1-1 Distribution funds were used for expenses associated with the upgrade, maintenance and enhancement of the 9-1-1 system. This revenue was eliminated when County voters passed a county-side sales tax for emergency communications in 2012.

Transfers from the General Fund:

- Following the approval of this budget the accumulated total will be $16,000.
- This budget includes a transfer of $107,500 for the Employee Incentive Program.
- This budget includes a transfer of $40,000 for enhanced entertainment at the amphitheater in recognition of the World Cup and the 250th anniversary of the United States.

SIGNIFICANT BUDGETARY ITEMS

None

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RESTRICTED REVENUE FUND (04)

	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected	2025-26 Adopted
Fund Balance					
Beginning of Year					
Court Cash Bond Interest	0	36	-	36	-
Police Training	5,871	4,850	3,342	3,897	2,192
911 Distribution	-	-	-	-	-
Transfer from Other Funds	5,003,198	6,349,864	6,226,467	5,954,828	5,613,141
Revenue					
Court Cash Bond Interest	36	-	-	-	-
Police Training	3,300	4,043	3,492	3,295	3,492
Interest Earnings	457,989	395,937	334,215	181,004	181,004
Transfer from Other Funds					
for Citizen Survey	7,000	7,000	7,000	7,000	7,000
Other - insurance reimbursement WC	2,844	6,824		2,955	
For Transportation (EI) 2023-2027	1,000,000				
For Comm Budg Arts/Sculpture Lease or Repairs	3,000	2,000			
For Raymore Marketing Items (EI)	12,000				
For Electronic Signage (EI)		15,000			
For Landfill Expenses	355,000	3,290,000			
For Employee Incentive Program	125,000	95,000	92,500	92,500	107,500
For OATS Bus					
For Opioid Settlement				1,720	
For Entertainment World Cup / 250th USA Anniversary					40,000
Total Revenue - Court Cash Bond Interest	**36**	**-**	**-**	**-**	**-**
Total Revenue - Police Training	**3,300**	**4,043**	**3,492**	**3,295**	**3,492**
Total Revenue - 911 Distribution	**-**	**-**	**-**	**-**	**-**
Total Revenue - Transfer from Other Funds	**1,962,833**	**3,811,761**	**433,715**	**283,459**	**335,504**
Total Fund Bal & Revenues - Court Cash Bond Interest	**36**	**36**	**-**	**36**	**-**
Total Fund Bal & Revenues - Police Training	**9,170**	**8,892**	**6,834**	**7,192**	**5,684**
Total Fund Bal & Revenues - Transfer from Other Funds	**6,966,031**	**10,161,625**	**6,660,182**	**6,238,287**	**5,948,645**
Expenditures					
Court Cash Bond Interest				-	
Police Training					
7350-1010 Restricted PD Training	4,321	4,995	5,000	5,000	5,000
Dangerous Building Abatement Fund					
Transfer to General Fund - Citizen Survey		12,000	14,000	14,000	
Transfer to the General Fund - Strategic Plan					
Transfer to the General Fund - GMP			-	-	-
Transfer to Transportation Fund (EI)	254,750	200,000	200,000	200,000	200,000
Transfer to Park Fund			200,000	200,000	
Communications Arts/Signage		6,000			40,000
Employee Safety	4,721				
Land Purchased for future Justice Center				114,510	
Police Firing Range					
Justice Center		439,993			
Raymore Marketing Items	3,084	2,097		431	
Electronic Signage				35	
GMP (Comprehensive Plan)	15,484	58,943			
Landfill Expenses	247,998	3,397,003			
OATS Bus (3 years)	2,631	3,261	7,910	3,671	3,186
Employee Incentive Program	87,500	87,500	92,500	92,500	107,500
Court Software (10 years)			-	-	-
Total Expenditures - Court Cash Bond Interest	-	-	-	-	-
Total Expenditures - Police Training	4,321	4,995	5,000	5,000	5,000
Total Expenditures - Transfer to Other Funds	616,168	4,206,796	514,410	625,146	350,686
Fund Balance - Court Cash Bond Interest	**36**	**36**	**-**	**36**	**-**
Fund Balance - Police Training	**4,850**	**3,897**	**1,834**	**2,192**	**684**
Fund Balance - Transfer - Other Funds	**6,349,864**	**5,954,828**	**6,145,772**	**5,613,141**	**5,597,959**
Revenue Over (under) expenditures	**1,345,680**	**(395,987)**	**(82,203)**	**(343,393)**	**(16,690)**

Note: Below is the breakdown of the Transfer from Other Funds:

Fund Balance - Rolling total per subcategory					
for Dangerous Building Abatement	*20,000*	*20,000*	*20,000*	*20,000*	*20,000*
for Future GMP Update	*34,516*	*(0)*	*-*	*(0)*	*(0)*
for Citizen Survey	*21,000*	*16,000*	*9,000*	*9,000*	*16,000*
Accumulated Interest	*381,891*	*753,401*	*490,379*	*734,405*	*737,944*
Employee Safety	*14,272*	*21,096*	*14,272*	*24,051*	*24,051*
for Special District Agreement	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*
For Transportation (EI) 2023-2027	*800,000*	*600,000*	*400,000*	*400,000*	*200,000*
For Annexation Efforts	*51,889*	*51,889*	*51,889*	*51,889*	*51,889*
For Comm Budg Arts/Sculpture Lease or Repairs	*25,274*	*21,274*	*22,274*	*21,274*	*21,274*
For Park Budg-Comp Mast Plan	*12,935*	*12,935*	*12,935*	*12,935*	*12,935*
For Justice Center	*4,569,242*	*4,129,249*	*4,838,890*	*4,014,740*	*4,192,205*
For OATS Bus	*7,036*	*3,775*	*(3,674)*	*105*	*(3,082)*
For Raymore Marketing Items	*17,307*	*15,211*	*17,307*	*14,780*	*14,780*
Employee Incentive Program	*37,500*	*45,000*	*7,500*	*45,000*	*45,000*
For Electronic Signage	*150,000*	*165,000*	*165,000*	*164,965*	*164,965*
For Landfill Expenses	*107,002*	*(0)*	*-*	*(0)*	*(0)*
Fund Balance - Transfer - Other Funds	*6,349,864*	*5,954,829*	*6,145,772*	*5,613,142*	*5,597,959*

Municipal Court Cash Bond Interest

General Ledger Codes:

04-00-4251-0000

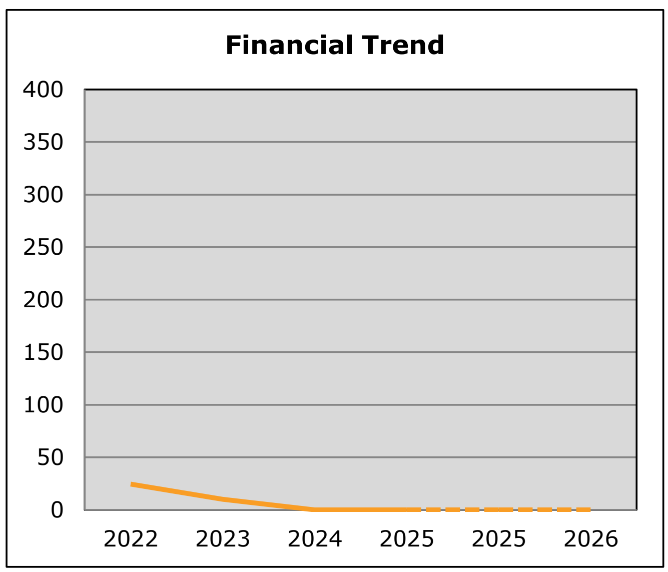
Legal Authority:
Municipal code: Section 130.290
State Statute: 479 & 483.312

Revenue Description

Municipal Court Cash Bond Interest - The Court maintains a bank account for cash bonds received from defendants that earns interest monthly. The earnings from this account are available for the Court Clerk's discretionary spending.

The Show Me Court Bond account is not allowed to earn interest.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	39	12.11%
2017 Actual	75	93.00%
2018 Actual	128	71.36%
2019 Actual	391	205.10%
2020 Actual	113	-71.06%
2021 Actual	27	-76.25%
2022 Actual	25	-8.73%
2023 Actual	10	-59.19%
2024 Actual	0	N/A
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Police Training

General Ledger Codes:

04-00-4255-0000

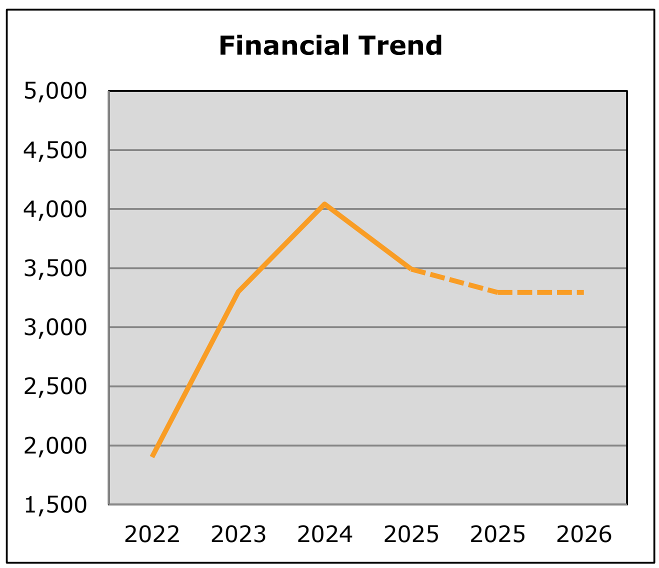
Legal Authority:
Municipal Code: Section 130.290
State Statute: Chapters 479 & 483 & 590

Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the municipal judge there are assessed costs in all cases a Police Training fee of $2.00. This assists in providing additional funds for training of police officers.

This revenue source has been allocated to the Restricted Revenue Fund (04) since FY 2012.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	5,095	3.86%
2017 Actual	4,167	-18.21%
2018 Actual	3,630	-12.89%
2019 Actual	4,538	25.03%
2020 Actual	3,404	-24.99%
2021 Actual	2,930	-13.94%
2022 Actual	1,902	-35.09%
2023 Actual	3,300	73.51%
2024 Actual	4,043	22.52%
2025 Budget	3,492	-13.63%
2025 Projected	3,295	-18.50%
2026 Adopted	3,295	0.00%



Interest Revenue

General Ledger Codes:	Legal Authority:
04-00-4350-0000	State Statute: Chapter 82

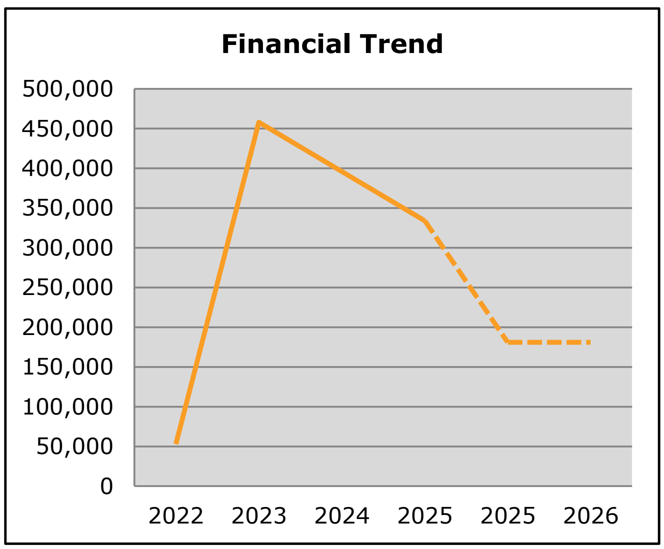
Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY16 revenues were estimated based on historical data and the assumption of no change in interest rates, however, interest rates have risen slightly throughout the year and continue to do so.

A large portion of the interest earnings in FY16 were allocated to the recreation center, as the majority of the earnings were associated with those funds.

FY25 revenues are based on current interest rates being earned. FY26 estimated revenue is based on current investments.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	5,275	967.20%
2017 Actual	14,133	167.94%
2018 Actual	22,158	56.78%
2019 Actual	31,296	41.24%
2020 Actual	14,118	-54.89%
2021 Actual	3,999	-71.67%
2022 Actual	52,879	1222.30%
2023 Actual	457,989	766.12%
2024 Actual	395,937	-13.55%
2025 Budget	334,215	-15.59%
2025 Projected	181,004	-54.28%
2026 Adopted	181,004	0.00%



Transfers from General Fund

General Ledger Codes:
04-00-4901-0000

Legal Authority:
Municipal Code: n/a

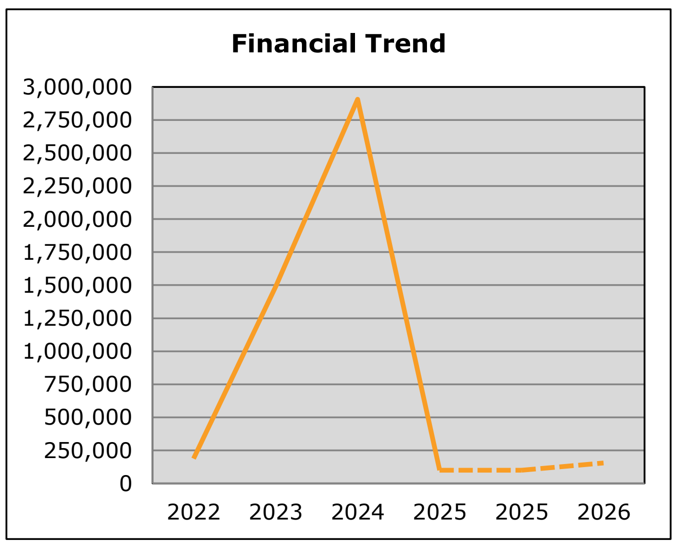
Revenue Description

Transfer from General Fund - This is a transfer from the General Fund of the City to the Restricted Revenue Fund.

Funds are transferred from the General Fund in the following amounts for the following purposes in FY 2026:

*Future Citizen Survey	$7,000
*Employee Incentive Program	$107,500
*EI - Amphitheater entertainment	$40,000

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	27,000	-96.67%
2017 Actual	30,000	11.11%
2018 Actual	161,132	437.11%
2019 Actual	151,190	-6.17%
2020 Actual	27,000	-82.14%
2021 Actual	1,026,876	3703.24%
2022 Actual	187,000	-81.79%
2023 Actual	1,488,500	695.99%
2024 Actual	2,907,000	95.30%
2025 Budget	99,500	-96.58%
2025 Projected	99,500	-96.58%
2026 Adopted	154,500	55.28%



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CITY OF
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CAPITAL BUDGET

The Capital Budget is a product of the Capital Improvement Program (CIP), representing the first year of the five-year CIP.

Capital improvement programming is a guide allowing the efficient and effective use of public funds on public projects. The result of this improvement programming process is the Capital Improvement Program (CIP), a document published annually that proposes the development, modernization or replacement of physical public projects over a five-year period. The CIP shows the arrangement of projects in a sequential order based on the schedule of priorities and assigns an estimated cost and anticipated method of financing for each project. The first year of the CIP shows specific funding and reflects projects funded during the regular budget process as the Capital Budget.

The following section outlines the capital projects and revenue sources for those projects funded as part of the FY 2026 Annual Budget.

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CITY OF
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100 Municipal Circle • Raymore, Mo.
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August 18, 2025

The Honorable Kristofer Turnbow and
Members of the Raymore City Council

Dear Mayor Turnbow and Members of Council:

The Adopted Capital Budget for Fiscal Year 2026 and the five-year Capital Improvement Program (CIP) FY 2026 - 2030 are hereby transmitted for Council consideration. The Capital Budget and CIP are designed to further the City Council's goals as established in its:

FY 2026 – 2030 CIP

- *Adopted Comprehensive Plan with Strategic and Parks Plans*
- *Stormwater Master Plan*
- *Transportation Master Plan*
- *Water System Master Plan*
- *Wastewater System Master Plan*

With these plans in mind, the CIP Committee collects project requests submitted by the Department Heads for creation and consideration by the CIP Committee. The CIP Committee, through a series of meetings, develops the project plan for the term of the program. Projects are studied and ranked according to criteria set forth by the Committee. Projects proposed for the CIP are reviewed, evaluated and recommended to the City Manager. The projects accepted by the City Manager are now presented to the City Council for consideration.

REVENUES

The Capital Budget is funded through a number of different operating and capital funds. Some projects may be funded from more than one fund. Some funds are fairly restricted as to what they may be used for and others may be used more broadly. The authorized use of the Capital Fund is explained within the fund narrative. Year-to-year revenues into the capital funds from FY 2025 to FY 2026 in total are anticipated to remain relatively constant.

Sales Taxes: The Transportation Fund (36), Capital Improvement Fund (45), Stormwater Sales Tax Fund (46) and Park Sales Tax Fund (47) obtain as their primary revenue source sales taxes. As stated in the General Fund, estimated FY 2026 revenues are based on current receipts, no loss of business and limited new business coming on line. Within the Parks Sales Tax Fund and the Stormwater Sales Tax Fund the City Council determines each year how to allocate 20% of the revenue from the Park/Stormwater Sales Tax. 40% of the revenue from the half-cent Park/Stormwater Sales Tax is allocated to the Stormwater Sales Tax Fund by law; 40% of the revenue is allocated to the Park Sales Tax Fund by law; and 20% is at the discretion of the Council to allocate. For FY 2026, it is proposed to allocate the discretionary 20% all to the Park Sales Tax Fund to aid with several projects coming up in the next two years, as well as prepare the fund to pay the debt service on the bonding for trails.

Building fees and permits: Building fees and permits are another major component of revenue for certain capital funds, including the Park Fee in Lieu Fund (27), Excise Fund (37), Water Connection Fee Fund (52) and Sewer Connection Fee Fund (53).The new residential starts for FY 2026 are estimated at 148 and no new commercial or industrial starts are contemplated in these proposed capital budgets.

Transfers from other funds: A final source of revenue for certain capital funds relies on transfers into them from other funds according to pre-established formulas or funding needs. This allows for a set operational amount to be transferred into the capital fund to avoid spikes in the other funds as needs arise. The two funds that rely on transfers into them are the Building and Equipment Replacement Fund or BERP (05) and the Enterprise Capital Maintenance Fund (54). Fund (05) is budgeted to receive a set transfer payment each year of $100,000 from the Capital Improvement Fund (45). Fund (54) is recommended to receive a transfer of $750,000 from the Enterprise Fund (50) for FY 2026.

ADOPTED FY 2026 CAPITAL BUDGET

The adopted FY 2026 capital budget includes project funding of $8,291,162 for 26 recommended projects. Immediately following this transmittal message are two project summary sheets showing all of the projects by category and by funding source.

These projects can be found within the capital budget narratives. Each project is listed with project description, justification, budget impact and project cost. Further information can be found within the project detail sheets of the CIP.

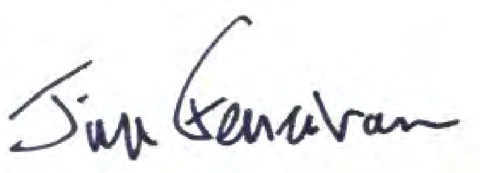
FY 2026 CAPITAL PROJECT SUMMARY

Buildings & Grounds	$407,020
Parks	$444,000
Sanitary Sewer	$1,711,609
Stormwater	$524,000
Transportation	$4,914,100
Water	$290,433
Total	**$8,291,162**

ACKNOWLEDGMENTS

My sincere thanks go to the department heads and division managers who worked hard to prepare the Capital Budget, and especially the Capital Improvement Committee. Public Works Director Trent Salsbury has a major role in putting together data for most of the projects in the Capital Budget and Capital Improvement Program. Finance Director Elisa Williams put in countless hours of work in working with the CIP Committee, vetting projects and providing estimates and guidance before anything is recommended to the City Manager. My sincere thanks and gratitude go to them for their work.

Respectfully Submitted,

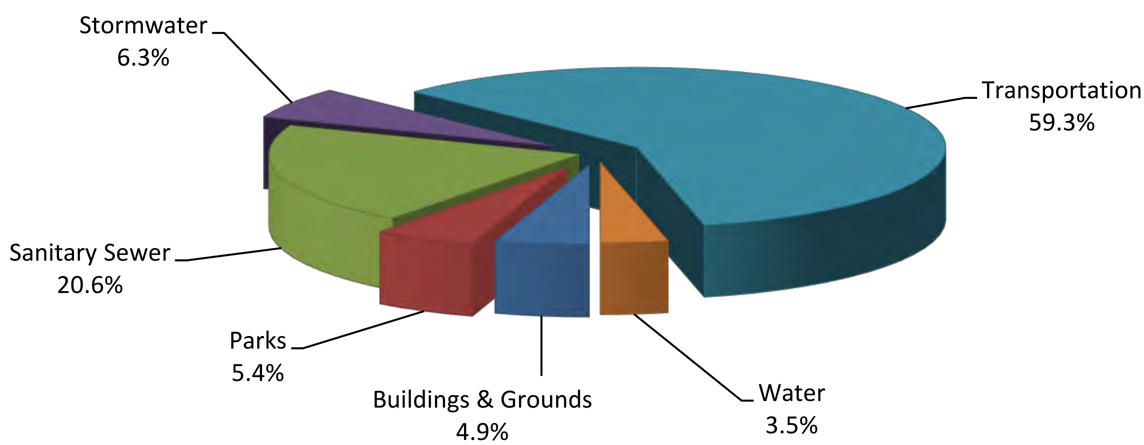


Jim Feuerborn, City Manager

CAPITAL PROJECT SUMMARY

By Type

Type		2026 Funding
Buildings & Grounds	$	407,020
Parks	$	444,000
Sanitary Sewer	$	1,711,609
Stormwater	$	524,000
Transportation	$	4,914,100
Water	$	290,433
Total:	**$**	**8,291,162**

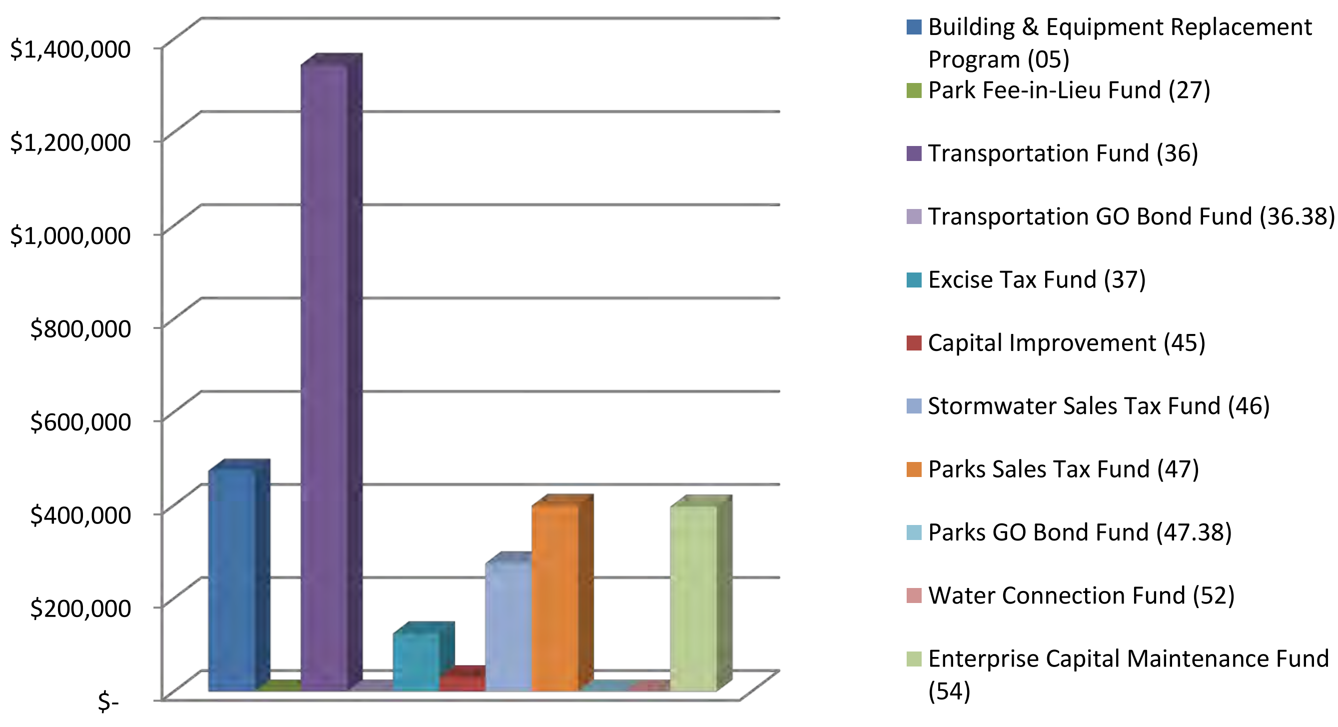


Capital expenditure projects are classified into seven specific programs: Buildings and Grounds, Community Development, Parks and Recreation, Sanitary Sewer, Stormwater, Transportation and Water Supply. For simplity of presentation, only the types being funded in the current budget year are presented above.

CAPITAL PROJECT SUMMARY

By Funding Source

Source	**2026 Funding**
Building & Equipment Replacement Program (05)	$ 407,020
Park Fee-in-Lieu Fund (27)	$ -
Transportation Fund (36)	$ 4,569,600
Transportation GO Bond Fund (36.38)	$ -
Excise Tax Fund (37)	$ 212,000
Capital Improvement (45)	$ 132,500
Stormwater Sales Tax Fund (46)	$ 524,000
Parks Sales Tax Fund (47)	$ 444,000
Parks GO Bond Fund (47.38)	$ -
Water Connection Fund (52)	$ -
Sewer Connection Fund (53)	$ 713,026
Enterprise Capital Maintenance Fund (54)	$ 1,289,017
Total:	**$ 8,291,162**



Raymore funding for capital projects comes from a variety of sources, but generally falls into one of the categories above.

FY 2026 CAPITAL PROJECTS

The following projects are included in the proposed Capital Improvement Program (CIP) with funding requested in FY 2025 in the amounts detailed below. A full description of the project and the proposed expenditure and funding schedule, which may include prior funding and anticipated future funding for each is also included in the CIP. Projects may be funded from multiple sources over a number of years.

Buildings & Grounds		
Server Replacement Program	$	15,000
City Hall Landscaping & Tree Replacement	$	39,600
City Hall Refresh	$	277,420
Council Chamber Projector Replacement	$	10,000
ITS Security Upgrades	$	65,000
	$	407,020
Parks		
Trails Maintenance	$	150,000
Park Signage	$	130,000
TB Hanna Station - Expansion, Year 1	$	164,000
	$	444,000
Sanitary Sewer		
Sanitary Sewer Inflow & Infiltration Reduction	$	189,200
Owen Good Lift Station Upgrades	$	8,131
Whitetail Run Sewer Lift Station Upgrades	$	29,712
Hunters Glen #7 Sewer Lift Station Upgrades	$	24,525
Morningview Sewer Lift Station Upgrades	$	37,945
Owen Good Forcemain Replacement Phase 2	$	1,358,496
Owen Good Lift Station Screening	$	63,600
	$	1,711,609
Stormwater		
Annual Curb Replacement Program	$	424,000
Stormwater Culvert Rehabilitation	$	100,000
	$	524,000
Transportation		
Annual Curb Replacement Program	$	674,000
Annual Street Preservation Program	$	1,098,000
Right of Way Infrastructure Repairs	$	159,000
Curb Ramp Repair & Replacement	$	132,500
Maintenance of Thoroughfare Routes	$	212,000
Additional Left Turn Signal - North Cass Pkwy & Dean Ave	$	40,000
Dean Avenue Curb Replacement	$	500,000
North Madison Street Road Reconstruction	$	370,000
Sidewalk Replacement Program	$	328,600
EI - 58 Highway Maintenance Project (sidewalk, curb, asphalt repairs or replacement)	$	1,400,000
	$	4,914,100
Water		
Hydrant Replacement	$	204,733
Original Town Valve Installment Program	$	74,200
Kentucky Ground Storage/Foxwood Springs Tower Inspection /Cleaning	$	11,500
	$	290,433
Grand Total:	**$**	**8,291,162**

Capital Improvement Program by Funding Source and Project - 5 Year Summary

By Fund

	2025-26	2026-27	2027-28	2028-29	2029-30
Building & Equipment Replacement Program (05)					
City Hall Landscaping & Tree Replacement	$ 39,600				
City Hall Refresh	$ 277,420				
Council Chamber Projector Replacement	$ 10,000				
ITS Security Upgrades	$ 65,000				
Server Replacement Program	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Park Fee-in-Lieu Fund (27)					
(no projects scheduled)					
Transportation Fund (36)					
Annual Curb Replacement Program	$ 674,000	$ 674,000	$ 424,000	$ 424,000	$ 424,000
Annual Street Preservation Program	$ 1,098,000	$ 1,098,000	$ 848,000	$ 848,000	$ 848,000
Dean Avenue Curb Replacement	$ 500,000				
North Cass Parkway & Dean Ave Left Turn Signal	$ 40,000				
North Madison Street Reconstruction	$ 370,000				
Right of Way Infrastructure Repairs	$ 159,000	$ 159,000	$ 159,000	$ 159,000	$ 159,000
Sidewalk Replacement Program	$ 328,600				
EI - 58 Highway Maintenance Project (sidewalk, curb, asphalt repairs or replac	$ 1,400,000				
Transportation GO Bond Fund (36.38)					
(no projects scheduled)					
Excise Tax Fund (37)					
Maintenance of Thoroughfare Routes	$ 212,000	$ 212,000	$ 212,000	$ 212,000	$ 212,000
Capital Improvement Fund (45)					
Curb Ramp Repair & Replacement	$ 132,500	$ 132,500	$ 132,500	$ 132,500	$ 132,500
Stormwater Sales Tax Fund (46)					
Annual Curb Replacement Program	$ 424,000	$ 212,000	$ 212,000	$ 212,000	$ 212,000
Stormwater Culvert Rehabilitation	$ 100,000	$ 100,000			
Park Sales Tax Fund (47)					
Baseball Concession Stand Renovations				$ 255,000	
Baseball Shade Structure Replacement					$ 160,000
Park Signage	$ 130,000				
TB Hanna Station - Expansion, Year 1	$ 164,000				
TB Hanna Station - Station Street			$ 431,795		
Trails Maintenance	$ 150,000	$ 150,000			
Park GO Bond Fund (47.38)					
(no projects scheduled)					
Water Connection Fee Fund (52)					
(no projects scheduled)					
Sewer Connection Fund (53)					
Owen Good Forcemain Replacement Phase 2	$ 679,248				
Owen Good Lift Station Upgrades	$ 4,065				
Whitetail Run Sewer Lift Station Upgrades	$ 29,712				
Enterprise Cap. Maint Fund (54)					
Hydrant Replacement	$ 204,733	$ 221,357	$ 225,785	$ 230,300	$ 234,906
Kentucky Ground Storage/Foxwood Tower Inspection/Cleaning	$ 11,500				
Owen Good Lift Station Upgrades	$ 4,064				
Hunters Glen #7 Sewer Lift Station Upgrades	$ 24,525				
Morningview Sewer Lift Station Upgrades	$ 37,945				
Original Town Valve Installation Program	$ 74,200	$ 74,200			
Owen Good Forcemain Relacement Phase 2	$ 679,248				
Owen Good Lift Station Screening	$ 63,600				
Sanitary Sewer Inflow and Infiltration Reduction	$ 189,200	$ 205,566	$ 210,705	$ 215,972	$ 221,372
Total Projects by Fiscal Year	$ 8,291,162	$ 3,253,623	$ 2,870,785	$ 2,703,772	$ 2,618,778

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the City's Capital Improvement Program and the over budget development.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the City must determine specific ongoing expense it will incur once a project has been completed. For example, once the Recreation Activity Center became active it required staff (personnel), operating supplies, electricity, insurance and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which need to be funded in future fiscal years.

Factors such as location, size, and use of the facility determine the number of personnel and operating costs. Projects such as the street lights require no additional personnel and minimal operating costs, while most of the park amenity additions would require additional personnel to cover operations and maintenance. These projects are considered by the CIP Committee and additional part-time staff or full-time staff is requested, if necessary, within the operating budget. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the City's current or future budgets. Such projects may be scheduled for replacement or rehabilitation. On occasion there may be some operational cost savings for recurring projects. For example, the annual curb replacement program may reduce operating expenditures associated with repairing curbs, storm cleanup, etc. Many new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel and various other maintenance costs such as equipment rental and contractual services.

On the following page are estimated impacts of operating costs for all capital items budget for FY 2026, as well as the full five-year presentation. Amounts represent an addition to or reduction of operating costs.

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

Below is an estimated impact of operating costs for all capital items budgeted for the full 5-Year representation of the projects. Amounts represent an addition to or reduction of operating costs.

PROJECT / DESCRIPTION	2025-26	2026-27	2027-28	2028-29	2029-30
Annual Curb Replacement Program	$ (1,500)	$ (1,500)	$ (1,500)	$ (1,500)	$ (1,500)
Annual Street Preservation Program	$ (1,300)	$ (1,300)	$ (1,300)	$ (1,300)	$ (1,300)
Maintenance of Thoroughfare Routes	$ (750)	$ (750)	$ (750)	$ (750)	$ (750)
Total General Fund	**$ (3,550)**	**$ (3,550)**	**$ (3,550)**	**$ (3,550)**	**$ (3,550)**
Dog Park	$ 6,360	$ 6,360	$ 6,360	$ 6,360	$ 6,360
Total Park Fund	**$ (6,360)**	**$ (6,360)**	**$ (6,360)**	**$ (6,360)**	**$ (6,360)**
Sanitary Sewer Inflow and Infiltration Reduction	$ (30,000)	$ (30,000)	$ (30,000)	$ (30,000)	$ (30,000)
Total Enterprise Fund	**$ (30,000)**	**$ (30,000)**	**$ (30,000)**	**$ (30,000)**	**$ (30,000)**
Combined Total Operating Impact	**$ (39,910)**	**$ (39,910)**	**$ (39,910)**	**$ (39,910)**	**$ (39,910)**

CITY OF
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BUILDING & EQUIPMENT REPLACEMENT PROGRAM (BERP) FUND

The City establishes a schedule for the replacement and repair of buildings and of large equipment in a sinking fund. To better plan for the future and level out significant increases in any one year's budget, a funding mechanism accumulates funds utilizing annual payments to the BERP Fund (05). The program calls for the setting aside of funds, on an amortized basis, to pay for expensive equipment that will require replacement in future years. In this way, budget hardships in any given year due to the need to replace a particular piece of expensive equipment can be avoided.

REVENUES

Replacement funding is provided through an annual contribution from the Capital Improvement Fund. It is intended that the City use this method to purchase all of its future building repairs and equipment replacements.

The fund also is supported by a transfer from the Enterprise Fund. Residents who receive monthly trash service pay an additional $1.50 per home for the maintenance and care of the trash and recycling carts.

Basic Funding Assumptions:

1. A fixed amount will be set aside each year for each replacement.
2. In general, approval by the Council as part of the budget process is a prerequisite to a purchase from the BERP Fund. If the City Manager determines that an emergency replacement needs to occur and is properly allocated to the BERP Fund, he may authorize such purchase.
3. If the BERP Fund balance is deemed sufficient, contributions to the fund may be reduced.

FY 2013 marked the establishment of this reserve fund. One-time transfers of $1,000,000 from the General Fund and $99,044 from the Restricted Revenue Fund were made in FY 2013.

The original financial model for this fund called for an injection of $300,000 per year as a transfer from the Capital Improvement Fund (45). This annual transfer has been reduced to $100,000 due to the healthy balance. Staff will review the transfer annually before making any changes requiring Council approval.

FUND PROJECT

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
IT - Server Replacement Program	$15,000	0	0	$15,000	$15,000
IT - City Hall Council Chamber Projector Replacement	0	0	0	$10,000	$10,000
IT - Security Upgrades	0	0	0	$65,000	$65,000
PW- City Hall Refresh	0	0	0	$277,420	$277,420
PK/B&G - City Hall Landscaping & Tree Replacement	0	0	0	$39,600	$39,600
Total	**0**	**0**	**0**	**$407,020**	**$407,020**

Server Replacement Program
Cost (total): $15,000

As servers have a useful life of five years, replacements are scheduled in five-year cycles. This is an ongoing cost of $15,000 per year to replace multiple servers per year.

Operating Cost: None

City Hall Council Chamber Projector Replacement
Cost (total): $10,000

This project replaces the current, outdated projector. The new projector will provide better image quality and stability.

Operating Cost: None

Security Upgrades
Cost (total): $65,000

This project involves major upgrades to our security infrastructure, including:

- Software Replacement - Adding support for more products, adding more analytics, better alerting, and mobile-viewing ability
- Camera additions and replacements- Replacing end-of-life equipment, surveying areas to determine where camera additions may be needed
- Security product additions - Possible additions: Gunshot detection sensors, panic buttons, radar sensors for detecting people in parks when they are closed, speakers for automated messages

The primary focus of this project will be on various park locations.

Operating Cost: None

City Hall Refresh

Cost (total): $277,420

The City Hall refresh will include replacing all the existing asphalt in the front and back parking lots with 8 inches of concrete. This would eliminate the need to microsurface and other repair work for a very long time. In addition to this we would make repairs to any failing curb and sidewalk. A conduit will be installed on either side of the front entrance sidewalk area so that the extension cords for the Christmas lights can be run underneath the sidewalk instead of over the sidewalk. A speed table will be installed across the front entrance to enhance pedestrian safety and Municipal Circle parking spots will be striped. The infrastructure portion of this project also includes additional minor work.

Operating Cost: No anticipated additional costs

City Hall Landscaping & Tree Replacement

Cost (total): $39,600

This project will revamp the front landscaping at the entrance of City Hall. The current landscaping will be removed and replaced at the front walk, flagpole and upper landscape bed. The new landscaping will include decorative river rock, boulders, fountain grasses, junipers and perennial plantings. The new landscaping will provide continuity with other municipal buildings and provide a welcoming area that needs much less annual maintenance and upkeep. The project also includes the removal and replacement of dying or unhealthy trees and general trimming of hazardous trees around Municipal Circle and within the City Hall yard area.

Operating Cost: The project will reduce the annual budget for seasonal flowers and mulch and require little maintenance throughout the year.

B.E.R.P. (05)

Building & Equipment Replacement Program	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	595,457	943,096	1,181,008	1,179,390	1,346,753	1,095,982	1,189,202	1,283,121	1,377,745
Revenue									
Transfer In - from Restricted Revenue Fund									
Transfer In - from VERP fund			-	-	-				
Transfer In - from General Fund									
Transfer In - from Enterprise Fund	148,419	151,103	94,542	106,748	-	-	-	-	-
Transfer In - from Capital Improvement Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest Revenue	32,668	58,064	44,554	60,268	56,250	8,220	8,919	9,623	10,333
Total Revenue	**281,086**	**309,167**	**239,096**	**267,016**	**156,250**	**108,220**	**108,919**	**109,623**	**110,333**
Total Fund Bal & Revenues	**876,543**	**1,252,263**	**1,420,103**	**1,446,407**	**1,503,002**	**1,204,202**	**1,298,121**	**1,392,745**	**1,488,078**
Expenditures									
Misc									
Capital Outlay									
Air Compressor - Park Shop									
Mayor's Christmas Tree	5,500								
PF - Emergency Repair	900								
Capital Projects (Budgeted / reconciled)									
Solid Waste & Recycling Containers	11,800	15,333							
City Hall / Police Dept Parking Lot Repair	(20,000)								
City Hall Sidewalk Replacement & Repair & Tower Improvement									
Radiant Heaters									
Facility Use & Space Analysis									
Public Works Lobby Security Enhancements	(69,103)								
Garage Door Replacement & Repair	(7,346)								
City Hall South Parking Lot Lighting	(7,952)								
HVAC Replacement Project	(29,871)								
Server Replacement Program	15,489	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Video Streaming Site Servers	34,032								
IP Phone System Replacement		6,500							
City Hall Upper Level Parking PTZ Camera		5,829							
PD Switch Replacement		13,000							
Depreciated Camera Replacement		17,211							
City Hall Cameral Replacement SW Corner			4,323	4,088					
Door Access Controls			16,534	15,263					
Workstation Standardization & Modernization			42,706	35,302					
Public Works Operations Debris Haul Off			30,000	30,000					
City Hall Landscaping & Tree Replacement					39,600				
City Hall Refresh					277,420				
Council Chamber Projector Replacement					10,000				
ITS Security Upgrades					65,000				
Total Expenditures	(66,552)	72,872	108,563	99,654	407,020	15,000	15,000	15,000	15,000
Available Fund Balance	**943,096**	**1,179,390**	**1,311,540**	**1,346,753**	**1,095,982**	**1,189,202**	**1,283,121**	**1,377,745**	**1,473,078**

Interest Revenue

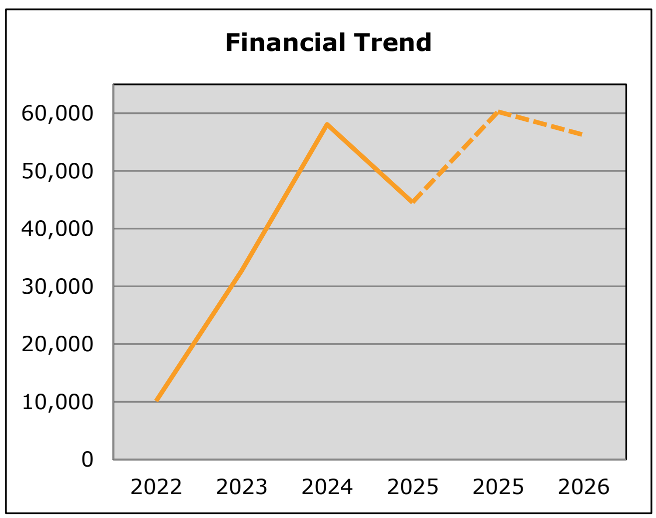
General Ledger Codes: 05-00-4350-0000	**Legal Authority:** State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds.

FY24 revenues are based on current cash balance at current interest rates being earned. FY25 is based on FY24.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	10,391	36.10%
2017 Actual	13,233	27.35%
2018 Actual	29,330	121.65%
2019 Actual	33,994	15.90%
2020 Actual	10,389	-69.44%
2021 Actual	1,600	-84.60%
2022 Actual	10,116	532.14%
2023 Actual	32,668	222.92%
2024 Actual	58,064	77.74%
2025 Budget	44,554	36.39%
2025 Projected	60,268	35.27%
2026 Adopted	56,250	26.25%



Transfer from General Fund

General Ledger Codes:	**Legal Authority:**
05-00-4901-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

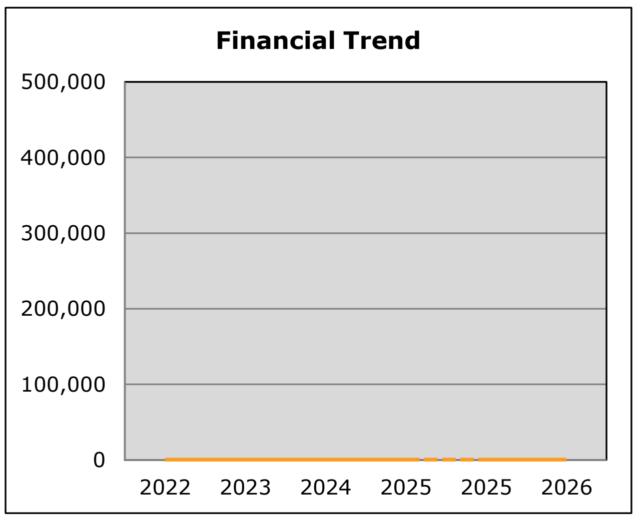
This account is for transfers from the General Fund balance for use on specific projects;

FY2013
$1,000,000 Future Civic Center Reserve

FY2016
$40,000 Speakers and Microphone Floor Connections in the Council Room

No transfers are budgeted for FY24.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	40,000	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	0	N/A
2020 Actual	0	N/A
2021 Actual	0	N/A
2022 Actual	0	N/A
2023 Actual	0	N/A
2024 Actual	0	N/A
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Transfer from VERP Fund

General Ledger Codes: 05-00-4903-0000	**Legal Authority:** Municipal Code: n/a State Statute: n/a

Revenue Description

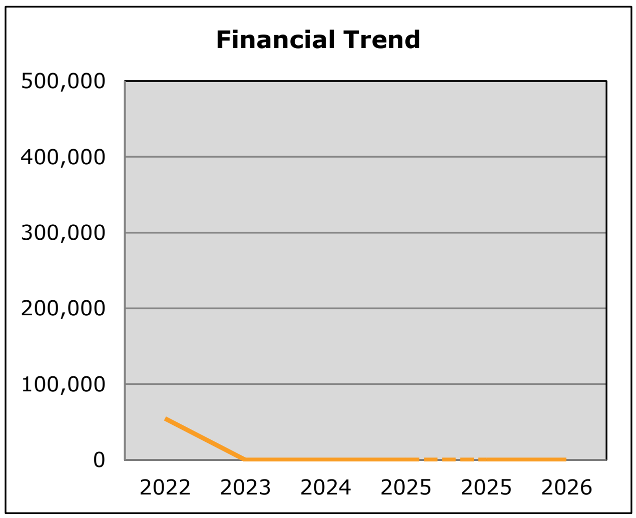
This account is for transfers from the VERP Fund balance for use on specific projects.

2021

Transfer from VERP for future equipment replacement for the Command Post Vehicle

No transfers are budgeted for FY25.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	0	N/A
2020 Actual	0	N/A
2021 Actual	0	N/A
2022 Actual	54,695	N/A
2023 Actual	0	N/A
2024 Actual	0	N/A
2025 Budget	0	N/A
2025 Projected	0	N/A
2026 Adopted	0	N/A



Transfer from Capital Improvement Sales Tax Fund

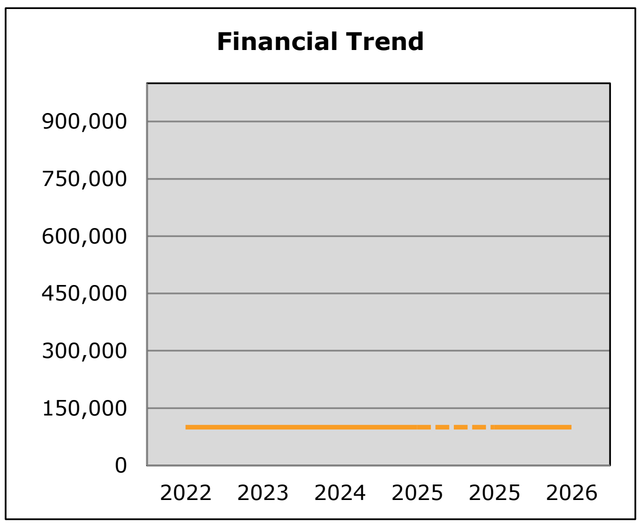
General Ledger Codes:	Legal Authority:
05-00-4945-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

This account is for transfers from the Capital Improvement Sales Tax Fund for future building repairs and equipment replacements specifically covered by the BERP Fund. This funding was set to contribute $300,000 annually based on future needs and will be analyzed and adjusted as the City's infrastructure changes.

The FY17 annual transfer was reduced to $100,000 due to the healthy balance and a new financial model is being investigated. FY25 transfer is estimated to remain the same.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	300,000	0.00%
2017 Actual	100,000	-66.67%
2018 Actual	100,000	0.00%
2019 Actual	100,000	0.00%
2020 Actual	100,000	0.00%
2021 Actual	100,000	0.00%
2022 Actual	100,000	0.00%
2023 Actual	100,000	0.00%
2024 Actual	100,000	0.00%
2025 Budget	100,000	0.00%
2025 Projected	100,000	0.00%
2026 Adopted	100,000	0.00%



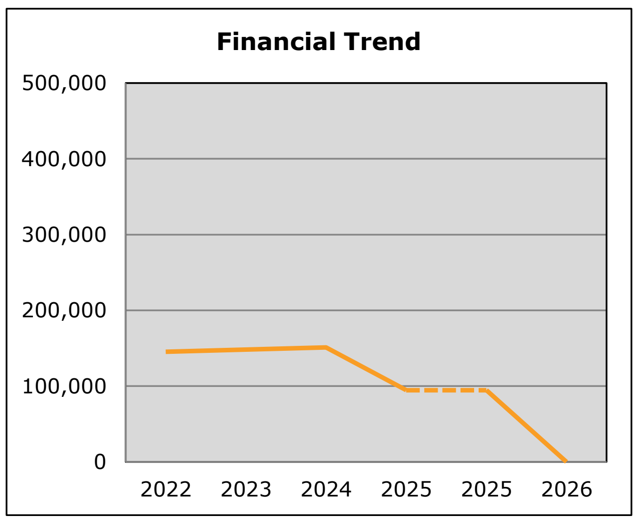
Transfer from Enterprise Fund

General Ledger Codes:	**Legal Authority:**
05-00-4950-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

This account is for transfers from the Enterprise Fund balance to reimburse the cost of solid waste and recycling carts.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	0	N/A
2017 Actual	0	N/A
2018 Actual	0	N/A
2019 Actual	34,477	N/A
2020 Actual	139,506	304.64%
2021 Actual	142,574	2.20%
2022 Actual	145,539	2.08%
2023 Actual	148,419	1.98%
2024 Actual	151,103	1.81%
2025 Budget	94,542	-36.30%
2025 Projected	94,542	0.00%
2026 Adopted	0	N/A



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CITY OF
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PARK FEE IN LIEU FUND

The City of Raymore Park Fee In Lieu Fund (27), established in 1999, is used to fund the purchase of future land for City parks. Funds may also be used for infrastructure improvements that would bring park land into the condition in which it would have been dedicated from a subdivision developer.

REVENUES

Revenues are received from development exactions per the requirements of City Code Section 445.040. Older projects (approved prior to May 2004) pay fees-in-lieu of land dedication per lot at the time a building permit is issued. Subdivision developments that do not dedicate park land and which were approved after May 2004, pay fees-in-lieu of land at the time of recording each final plat for all the lots shown on the plat being recorded.

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available

Park Fee In Lieu (27)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	**133,193**	**159,550**	**82,819**	**80,507**	**131,516**	**173,752**	**206,131**	**240,172**	**275,711**
Revenue									
Fees & Permits									
Park Fee in Lieu	111,421	15,173	21,574	39,617	30,845	31,076	31,464	31,936	32,735
Miscellaneous Revenue	9,030								
Intergovernmental									
Interest	9,105	11,784	9,394	11,391	11,391	1,303	2,577	3,603	6,893
Total Revenue	**129,557**	**26,957**	**30,969**	**51,008**	**42,236**	**32,379**	**34,041**	**35,539**	**39,628**
Total Fund Bal & Revenues	**262,750**	**186,507**	**113,787**	**131,516**	**173,752**	**206,131**	**240,172**	**275,711**	**315,338**
Expenditures									
Park Sales Tax Fund (47)		106,000							
Dog Park	103,200								
Hawk Ridge Park Outdoor Basketball Court		-							
Total Expenditures	**103,200**	**106,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance (Gross)	**159,550**	**80,507**	**113,787**	**131,516**	**173,752**	**206,131**	**240,172**	**275,711**	**315,338**
Less: Reserve Balance ()			**-**	**-**	**-**	**-**	**-**	**-**	**-**
Available Fund Balance	**159,550**	**80,507**	**113,787**	**131,516**	**173,752**	**206,131**	**240,172**	**275,711**	**315,338**

Park Fee in Lieu

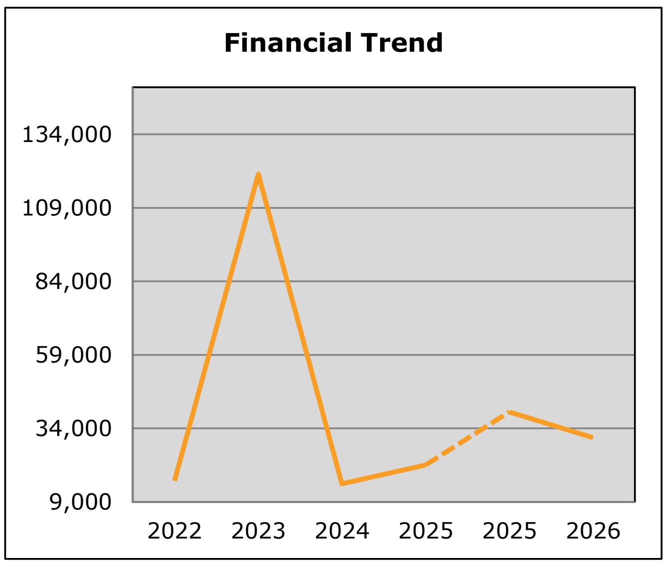
General Ledger Codes:	Legal Authority:
27-00-4705-0000	Municipal code: Section 445.040

Revenue Description

Park Fee in Lieu - This fund was created to allow developers to donate cash in lieu of parkland. This is applied to the acquisition of land for future parks and may also be used for developing neighborhood parks.

FY26 revenues are conservatively based on the average fee assessed using 183 new homes.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	15,788	-20.44%
2017 Actual	18,955	20.06%
2018 Actual	20,259	6.88%
2019 Actual	9,053	-55.31%
2020 Actual	15,607	72.39%
2021 Actual	41,064	163.12%
2022 Actual	16,201	-60.55%
2023 Actual	120,451	643.47%
2024 Actual	15,173	-87.40%
2025 Budget	21,574	-82.09%
2025 Projected	39,617	83.63%
2026 Adopted	30,845	42.97%



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CITY OF
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TRANSPORTATION FUND

The City of Raymore Transportation Fund (36), established in 2001, is used to fund those capital projects associated with the expansion, enhancement and major maintenance of the City's transportation system.

REVENUES

1. The Transportation Sales Tax Fund (36) has as its primary source of revenue a sales tax of one-half percent (0.5%).
2. Intergovernmental Taxes are also received from Cass County Missouri:
   - A quarter-cent sales tax is collected by the county then one-third of the collections are distributed to the municipalities.
   - A Cass County Road and Bridge Property Tax is assessed to the residents of Cass County Missouri then distributed to the municipalities.
3. Transfer from the General Fund Expansion Item $1,124,557.

OTHER EXPENDITURES

1. **General Fund Transfer:** A transfer is made annually to the General Fund to offset costs incurred by the Street Department. $320,000
2. **Transfer to Excise Tax Fund:** When the City excise tax was instituted, it was understood that the City at-large should contribute to the cost of projects paid for with excise tax funds. $50,000

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
2026 Curb Replacement	0	0	0	$674,000	$674,000
2026 Street Preservation	0	0	0	$1,098,000	$1,098,000
Right-of-way Infrastructure Repairs	0	0	0	$159,000	$159,000
Additional Left Turn Lane- N Cass Pkwy & Dean Ave	0	0	0	$40,000	$40,000
Dean Avenue Curb Replacement	0	0	0	$500,000	$500,000
N Madison Street Road Reconstruction	0	0	0	$370,000	$370,000
Sidewalk Replacement Program	0	0	0	$328,600	$328,600
58 Hwy Maintenance Projects	0	0	0	$1,400,000	$1,400,000
Transfer to General Fund				$320,000	$320,000
Transfer to Excise Tax Fund				$50,000	$50,000
Total	**0**	**0**	**0**	**$4,939,600**	**$4,939,600**

Annual Curb Replacement Program
Cost (total) $674,000

The City's Annual Curb Replacement program replaces deteriorated concrete curb and gutter throughout the city. Proposed funding from both the Transportation and Storm Water Funds will provide for removal and replacement of approximately 18,000 feet of curb and gutter at various locations each year.

The cost of the replacement program is being borne by both the Stormwater and Transportation Funds in recognition of the fact that curbs serve both as a road support device and as a storm water conveyance measure.

Operating Cost: None

Annual Street Preservation Program
Cost (total) $1,098,000

Street preservation involves taking actions to preserve the local street network, which may include milling of streets and overlaying it with several inches of pavement, micro paving, chip/sealing and crack sealing. This occurs in various locations around the city approved by the City Council on an annual basis.

The City's Comprehensive Pavement Management program outlines a regular maintenance schedule for the street network in order to maintain the network in "good" condition or better.

Operating Cost: None

Right-of-way Infrastructure Repairs
Cost (total) $159,000

This program provides funding for repairs of various infrastructure within public rights of way such as sidewalks/pathways, curbs, gutters and stormwater culverts. Operations and Maintenance has a considerable backlog of sidewalk and curb repairs. This project provides supplemental funding for the removal and replacement of displaced sidewalk panels that cannot be corrected by mudjacking. Staff is also starting to encounter a number of street crossing culvert failures, which require immediate attention. It is proposed that the hierarchy for the use of these funds would be sidewalk repairs, curb repairs and culvert repairs.

Operating Cost: None

Additional Left Turn Signal - North Cass Parkway and Dean Avenue
Cost (total) $40,000

This project modifies the existing intersection to add an additional left turn lane and signal for drivers turning from South Dean Avenue west onto North Cass Parkway. Existing pavement markings will be removed, paint striping will be reapplied to accommodate the added left turn lane and a supplementary traffic signal will be installed.

Operating Cost: None

Dean Avenue Curb Replacement
Cost (total) $500,000

This project will involve removing and replacing approximately 7,500 linear feet of curb on Dean Avenue from Hickory Leaf Lane to the north side of the Lucy Webb roundabout. This is year one of a two-year project to replace all of the curb on Dean Avenue from North Cass Parkway to Hickory Leaf Lane.

Operating Cost: None
North Madison Street Road Reconstruction
Cost (total) $370,000

This project will repair and replace North Madison Street as needed. This includes a 2-inch leveling course and a 1.5-inch asphalt mill and overlay on the section of North Madison from Madison Creek to 155th Street. Base asphalt patching will also be included in areas where it is needed.

Operating Cost: None

Sidewalk Replacement Program
Cost (total) $328,600

This project will replace 3,000 linear feet of sidewalk that has deteriorated throughout Raymore.

Operating Cost: None

58 Highway Maintenance Project
Cost (total) $1,400,000

This project incluces repairs or replacement of asphalt, curb and/or sidewalk on 58 Highway.

Operating Cost: None

Transportation (36)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2027-28 Projected	2028-29 Projected
Fund Balance Beginning of Year	**281,572**	**976,469**	**867,982**	**766,266**	**793,935**	**1,376,941**	**770,798**	**1,330,641**	**1,924,535**	**2,557,679**
Revenue										
Taxes										
Transportation Sales Tax	1,496,346	1,591,830	1,645,593	1,714,680	1,648,397	1,697,849	1,714,827	1,731,976	1,749,295	1,766,788
Cass R&B Sales Tax	285,258	364,637	365,565	365,565	389,447	389,447	393,341	398,258	404,232	414,338
Cass R&B Property Tax	181,250	225,422	237,290	237,290	242,540	242,540	244,965	248,027	251,748	258,042
Interest	7,064	54,818	94,465	63,659	103,622	103,622	7,708	16,633	28,868	63,942
Grant Funding - MARC - Foxridge Sidewalk	95,183			0	0	0				
Cost Share Cass County - Ward Rd			800,000							
Transfers In from Restricted Revenue Fund		254,750	200,000	200,000	200,000	200,000	200,000			
Transfers In from General Fund	180,000			1,124,557	1,124,557	1,400,000				
Transfers in from Excise Tax Fund		100,000	100,000	100,000	100,000	100,000	100,000			
Transfers In from Capital Improvement Fund	170,000	200,000	200,000	200,000	200,000	200,000	200,000			
Total Revenue	**2,415,101**	**2,791,457**	**3,642,913**	**4,005,751**	**4,008,563**	**4,333,458**	**2,860,842**	**2,394,894**	**2,434,144**	**2,503,110**
Total Fund Bal & Revenues	**2,696,673**	**3,767,926**	**4,510,895**	**4,772,017**	**4,802,498**	**5,710,398**	**3,631,641**	**3,725,535**	**4,358,679**	**5,060,789**
Expenditures										
General Fund Transfer	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
Excise Tax Transfer	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Restricted Revenue Transfer				-	-	-	-			
Capital Projects (Budgeted / reconciled)										
Annual Curb Replacement	400,000	665,339	886,000	1,174,000	1,174,000	674,000	674,000	424,000	424,000	424,000
Street Preservation	794,304	1,276,405	1,098,000	1,722,557	1,722,557	1,098,000	1,098,000	848,000	848,000	848,000
Right of Way Infrastructure Repairs	150,000	159,000	159,000	159,000	159,000	159,000	159,000	159,000	159,000	159,000
Ward Road			800,000							
Hubach Hill Road Street Light										
Johnston Drive Street Light										
Lucy Webb Roundabout Additional Lighting										
Foxridge Sidewalk (Drake to Creekmoor Dr)										
Falcon & Condor Cul-de-sacs	(65,000)		65,000							
Roadside Trail Maintenance	25,000	25,000	25,000							
EI Median at Kentucky & 58Hwy										
EI Foxridge Drive Street Modification	30,000		(26,981)							
Johnston Parkway Sidewalk Replacement	15,900									
Salt Dome Pad Repairs		74,200	(9,059)							
Sidewalk Replacement Program		330,000								
Madison Street Trail Replacement			350,000							
Edgewater 3rd Road Repairs				615,000	615,000					
North Cass Pkwy & Dean Ave Additional Turn Lane						40,000				
Dean Avenue Curb Replacement						500,000				
North Madison Street Road Reconstruction						370,000				
Sidewalk Replacement Program						328,600				
EI - 58 Highway Maintenance Project (sidewalk, curb, asphalt repairs or replacement)						1,400,000				
Total Expenditures	**1,720,204**	**2,899,944**	**3,716,960**	**4,040,557**	**3,425,557**	**4,939,600**	**2,301,000**	**1,801,000**	**1,801,000**	**1,801,000**
Fund Balance (Gross)	**976,469**	**867,982**	**793,935**	**731,460**	**1,376,941**	**770,798**	**1,330,641**	**1,924,535**	**2,557,679**	**3,259,789**
Less: Reserve Balance ()				**-**	**-**	**-**	**-**	**-**	**-**	**-**
Available Fund Balance	**976,469**	**867,982**	**793,935**	**731,460**	**1,376,941**	**770,798**	**1,330,641**	**1,924,535**	**2,557,679**	**3,259,789**

Transportation Sales Tax

General Ledger Codes:	Legal Authority:
36-00-4130-0000	Municipal Code: Sections 145.010; 145.020 State Statute: 94.500-94.550; 94.700 State Statute: 94.700-94.755 RSMo Article IV of the Constitution of the State of MO Section 30 (b)

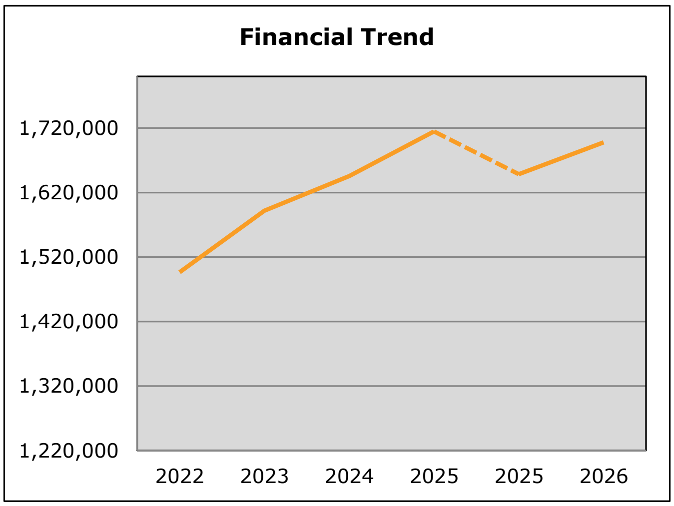
Revenue Description

Transportation Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for transportation-related purposes, which according to statute may include construction, repair and maintenance of streets and bridges, acquisition of land, right-of-way purchases, and related debt retirement.

In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collection on motor vehicles for any jurisdiction that had not adopted a use tax. Raymore does not currently have a use tax. In 2013 a statute was enacted that restored this source as a sales tax, at least temporarily. Cities were given until the deadline date of November, 2016 to put before the voters a measure to permanently adopt this sales tax. In 2016 the legislation was passed to extend this deadline to 2018. In August of 2016 Raymore voters allowed this sales tax to remain in place.

The FY25 projected revenues are based on current receipts plus the average collected July through October in the preceeding two years. The FY26 revenue is conservatively based on FY25 projections plus 3%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,179,385	1.54%
2017 Actual	1,216,153	3.12%
2018 Actual	1,244,919	2.37%
2019 Actual	1,272,482	2.21%
2020 Actual	1,362,885	7.10%
2021 Actual	1,468,113	7.72%
2022 Actual	1,496,346	1.92%
2023 Actual	1,591,830	6.38%
2024 Actual	1,645,593	3.38%
2025 Budget	1,714,680	7.72%
2025 Projected	1,648,397	-3.87%
2026 Adopted	1,697,849	-0.98%



Cass County Road and Bridge Property Tax

General Ledger Codes:	**Legal Authority:**
36-00-4145-0000	Municipal Code: n/a State Statute: 137.556

Revenue Description

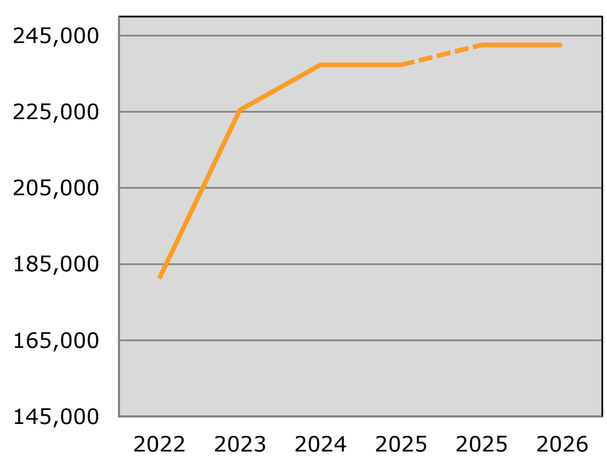
Section 137.556 RSMo. states that "any county of the first class not having a charter form of government shall expend not less than 25 percent of the money accruing to it from the county's special road and bridge tax levied on property within a city limits for the repair and improvement of roads and bridges within the city from which such moneys accrue."

In August 2012, the Cass County Commission voted to reduce the County's Road & Bridge Property tax levy from 0.2525 to 0.2300.

The FY 2026 estimate is based on the FY 2025 projected amount.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	152,615	2.23%
2017 Actual	157,798	3.40%
2018 Actual	169,204	7.23%
2019 Actual	176,043	4.04%
2020 Actual	187,926	6.75%
2021 Actual	164,545	-12.44%
2022 Actual	181,250	10.15%
2023 Actual	225,422	24.37%
2024 Actual	237,290	5.26%
2025 Budget	237,290	5.26%
2025 Projected	242,540	2.21%
2026 Adopted	242,540	2.21%

Financial Trend



Cass County 1/4 Cent Road and Bridge Sales Tax

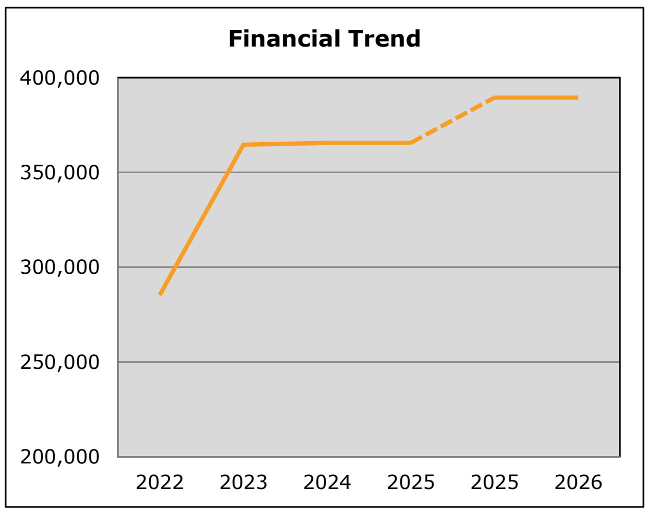
General Ledger Codes: 36-00-4475-0000	**Legal Authority:** Municipal Code: n/a State Statute: n/a

Revenue Description

Cass County collects a quarter-cent sales tax on sales within the county. One-third of the collections from this tax are distributed to municipalities.

Cass County began distributing the municipal share of the quarter-cent sales tax to its municipalities on a modified per-capita basis in 2013.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	198,259	5.22%
2017 Actual	204,369	3.08%
2018 Actual	212,368	3.91%
2019 Actual	213,158	0.37%
2020 Actual	218,704	2.60%
2021 Actual	233,536	6.78%
2022 Actual	285,258	22.15%
2023 Actual	364,637	27.83%
2024 Actual	365,565	0.25%
2025 Budget	365,565	0.25%
2025 Projected	389,447	6.53%
2026 Adopted	389,447	6.53%



Transfer from General Fund

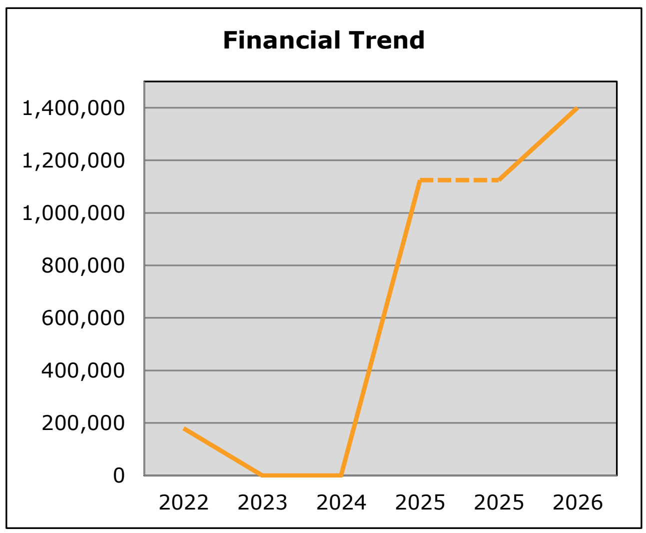
General Ledger Codes:	Legal Authority:
36-00-4901-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

This account is for transfers from the General Fund balance for use on specific projects;

FY2016
$350,000 Sunset Lane - Bristol to Dutchman Acres
$ 43,000 Sidewalk segments along Johnston Dr & Foxridge Dr.
$ 25,000 Stonegate Elementary Sidewalk - Foxridge Dr to Deer Path
FY2018
$62,220 Permeable Paver Crosswalk (additional funding)
FY2022
$150,000 EI Median at Kentucky & 58Hwy
$ 30,000 EI Foxridge Drive Street Modifications
FY2025
$1,124,557 EI Street Preservation
FY2026
$1,400,000 EI 58 Hwy Maintenance

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	418,000	178.67%
2017 Actual	0	N/A
2018 Actual	62,220	N/A
2019 Actual	0	-100.00%
2020 Actual	0	N/A
2021 Actual	0	N/A
2022 Actual	180,000	N/A
2023 Actual	0	N/A
2024 Actual	0	N/A
2025 Budget	1,124,557	N/A
2025 Projected	1,124,557	0.00%
2026 Adopted	1,400,000	N/A



Transfer from Restricted Revenue Fund

General Ledger Codes:	**Legal Authority:**
36-00-4904-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

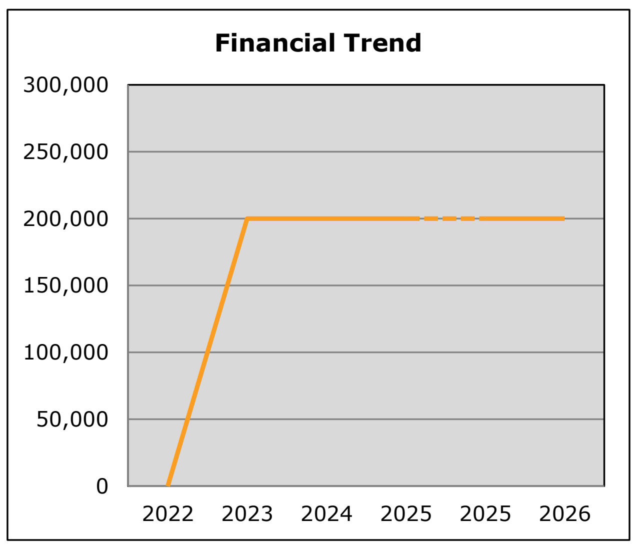
This account is for transfers from the Restricted Revenue Fund balance for use on specific projects;

FY2016-2018
$150,000 Pavement Management

FY2019
$33,000 Pavement Management

FY2023-2027 each year
EI $100,000 Add to Street Preservation
EI $100,000 Add to Annual Curb Replacement

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	150,000	N/A
2017 Actual	150,000	N/A
2018 Actual	150,000	0.00%
2019 Actual	33,000	-78.00%
2020 Actual	0	N/A
2021 Actual	0	N/A
2022 Actual	0	N/A
2023 Actual	200,000	N/A
2024 Actual	200,000	0.00%
2025 Budget	200,000	0.00%
2025 Projected	200,000	0.00%
2026 Adopted	200,000	0.00%



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CITY OF
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EXCISE TAX FUND

The City of Raymore Excise Tax Fund (37), established in 2001, is used to fund those capital projects associated with the expansion, enhancement and major maintenance of the City's transportation system. The projects within this fund are associated with the increased traffic of new business development within the City.

REVENUES

1. The Excise Tax Fund has as its primary source of revenue the tax which is imposed on the basis of the additional vehicle trips generated by any eligible development activity during the afternoon time period when traffic volume on the adjacent street is highest. The tax is calculated by multiplying the trip generation rate by the license tax rate.
2. The revenue of $430,599 proposed in FY 2026 from family housing starts is based upon 183 new homes.
3. **Transfer from Transportation Fund:** When the City excise tax was instituted, it was understood that the City at large should contribute to the cost of projects paid for with excise tax funds. The amount the City should pay should be in rough proportions (25%, 50%, 75%) to the amount of use the preexisting City will contribute to the new facility as to what new growth will contribute.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
Maintenance of Thoroughfare Routes	0	0	0	$212,000	$212,000
Total	**0**	**0**	**0**	**$212,000**	**$212,000**

Maintenance of Thoroughfare Routes
Cost (total) : $212,000

This project involves micro-surfacing collector and arterial roads on a regular six-year cycle. The City's Comprehensive Pavement Management Program recommends that collector and arterial streets receive surface treatments on a regular basis to preserve the integrity of the pavement and increase service life.

Operating Cost: No anticipated operating costs

Excise Tax (37)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	**1,471,279**	**1,414,567**	**1,360,741**	**1,314,852**	**1,157,500**	**1,454,430**	**1,495,319**	**1,629,191**	**1,758,426**
Revenue									
Fees & Permits									
Commercial	67,915	236,180		141,008		0	0	0	0
Single Family	366,170	465,045	301,184	484,735	430,599	244,712	243,536	242,359	242,359
Multi-Family			0	0	0	-	-	-	-
Interest	94,559	167,393	68,037	128,331	128,331	58,177	52,336	48,876	52,753
Chgs for Services									
Miscellaneous	146,644	251,463							
Transfer In Transportation Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer In Restricted Fund									
Developer Reimbursement 163rd Street Extention (Parkside)									
MHTC Governor's Cost Share Program				3,696,559					
Total Revenue	**725,287**	**1,170,081**	**419,221**	**4,500,633**	**608,930**	**352,889**	**345,872**	**341,235**	**345,112**
Total Fund Bal & Revenues	**2,196,567**	**2,584,648**	**1,779,962**	**5,815,485**	**1,766,430**	**1,807,319**	**1,841,191**	**1,970,426**	**2,103,538**
Expenditures									
Debt Service									
Misc - Reimburse Vantrust Road Extension & 195th Street (MODOT)				3,645,985					
General Fund Transfer	12,000	12,000							
Capital Improvement Transfer									
Transfer to Transportation Fund	100,000	100,000	100,000	100,000	100,000	100,000			
Capital Projects (Budgeted / reconciled)									
Dean Avenue - Hwy 58 to Lucy Webb									
Dean Avenue - Lucy Webb to Hubach Hill						-	-	-	-
Dean Avenue/Lucy Webb Rd Intersection Improvement		(9,934)							
Maintenance of Thoroughfare Routes	200,000	212,000	212,000	212,000	212,000	212,000	212,000	212,000	212,000
155th Street Reconstruction									
Traffic Study - North Cass Pkwy									
Turn Lane 58 Hwy to Foxridge		(700,000)							
Intersection Improvements (58 Hwy & Foxridge)		(100,000)							
Traffic Study - 58 Hwy & Dean Ave									
Kurzweil & Ward Rd Emergency Repair									
North Cass Pkwy/Dean Ave Traffic Signal & Intersection Improvements	120,000	115,729							
Dean Avenue Access Management	350,000		500,000	500,000					
Median at Kentucky & 58Hwy			200,000	200,000					
163rd Street Extension - Parkside		1,200,000							
Land Purchase for future Madison connection from 150hwy		440,000							
Total Expenditures	**782,000**	**1,269,796**	**1,012,000**	**4,657,985**	**312,000**	**312,000**	**212,000**	**212,000**	**212,000**
Fund Balance (Gross)	**1,414,567**	**1,314,852**	**767,962**	**1,157,500**	**1,454,430**	**1,495,319**	**1,629,191**	**1,758,426**	**1,891,538**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**1,414,567**	**1,314,852**	**767,962**	**1,157,500**	**1,454,430**	**1,495,319**	**1,629,191**	**1,758,426**	**1,891,538**

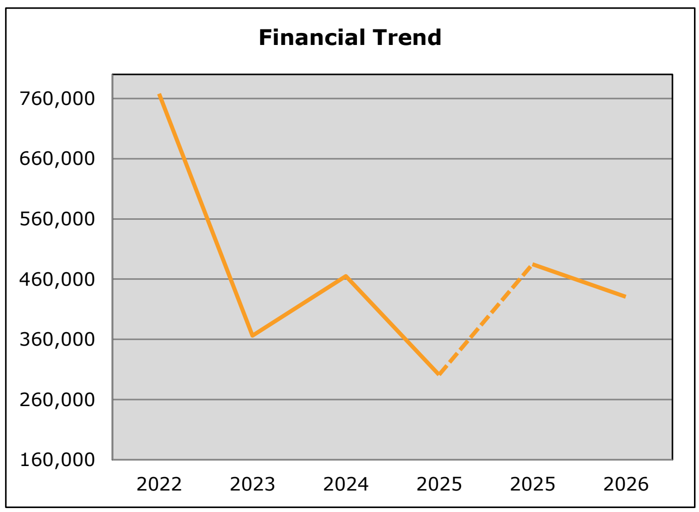
Excise Tax

General Ledger Code:	Legal Authority:
37-00-4152-0000	Municipal Code: Section 605.0050 - 605.130 State Statute:

Revenue Description

The Excise Tax was established to help pay for the City's costs in dealing with new development that generates new and additional traffic. This revenue is used for improvement of streets and related improvements throughout the City, including but not limited to the design, construction, reconstruction, maintenance, and improvements to streets, roads and bridges and acquisition of all necessary rights-of-way. The tax is imposed on the basis of the additional vehicle trips generated by any development activity during the afternoon time period (P.M. peak hour) when traffic volume on the adjacent street is highest. The license tax is calculated by multiplying the "trip generation rate" by the "license tax rate". Revenues are budgeted based on the permitting of 183 new homes.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	285,346	68.84%
2017 Actual	373,553	30.91%
2018 Actual	346,850	-7.15%
2019 Actual	255,201	-26.42%
2020 Actual	288,266	12.96%
2021 Actual	372,801	29.33%
2022 Actual	767,960	106.00%
2023 Actual	366,170	-52.32%
2024 Actual	465,045	27.00%
2025 Budget	301,184	-17.75%
2025 Projected	484,735	60.94%
2026 Adopted	430,599	42.97%



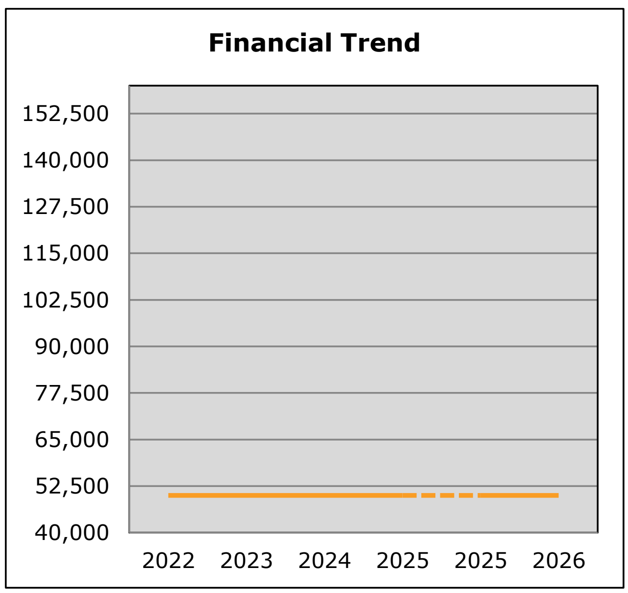
Transfer in From Transportation Fund

General Ledger Codes:	Legal Authority:
37-00-4936-0000	Municipal Ordinance: n/a State Statute: n/a

Revenue Description

Transfer from the Transportation Fund - When the City Excise Tax was instituted, it was understood that the City at large should contribute to the cost of projects paid for with excise tax funds. The amount the City should pay should be in rough proportions (25%, 50%, 75%) to the amount of use the pre-existing City will contribute to the new facility as to what new growth will contribute.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	91,035	0.00%
2017 Actual	91,035	0.00%
2018 Actual	91,035	0.00%
2019 Actual	91,035	0.00%
2020 Actual	50,000	-45.08%
2021 Actual	50,000	0.00%
2022 Actual	50,000	0.00%
2023 Actual	50,000	0.00%
2024 Actual	50,000	0.00%
2025 Budget	50,000	0.00%
2025 Projected	50,000	0.00%
2026 Adopted	50,000	0.00%



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CAPITAL IMPROVEMENT FUND

The City of Raymore Capital Improvement Fund (45) is established for the purpose of funding the construction and maintenance of capital improvements. Statute defines "Capital Improvements" as any capital or fixed asset having an estimated economic useful life of at least two years, and "Capital Asset" or "Fixed Asset" as assets of a long-term character that are intended to continue to be held or used, including but not limited to land, buildings, machinery, furniture, and other equipment, including computer hardware and software.

REVENUES

The Capital Improvements Sales Tax Fund (45) has as its primary source of revenue a sales tax of one-half percent (.5%). In future budget years, the Hubach Hill Road / North Cass Parkway Transportation Development District (TDD) will begin generating revenue that will offset the TDD Debt Service that the City is committed to backing.

OTHER EXPENDITURES

BERP Fund Transfer: A transfer is made annually to the Building Equipment Replacement (BERP) Fund to support all of the future building repairs and equipment replacements. $100,000

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
Curb Ramp Repair & Replacement	0	0	0	$132,500	$132,500
Total	**0**	**0**	**0**	**$132,500**	**$132,500**

Curb Ramp Repair & Replacement
Cost (total): $132,500

Ongoing project to repair and/or replace curb ramps throughout the city. A 2021 survey of 1,400 curb ramps within the city determined that 826 ramps were in need of some type of repair ranging from crack sealing to complete removal and replacement in order to comply with ADA requirements.

Operating Cost: None

Capital Improvement Fund (45)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	**1,215,740**	**1,260,428**	**1,324,635**	**859,767**	**519,091**	**759,354**	**1,481,617**	**2,574,334**	**3,683,703**
Revenue									
Taxes									
1/2 cent Capital Improvement	1,591,830	1,645,593	1,714,680	1,648,397	1,697,849	1,714,827	1,731,976	1,749,295	1,766,788
FVS - Mott & 58 Signal			0	0	0	0	0	0	0
Resident Contribution- Willow Hills NID			0	0	0				
Reimbursement of undeveloped lots			0	0	0				
Interest	82,975	106,709	60,096	92,152	92,152	1,898	3,704	6,436	9,209
Misc									
Bond Proceeds									
Bond Premuim									
Transfer from General Fund	1,056,327	63,400							
Transfer from the Restricted Fund									
Total Revenue	**2,731,132**	**1,815,702**	**1,774,776**	**1,740,549**	**1,790,001**	**1,716,726**	**1,735,680**	**1,755,731**	**1,775,998**
Total Fund Bal & Revenues	**3,946,872**	**3,076,130**	**3,099,411**	**2,600,316**	**2,309,091**	**2,476,080**	**3,217,297**	**4,330,065**	**5,459,700**
Expenditures									
Debt Service SO Bond 2016 (Street lights)	553,375	229,063	233,563	233,563	232,875				
Debt Service SO Bond 2019 (Hubach TDD Refunding)	413,163	411,963	410,363	410,363	408,363	410,963	409,463	412,863	411,063
Debt Service SO Bond 2024 Trail Reconstruction		62,074	138,800	138,800	325,000				322,200
Misc - Debt service fees	1,000	1,450	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfer to General Fund		9,151	-	-	-				
Transfer to Transportation Fund	200,000	200,000	200,000	200,000	200,000	200,000			
Transfer to Park Sales Tax Fund	150,000	150,000	150,000	150,000	150,000	150,000			
Transfer to Restricted Revenue Fund		500,000							
Transfer to BERP	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Projects (Budgeted / reconciled)									
Police Firing Range	1,056,327								
Creekmoor Groundwater Investigation	(5,911)								
Curb Ramp Repair & Replacement	132,500	132,939	132,500	132,500	132,500	132,500	132,500	132,500	132,500
Prairie Lane Reimbursement to Cass County		103,950							
Ramp Replacement Foxridge - 58 HWY to 155th St		161,671							
Mayor's Christmas Tree	35,990								
Centerview Sound System Upgrades	10,000								
Johnston Parkway Emergency Repair	40,000	(1,697)							
Madison St. Round-a-Bout Improvements		58,300							
Recreation Park Parking Lot Islands		34,100							
EI - RADAR SIGNS		50,000							
EI - FLOCK CAMERAS (2)		13,400							
Dean Avenue Access Management			650,000	650,000					
Baseball Lights - Electric Panel Replacements			65,000	65,000					
Park Street - Waterline Replacement			291,500	-					
Total Expenditures	**2,686,445**	**2,216,363**	**2,372,725**	**2,081,225**	**1,549,738**	**994,463**	**642,963**	**646,363**	**966,763**
Fund Balance (Gross)	**1,260,428**	**859,767**	**726,686**	**519,091**	**759,354**	**1,481,617**	**2,574,334**	**3,683,703**	**4,492,938**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**1,260,428**	**859,767**	**726,686**	**519,091**	**759,354**	**1,481,617**	**2,574,334**	**3,683,703**	**4,492,938**

Capital Improvements Sales Tax

General Ledger Code:	**Legal Authority:**
45-00-4125-0000	Municipal Code: Section 145.030 State Statute: 94.575-94.577 RSMo

Revenue Description

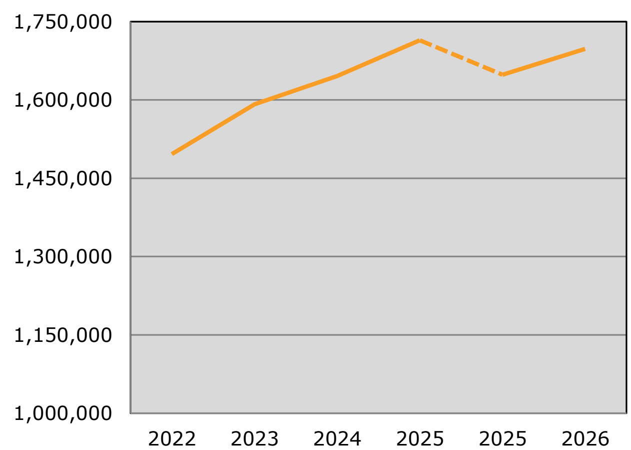
Capital Improvement Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the funding, operation or maintenance of capital improvements and the repayment of bonds to finance capital improvements. Statutes define a capital improvement as any capital or fixed asset having an estimated economic useful life of at least two years.

In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collection on motor vehicles for any jurisdiction that had not adopted a use tax. Raymore does not currently have a use tax. In 2013 a statute was enacted that restored this source as a sales tax, at least temporarily. Cities were given until the deadline date of November, 2016 to put before the voters a measure to permanently adopt this sales tax. In 2016 the legislation was passed to extend this deadline to 2018. In August of 2016 Raymore voters allowed this sales tax to remain in place.

The FY25 projected revenues are based on current receipts plus the average collected July through October in the preceeding two years. The FY26 revenue is conservatively based on FY25 projections plus 3%.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	1,179,385	1.54%
2017 Actual	1,216,154	3.12%
2018 Actual	1,244,919	2.37%
2019 Actual	1,272,482	2.21%
2020 Actual	1,362,891	7.10%
2021 Actual	1,468,113	7.72%
2022 Actual	1,496,346	1.92%
2023 Actual	1,591,830	6.38%
2024 Actual	1,645,593	3.38%
2025 Budget	1,714,333	7.70%
2025 Projected	1,648,397	-3.85%
2026 Adopted	1,697,849	-0.96%

Financial Trend



Transfer In from General Fund

General Ledger Codes:	Legal Authority:
45-00-4901-0000	Municipal Ordinance: n/a State Statute: n/a

Revenue Description

In FY12 the Council approved the transfer of $200,000 from the General Fund to the Capital Improvement Fund for the use for planning, design or construction of a future activity center.

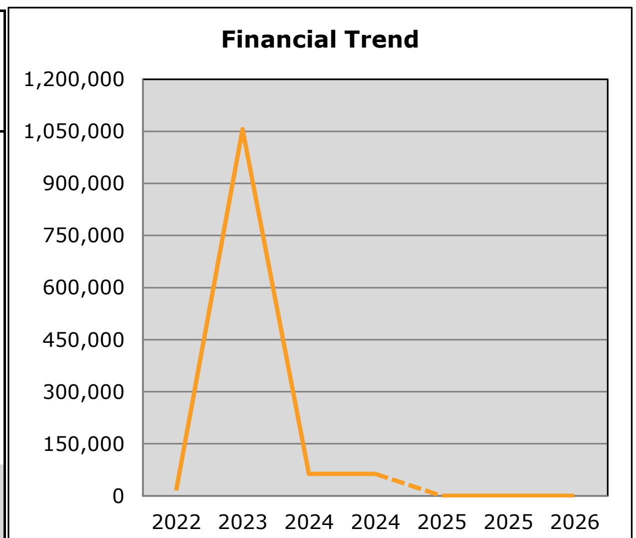
FY21 transfer is for the following project:
$28,390 Attenuator, $77,972 Dump Bed, Plow/Spreader, $50,000 Traffic Calming Study, $45,000 LPR/LPC, $100,000 Hawkridge Park Inclusive Playground contribution

FY22 transfer is for the following project:
Lucy Webb Pedestrian Crossing $16,000

FY23 transfer is for the following project:
Police Firing Range $1,056,327

FY24 transfer is for the following project:
Radar Signs $50,000
Flock Cameras $13,400

Fiscal Year	Collection	Annual Percentage Change
2015 Actual	0	N/A
2017 Actual	301,500	-43.83%
2018 Actual	600,000	99.00%
2019 Actual	708,000	18.00%
2020 Actual	0	N/A
2021 Actual	301,362	N/A
2022 Actual	16,000	-94.69%
2023 Actual	1,056,327	6502.04%
2024 Budget	63,400	-94.00%
2024 Actual	63,400	0.00%
2025 Budget	0	-100.00%
2025 Projected	0	N/A
2026 Adopted	0	N/A



RAYMORE

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CITY OF
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STORMWATER SALES TAX FUND

The City of Raymore Stormwater Sales Tax Fund (46), established in 1998, is used to fund capital projects associated with the City's storm sewer system.

REVENUES

The City imposes a sales tax of one-half percent (0.5%) for the purpose of providing funding for stormwater control and local parks, with an established formula set for the distribution of monies received. The Stormwater Sales Tax Fund and Parks Sales Tax Fund each receive 40% of the monies received from this tax, and the remaining 20% is subject to the annual budgeting process. For FY 2026 it is budgeted to allocate 0% to the Stormwater Fund between the funds.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
2026 Annual Curb Replacement Program	0	0	0	$424,000	$424,000
Stormwater Culvert Rehabilitation	0	0	0	$100,000	$100,000
Total	**0**	**0**	**0**	**$524,000**	**$524,000**

Annual Curb Replacement Program
Cost (total): $424,000

The City's Annual Curb Replacement program replaces deteriorated concrete curb and gutter throughout the city. Proposed funding from both the Transportation and Storm Water Funds will provide for removal and replacement of approximately 18,000 feet of curb and gutter at various locations each year.

Engineering staff completed a condition survey of curb and gutter throughout the city in 2020, and the survey was updated in summer and fall of 2022. The cost of the replacement program is being borne by both the Stormwater and Transportation Funds in recognition of the fact that curbs serve both as a road support device and as a storm water conveyance measure.

Operating Cost: None

Stormwater Culvert Rehabilitation
Cost (total): $100,000

Removal and replacement of inlet tops, throats and damaged curb in specific locations will prevent further erosion and washout, which contributes to significant pavement undercutting and damage.

Operating Cost: None

Stormwater Sales Tax (46)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	**294,228**	**115,798**	**370,309**	**371,983**	**389,138**	**232,417**	**298,405**	**647,832**	**1,005,655**
Revenue									
Taxes									
Sales Tax (40% of 1/2 cent)	636,732	658,237	685,872	659,359	679,140	685,931	692,790	699,718	706,715
Council Determined	159,183	164,559	0	0	0	0	184,554	186,400	188,264
Refunds & Reimbursements	20,034	20,609	20,609	20,609	20,609	20,609	20,609	20,609	20,609
Interest	18,360	18,671	11,329	22,755	22,755	9,297	10,444	19,435	30,170
Transfers In			0	0	0				
Total Revenue	**834,309**	**862,077**	**717,809**	**702,722**	**722,503**	**715,837**	**908,398**	**926,162**	**945,758**
Total Fund Bal & Revenues	**1,128,536**	**977,875**	**1,088,119**	**1,074,705**	**1,111,641**	**948,254**	**1,206,803**	**1,573,994**	**1,951,413**
Expenditures									
Debt Service	23,184					-			
General Fund Transfer	312,120	318,362	324,730	324,730	331,224	337,849	346,971	356,339	365,960
Trustee Fees	500		-	-	-				
Misc Stream Clean ups			-	-	-				
Professional Services (Lake Maintenance)	15,701	16,534	24,000	24,000	24,000				
Capital Projects (Budgeted / reconciled)									
Annual Curb Replacement	212,000	212,000	212,000	212,000	424,000	212,000	212,000	212,000	212,000
Silvertop Lane Bridge Wing Walls	(4,768)								
Silver Lake Circle groundwater diversion									
Country Lane Stormwater Repairs		(571)							
Bridge/Culvert Cleaning & Repairs				(272)					
Stormwater Culvert Rehabilitation		265,000	100,000	(23,490)	100,000	100,000			
Johnston Lake Dam Study	30,000								
Hunters Glen Storm Repairs	424,000	(205,433)							
Broadmoor and Grandshire Drainage Improvements			98,600	148,600					
Total Expenditures	**1,012,738**	**605,892**	**759,330**	**685,567**	**879,224**	**649,849**	**558,971**	**568,339**	**577,960**
Fund Balance (Gross)	**115,798**	**371,983**	**328,789**	**389,138**	**232,417**	**298,405**	**647,832**	**1,005,655**	**1,373,453**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**115,798**	**371,983**	**328,789**	**389,138**	**232,417**	**298,405**	**647,832**	**1,005,655**	**1,373,453**

Stormwater Sales Tax

General Ledger Code:	Legal Authority:
46-00-4110-0000 46-00-4115-0000 46-00-4120-0000	Municipal Code: Section 145.040 State Statute:

Revenue Description

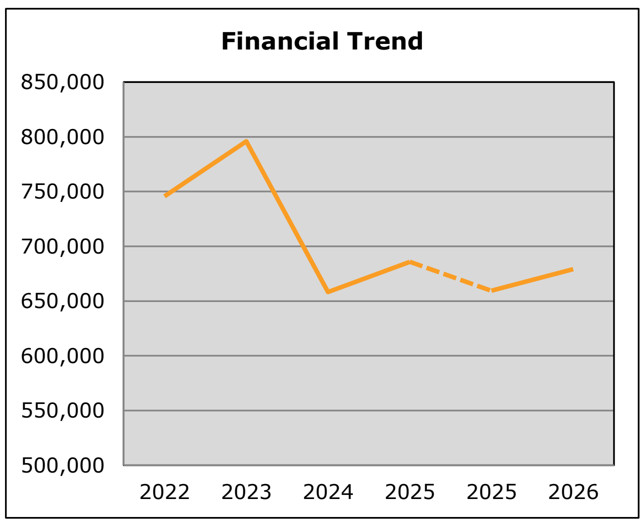
Stormwater Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the purpose of providing funding for storm water control and local parks.

In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collection on motor vehicles for any jurisdiction that had not adopted a use tax. Raymore does not currently have a use tax. In 2013 a statute was enacted that restored this source as a sales tax, at least temporarily. Cities were given until the deadline date of November, 2016 to put before the voters a measure to permanently adopt this sales tax. In 2016 the legislation was passed to extend this deadline to 2018. In August of 2016 Raymore voters allowed this sales tax to remain in place.

The FY25 projected revenues are based on current receipts plus the average collected August through October in the preceeding two years. The FY26 revenue is conservatively based on FY25 projections plus 3%.

The City Code provides that the Park Sales Tax Fund and the Stormwater Sales Tax Fund shall each receive 40% of the revenue from this tax, and the remaining 20% shall be distributed to each fund at the discretion of the City Council during the annual budgeting process. For FY 2026, the City Manager proposes that the Stromwater Sales Tax Fund receive 0% of that distribution and the remaining 20% be distributed to the Park Sales Tax Fund for the Park Trails Reconstruction project.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	589,692	1.54%
2017 Actual	608,101	3.12%
2018 Actual	622,460	2.36%
2019 Actual	636,241	2.21%
2020 Actual	681,444	7.10%
2021 Actual	662,289	-2.81%
2022 Actual	745,593	12.58%
2023 Actual	795,915	6.75%
2024 Actual	658,237	-17.30%
2025 Budget	685,872	-13.83%
2025 Projected	659,359	-3.87%
2026 Adopted	679,140	-0.98%

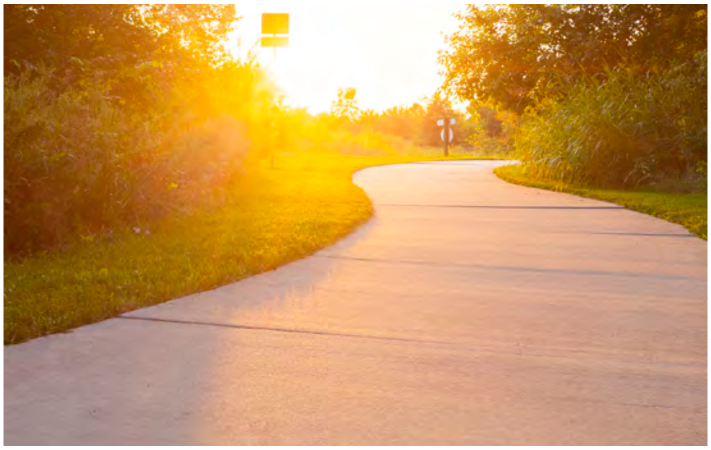


PARKS SALES TAX FUND

The City of Raymore Park Sales Tax Fund (47), established in 1998, is used to fund those capital projects associated with the purchase of land and expansion and enhancement of the City's park system.

REVENUES

The City imposes a sales tax of one-half percent (0.5%) for the purpose of providing funding for stormwater control and local parks, with an established formula set for the distribution of monies received. The Stormwater Sales Tax Fund and Parks Sales Tax Fund each receive 40% of the monies received from this tax, and the remaining 20% is subject to the annual budgeting process. For FY 2025, it is budgeted to allocate 20% to the Parks Fund.



FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2025 Budget	Total Available
Ongoing - Trails Maintenance	0	0	0	$150,000	$150,000
PK - Park Signage	0	0	0	$130,000	$130,000
T.B. Hanna Station Expansion-Phase 1	0	0	0	$164,000	$164,000
Total	**0**	**0**	**0**	**$444,000**	**$444,000**

Trails Maintenance
Cost (total): $150,000

In 2023, Raymore City Council amended the Capital Improvement Sales Tax Fund to include a transfer into the Parks Sales Tax Fund of $150,00 a year over the course of five years to be used for a trails maintenance program.

Operating Cost: None

Park Signage
Cost (total): $130,000

This project replaces and/or installs all new park signage throughout the park system, including trails. New signage will replace aging signs with the old logo and outdated information. This project unifies the park system with consistency, improves the user experience and beautifies the parks.

Operating Cost: None

T.B. Hanna Station Expansion, Phase 1
Cost (total): $164,000

The first phase of expansion includes consulting services for design and bidding for Phase 2 improvements in FY26, the removal of the house on the 204 S. Adams property and removal and trimming of hazardous trees.

Operating Cost: Routine park mowing and maintenance

Park Sales Tax (47)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Fund Balance Beginning of Year	**191,610**	**505,317**	**735,855**	**725,423**	**194,769**	**275,917**	**371,406**	**112,265**	**46,707**	**428,707**
Revenue										
Taxes										
Sales Tax (40% of 1/2 cent)	636,732	658,237	685,872	685,808	706,382	727,573	749,401	771,883	795,039	818,890
Additional - Council Determined	159,183	164,559	342,936	337,786	347,920	179,179	184,554	190,091	195,794	201,667
Less: TIF EATS Transfer			0	0	0	0	0	0	0	0
Interest	13,222	44,549	23,053	45,846	45,846	11,037	12,999	3,368	1,168	10,718
Interest 2024 SO Bond		107,503		112,317						
Land Water Conservation Fund Grant	300,260	0	250,000	0						
Unlimited Play Donation	200,000									
Miscellaneous Revenue										
Bond Proceeds		3,626,401								
Transfer from Raymore Community Foundation	147,437	13,512								
Transfers from General Fund	30,000									
Transfers from Park Fee In Lieu Fund		106,000								
Transfers from Capital Improvement Sales Tax Fund	150,000	150,000	150,000	150,000	150,000	150,000				
Transfers from Restricted Revenue Fund										
Total Revenue	**1,636,834**	**4,870,761**	**1,451,860**	**1,331,757**	**1,250,148**	**1,067,789**	**946,954**	**965,341**	**992,000**	**1,031,275**
Total Fund Bal & Revenues	**1,828,444**	**5,376,078**	**2,187,716**	**2,057,180**	**1,444,917**	**1,343,706**	**1,318,360**	**1,077,607**	**1,038,707**	**1,459,982**
Expenditures										
Debt Service - SO2024 Trails						322,300	324,300	325,900		
Cost of Issuance		124,047								
Misc.										
Restricted Revenue Transfer - Future Civic Center										
Transfer to Park Fund for Operations	400,000	450,000	550,000	550,000	725,000	500,000	450,000	450,000	450,000	450,000
Transfer to Park Fee in Lieu Fund										
Capital Improvement Transfer										
Capital Projects (Budgeted / reconciled)										
Recreation Park Playground Replacement - Age 2-5				94						
Skate Park	(199)									
Dog Park	-	-	350,000	350,000						
Disc Golf Course Relocation	51,000									
Concession Stand Internet Connectivity w/ WIFI	(8,386)									
Trail Lighting	(8,111)									
Hawk's Nest Playground	651,324									
Hawk Ridge Park Archery Range										
Recreation Park Score Boards	28,500	620								
SO Bond Trail Reconstruction Series 2024		3,639,597	-	112,317	-					
Hawk Ridge Park Outdoor Basketball Court		161,694								
Hawk Ridge Park Plaza			530,000	530,000						
Recreation Park Pickleball Courts		124,577								
Parks Maintenance Facility Improvements										
Memorial Park Arboretum Light Replacement										
Trails Maintenance	150,000	150,000	150,000	150,000	150,000	150,000				
Recreation Park Trail	30,000									
TB Hanna Station - Station Street				170,000	164,000		431,795			
Park Signage					130,000					
Baseball Concession Stand Renovations								255,000		
Recreation Park Baseball Complex Scoreboards	29,000	120								
Baseball Shade Structure Replacement									160,000	
RAC/Skate Park Parking Expansion										282,000
RAC Playground										250,000
Tennis Court Reconstruction										
Basketball Court Reconstruction										
Total Expenditures	**1,323,127**	**4,650,656**	**1,580,000**	**1,862,411**	**1,169,000**	**972,300**	**1,206,095**	**1,030,900**	**610,000**	**982,000**
Fund Balance (Gross)	**505,317**	**725,423**	**607,716**	**194,769**	**275,917**	**371,406**	**112,265**	**46,707**	**428,707**	**477,982**
Less: Restricted Balance ()			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Available Fund Balance	**505,317**	**725,423**	**607,716**	**194,769**	**275,917**	**371,406**	**112,265**	**46,707**	**428,707**	**477,982**

Park Sales Tax

General Ledger Code:	Legal Authority:
47-00-4110-0000 47-00-4120-0000	Municipal Code: Section 145.040 State Statute:

Revenue Description

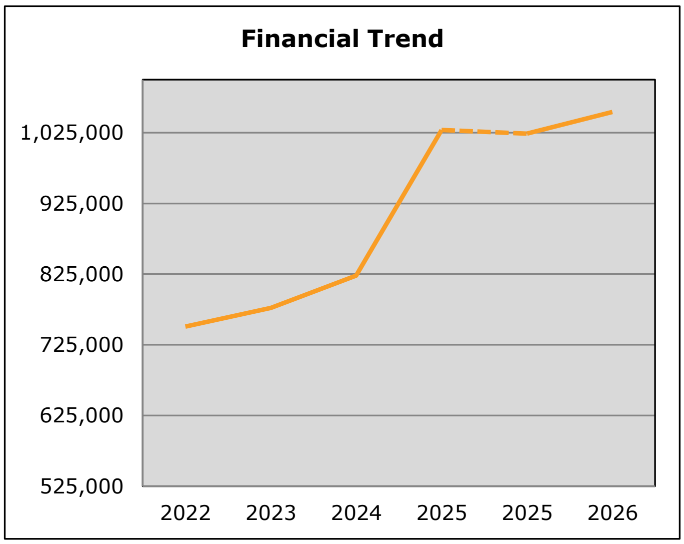
Park Sales Tax – A tax of one-half of one percent (0.5%) is collected by the City for the purpose of providing funding for storm water control and local parks.

In 2012 the Missouri Supreme Court invalidated out-of-state sales tax collection on motor vehicles for any jurisdiction that had not adopted a use tax. Raymore does not currently have a use tax. In 2013 a statute was enacted that restored this source as a sales tax, at least temporarily. Cities were given until the deadline date of November, 2016 to put before the voters a measure to permanently adopt this sales tax. In 2016 the legislation was passed to extend this deadline to 2018. In August of 2016 Raymore voters allowed this sales tax to remain in place.

The FY25 projected revenues are based on current receipts plus the average collected July through October in the preceeding two years. The FY26 revenue is conservatively based on FY25 projections plus 3%.

The City Code provides that the Park Sales Tax Fund and the Stormwater Sales Tax Fund shall each receive 40% of the revenue from this tax, and the remaining 20% shall be distributed to each fund at the discretion of the City Council during the annual budgeting process. For FY 2026, the City Manager proposes that the Stromwater Sales Tax Fund receive 0% of that distribution and the remaining 20% be distributed to the Park Sales Tax Fund for the Park Trails Reconstruction project.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	589,692	2.34%
2017 Actual	608,101	44.56%
2018 Actual	622,460	-14.42%
2019 Actual	636,241	1.54%
2020 Actual	681,444	3.12%
2021 Actual	805,824	2.36%
2022 Actual	750,763	2.21%
2023 Actual	777,138	7.10%
2024 Actual	822,796	18.25%
2025 Budget	1,028,808	-6.83%
2025 Projected	1,023,594	3.51%
2026 Adopted	1,054,302	5.88%



CITY OF
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WATER CONNECTION FEE FUND

The City of Raymore Water Connection Fee Fund (52), established in 2002, is used to fund those capital projects associated with the expansion of the city's water supply system as well as to take on enhancements to the existing system to support new development. To a limited degree, this fund may be used for major maintenance projects associated with the existing system. Projects have been identified in the City's Water Master Plan.

REVENUES

The Water Connection Fee Fund has as its primary source of revenue those fees which are charged for the connection of new water service for residential and commercial locations. A second source of revenue for this fund includes both revenue and general obligation bonds which may be approved and issued by the City of Raymore.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
None	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

Water Connection Fee Fund (52)

	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Fund Balance Beginning of Year	**2,356,465**	**2,761,389**	**2,743,197**	**2,957,519**	**3,294,024**	**3,619,139**	**3,855,343**	**4,092,768**	**4,331,418**
Revenue									
Interest	137,430	93,902	66,903	66,903	66,903	9,048	9,638	10,232	10,829
Connection Fees-Residential	332,713	438,059	263,445	397,763	371,085	252,156	252,786	253,418	254,052
Connection Fees-Commercial	23,266	197,534	0	0	0				
Transfers In from Enterprise Fund									
Total Revenue	**493,409**	**729,495**	**330,348**	**464,666**	**437,988**	**261,204**	**262,425**	**263,650**	**264,881**
Total Fund Bal & Revenues	**2,849,874**	**3,490,884**	**3,073,545**	**3,422,185**	**3,732,012**	**3,880,343**	**4,117,768**	**4,356,418**	**4,596,299**
Expenditures									
Debt Service	88,485	88,366	88,162	88,162	87,873				
Transfer to General Fund		145,000							
Water District #10 Payment	-	-							
Water payment to Nuuly			25,000	40,000	25,000	25,000	25,000	25,000	25,000
Capital Projects (Budgeted / reconciled)									
163rd Street Extension - Parkside		300,000							
Total Expenditures	**88,485**	**533,366**	**113,162**	**128,162**	**112,873**	**25,000**	**25,000**	**25,000**	**25,000**
Fund Balance (Gross)	**2,761,389**	**2,957,519**	**2,960,384**	**3,294,024**	**3,619,139**	**3,855,343**	**4,092,768**	**4,331,418**	**4,571,299**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**2,761,389**	**2,957,519**	**2,960,384**	**3,294,024**	**3,619,139**	**3,855,343**	**4,092,768**	**4,331,418**	**4,571,299**

Water Connection Fees

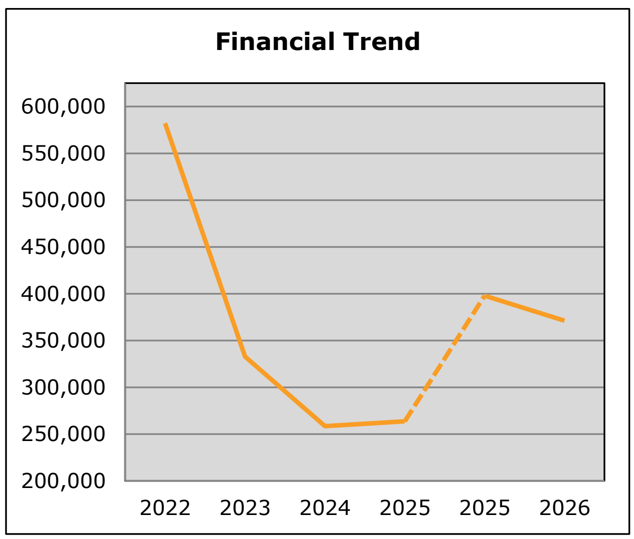
General Ledger Code:
52-00-4670-0000
52-00-4680-0000

Legal Authority:
Municipal Code: Section 705.030-705.030
State Statute: n/a

Revenue Description

The City of Raymore imposes a fee for new connections to the City's water system. This fee is payable prior to approval of a new water service connection. Funds collected are used for the purpose of offsetting actual costs incurred by the City in undertaking water facilities projects (including master planning, engineering, legal, administration, construction inspection, construction of facilities, land acquisition and testing) or for financing directly as a pledge against bonds, revenue certificates and other obligations of indebtedness, the costs of water facilities projects. The calculation of the connection fee is according to the City's Schedule of Fees, with a base of $2,595 per connection. Total FY26 revenue is based on 143 new permits for homes that are not in a water district.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	422,845	40.83%
2017 Actual	499,562	18.14%
2018 Actual	578,145	15.73%
2019 Actual	295,192	-48.94%
2020 Actual	478,410	62.07%
2021 Actual	378,331	-20.92%
2022 Actual	582,122	53.87%
2023 Actual	332,713	-42.84%
2024 Actual	258,427	-22.33%
2025 Budget	263,445	-20.82%
2025 Projected	397,763	50.99%
2026 Adopted	371,085	40.86%



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CITY OF
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SEWER CONNECTION FEE FUND

The City of Raymore Sewer Connection Fee Fund (53), established in 2002, is used to fund those capital projects associated with the expansion of the city's sanitary sewer system as well as to support enhancements to the existing system to support new development. To a limited degree, this fund may be used for major maintenance projects associated with the existing system. Projects have been identified in the City's Sanitary Sewer Master Plan.

REVENUES

The Sewer Connection Fee Fund has as its primary source of revenue those fees which are charged for the connection of new sewer service for residential and commercial locations. A second source of revenue for this fund includes both revenue and general obligation bonds which may be approved and issued by the City of Raymore.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
Owen Good Force Main Replacement	0	0	0	$679,248	$679,248
Owen Good Lift Station Upgrades	0	0	0	$4,065	$4,065
Whitetail Run Lift Station Improvements	0	0	0	$29,712	$29,712
Total	**0**	**0**	**0**	**$713,025**	**$713,025**

Owen Good Forcemain Replacement Phase 2
Cost (total): $679,248*

This project will replace approximately 2,000 feet of the Owen Good forcemain starting just north of Hubach Hill Road. Included in this will be the boring of a new forcemain under Hubach Hill Road.

*The total cost for the project is $1,358,496. Half of the project ($679,248) will be funded from the Sewer Connection Fee Fund (53) and half will be funded from the Enterprise Capital Maintenance Fund (54).

Operating Cost: None

Owen Good Lift Station Upgrades
Cost (total): $4,064

This project involves replacing the bubbler to preserve the life of the pumps and improve the overall condition of the lift station.

Whitetail Run Lift Station Improvements
Cost (total): $29,712

This project involves replacing pump #1 and the bubbler at the lift station. These repairs are necessary to keep the station operating efficiently.

Operating Cost: None

Sewer Connection Fee Fund (53)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-2028 Projected	2028-2029 Projected	2029-2030 Projected
Fund Balance Beginning of Year	**1,107,191**	**1,590,015**	**1,517,894**	**1,676,966**	**1,156,096**	**603,234**	**721,760**	**842,079**	**964,215**
Revenue									
Interest	-	49,097	0	0	0	0	0	0	0
						0	0	0	0
Connection Fees-Residential	226,665	240,214	184,576	286,984	273,036	143,525	145,319	147,136	148,975
Connection Fees-Commercial	16,928	51,006	0	8,423	0	0	0	0	0
Intergovernmental - SRF funds			0	0	0				0
Misc									
Transfers In			-		-				
Total Revenue	**243,593**	**340,317**	**184,576**	**295,407**	**273,036**	**143,525**	**145,319**	**147,136**	**148,975**
Total Fund Bal & Revenues	**1,350,784**	**1,930,332**	**1,702,470**	**1,972,373**	**1,429,132**	**746,760**	**867,079**	**989,215**	**1,113,190**
Expenditures									
Debt Service	88,485	88,366	88,162	88,162	87,873				
Misc									
Transfer to General Fund		145,000							
Sewer payment to Nuuly			25,000	28,115	25,000	25,000	25,000	25,000	25,000
Capital Projects (Budgeted / reconciled)									
Harold Estates Sanitary Sewer Extension	(23,578)								
Upgrade SCADA System									
Willowwind Sewer Connection									
Johnston Drive Sanitary Sewer	(304,138)								
Creekmoor Odor & Corrosion Control		20,000							
Owen Good Force Main Replacement			700,000	700,000					
Owen Good Force Main Replacement Phase 2					679,248				
Owen Good Lift Station Upgrades					4,065				
Whitetail Run Sewer Lift Station Upgrades					29,712				
Total Expenditures	**(239,231)**	**253,366**	**813,162**	**816,277**	**825,898**	**25,000**	**25,000**	**25,000**	**25,000**
Fund Balance (Gross)	**1,590,015**	**1,676,966**	**889,308**	**1,156,096**	**603,234**	**721,760**	**842,079**	**964,215**	**1,088,190**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**1,590,015**	**1,676,966**	**889,308**	**1,156,096**	**603,234**	**721,760**	**842,079**	**964,215**	**1,088,190**

Sewer Connection Fees

General Ledger Code:
53-00-4650-0000
53-00-4651-0000

Legal Authority:
Municipal Code: Section 710.430
State Statute: n/a

Revenue Description

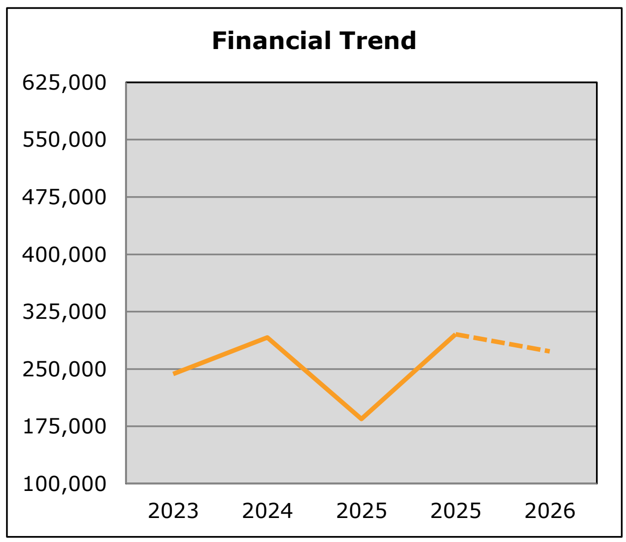
A sewer connection fee is imposed upon new connections to the City's sewer system. The sewer connection fees shall be charged as follows:

Residential (single-family and multiple-family) sewer connection fees are charged a sewer connection fee of $55.00 for each trap, with a minimum charge of $1,492. Multiple drains served by a single faucet shall be considered (1) trap. (Most residential have more than one trap).

Commercial and industrial sewer connection fees are charged a sewer connection fee of $68 for each trap, with a minimum charge of $2,533.

The Fiscal Year 2026 projected revenue is based on current housing permits and an estimated 183 traps.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	280,028	36.60%
2017 Actual	336,822	20.28%
2018 Actual	365,273	8.45%
2019 Actual	179,470	-50.87%
2020 Actual	324,452	80.78%
2021 Actual	256,688	-20.89%
2022 Actual	607,421	136.64%
2023 Actual	243,593	-59.90%
2024 Actual	291,220	19.55%
2025 Budget	184,576	-24.23%
2025 Projected	295,407	60.05%
2026 Adopted	273,036	47.93%



CITY OF
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ENTERPRISE CAPITAL MAINTENANCE FUND

The City of Raymore Enterprise Capital Maintenance Fund (54), established in Fiscal Year 2010, is used to fund those capital projects associated with major capital maintenance to the City's existing water and sewer infrastructure.

REVENUES

In Fiscal Year 2011, revenues associated with this fund were the direct results of transfers from the Enterprise Fund (50) for specific projects identified as necessary in the short term. Fiscal Year 2012 began the practice of transferring from the Enterprise Fund (50) in amount equivalent to 1% of the total value of the water and sewer infrastructure of the City. In 2015, the annual amount was reduced to help offset the cost of service for the Enterprise Fund. This amount will be slowly increased over the next ten years to the full 1% contribution.

FUND PROJECT HIGHLIGHTS

Project	Prior Budget	Total Expenditures	Carryover	2026 Budget	Total Available
Inflow and Infiltration Reduction	0	0	0	$189,200	$189,200
Hydrant Replacement	0	0	0	$204,733	$204,733
Original Town Valve Installation Program	0	0	0	$74,200	$74,200
Owen Good Lift Station Upgrades	0	0	0	$4,064	$4,064
Hunter's Glen #7 Lift Station	0	0	0	$24,525	24,525
Morningview Lift Station	0	0	0	$37,945	$37,945
Owen Good Lift Station Screening	0	0	0	$63,600	$63,600
Owen Good Forcemain Replacement Phase 2	0	0	0	$679,248	$679,248
Kentucky Ground Storage/ Foxwood Springs Tower Inspection/Cleaning	0	0	0	$11,500	$11,500
Total	**0**	**0**	**0**	**$1,289,015**	**$1,289,015**

Sanitary Sewer Inflow & Infiltration Reduction
Cost (total) $189,200

This project involves relining of sewer mains, sealing of manholes and other actions to eliminate the infiltration of clean water entering the sanitary sewer system.

Clean water entering the sanitary sewer system results in increased costs due to the need to have larger pump stations and having pumps run more often than necessary, thereby increasing utility costs. In addition, the increased inflow/infiltration increases treatment costs for treatment by the Little Blue Valley Sewer District (LBVSD). The City has committed to LBVSD to make substantial efforts to reduce inflow and infiltration. The 2004 Sanitary Sewer Master Plan identified areas of significant inflow and infiltration throughout the city. This project will continue the City's longstanding annual program to alleviate inflow and infiltration in identified areas.

Operating Cost: Estimated additional annual savings of $30,000. This maintains an overall systematic approach to maximize our maintenance dollars, as well as provide a clean safe sanitary system.

Original Town Valve Installation Program
Cost (total): $74,200

The project will insert five additional valves around Original Town in an ongoing effort to limit the number of service disruptions that residents in this part of town experience. Many of the valves in Original Town are broken or buried. Adding additional valves allows for City crews to shut water off to fewer residents during maintenance operations.

Operating Cost: None

Hydrant Replacement
Cost (total) $189,357

This project involves the replacement of 12 water hydrants at various locations throughout the city. During routine hydrant flushing and maintenance, these hydrants were found to be in need of replacement.

Operating Cost: None

Owen Good Lift Station Upgrades
Cost (total): $4,064

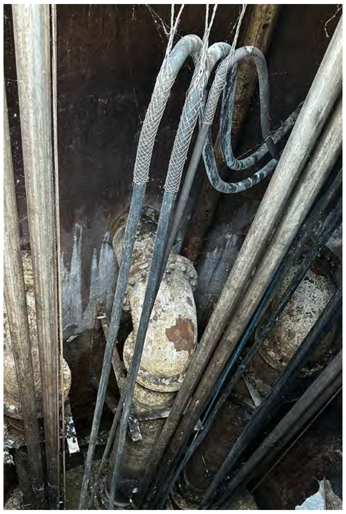
This project involves replacing the bubbler to preserve the life of the pumps and improve the overall condition of the lift station.

Operating Cost: None

Hunter's Glen #7 Lift Station Improvements
Cost (total): $24,525

This project involves replacing pump #1 and the bubbler and transducer at the lift station. These repairs are necessary to keep the station operating efficiently.

Operating Cost: None



Morningview Lift Station Improvements
Cost (total): $37,945

This project involves replacing pumps #1 and #2 and the bubbler and transducer at the lift station. These repairs are necessary to keep the station operating efficiently.

Operating Cost: None

Owen Good Lift Station Screening
Cost (total): $63,600

The project will install a mix of deciduous and evergreen trees to help obscure the view of the Owen Good Lift Station along the east side of Dean Avenue. The trees will be 2.5 inch caliper and installed so they will grow together into a screening wall.

Operating Cost: Minimal for trimming, pruning and replacement as needed.

Owen Good Forcemain Replacement Phase 2
Cost (total): $679,248

This project will replace approximately 2,000 feet of the Owen Good forcemain starting just north of Hubach Hill Road. Included in this will be the boring of a new forcemain under Hubach Hill Road.

The total cost for the project is $1,358,496. Half of the project ($679,248) will be funded from the Enterprise Capital Maintenance Fund (54) and the other half will be funded from the Sewer Connection Fee Fund (53).

Operating Cost: None

Kentucky Ground Storage/Foxwood Springs Tower Inspection & Cleaning
Cost (total): $11,500

The project will be for the inspection and cleaning of the Kentucky Pump Station ground storage tank and an inspection of the Foxwood Springs water tower, as required by the Missouri Department of Natural Resources every 2-5 years. The last inspection was completed in 2022.

Operating Cost: Any repairs that are noted or recommended during this inspection will be worked into the budget over the next few years.

Enterprise Capital Maintenance Fund (54)

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Fund Balance Beginning of Year	**909,039**	**1,166,504**	**768,800**	**875,184**	**1,301,184**	**817,304**	**1,094,787**	**1,441,141**	**1,780,897**
Revenue									
Interest	64,583	91,314	60,016	55,137	55,137	28,606	32,844	36,029	35,618
Transfers In from Enterprise Fund	600,000	600,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Revenue	**664,583**	**691,314**	**810,016**	**805,137**	**805,137**	**778,606**	**782,844**	**786,029**	**785,618**
Total Fund Bal & Revenues	**1,573,621**	**1,857,818**	**1,578,816**	**1,680,321**	**2,106,321**	**1,595,910**	**1,877,631**	**2,227,170**	**2,566,515**
Expenditures									
Misc									
Capital Projects (Budgeted / reconciled)									
Inflow and Infiltration Reduction - current and future	52,163	85,187	174,137	174,137	189,200	205,566	210,705	215,972	221,372
Hydrant Replacement	164,983	175,136	189,357		204,733	221,357	225,785	230,300	234,906
Owen Good Force Condition Analysis									
Owen Good Lift Station Improvements									
Owen Good Door Access & Security Cameras	2,100								
Owen Good Security Gate	(2,589)								
Mazuma Force Main Replacement	15,561								
Mayberry Court Waterline Replacement	100,700	(16,890)							
Original Town Valve Installation Program	74,200	74,200	74,200	-	74,200	74,200			
Owen Good Pump Replacement		400,000							
Original Town Waterline Replacement		265,000		(265,000)					
Owen Good Generator Transfer Switch Replacement			110,000	110,000					
Owen Good Force Main Replacement			360,000	360,000					
Owen Good Lift Station Upgrades					4,064				
Hunters Glen #7 Sewer Lift Station Upgrades					24,525				
Morningview Sewer Lift Station Upgrades					37,945				
Owen Good Lift Station Screening					63,600				
Kentucky Ground Storage/Foxwood Tower Inspection/Cleaning					11,500				
Owen Good Force Main Replacement Phase 2					679,248				
FY25 AMENDMENT - ORIGINAL TOWN WATER INVESTIGATION									
Total Expenditures	**407,118**	**982,634**	**907,694**	**379,137**	**1,289,017**	**501,123**	**436,489**	**446,273**	**456,278**
Fund Balance (Gross)	**1,166,504**	**875,184**	**671,122**	**1,301,184**	**817,304**	**1,094,787**	**1,441,141**	**1,780,897**	**2,110,237**
Less: Reserve Balance ()			-	-	-	-	-	-	-
Available Fund Balance	**1,166,504**	**875,184**	**671,122**	**1,301,184**	**817,304**	**1,094,787**	**1,441,141**	**1,780,897**	**2,110,237**

Transfer from Enterprise Fund

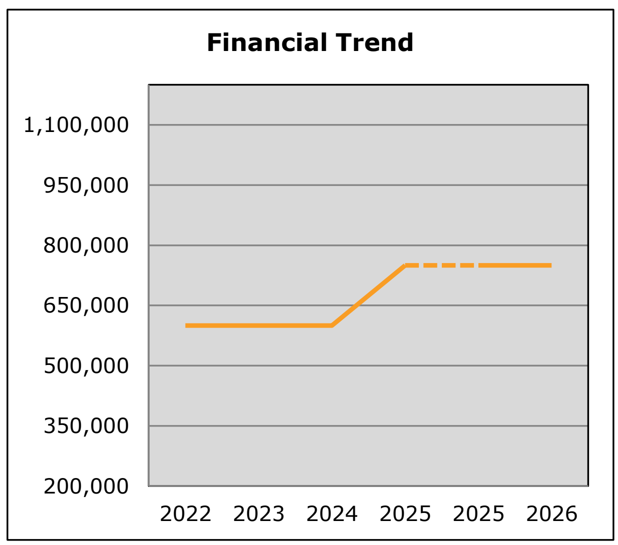
General Ledger Code:	**Legal Authority:**
54-00-4950-0000	Municipal Code: n/a State Statute: n/a

Revenue Description

Fiscal Year 2012 began the practice of transferring from the Enterprise Fund (50) an amount equivalent to 1% of the total value of the water and sewer infrastructure of the City. The fund has built up a sizable balance, therefore the transfer has been reduced until larger maintenance items are needed and allowing the funds to remain in the Enterprise Fund to address more immediate needs in that area.

In 2015 the annual amount was reduced to help offset the cost of service for the Enterprise Fund. In 2019, an annual $600,000 transfer was established. In 2025, this was updated to $750,000. This reflects both increased infrastrudture with growth and aging infrastructure in place.

Fiscal Year	Collection	Annual Percentage Change
2016 Actual	234,144	0.00%
2017 Actual	364,146	55.52%
2018 Actual	540,099	48.32%
2019 Actual	600,000	11.09%
2020 Actual	600,000	0.00%
2021 Actual	600,000	0.00%
2022 Actual	600,000	0.00%
2023 Actual	600,000	0.00%
2024 Actual	600,000	0.00%
2025 Budget	750,000	25.00%
2025 Projected	750,000	25.00%
2026 Adopted	750,000	0.00%



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APPENDIX

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COMBINED 4 YEAR - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

BUDGET YEAR	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Adopted
Property Taxes	5,523,155	6,009,321	6,165,780	6,678,342
Franchise Taxes	2,518,966	2,589,754	2,506,712	2,699,705
Sales Taxes	10,372,737	10,877,109	11,300,778	12,712,875
Intergovernmental	-	-	-	-
Fees and Permits	1,432,025	1,866,373	1,032,155	1,049,709
Licenses	132,629	137,620	136,742	139,020
Municipal Court	257,939	331,766	350,244	311,366
Program / Service Fees	11,409,790	10,035,843	9,715,362	10,596,832
Centerview	68,173	78,599	86,425	96,800
Raymore Activity Center	168,500	188,461	316,425	304,920
Penalties	149,571	156,765	150,463	154,590
Miscellaneous	2,858,423	4,287,343	2,146,505	2,313,574
Bond Proceeds & Interest	-	3,626,401	-	-
Bond Proceeds - estimated		-	-	-
Other Sources / Transfers	7,520,460	8,170,145	5,987,389	6,196,494
COVID-19				
Revenues	**42,412,368**	**48,355,500**	**39,894,980**	**43,254,229**
Administration	1,404,107	1,479,660	1,648,484	1,663,934
Integrated Technology Systems	736,316	799,109	984,016	997,842
Economic Development	119,368	164,933	190,494	198,801
Development Services	782,857	798,124	962,879	1,031,085
Engineering	481,530	485,844	547,878	552,472
Streets	798,879	865,896	976,123	1,058,971
Stormwater	343,901	363,915	381,419	402,176
Buildings and Grounds	415,841	266,754	412,154	431,281
Municipal Court	140,482	183,100	203,204	218,125
Finance	835,624	933,819	960,666	1,055,553
Communications	205,803	270,645	349,099	367,723
Prosecuting Attorney	24,000	26,250	27,000	27,000
Police	4,535,203	5,065,478	5,903,784	7,138,623
Emergency Management	120,411	126,552	154,839	171,992
COVID-19	-	-		
Parks	976,399	1,091,644	1,145,123	1,219,827
Recreation	394,308	424,762	402,908	432,461
Centerview	100,612	100,905	111,029	116,534
Raymore Activity Center	247,727	310,986	292,330	299,386
Water & Sewer	6,807,544	7,027,455	7,586,753	8,204,000
Miscellaneous	396,819	4,182,685	175,410	225,686
Debt Service	4,510,560	3,508,806	3,572,049	4,950,334
Fees	2,750	2,300	2,750	2,750
911 Exp/Communications	-	-	-	-
Capital Outlay	472,920	497,121	337,708	307,200
Capital Projects	6,822,521	10,735,196	9,008,971	8,323,161
Capital Projects - GO Bond	-	-	-	-
Transfers Out	6,490,042	7,866,723	5,754,871	5,744,088
Total Expenditures	**38,166,525**	**47,578,660**	**42,091,941**	**45,141,005**
TTD Expenditures				-
Net Changes in Fund Balance	**4,245,843**	**776,840**	**(2,196,961)**	**(1,886,776)**

Percentage change in PY Revenue	9.42%	14.01%	2.93%	8.42%
Percentage change in PY Expenditures	9.00%	24.66%	20.21%	7.24%
Percentage change in PY change of Fund Balance	13.40%	-81.70%	-158.68%	-14.12%

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

BUDGET YEAR 2025-26	**General Fund**	**Public Safety Sales Tax Fund**	**Parks Fund**	**Enterprise Fund**	**Debt Service Fund**	**Internal Service Fund**	**Capital Project Funds**	**Combined Total Presentation**
Fund Balance CASH Beginning of the Year	**5,116,016**	**83,033**	**320,417**	**3,962,644**	**3,418,207**	**7,380,264**	**12,505,862**	**32,786,443**
Property Taxes	2,127,978		555,127		3,995,237			6,678,342
Franchise Taxes	2,699,705							2,699,705
Sales Taxes	5,200,460	1,026,289	725,000				5,761,126	12,712,875
Intergovernmental						-		-
Fees and Permits	588,265						461,444	1,049,709
Licenses	139,020							139,020
Municipal Court	307,874					3,492		311,366
Program / Service Fees			406,210	9,546,501			644,121	10,596,832
Centerview			96,800					96,800
Raymore Activity Center			304,920					304,920
Penalties				134,614	19,976			154,590
Miscellaneous	1,029,594	3,321	40,652	253,724	136,728	181,004	668,550	2,313,574
2022 Bond Proceeds - estimated							-	-
Other Sources / Transfers	2,459,051		116,200	-	-	671,243	2,950,000	6,196,494
Revenues	**14,551,948**	**1,029,611**	**2,244,909**	**9,934,839**	**4,151,942**	**855,739**	**10,485,241**	**43,254,229**
Administration	1,663,934							1,663,934
Integrated Technology Systems	997,842							997,842
Economic Development	198,801							198,801
Development Services	1,031,085							1,031,085
Engineering	552,472							552,472
Streets	1,058,971							1,058,971
Stormwater	402,176							402,176
Buildings and Grounds	431,281							431,281
Municipal Court	218,125							218,125
Finance	1,055,553							1,055,553
Communications	367,723							367,723
Prosecuting Attorney	27,000							27,000
Police	6,317,439	816,184				5,000		7,138,623
Emergency Management	171,992							171,992
Parks			1,219,827					1,219,827
Recreation			432,461					432,461
Centerview			116,534					116,534
Raymore Activity Center			299,386					299,386
Water & Sewer				8,204,000				8,204,000
Miscellaneous						150,686	75,000	225,686
Debt Service				-	3,808,350		1,141,984	4,950,334
Fees					2,750			2,750
911 Exp/Communications						-		-
Capital Outlay			-			307,200		307,200
Capital Projects	-		(0)	32,000			8,291,162	8,323,161
Transfers Out	1,945,200		47,153	1,575,511		200,000	1,976,224	5,744,088
								-
Total Expenditures	**16,439,594**	**816,184**	**2,115,360**	**9,811,511**	**3,811,100**	**662,887**	**11,484,369**	**45,141,005**
TTD Expenditures								-
Net Changes in Fund Balance	**(1,887,645)**	**213,427**	**129,550**	**123,328**	**340,842**	**192,852**	**(999,128)**	**(1,886,776)**
% of change	**-37%**	**257%**	**40%**	**3%**	**10%**	**3%**	**-8%**	**-6%**
Less: Restricted Balances	-	-	-	-			-	-
Less: Reserved Balance 17.5% of Exp	*(2,536,519)*	*(142,832)*	*(370,188)*	*(1,717,014)*	-	-	-	*(4,766,554)*
Available Fund Balance - End of Year	**691,851**	**153,627**	**79,779**	**2,368,958**	**3,759,049**	**7,573,115**	**11,506,734**	**26,133,114**

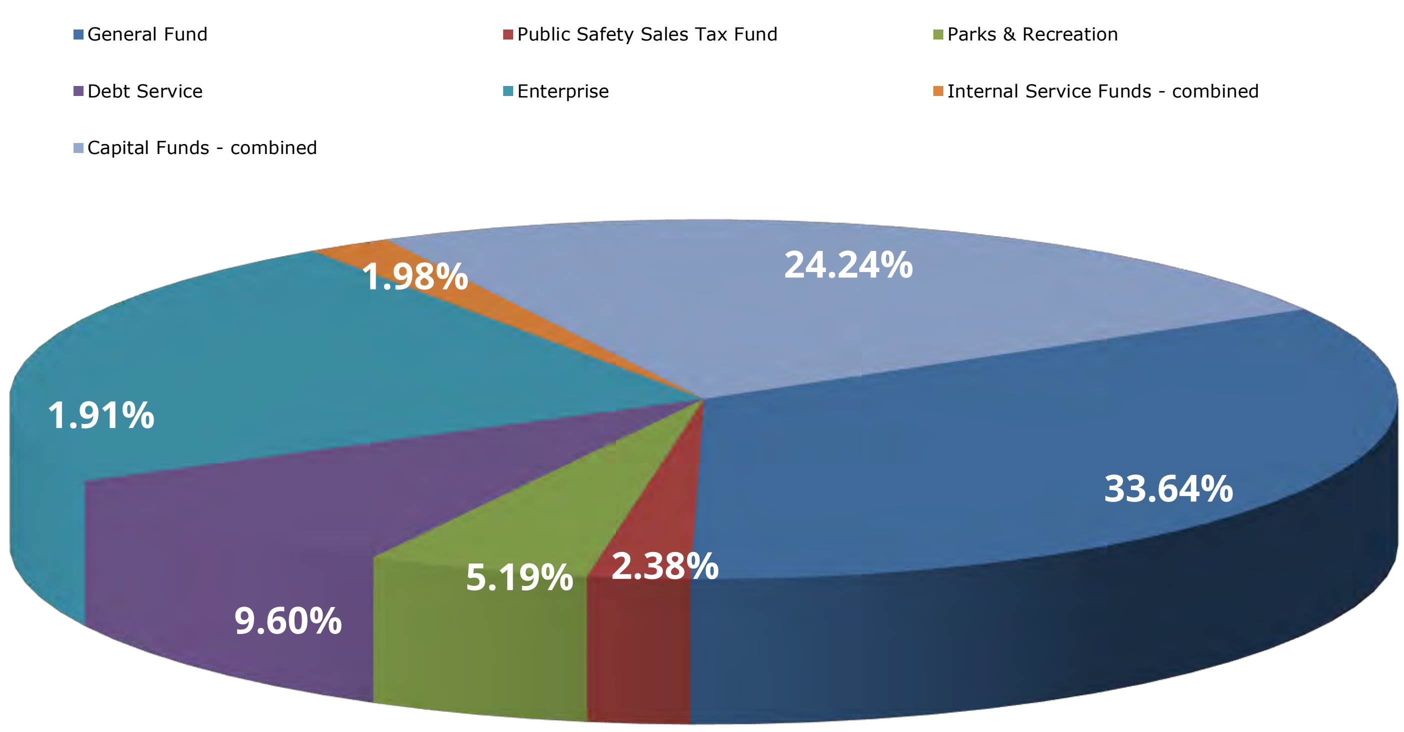
Capital Funds Combined Statement of Changes in Fund Balance (cash basis)

	05 - BERP Fund	27-Park Fee in Lieu	36-Transportation Fund	36.38-GO Transportation Fund	37-Excise Tax Fund	45-Capital Improvement Fund	46-Stormwater Sales Tax	47-Parks Sales Tax	47.38-GO Parks	52-Water Connection Fees	53-Sewer Connection Fees	54-Ent. Capital Maintenance	Total Combined
Fund Balance - Beginning of Year	1,346,753	131,516	1,376,941	1,618,629	1,157,500	519,091	389,138	194,769	20,222	3,294,024	1,156,096	1,301,184	12,505,862
Revenues													
Sales Taxes													
1/2 cent Capital Improvement						1,697,849							1,697,849
*Sales Tax (40% of 1/2 cent) **							679,140	706,382					1,385,522
Additional - Council Determined							-	347,920					347,920
Transportation Sales Tax			1,697,849										1,697,849
Cass R&B Sales Tax			389,447										389,447
Cass R&B Property Tax			242,540										242,540
Fees and Permits													
Park Fee in Lieu		30,845											30,845
Commercial					-								-
Single Family					430,599								430,599
Multi-Family					-								-
Tap Fees -Residential										371,085			371,085
Tap Fees -Commercial										-			-
Interest	56,250	11,391	103,622	64,745	128,331	92,152	22,755	45,846	809	66,903	-	55,137	647,941
Refunds & Reimbursements						-	20,609	-					20,609
Resident Contribution						-							-
Sale of Real & Personal Property													-
Connection Fees-Residential											273,036		273,036
Connection Fees-Commercial											-		-
GO Bond Proceeds & Earnings													-
Other Sources / Transfers	100,000	-	1,900,000		50,000	-		150,000				750,000	2,950,000
Total Revenues	**156,250**	**42,236**	**4,333,458**	**64,745**	**608,930**	**1,790,001**	**722,503**	**1,250,148**	**809**	**437,988**	**273,036**	**805,137**	**10,485,241**
Expenditures													
Debt Service						966,238	-			87,873	87,873		1,141,984
Misc						1,000	-			25,000	25,000	-	51,000
Transfers out													
General Fund Transfer			320,000			-	331,224						651,224
Misc Stream Clean ups							-						-
Professional Services (Lake Maintenance)							24,000						24,000
Park Sales Tax Transfer						150,000		725,000					875,000
Excise Tax Transfer			50,000										50,000
Capital Improvement Transfer													-
Enterprise Fund (50) Transfer													-
BERP Transfer						100,000							100,000
Transportation Transfer					100,000	200,000							300,000
Restricted Revenue Fund Transfer													-
Capital Projects Budgeted													
Server Replacement Program	15,000												15,000
City Hall Landscaping & Tree Replacement	39,600												39,600
City Hall Refresh	277,420												277,420
Council Chamber Projector Replacement	10,000												10,000
ITS Security Upgrades	65,000												65,000
Annual Curb Replacement			674,000										674,000
Street Preservation			1,098,000										1,098,000
Right of Way Infrastructure Repairs			159,000										159,000
North Cass Pkwy & Dean Ave Additional Turn Lane			40,000										40,000
Dean Avenue Curb Replacement			500,000										500,000
North Madison Street Road Reconstruction			370,000										370,000
Sidewalk Replacement Program			328,600										328,600
EI - 58 Highway Maintenance Project (sidewalk, curb, asphalt repairs or replacement)			1,400,000										1,400,000
Maintenance of Thoroughfare Routes					212,000								212,000
Curb Ramp Repair & Replacement						132,500							132,500
Annual Curb Replacement							424,000						424,000
Stormwater Culvert Rehabilitation							100,000						100,000
Trails Maintenance								150,000					150,000
TB Hanna Station - Station Street								164,000					164,000
Park Signage								130,000					130,000
Owen Good Force Main Replacement Phase 2											679,248		679,248
Owen Good Lift Station Upgrades											4,065		4,065
Whitetail Run Sewer Lift Station Upgrades											29,712		29,712
Inflow and Infiltration Reduction - current and future												189,200	189,200
Hydrant Replacement												204,733	204,733
Original Town Valve Installation Program											-	74,200	74,200
Owen Good Lift Station Upgrades												4,064	4,064
Hunters Glen #7 Sewer Lift Station Upgrades												24,525	24,525
Morningview Sewer Lift Station Upgrades												37,945	37,945
Owen Good Lift Station Screening												63,600	63,600
Kentucky Ground Storage/Foxwood Tower Inspection/Cleaning												11,500	11,500
Owen Good Force Main Replacement Phase 2												679,248	679,248
													-
													-
Total Expenditures	**407,020**	**-**	**4,939,600**	**-**	**312,000**	**1,549,738**	**879,224**	**1,169,000**	**-**	**112,873**	**825,898**	**1,289,017**	**11,484,369**
Net Changes in Fund Balance	**(250,770)**	**42,236**	**(606,142)**	**64,745**	**296,930**	**240,263**	**(156,721)**	**81,148**	**809**	**325,115**	**(552,862)**	**(483,880)**	**(999,128)**
Available Fund Balance End of Year	**1,095,983**	**173,752**	**770,798**	**1,683,374**	**1,454,430**	**759,354**	**232,417**	**275,917**	**21,031**	**3,619,139**	**603,234**	**817,304**	**11,506,734**

Combined Revenues by Fund

(Includes interfund transfers and interfund billings)

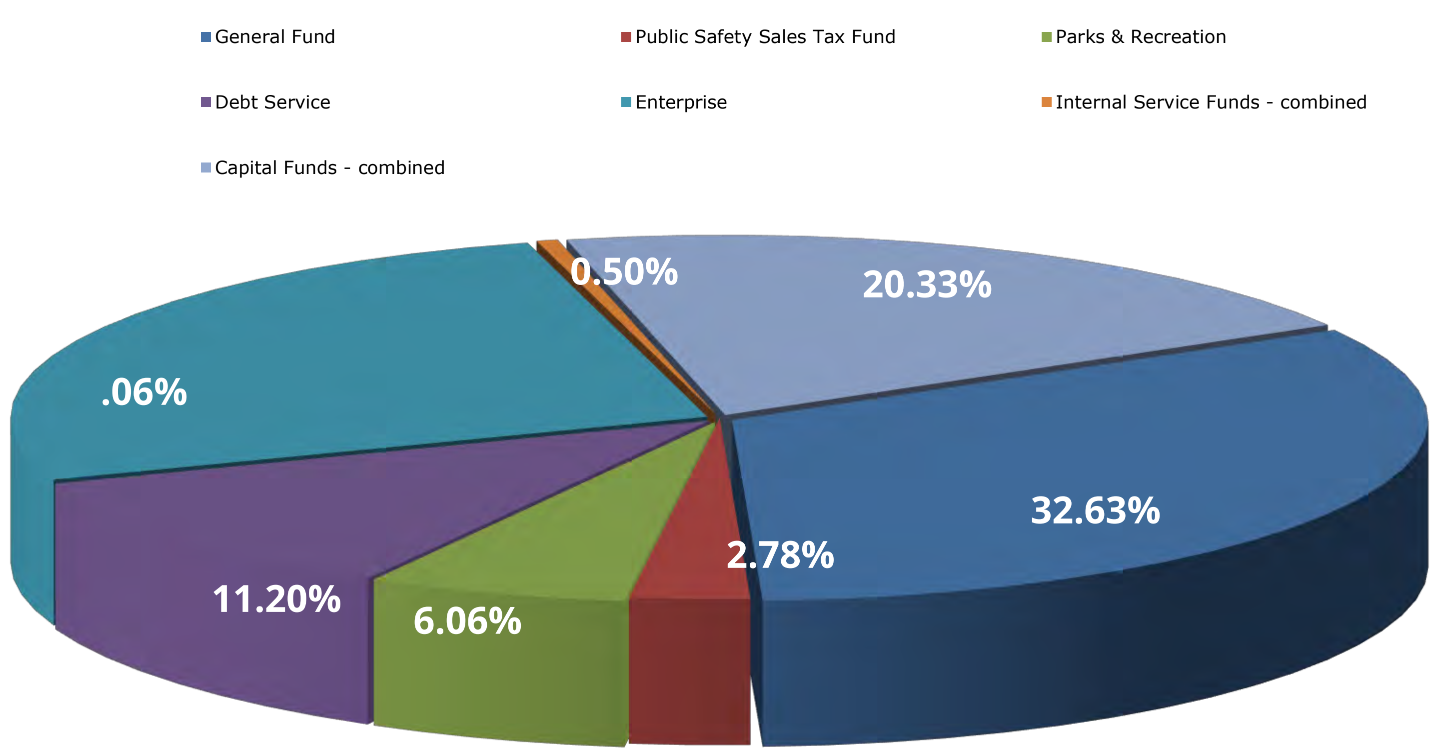
Summary			
		Budget	**% of Budget**
General Fund	$	14,551,948	33.64%
Public Safety Sales Tax Fund	$	1,029,611	2.38%
Parks & Recreation	$	2,244,909	5.19%
Debt Service	$	4,151,942	9.60%
Enterprise	$	9,934,839	22.97%
Internal Service Funds - combined	$	855,739	1.98%
Capital Funds - combined	$	10,485,241	24.24%
Total Combined Revenues	**$**	**43,254,229**	**100.00%**



Combined Revenues by Fund

(Does not include interfund transfers and interfund billings)

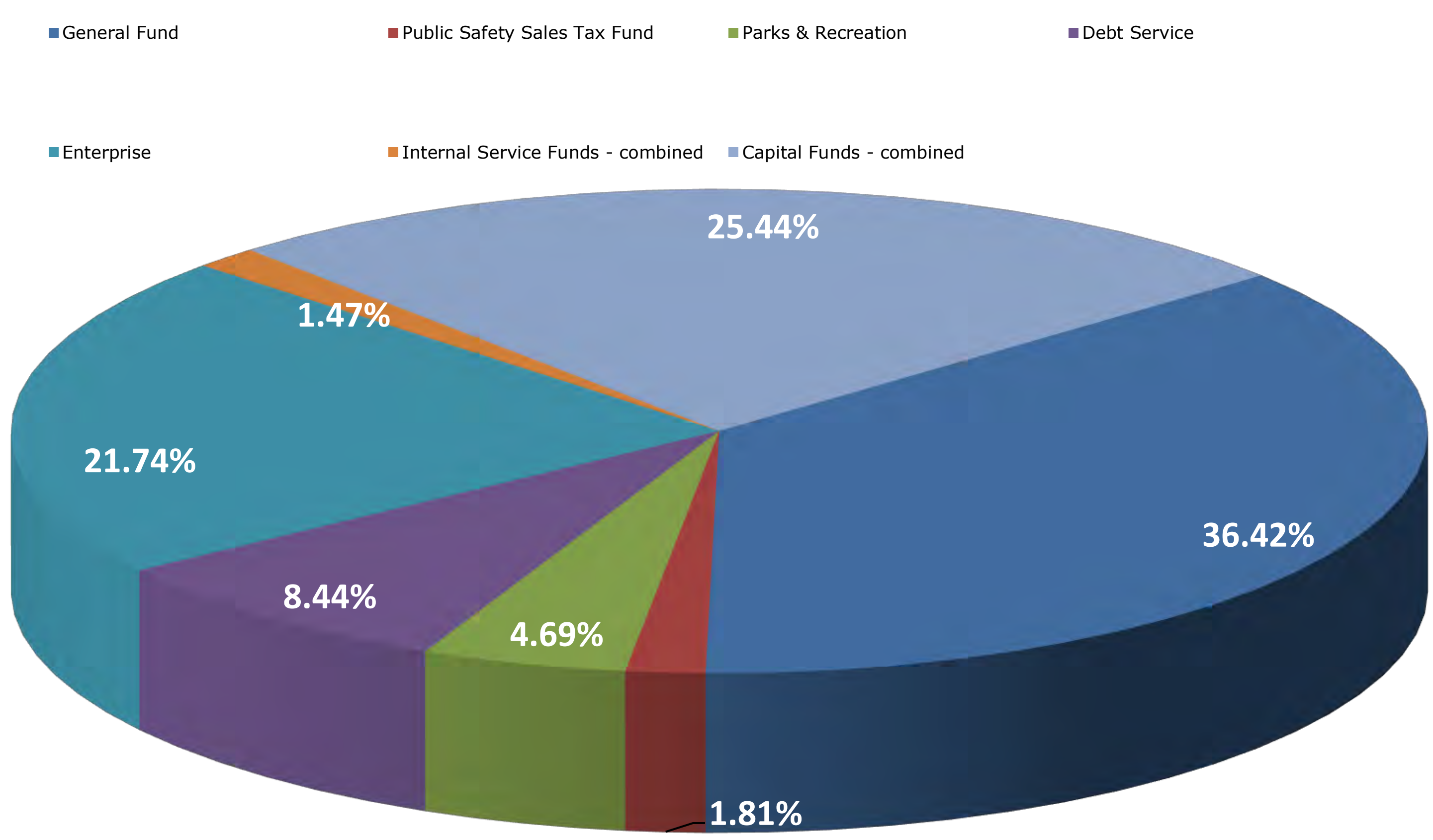
Summary			
		Budget	**% of Budget**
General Fund	$	12,092,897	32.63%
Public Safety Sales Tax Fund	$	1,029,611	2.78%
Parks & Recreation	$	2,244,909	6.06%
Debt Service	$	4,151,942	11.20%
Enterprise	$	9,818,639	26.50%
Internal Service Funds - combined	$	184,496	0.50%
Capital Funds - combined	$	7,535,241	20.33%
Total Combined Revenues	**$**	**37,057,734**	**100.00%**



Combined Expenditures by Fund

(Includes interfund transfers and interfund billings)

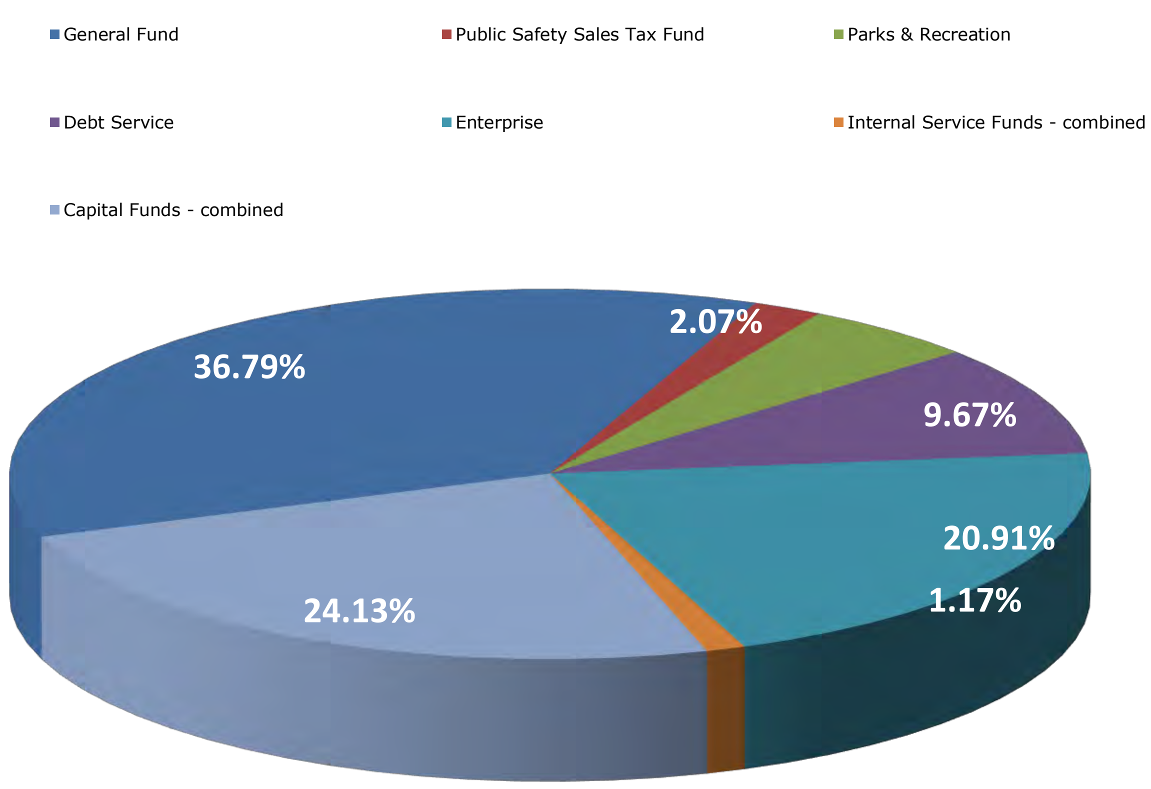
Summary			
		Budget	**% of Budget**
General Fund	$	16,439,594	36.42%
Public Safety Sales Tax Fund	$	816,184	1.81%
Parks & Recreation	$	2,115,360	4.69%
Debt Service	$	3,811,100	8.44%
Enterprise	$	9,811,511	21.74%
Internal Service Funds - combined	$	662,887	1.47%
Capital Funds - combined	$	11,484,369	25.44%
Total Combined Expenditures	**$**	**45,141,005**	**100.00%**



Combined Expenditures by Fund

(Does not include interfund transfers and interfund billings)

Summary			
		Budget	**% of Budget**
General Fund	$	14,494,394	36.79%
Public Safety Sales Tax Fund	$	816,184	2.07%
Parks & Recreation	$	2,068,208	5.25%
Debt Service	$	3,811,100	9.67%
Enterprise	$	8,236,000	20.91%
Internal Service Funds - combined	$	462,886	1.17%
Capital Funds - combined	$	9,508,145	24.13%
Total Combined Expenditures	**$**	**39,396,917**	**100.00%**

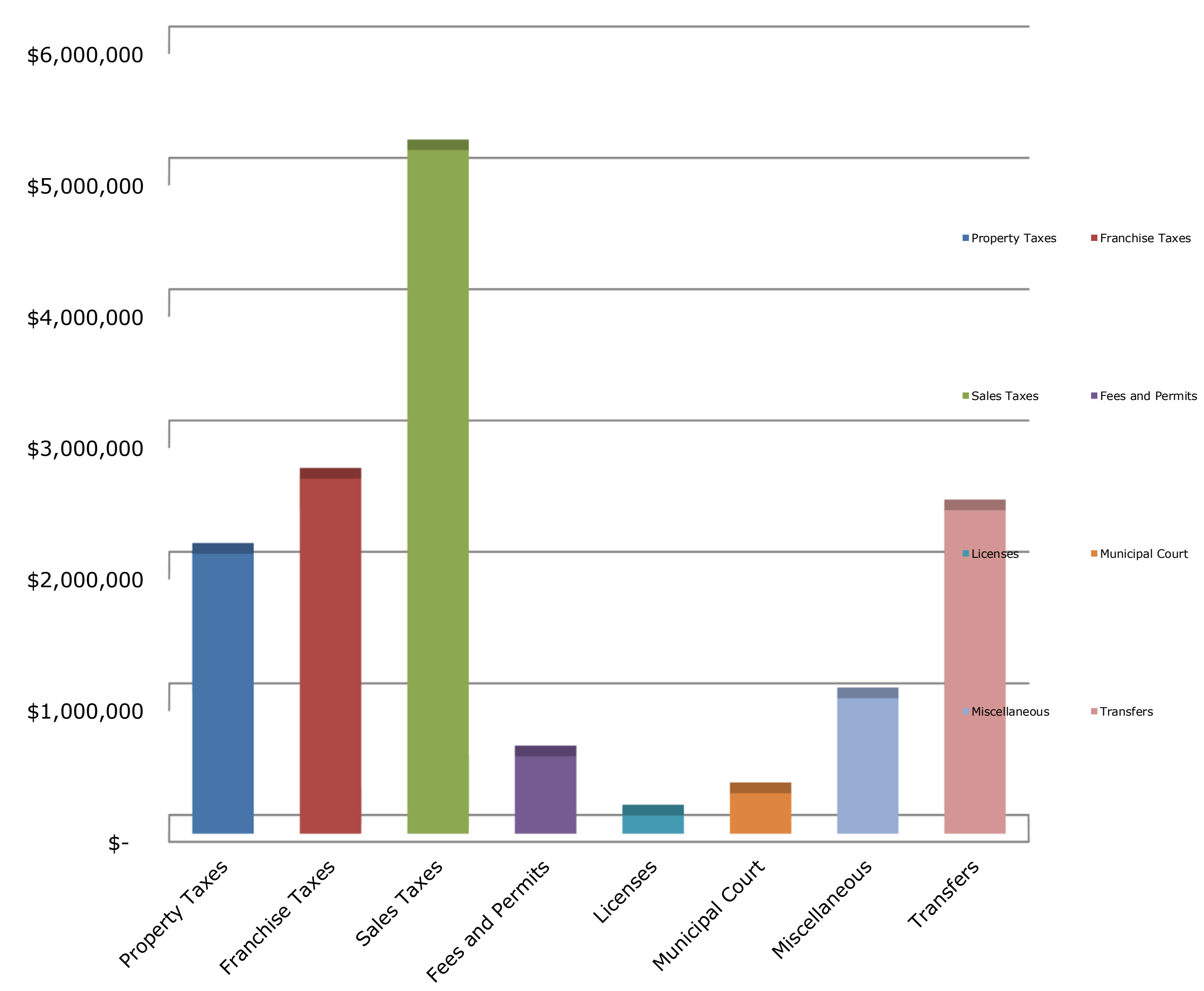


General Fund Budget Comparison

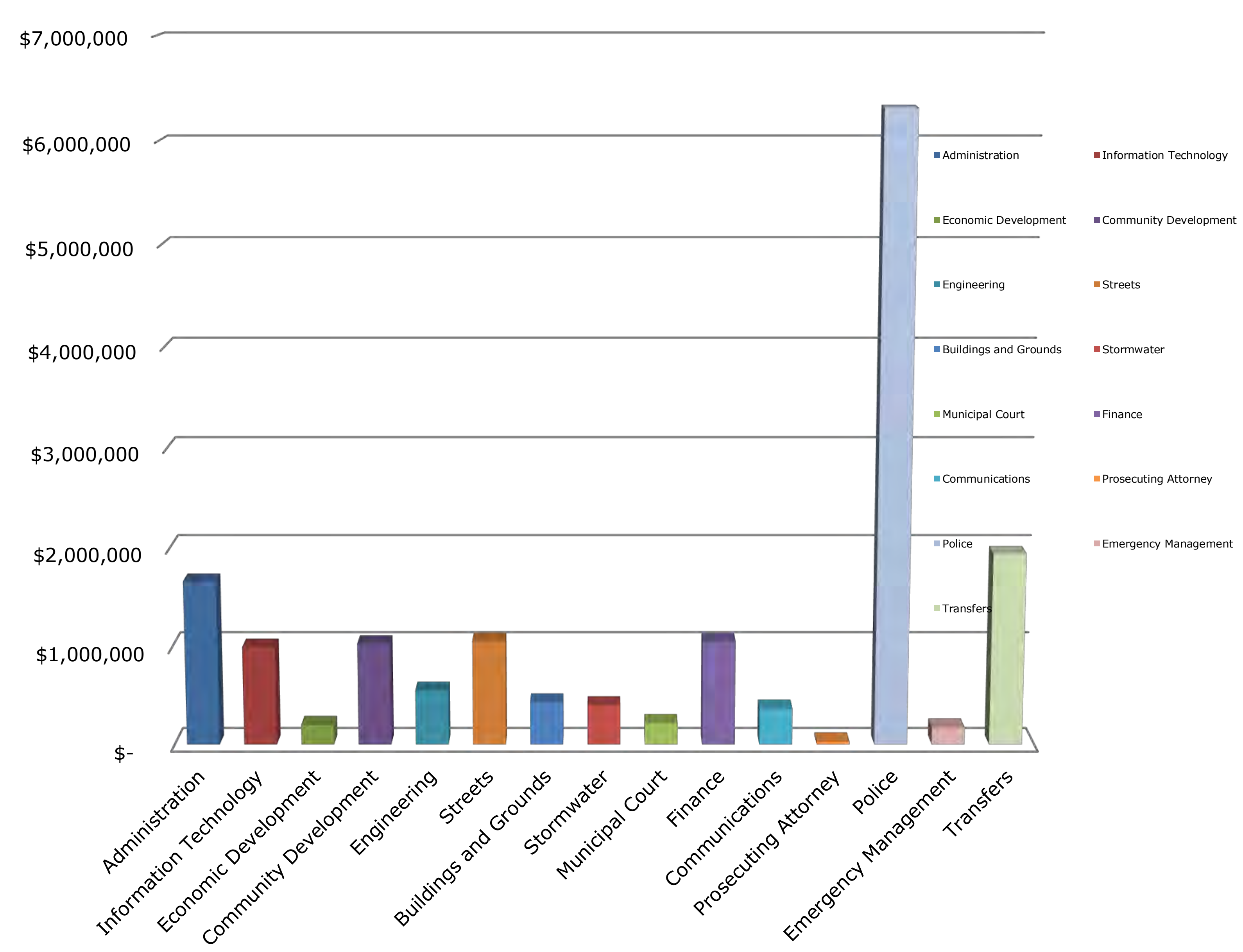
Revenue Budget Comparison

	2025	2026	% +/-
Property Taxes	$ 2,058,154	$ 2,127,978	3.4%
Franchise Taxes	$ 2,506,712	$ 2,699,705	7.7%
Sales Taxes	$ 5,003,883	$ 5,200,460	3.9%
Fees and Permits	$ 709,396	$ 588,265	-17.1%
Licenses	$ 136,742	$ 139,020	1.7%
Municipal Court	$ 346,752	$ 307,874	-11.2%
Miscellaneous	$ 813,100	$ 1,029,594	26.6%
Transfers	$ 2,575,047	$ 2,459,051	-4.5%
Total	**$ 14,149,786**	**$ 14,551,948**	**2.8%**

2026 General Fund Revenue By Category



2026 General Fund Expense By Category

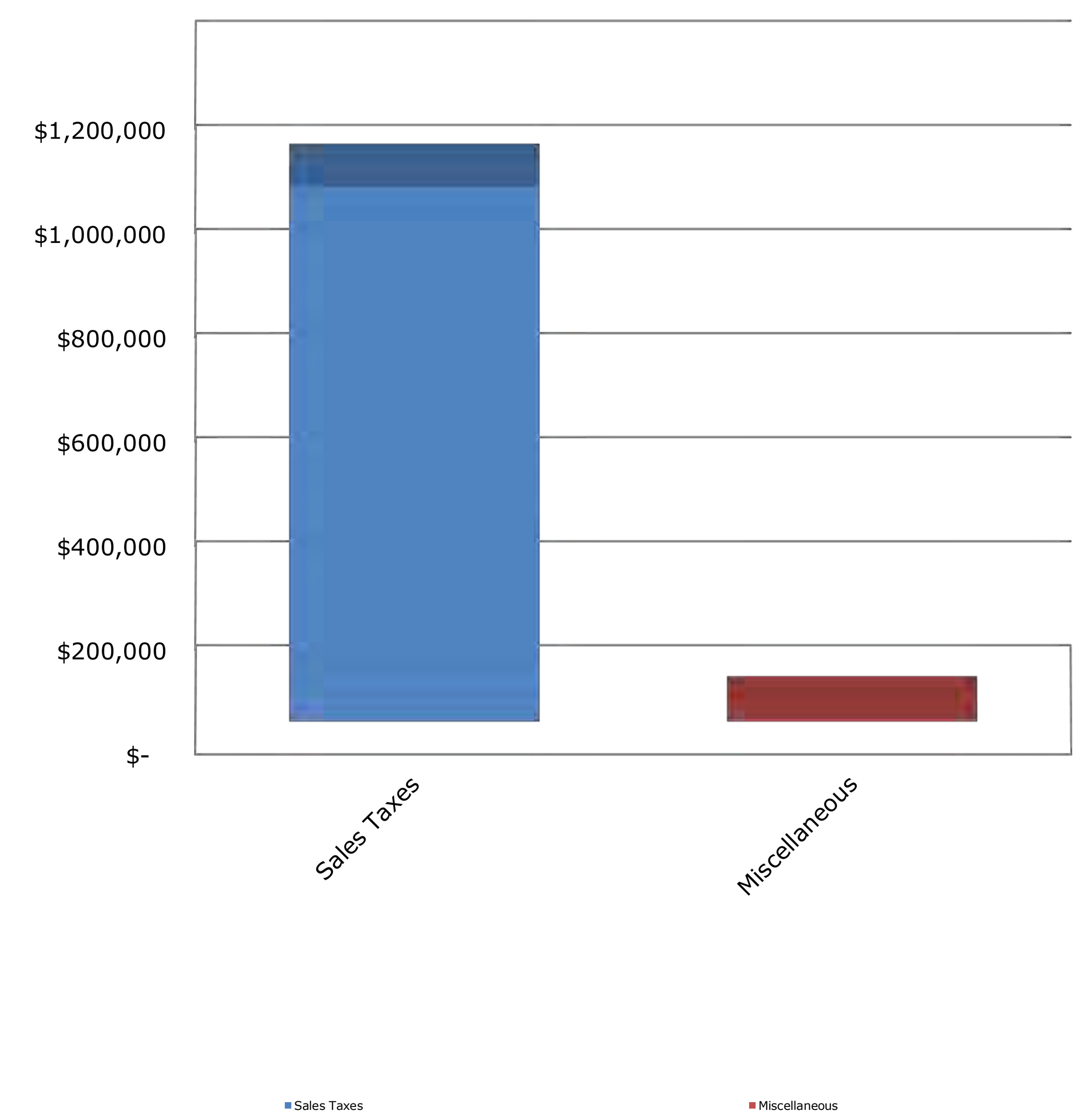


Expense Budget Comparison

	2025	2026	% +/-
Administration	$ 1,645,464	$ 1,663,934	1.1%
Information Technology	$ 984,016	$ 997,842	1.4%
Economic Development	$ 190,494	$ 198,801	4.4%
Community Development	$ 962,879	$ 1,031,085	7.1%
Engineering	$ 547,878	$ 552,472	0.8%
Streets	$ 964,269	$ 1,058,971	9.8%
Buildings and Grounds	$ 412,154	$ 431,281	4.6%
Stormwater	$ 381,419	$ 402,176	5.4%
Municipal Court	$ 203,204	$ 218,125	7.3%
Finance	$ 960,666	$ 1,055,553	9.9%
Communications	$ 349,099	$ 367,723	5.3%
Prosecuting Attorney	$ 27,000	$ 27,000	0.0%
Police	$ 5,898,784	$ 6,317,439	7.1%
Emergency Management	$ 154,838	$ 171,992	11.1%
Transfers	$ 192,500	$ 1,945,200	910.5%
Total	**$ 13,874,664**	**$ 16,439,594**	**18.5%**

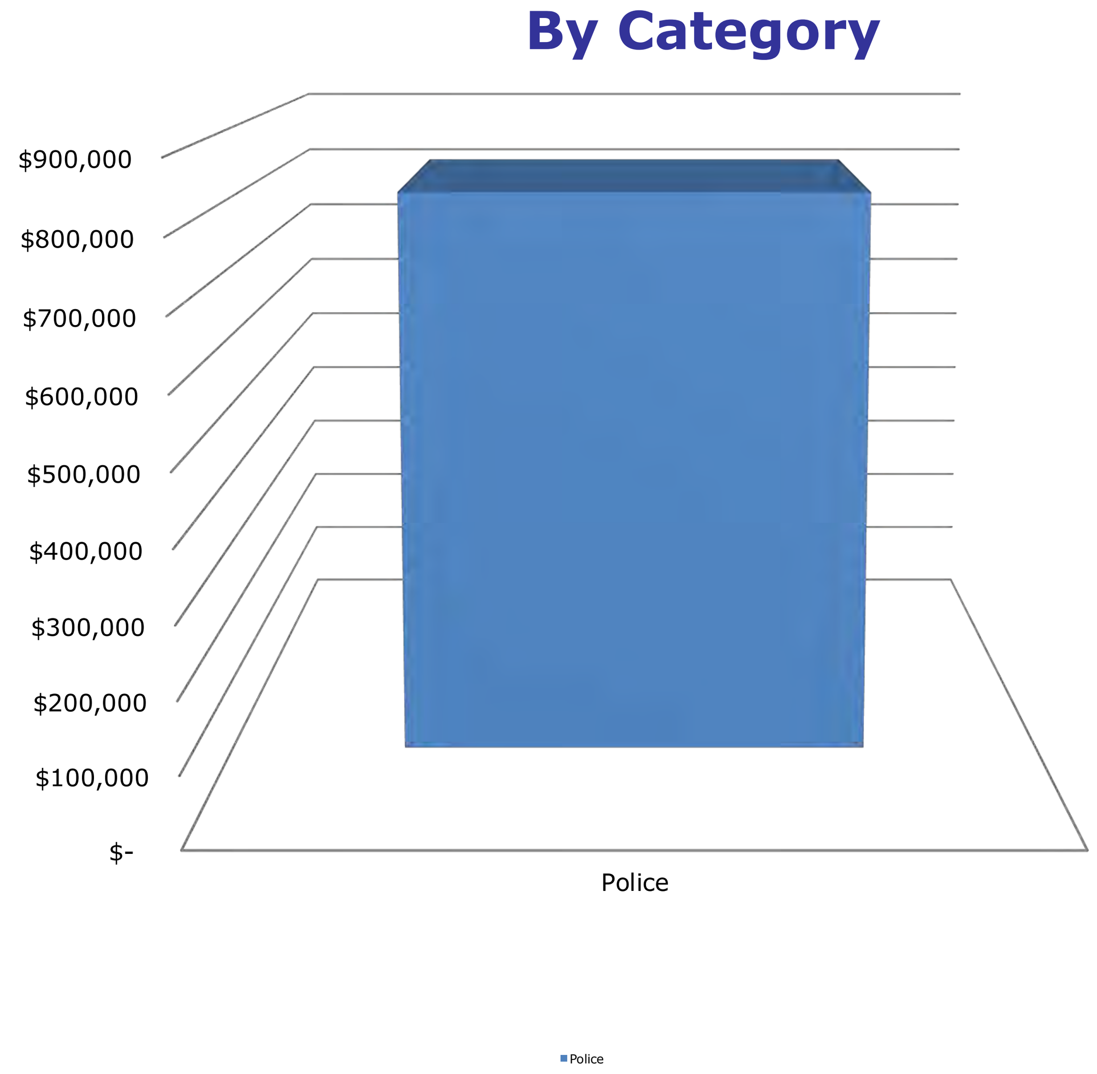
Public Safety Sales Tax Fund Budget Comparison

2026 Public Safety Salex Tax Fund Revenue By Category



Revenue Budget Comparison					
		2025		2026	% +/-
Sales Taxes	$	-	$	1,026,289	NA
Miscellaneous	$	-	$	3,321	NA
Total	**$**	**-**	**$**	**1,029,611**	**NA**

2026 Public Safety Sales Tax Fund Expense By Category



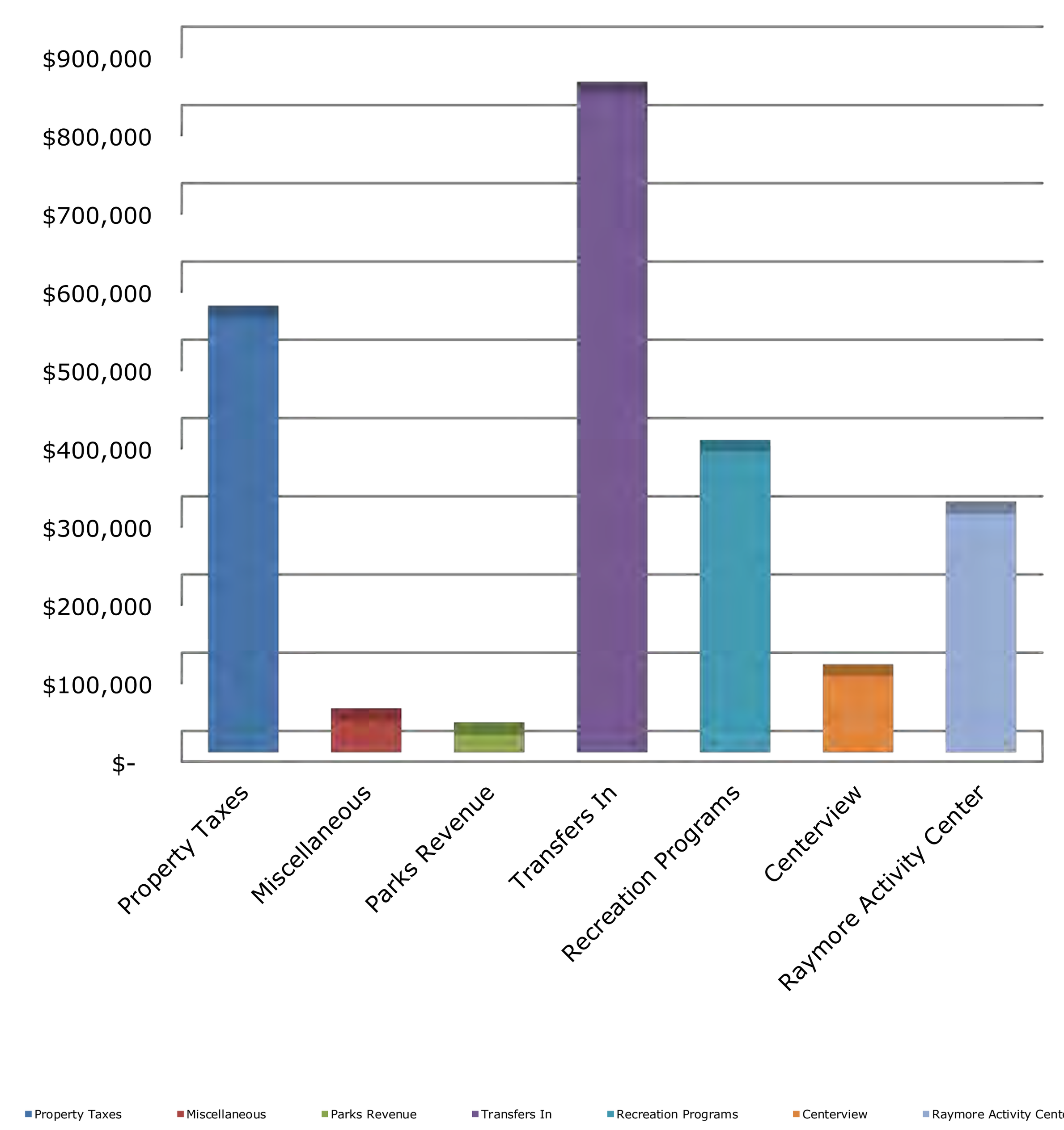
Expense Budget Comparison					
		2025		2026	% +/-
Police	$	-	$	816,184	NA
Total	**$**	**-**	**$**	**816,184**	**NA**

Park Fund Budget Comparison

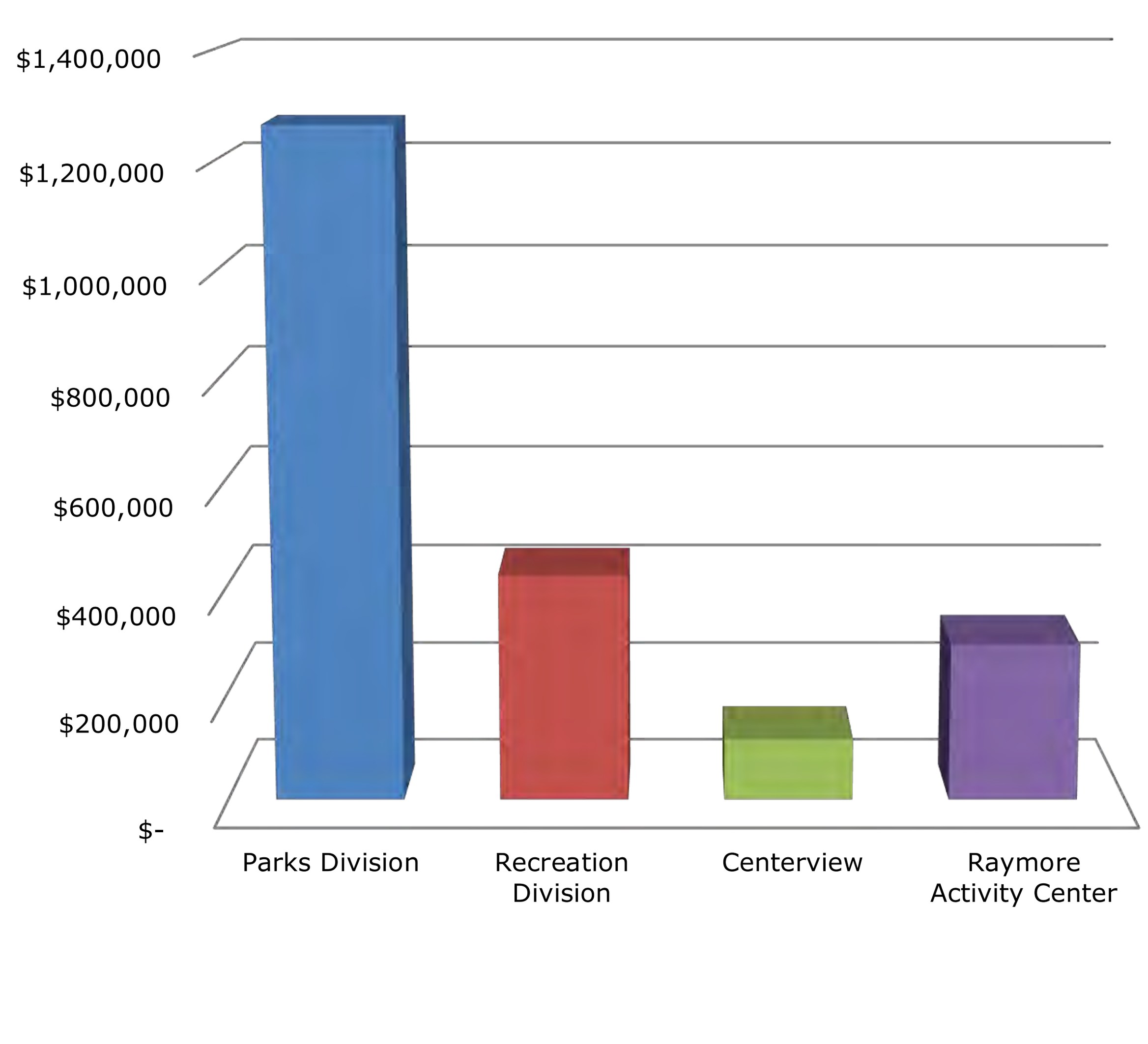
Revenue Budget Comparison

		2025		2026	% +/-
Property Taxes	$	545,893	$	555,127	1.7%
Miscellaneous	$	30,385	$	40,652	33.8%
Parks Revenue	$	22,615	$	22,615	0.0%
Transfers In	$	850,000	$	841,200	-1.0%
Recreation Programs	$	415,395	$	383,595	-7.7%
Centerview	$	86,425	$	96,800	12.0%
Raymore Activity Center	$	316,425	$	304,920	-3.6%
Total	**$**	**2,267,138**	**$**	**2,244,909**	**-1.0%**

2026 Park Fund Revenue By Category



2026 Park Fund Expense By Category



Expense Budget Comparison

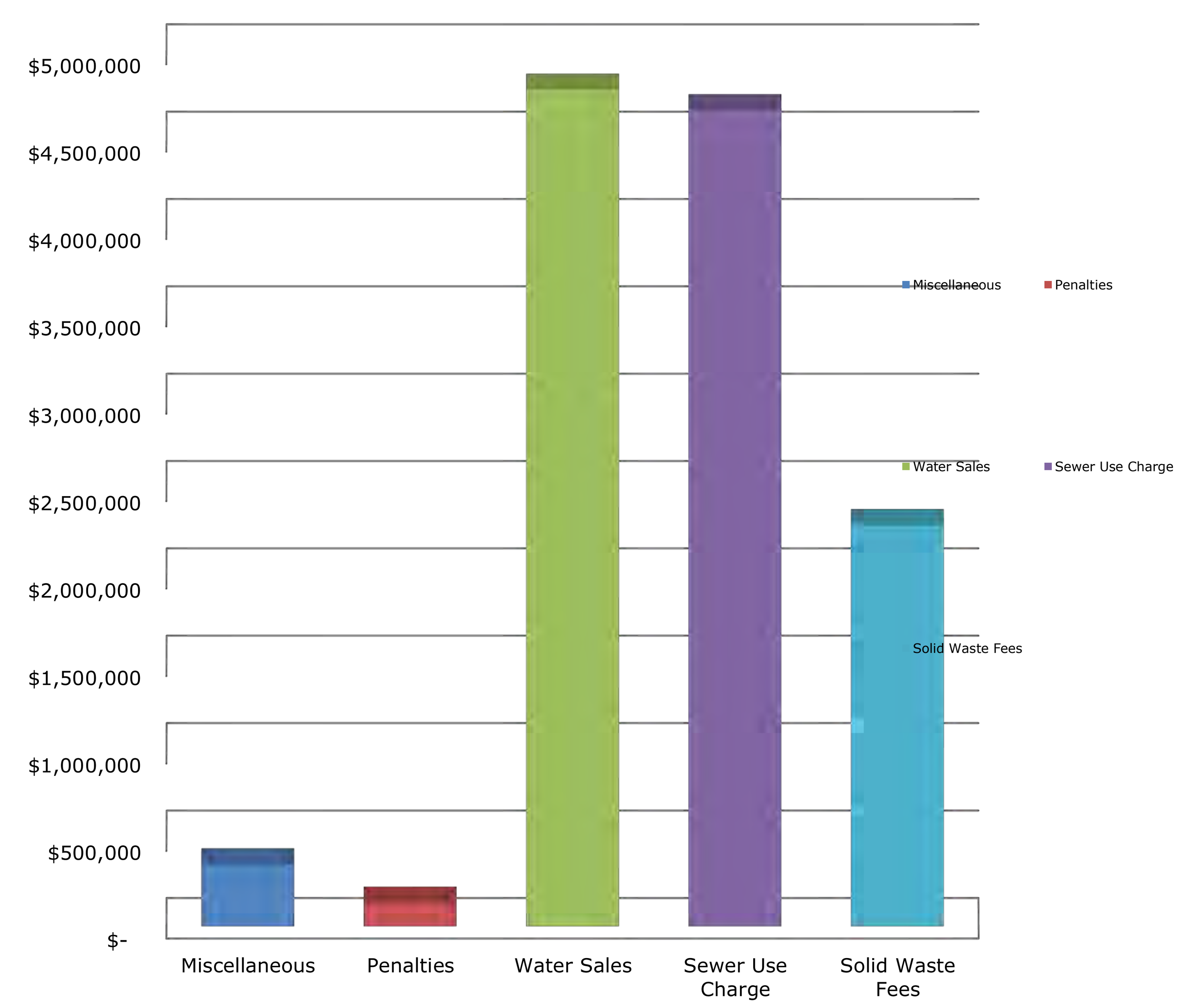
		2025		2026	% +/-
Parks Division	$	1,185,068	$	1,266,980	6.9%
Recreation Division	$	402,908	$	432,461	7.3%
Centerview	$	111,029	$	116,534	5.0%
Raymore Activity Center	$	292,330	$	299,386	2.4%
Total	**$**	**1,991,335**	**$**	**2,115,360**	**6.2%**

Enterprise Fund Budget Comparison

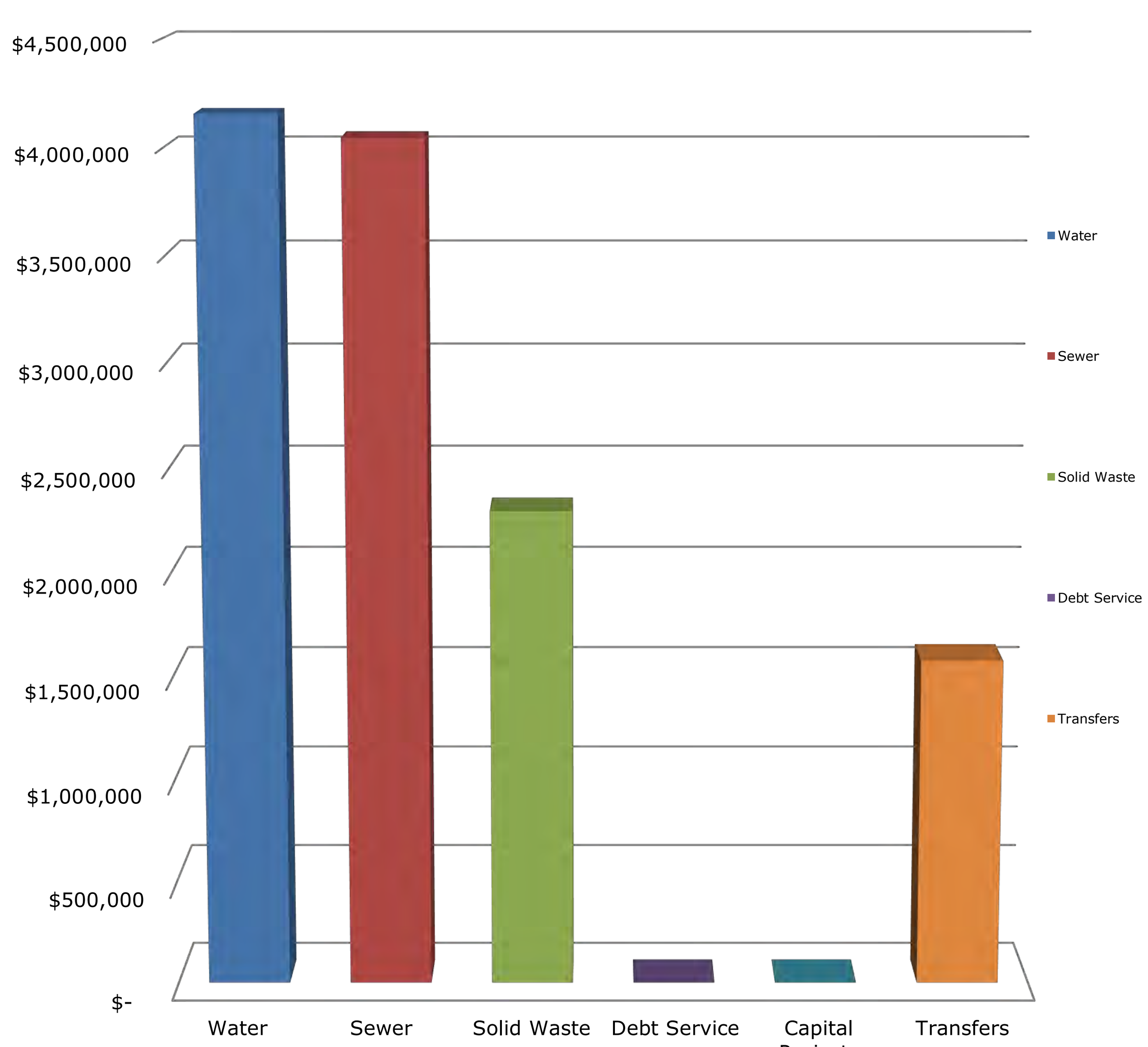
Revenue Budget Comparison

		2025		2026	% +/-
Miscellaneous	$	260,399	$	353,458	35.7%
Penalties	$	132,655	$	134,614	1.5%
Water Sales	$	4,281,367	$	4,786,451	11.8%
Sewer Use Charge	$	4,466,300	$	4,668,816	4.5%
Solid Waste Fees	$	2,183,409	$	2,293,838	5.1%
Total	**$**	**11,324,130**	**$**	**12,237,177**	**8.1%**

2026 Enterprise Fund Revenue By Category



2026 Enterprise Fund Expense By Category



Expense Budget Comparison

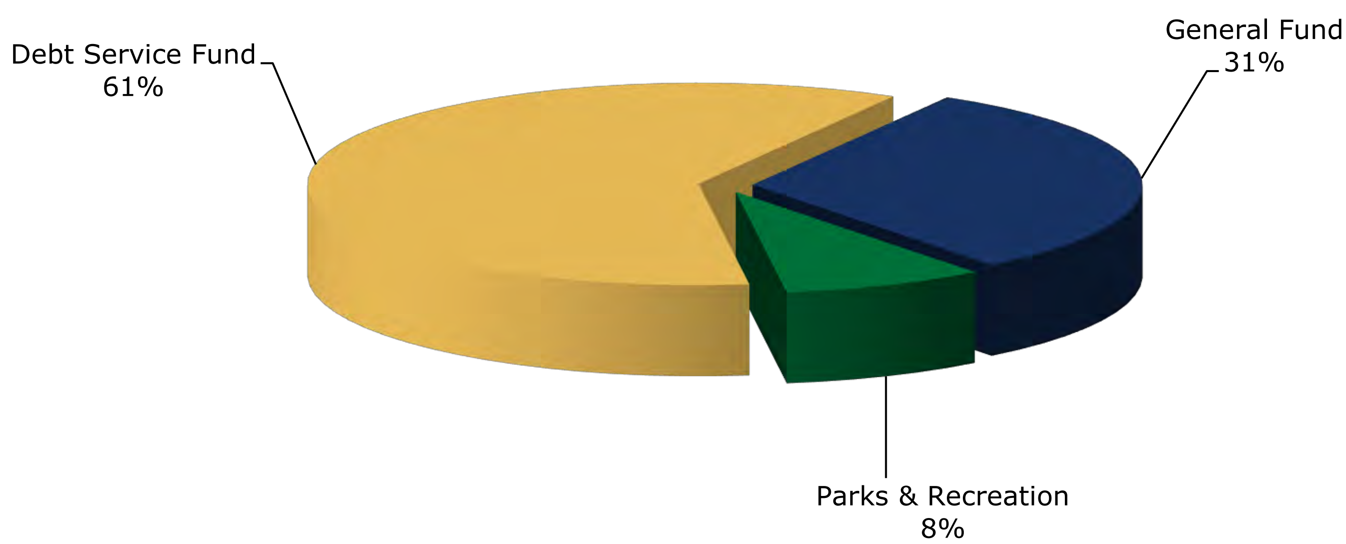
		2025		2026	% +/-
Water	$	3,702,760	$	4,156,862	12.3%
Sewer	$	3,905,104	$	4,047,138	3.6%
Solid Waste	$	2,183,409	$	2,293,838	5.1%
Debt Service	$	-	$	-	NA
Capital Projects	$	-	$	-	NA
Transfers	$	2,189,140	$	1,575,511	-28.0%
Total	**$**	**11,980,413**	**$**	**12,073,349**	**0.8%**

City of Raymore

Property Tax Levy Distribution

General Fund	$ 0.3702
Parks & Recreation	$ 0.0996
Debt Service Fund	$ 0.7170
Total Tax Levy	**$ 1.1868**

Tax Levy Distribution



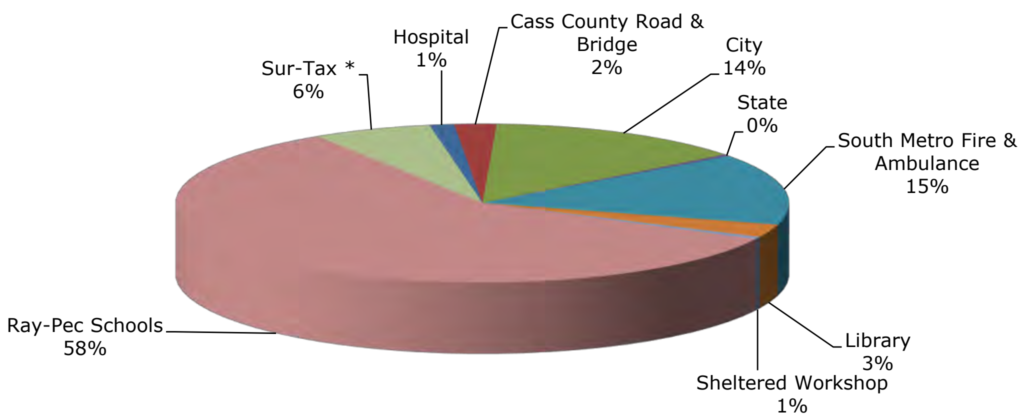
Assessed property values are determined by taking the market value, as determined by the County Assessor, times the assessment ratio. Assessment ratios are: commercial at 32%, residential at 19% and agricultural at 12%. Tax is paid on each $100 of assessed value. Property values are re-assessed biennially by the County Assessor and the County Collector receives and distributes the taxes to the various taxing authorities.

Property Tax Levy - Raymore

FY 2025-2026

Levies	Rate	% of Total
Hospital	0.1113	1.29%
Cass County Road & Bridge	0.1918	2.23%
City	1.1868	13.78%
State	0.0300	0.35%
South Metro Fire & Ambulance	1.2514	14.53%
Library	0.2281	2.65%
Sheltered Workshop	0.0407	0.47%
Ray-Pec Schools	5.0302	58.42%
Sur-Tax *	0.5400	6.27%
	8.6103	**100.00%**

Total Tax Levy for Raymore Residential	**8.0703**	**per $100 of assessed value**
Total Tax Levy for Raymore Commercial *	**8.6103**	**per $100 of assessed value**

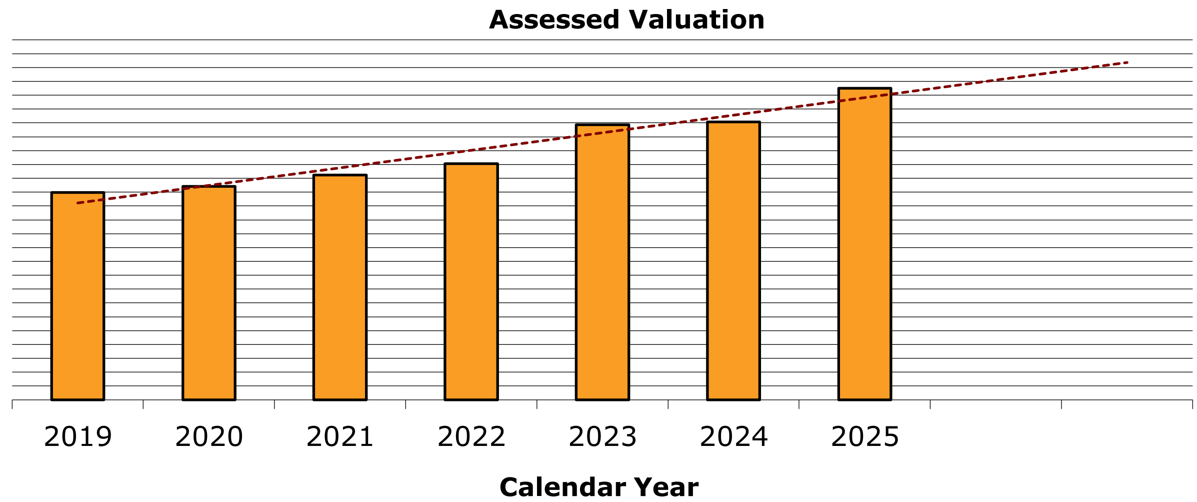


* Sur-Tax is applied to commercially assessed real estate in place in 1984, then it is redistributed to all the taxing entities entitled to receive.

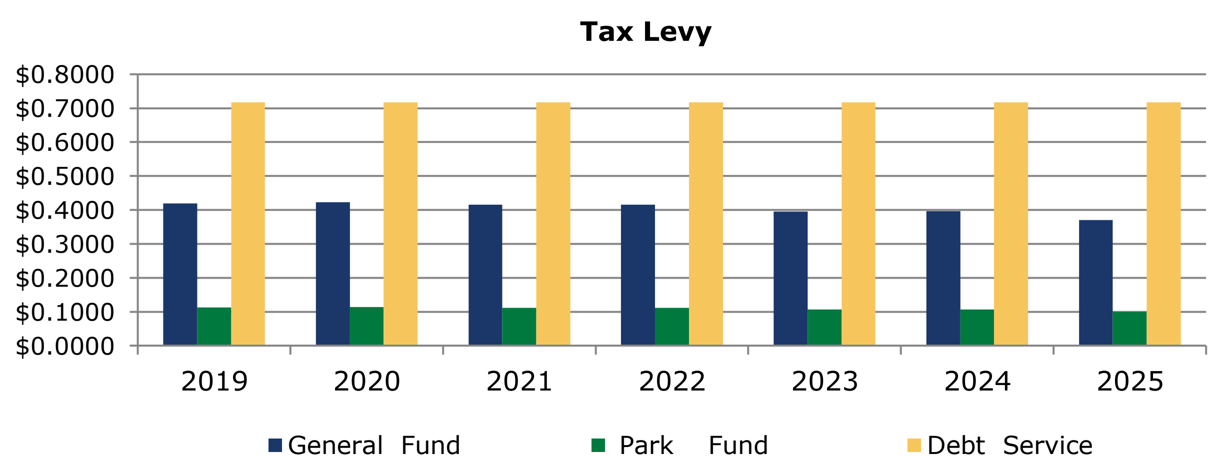
Also note the above listed property taxes do not include any Community Improvement Districts located within the City.

History of Property Valuation and City Tax Levy

Tax Year	Assessed Valuation	Change from Prior Year
2019	$374,624,196	11.91%
2020	$385,650,641	2.94%
2021	$405,954,493	5.26%
2022	$426,524,898	5.07%
2023	$496,532,741	16.41%
2024	$501,772,566	1.06%
2025	$562,844,220	12.17%



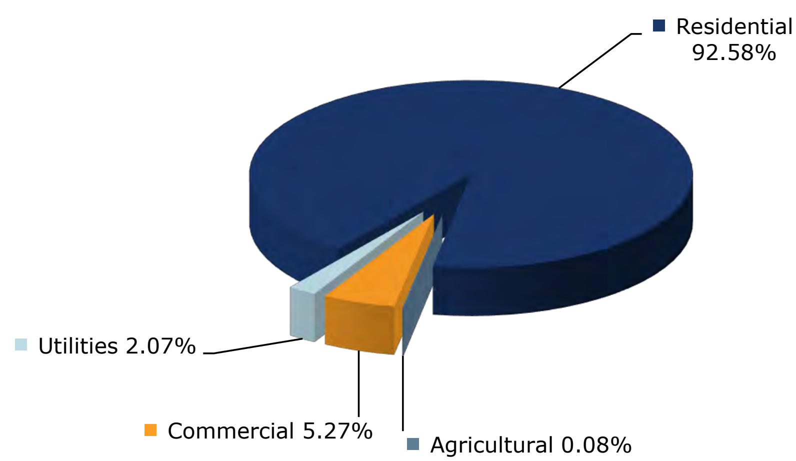
Tax Year	General Fund	Park Fund	Debt Service	Total Levy
2019	$0.4197	$0.1130	$0.7170	$1.2497
2020	$0.4231	$0.1139	$0.7170	$1.2540
2021	$0.4158	$0.1119	$0.7170	$1.2447
2022	$0.4158	$0.1119	$0.7170	$1.2447
2023	$0.3949	$0.1063	$0.7170	$1.2182
2024	$0.3962	$0.1066	$0.7170	$1.2198
2025	$0.3702	$0.0996	$0.7170	$1.1868
Avg % of total Levy	31.19%	8.39%	60.41%	



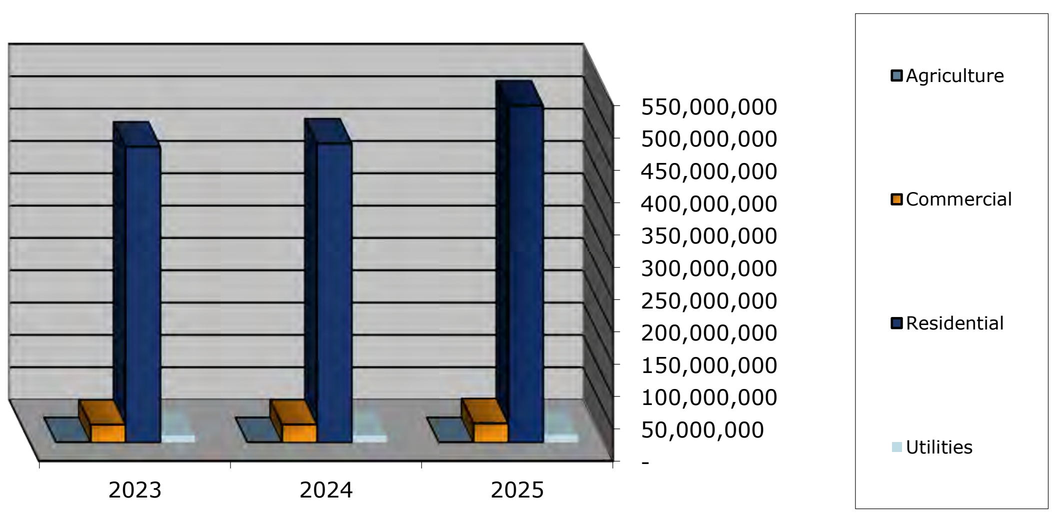
Property Tax Assessed Valuations
By Classification

	2023	2024	2025
Agricultural	396,160	399,990	443,270
Commercial	27,721,680	27,916,660	29,643,550
Utilities	11,060,178	11,048,920	11,679,007
Residential	457,354,723	462,406,996	521,078,393
	496,532,741	501,772,566	562,844,220

2025 Assessed Valuations Breakdown



Three-Year Comparison

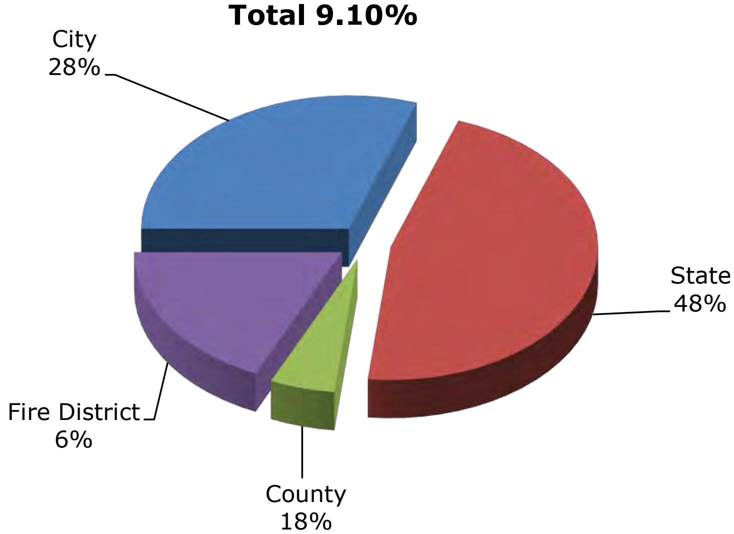


Sales Tax Breakdown

City of Raymore 2025-26

City	Sales	1.000	
	Public Safety	0.250	
	Transportation	0.500	
	Capt. Improvement	0.500	
	Park/Stormwater	0.500	
	Total City		**2.750**
State	Sales	3.000	
	Conservation	0.125	
	Education	1.000	
	Parks & Soils	0.100	
	Total State		**4.225**
County	Sales	0.500	
	Road & Bridge	0.250	
	Law Enforcement	0.500	
	Justice Center	0.250	
	911 Tax	0.125	
	Total County		**1.625**
Fire District	South Metro Fire	0.500	
	Total Fire District		**0.500**

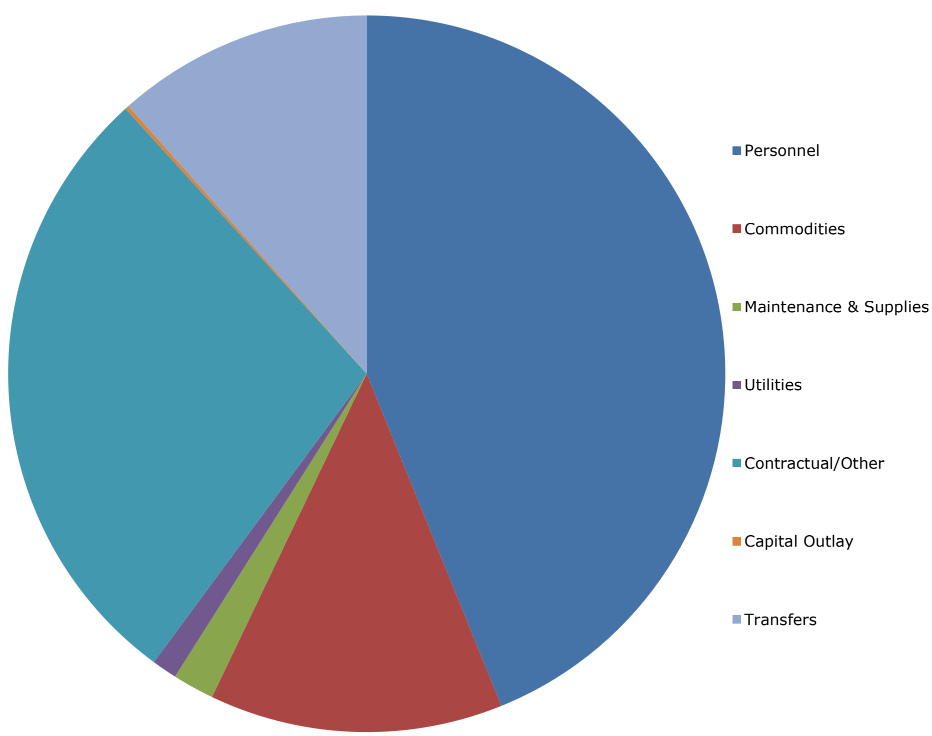
Sales Tax Components
Total 9.10%



Combined Expenditures

Operational Funds by Function

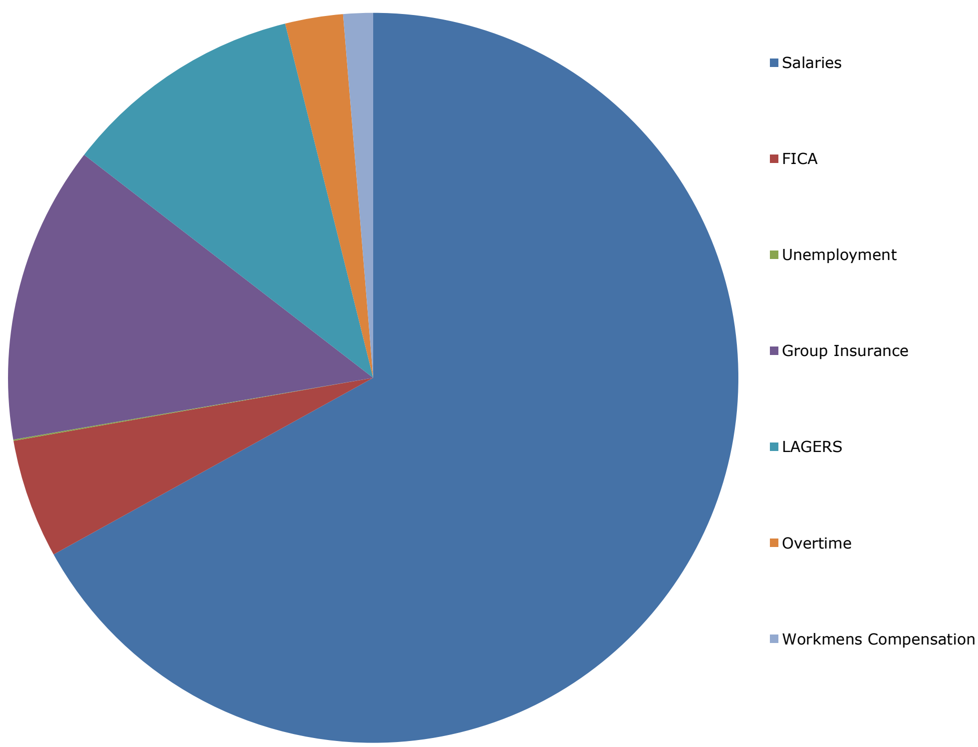
Summary			
		Budget	% of Budget
Personnel	$	13,809,788	43.87%
Commodities		4,163,645	13.23%
Maintenance & Supplies	$	590,617	1.88%
Utilities		357,576	1.14%
Contractual/Other	$	8,857,048	28.14%
Capital Outlay		55,500	0.18%
Transfers	$	3,642,314	11.57%
Total Combined Expenditures	**$**	**31,476,487**	**100.00%**



Personnel Expenditures

Operational Funds by Type

Summary			
		Budget	% of Budget
Salaries	$	9,247,176	66.96%
FICA		728,507	5.28%
Unemployment	$	8,192	0.06%
Group Insurance		1,818,423	13.17%
LAGERS	$	1,472,262	10.66%
Overtime		353,549	2.56%
Workmens Compensation	$	181,681	1.32%
Total Combined Expenditures	**$**	**13,809,788**	**100.00%**



Position Control Roster

By Department and Fund	2022-23 Actual	2023-24 Actual	2024-25 Proposed	Variance FY25 vs FY24
Administration	5.50	5.50	5.50	-
Integrated Technology Systems	3.00	3.00	3.00	-
Economic Development	1.00	1.00	1.00	-
Development Services	7.00	7.00	7.00	-
Engineering	3.05	3.15	3.15	-
Streets	3.93	3.93	3.93	-
Stormwater	3.65	3.65	3.65	-
Building & Grounds	2.00	2.00	2.00	-
Court	1.60	1.60	1.60	-
Finance	5.00	5.00	5.00	-
Communications	2.00	2.00	2.00	-
Prosecuting Attorney	-	-	-	-
Police [1]	45.25	45.75	45.75	-
Emergency Management	1.00	1.00	1.00	-
Total All Positions				
General Fund	**83.98**	**84.58**	**84.58**	**-**
Police	-	-	8.00	8.00
Total All Positions				
Public Safety Sales Tax Fund	**-**	**-**	**8.00**	**8.00**
Parks [2]	7.50	7.50	7.50	-
Recreation	2.00	2.00	2.00	-
Centerview [23]	0.50	0.50	0.75	0.25
Recreation Activity Center [23]	1.00	1.00	1.75	0.75
Total All Positions				
Park Fund *	**11.00**	**11.00**	**12.00**	**1.00**
Water [2]	6.69	6.69	6.69	-
Sewer [2]	6.69	6.69	6.69	-
Total All Positions				
Enterprise Fund	**13.38**	**13.38**	**13.38**	**-**
Total All Positions	**108.36**	**108.96**	**109.96**	**1.00**

See department section for full department roster

[1] FY25 - 1 PTE Animal Shelter Attendant position was eliminiated

[1] FY25 - 1 FTE Police Officer added

[2] FY25 - 1 FTE Business Development Coordinator position was eliminated

[3] FY26 - 1 PTE Custodian and 1 PTE Assistant/Attendant added

City of Raymore
Fiscal Year 2025-26 Adopted Salary Range Chart

Range	Minimum	Midpoint	Maximum		Title
D	$16.82	$19.50	$23.19	Hourly	Currently no positions in this range
E	$17.91	$20.77	$24.69	Hourly	Custodian/Maintenance Assistant
					Animal Shelter Attendant
F	$19.08	$22.13	$26.31	Hourly	Accounting Assistant
					Parks & Recreation Assistant
G	$20.32	$23.56	$28.00	Hourly	Building Maintenance Technician
H	$21.64	$25.09	$29.83	Hourly	Parks Maintenance Technician
					Police Records Clerk
					Public Works Maintenance Technician
I	$23.04	$26.73	$31.79	Hourly	Deputy City Clerk
					Municipal Court Clerk
					Permit Technician
					Administrative Assistant
					Crime Analyst and Records Technician
					Property & Evidence Technician
J	$24.54	$28.45	$33.84	Hourly	Code Enforcement Officer
					Animal Control Officer
					Community Engagement Coordinator
					Help Desk Technician
K	$26.14	$30.31	$36.05	Hourly	Payroll & Purchasing Specialist
					Utility Billing & Customer Service Specialist
					HR Benefit Specialist
					Communications Dispatcher
					Public Works Maintenance Specialist
					Parks Maintenance Specialist
L	$27.83	$32.28	$38.38	Hourly	Building Inspector I
					Parks Crew Leader
					Police Officer
					Public Works Crew Leader
M	$29.64	$34.38	$40.87	Hourly	IT Technician
					Recreation/Athletic Coordinator
					Public Works Crew Supervisor
N	$31.56	$36.60	$43.52	Hourly	Building Inspector II
					Engineering Technician
Range	Minimum	Midpoint	Maximum		Title
O	$33.62	$38.99	$46.34	Hourly	Dispatch Communications Supervisor
				Hourly	Master Police Officer
				Hourly	Stormwater/Discharge Specialist
	$2,689.16	$3,118.60	$3,707.04	BI-Weekly	Assistant City Engineer (Graduate Level)
				BI-Weekly	Planner
				BI-Weekly	IT Specialist

				BI-Weekly	Emergency Management Director
P	$35.81	$41.53	$49.36	Hourly	Police Detective
	$2,864.78	$3,322.27	$3,949.13	BI-Weekly	Court Administrator
				BI-Weekly	City Clerk
				BI-Weekly	Senior Engineering Technician
Q	$3,050.38	$3,537.51	$4,205.00	Bi-Weekly	GIS Coordinator
					Senior Planner
					Systems Administrator
					Senior Accountant
					Recreation Superintendent
					Parks Superintendent
R	$43.09	$49.97	$59.40	Hourly	Police Sergeant
	$3,446.55	$3,996.95	$4,751.11	Bi-Weekly	Development Services Supervisor
				Bi-Weekly	Assistant Public Works Director
S	$3,895.16	$4,517.20	$5,369.52	Bi-Weekly	Communications Director
					Economic Development Director
					Police Lieutenant
					~~Assistant City Engineer~~
T	$4,402.03	$5,105.00	$6,068.26	Bi-Weekly	Human Resources Director
					IT Director
					Police Captain
U	$4,974.66	$5,769.09	$6,857.64	Bi-Weekly	Community Development Director
					Finance Director
					Parks and Recreation Director
V	$5,298.42	$6,144.55	$7,303.93	Bi-Weekly	Chief of Police
					Public Works Director/City Engineer
W	$5,642.16	$6,543.17	$7,777.78	Bi-Weekly	Assistant City Manager

City of Raymore
Fiscal Year2025-26 Adopted

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
D	$16.82	$17.24	$17.67	$18.11	$18.56	$19.02	$19.50	$19.99	$20.49	$21.00	$21.53	$22.07	$22.62	$23.19
E	$17.91	$18.36	$18.82	$19.29	$19.77	$20.26	$20.77	$21.29	$21.82	$22.37	$22.93	$23.50	$24.09	$24.69
F	$19.08	$19.56	$20.05	$20.55	$21.06	$21.59	$22.13	$22.68	$23.25	$23.83	$24.43	$25.04	$25.67	$26.31
G	$20.32	$20.83	$21.35	$21.88	$22.43	$22.99	$23.56	$24.15	$24.75	$25.37	$26.00	$26.65	$27.32	$28.00
H	$21.64	$22.18	$22.73	$23.30	$23.88	$24.48	$25.09	$25.72	$26.36	$27.02	$27.70	$28.39	$29.10	$29.83
I	$23.04	$23.62	$24.21	$24.82	$25.44	$26.08	$26.73	$27.40	$28.09	$28.79	$29.51	$30.25	$31.01	$31.79
J	$24.54	$25.15	$25.78	$26.42	$27.08	$27.76	$28.45	$29.16	$29.89	$30.64	$31.41	$32.20	$33.01	$33.84
K	$26.14	$26.79	$27.46	$28.15	$28.85	$29.57	$30.31	$31.07	$31.85	$32.65	$33.47	$34.31	$35.17	$36.05
L	$27.83	$28.53	$29.24	$29.97	$30.72	$31.49	$32.28	$33.09	$33.92	$34.77	$35.64	$36.53	$37.44	$38.38
M	$29.64	$30.38	$31.14	$31.92	$32.72	$33.54	$34.38	$35.24	$36.12	$37.02	$37.95	$38.90	$39.87	$40.87
N	$31.56	$32.35	$33.16	$33.99	$34.84	$35.71	$36.60	$37.52	$38.46	$39.42	$40.41	$41.42	$42.46	$43.52
O HOURLY	$33.62	$34.46	$35.32	$36.20	$37.11	$38.04	$38.99	$39.96	$40.96	$41.98	$43.03	$44.11	$45.21	$46.34
O BI-WEEKLY	$2,689.16	$2,756.39	$2,825.30	$2,895.93	$2,968.33	$3,042.54	$3,118.60	$3,196.57	$3,276.48	$3,358.39	$3,442.35	$3,528.41	$3,616.62	$3,707.04
P HOURLY	$35.81	$36.71	$37.63	$38.57	$39.53	$40.52	$41.53	$42.57	$43.63	$44.72	$45.84	$46.99	$48.16	$49.36
P BI-WEEKLY	$2,864.78	$2,936.40	$3,009.81	$3,085.06	$3,162.19	$3,241.24	$3,322.27	$3,405.33	$3,490.46	$3,577.72	$3,667.16	$3,758.84	$3,852.81	$3,949.13
Q	$3,050.38	$3,126.64	$3,204.81	$3,284.93	$3,367.05	$3,451.23	$3,537.51	$3,625.95	$3,716.60	$3,809.52	$3,904.76	$4,002.38	$4,102.44	$4,205.00
R HOURLY	$43.09	$44.17	$45.27	$46.40	$47.56	$48.75	$49.97	$51.22	$52.50	$53.81	$55.16	$56.54	$57.95	$59.40
R BI-WEEKLY	$3,446.55	$3,532.71	$3,621.03	$3,711.56	$3,804.35	$3,899.46	$3,996.95	$4,096.87	$4,199.29	$4,304.27	$4,411.88	$4,522.18	$4,635.23	$4,751.11
S	$3,895.16	$3,992.54	$4,092.35	$4,194.66	$4,299.53	$4,407.02	$4,517.20	$4,630.13	$4,745.88	$4,864.53	$4,986.14	$5,110.79	$5,238.56	$5,369.52
T	$4,402.03	$4,512.08	$4,624.88	$4,740.50	$4,859.01	$4,980.49	$5,105.00	$5,232.63	$5,363.45	$5,497.54	$5,634.98	$5,775.85	$5,920.25	$6,068.26
U	$4,974.66	$5,099.03	$5,226.51	$5,357.17	$5,491.10	$5,628.38	$5,769.09	$5,913.32	$6,061.15	$6,212.68	$6,368.00	$6,527.20	$6,690.38	$6,857.64
V	$5,298.42	$5,430.88	$5,566.65	$5,705.82	$5,848.47	$5,994.68	$6,144.55	$6,298.16	$6,455.61	$6,617.00	$6,782.43	$6,951.99	$7,125.79	$7,303.93
W	$5,642.16	$5,783.21	$5,927.79	$6,075.98	$6,227.88	$6,383.58	$6,543.17	$6,706.75	$6,874.42	$7,046.28	$7,222.44	$7,403.00	$7,588.08	$7,777.78

BILL 3989 **ORDINANCE 2025-056**

"AN ORDINANCE OF THE CITY OF RAYMORE, MISSOURI, APPROVING THE FISCAL YEAR 2026 BUDGET."

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RAYMORE, MISSOURI, AS FOLLOWS:

Section 1. The annual budget of the City of Raymore, Missouri, for the Fiscal Year beginning on November 1, 2025, and ending October 31, 2026, is hereby approved, adopted and appropriated by fund and the maximum amounts to be expended are as follows:

	FY 2025-2026
General Fund (01)	
Administration	1,663,934
Information Technology	997,842
Economic Development	198,801
Development Services	1,031,085
Engineering	552,472
Streets	1,058,971
Buildings & Grounds	431,281
Stormwater	402,176
Municipal Court	218,125
Finance	1,055,553
Communications	367,723
Prosecuting Attorney	27,000
Police	6,299,439
Emergency Management	171,992
Total Expenditures	**14,476,394**
Transfer to VERP Fund	273,000
Transfer to Park Fund	100,000
Transfer to Restricted Revenue Fund	107,500
Total General Fund	**$14,956,894**
Public Safety Sales Tax Fund (15)	**$816,185**
Park Fund (25)	**$2,099,159**
General Obligation Debt (40)	**$3,811,100**
Vehicle Replacement (03)	**$307,200**
Restricted Revenue (04)	**$315,686**
Enterprise Fund (50)	
Water & Sewer Departments	8,204,000
Solid Waste	2,293,838

Total Expenditures	**$10,497,838**
Transfer to General Fund	1,486,315
Transfer to VERP Fund	89,196
Transfer to Ent. Cap Maint Fund	750,000
Total Transfers	**$2,325,511**
Total Enterprise Fund	**$12,823,349**

Capital Funds
(includes projects, debt service, and other operating expenditures)

05 Building Equipment Replacement	407,020
27 Park Fee In Lieu	0.00
36 Transportation	3,539,600
37 Excise Tax	312,000
45 Capital Sales Tax	1,549,738
46 Stormwater Sales Tax	879,224
47 Parks Sales Tax	1,169,000
52 Water Connection	112,873
53 Sewer Connection	825,898
54 Enterprise Capital Maintenance	1,289,017
Total Capital Funds	**$10,084,370**

Section 2. The funds necessary for expenditure in the budget of the City of Raymore for the Fiscal Year beginning November 1, 2025, as summarized in Section 1, are hereby appropriated and set aside for the maintenance and operation of the various departments of the government of the City of Raymore, Missouri, together with the various activities and improvements set forth in said budget.

Section 3. The amount apportioned for each department as shown in the budget shall not be increased except by motion of the City Council duly made and adopted, but the objects of the expense comprising the total appropriation for any department may be increased or decreased at the discretion of the City Manager, providing that said adjustment shall not increase the total appropriation for the department.

Section 4. All portions of the final Fiscal Year 2025-26 budget book document prepared and submitted to the Mayor and City Council for consideration, as amended by the City Council prior to the adoption of this ordinance, are hereby adopted by reference, including all organizational charts, salary range charts, policies and procedures, and are made a part of this ordinance.

Section 5. All revenue of the City of Raymore not appropriated by this Ordinance and any amount appropriated by this Ordinance and not disbursed shall be expended or kept as directed by the City Council.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

DULY READ THE FIRST TIME THIS 13TH DAY OF OCTOBER, 2025.

BE IT REMEMBERED THAT THE ABOVE ORDINANCE WAS APPROVED AND ADOPTED THIS 27TH DAY OF OCTOBER, 2025, BY THE FOLLOWING VOTE:

Councilmember Abdelgawad	Aye
Councilmember Baker	Aye
Councilmember Barber	Aye
Councilmember Burke III	Aye
Councilmember Circo	Absent
Councilmember Engert	Aye
Councilmember Holman	Aye
Councilmember Mills	Aye

ATTEST:

Erica Hill, City Clerk

APPROVE:

Kristofer P. Turnbow

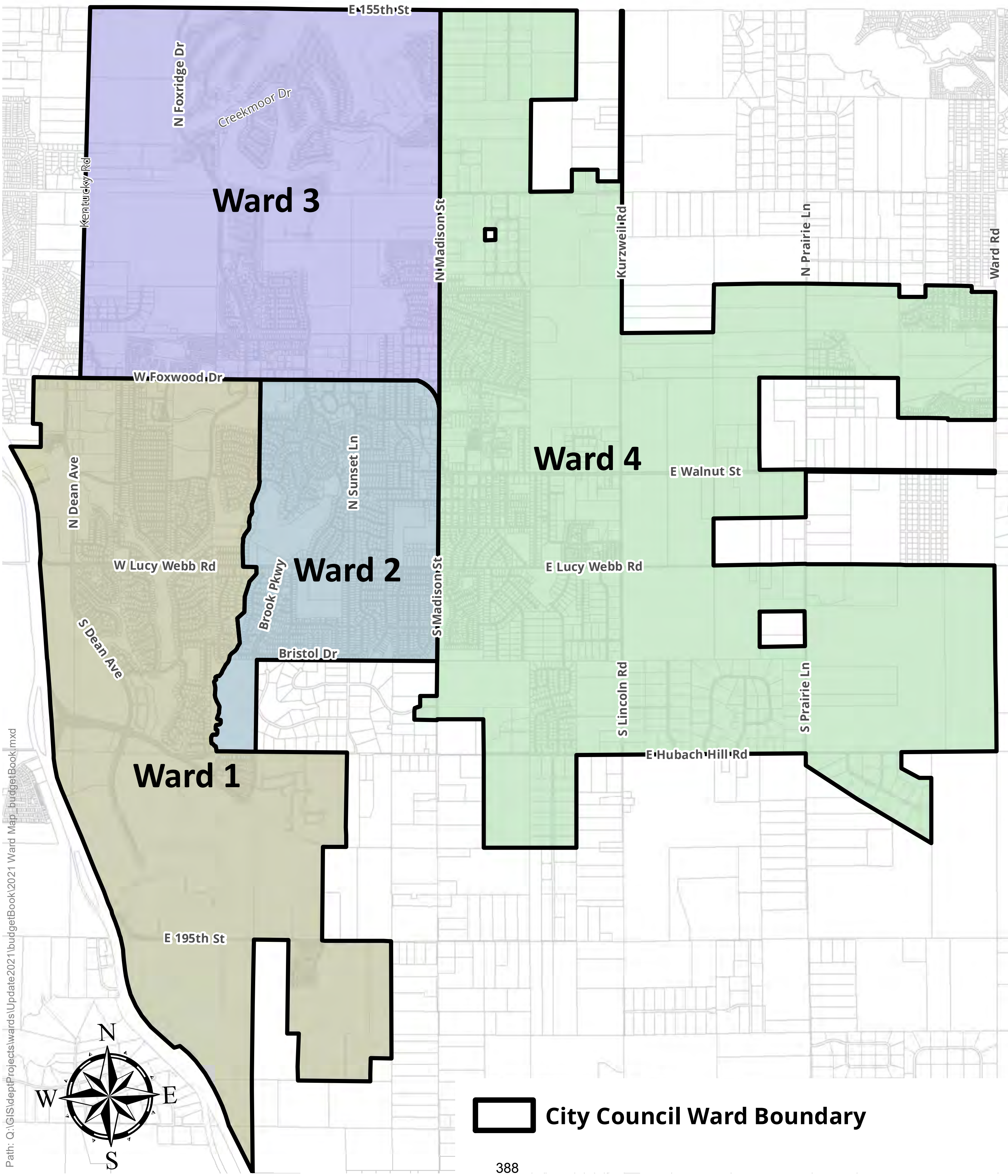
Kristofer P. Turnbow, Mayor

10/30/2025

Date of Signature

Raymore, Missouri
City Council Ward Boundaries

Publication Date: 12/3/2021



RAYMORE
come home to more

CITY OF RAYMORE'S COMPREHENSIVE PLAN

The City of Raymore's Blueprint 2045 Comprehensive Plan was adopted by the Raymore Planning and Zoning Commission and Raymore City Council in May of 2025.

This plan is the culmination of nearly six years of comprehensive and strategic planning on behalf of City leadership and elected officials, with input from the community. A series of Community Conversations that started in 2015, as well as other means of community feedback, helped shape a 20-year vision for growth.

City staff and leadership developed the plan internally to ensure it reflets the real needs and voices of Raymore residents.

The plan includes new ways to think about Raymore's future and includes specific recommendations for different areas of the city. The Plan acts as a guide for strategic and incremental investments that will help carry Raymore throughout the next wave of growth.

RAYMORE BLUEPRINT 2045 OBJECTIVES

- Guide all policy, development and financial decisions of the City
- Influence the decisions of elected officials and actions of internal departments
- Provide a framework for future detailed area plans, strategic plans or departmental plans
- Identify goals and objectives to measure progress of the plan
- Continually revisit and update the plan to ensure alignment with community priorities

The framework of the plan is centered around 12 broad, actionable goals categorized by pillar that City leadership can focus on over the course of the next 20 years.

RAYMORE BLUEPRINT 2045 PILLARS

- **Values of the Community**
- **Image of the City**
- **Prosperous Economic Growth**
- **Exceptional Customer Service**

RAYMORE BLUEPRINT 2045 GOALS & STRATEGIES

Pillar: Values of the Community
Goal 1: Manage external impressions of the community and position Raymore as a leader in the region.
Goal 2: Provide opportunities for residents and community members to be engaged in the processes of the City.
Goal 3: Ensure public safety through a distinguished, community-oriented Police Department focused on citizen engagement and outreach.

Pillar: Image of the City
Goal 4: Focus development efforts in ways that result incost-effective, balanced, compatible and connected growth.
Goal 5: Maintain diverse housing choices within strong neighborhoods that connect residents throughout the community.
Goal 6: Maintain and develop an infrastructure network that is well-connected, reliable and meets the needs of the community, now and into the future.
Goal 7: Develop and maintain parks and open spaces that are well-connected to the community and invoke a sense of community pride.

Pillar: Prosperous Economic Growth
Goal 8: Grow the tax base with sustainable, well-paying jobs.
Goal 9: Ensure economic growth is aligned with land use and development goals of the community.
Goal 10: Promote partnership with regional, state and local organizations to support the development of a highly skilled and competitive workforce.

Pillar: Exceptional Customer Service
Goal 11: Enhance city services and maintain public facilities to promote a high quality of life.
Goal 12: Maintain high-performing, well-trained City staff members.

BUDGET GLOSSARY

ACCOUNT NUMBER - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL BASIS ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACFR - Annual Comprehensive Financial Report. The official annual report of a government.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; this is the smallest unit of the program budget.

ADVANCED REFUNDING - A bond issuance used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. A bond issuance in which new bonds are sold at a lower rate than outstanding ones. The proceeds are then invested, and when the older bonds become callable they are paid off with the invested proceeds. Advance refunding is most often used by governments seeking to postpone their debt payments to the future instead of having to pay off a large amount of debt in the present. Municipal bonds are traditionally exempt from federal tax, but if a municipal bond is issued in an advance refunding it is no longer tax exempt. This is because municipal bonds tend to have lower rates, and municipalities could potentially use advance refunding to issue unlimited amounts of debt at low rates and invest in higher rate investments.

ADVERSE OPINION – term used when an auditor reports that the financial statements do not present fairly the financial position, results of operations, or changes in financial position or are not in conformity with GAAP. The auditor must provide the reasons for the adverse opinion in the audit report.

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

ALLOT - To divide an appropriation into specific line item amounts that can be encumbered or expended during a budget period.

AMORTIZATION OF DEBT - The annual reduction of principal through the use of serial bonds or term bonds with a sinking fund.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPRAISED VALUE - An estimate of the property value for the purposes of taxation. The Cass County Assessor establishes appraised values for all taxable property.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

APWA – The American Public Works Association exists to develop and support the people, agencies, and organizations that plan, build, maintain, and improve our communities. Working together, APWA and its membership contribute to a higher and sustainable quality of life.

ArcIMS – Arc Internet Map Server

ARRA MONEY – American Recovery and Reinvestment Act Money – Stimulus funding for economic recovery passed February 13, 2009 and implemented during the Obama vdministration.

ARBITRAGE - The interest rate differential that exists when proceeds from a municipal bond - which is tax-free and carries a lower yield - are invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal solely as a borrowing tactic, except under certain safe-harbor conditions..

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the Cass County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior years activity that are available for appropriation in the current budget year.

BALANCED BUDGET – A budget in which the expenditures incurred during a given period are matched by revenues. A budget is balanced when current expenditures are equal to receipts. The City of Raymore follows city code Section 11.3 The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the Council may require. In no event shall the total proposed expenditures exceed the estimated revenues to be received plus any unencumbered cash reserves estimated to be on hand at the beginning of the ensuing fiscal year.

BASE BUDGET - The cost of continuing the existing level of services in the current budget year.

BASIS POINT - A unit that is equal to 1/100th of 1%, and is used to denote the change in a financial instrument. The basis point is commonly used for calculating changes in interest rates, equity indexes and the yield of a fixed-income security. The relationship between percentage changes and basis points can be summarized as follows: 1% change = 100 basis points, and 0.01% = 1 basis point.

BERP – Building and Equipment Replacement Program. A method by which monies are set aside in the budgetary process for the replacement of capital building and equipment replacement.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BOND COUNSEL - A lawyer who writes an opinion on the bond or note as to its tax exempt status and the authenticity of its issuance. In theory their opinion is meant to assure the bond investor, but they are paid by the issuer so it is not clear who their real client is.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND DISCOUNT – The amount below face value at which a bond is issued, generally when the interest rate on the bond is below the prevailing market interest rate, and/or the bond has a long maturity period.

BOND PREMIUM – The amount in excess of face value (maturity value) at which a bond is issued, generally when the interest rate on the bond exceeds the market rate or has a short maturity period.

BOND RATING – The calculation of the probability that a bond issue will go into default, by measuring risk and therefore impacts the interest rate the bond is issued at.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET – A financial plan, for a specified period of operations that matches all planned revenues and expenditures with the services to be provided by the City. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET ADJUSTMENT - Changes to the current budget on a departmental level that will not change the overall fund budget. These changes do not require council approval

BUDGET AMENDMENT - Changes to the current budget on any level that will change the overall fund budget. These changes require council approval.

BUDGET BASIS - The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash, or modified accrual.

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, Finance Director or Budget Director, which presents the City Council and the Citizens of Raymore with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented that authorizes staff to obligate and spend revenues.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAD – Computer Aided Design

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for the acquisition and construction of capital assets. It is also a plan of proposed acquisitions and replacements of long-term assets and their financing and is generally developed using one of several techniques such as the payback method, net present value method or the internal rate of return method.

CAPITAL EXPENDITURE – An outlay charged to a long-term asset account that either adds a fixed asset unit or increases the value of an existing fixed asset.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure. Note: The City of Raymore generally uses this term to include real property, improvements to real property and infrastructure.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets which have a value of more than $5,000 and have a useful economic life of more than one year. (see CAPITAL EXPENDITURE) Note: The City of Raymore generally uses this term to include tangible personal property such as vehicles and equipment.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH BASIS ACCOUNTING – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

CCA – Certified Court Administrator

CERTIFICATE OF DEPOSIT (CD) – A negotiable or nonnegotiable receipt for moneys deposited in a bank or other financial institution for a specified period at a specified rate of interest.

CERTIFICATE OF PARTICIPATION (COPs) - A certificate showing participation through ownership of a "share" of lease payments or lease-purchase agreement. Usually made between a municipality and an equipment vendor. While these certificates are similar to bonds, they are secured solely by the lease or rental revenues accruing to the municipality/agency issuing the certificates have maturities and are paid in a manner parallel to the process involved in the execution and administration of bonds.

CEU – Continuing Education Unit

CFE – Certified Fraud Examiner

CHARGES FOR SERVICES - Revenue derived by charging a fee only to the specific user of the service.

CID (Community Improvement District) - A Community Improvement District may be either a political subdivision or a not-for-profit corporation. CIDs 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.

CITY COUNCIL – The governing body elected by the citizens of a municipality to provide policy direction for the operations of the city. Currently, for the City of Raymore, this consists of a Mayor who is elected at large and 8 Council Members who are elected from four wards, with two Council Members representing each ward.

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline and asphalt.

COMPETITIVE BID – The used of a sealed bid process where the bid contains the price and terms offered by the vendor for the good or service sought by the purchaser who awards the bid based on the best qualifications, price and terms.

CONSTANT (OR REAL) DOLLARS - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CONTINGENCY RESERVE - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

CONTRACTUAL SERVICES – Contractual services are professional fees for legal counsel, advertising, auditing, testing, service and equipment rentals, education, training and travel expenses.

COVENANT - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default. With respect to municipal bonds, covenants are generally stated in the bond contract.

CPA – Certified Public Accountant

CPE – Continuing Professional Education

CSR – Code of State Regulations. The regulations derived from state statute used to operated the various departments and offices of state government. The State's policy and procedures manual.

CURRENT TAXES - Taxes levied and due within a one-year period, in relation to real and personal property taxes.

DARE – Drug Abuse Resistance Education

DEBT RATIO - The ratio of the issuer's general obligation debt to a measure of value, such as real property valuations, personal income, general fund resources, or population.

DEBT SERVICE - Required payments for principal and interest.

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

DEBT SERVICE RESERVE FUND - A bank trustee account established by the trust indenture and used as a backup security for an issuer's bonds. It usually amounts to one year's debt service, and can be drawn on by the Trustee in the event of an impairment of the Trust indenture.

DEDICATED TAX - Taxes that are levied to support a specific government program or purpose. For example, a 1% sales tax for park maintenance can only be used to cover the expenses to maintain an entity's parks.

DEFEASANCE - Termination of the rights and interests of the bondholders and of their lien on the pledged revenues in accordance with the terms of the bond contract for the prior issue of bonds. Defeasance usually occurs in connection with the refunding of an outstanding issue before the final payment, or provision for future payment, of principal and interest on a prior issue.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEMAND DEPOSIT – Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty.

DEPARTMENT - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

DEPRECIATION - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISCOUNT - The amount of dollars by which market value of a bond is less than par value or face value.

DISCOUNT BONDS - Bonds which sell at a dollar price below par in which case the yield would exceed the coupon rate. The difference between the discount price and the maturity price is subject to federal capital gains tax except in the case of Original Issue Discount Bonds, which are tax exempt.

DISCOUNT NOTE - Non-interest-bearing note sold at a discount and maturing at par. A U.S.Treasury Bill is a discount note.

DISBURSEMENT - The expenditures of money from an account.

DIVISION - An organization unit of the City that indicates management responsibility for a specific activity.

DOR – Department of Revenue. The department responsible for the collection, audit and distribution of taxes, titling and registering motor vehicles and licensing drivers.

DRC – Development Review Committee

EATS – Economic Activity Taxes. The increase in economic activity taxes or sales taxes generated by the redeveloped within a TIF area. The difference between the original sales tax revenues of the area and the new sales tax revenues after redevelopment is EATS and is proportionately used to pay on the TIF Bonds used for the redevelopment of the area. Generally, in the State of Missouri, 50% of the difference is designated for repayment.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

ENTERPRISE FUND ACCOUNTING – Accounting used for government operations that are financed and operated in a manner similar to business enterprises and for which preparation of an income statement is desireable.

ESCROW FUND - A fund that contains monies that only can be used to pay debt service.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

FASB – Financial Accounting Standards Board. A nongovernmental body with the authority to promulgate Generally Accepted Accounting Principles (GAAP) and reporting practices. These are published in the form of FASB Statements. Practicing CPAs are required to follow the FASB pronouncements in the accounting and financial reporting functions. The FASB is independent of other companies and professional organizations.

FEASIBILITY STUDY - A report of the financial practicality of a proposed project and financing thereof, which may include estimates of revenues that will be generated and a revenue of the physical operating, economic or engineering aspects of the proposed project.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) – publicly chartered agency that buys qualifying residential mortgages from lenders, packages them into new securities backed by those pooled mortgages, provides certain guarantees, and then resells the securities on the open market. The corporation's stock is owned by savings institutions across the U.S. and is held in trust by the Federal Home Loan Bank System. Nicknamed Freddie Mac, it has created an enormous secondary market, which provides more funds for mortgage lending and allows investors to buy high yielding securities backed by federal guarantees.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA) - publicly owned, government-sponsored corporation chartered in 1938 to purchase mortgages from lenders and resell them to investors. Nicknamed Fannie Mae, the corporation mostly packages mortgages backed by the Federal Housing Administration, but also sells some non-governmentally backed mortgages. These blocks are bought and sold by investors.

FEMA – Federal Emergency Management Agency

FIDUCIARY FUNDS – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds. [SGAS 34]

FINANCIAL ADVISOR – A professional advisor offering financial counsel. The advisor can either earn commissions on the products they sell or they charge fees for their services and sell no products. Generally a bank, investment-banking company or independent consulting firm that advises the issuer on all financial matters pertaining to a proposed issue and is not part of the underwriting syndicate.

FINANCIAL ACCOUNTING FOUNDATION (FAF) – The institution that funds the FASB and appoints its members. Founded in 1972, the FAF is composed of nine trustees chosen by the board of directors of the American Institute of Certified Public Accountants (AICPA).

FISCAL AGENT - Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - A 12-month period to which the annual operating budget applies. The City of Raymore operates on a fiscal calendar year basis of November 1 through October 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations.

The pledge of "the full faith and credit and taxing power without limitation as to rate or amount." A phrase used primarily in conjunction with General Obligation bonds to convey the pledge of utilizing all taxing powers and resources, if necessary, to pay the bondholders.

FULL-TIME EQUIVALENT POSITION (FTE) - A way to measure an employee's productivity or involvement in an activity or project. It is generally calculated as how a part-time position in an activity or project is converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The excess of assets over liabilities and reserves.

GAAP - Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. In the audit report, the CPA must indicate that the client has followed GAAP on a consistent basis.

GAAS – Generally Accepted Auditing Standards. Rules and guidelines promulgated by the AICPA's Auditing Standards Board which are followed by CPAs in the preparation and performances of financial statement audits. A CPA who does not conduct an examination in accordance with GAAS can be held in violation of the AICPA's Code of Professional Ethics and face legal action by affected parties.

GAO – General Accounting Office. An agency established to assist Congress in its oversight of the executive branch and to serve as the independent legislative auditor of the federal government.

GASB - Government Accounting Standards Board. The organization that formulates accounting standards for governmental units.

GASB 34 – The comprehensive changes in state and local government financial reporting issued by GASB in June, 1999. It required significant changes in an entity's reporting of Financial Statements and in Management's Discussion and Analysis for State and Local Governments. It requires that governmental entities present 1) government wide financial statements that are based on the accrual accounting basis and the flow of all economic resources and 2) governmental funds financial statements continue to be presented based on the modified accrual accounting basis and the flow of current financial resources.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND – Municipal bonds backed by the full faith and credit (which includes the taxing and further borrowing power) of a municipality. It is repaid with the general revenue of the municipality, such as property taxes and sales taxes.

GFOA - Government Finance Officers Association. Professional organization of governmental financial personnel and associated interested individuals that provide assistance, training and guidance to governments in the areas of accounting, audit, cash management, internal controls, debt management and general finance.

GIS – Geographic Information Systems. A technology that is used to view and analyze data from a geographic perspective and is considered a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give you a better understanding of how it all interrelates.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – the organization the formulates accounting standards for governmental units. It is under the auspices of the Financial Accounting Foundation.

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects funds, and permanent funds.

GPS – The Global Positioning System (GPS) is a satellite-based navigation system made up of a network of at least 24 satellites operated and maintained by the U.S. Space Force.

GRANT - A contribution by a government or other organization to support a specific function or operation.

HVAC – (Heating, Ventilation, and Air Conditioning) refers to technology of indoor or automotive environmental comfort. HVAC system design is a major subdiscipline of mechanical engineering, based on the principles of thermodynamics, fluid mechanics, and heat transfer.

INDUSTRIAL DEVELOPMENT BONDS - (IDBs) also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to $50 times the state's population on an annual basis.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash on hand during the year in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as a School District.

INTERNAL CONTROL – an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved: 1) effectiveness and efficiency of operations; 2) reliability of financial reporting and 3) compliance with the applicable laws and regulations.

ITS – Information Technology Services

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEGAL OPINION - A written opinion from bond counsel that an issue of bonds was duly authorized and issued. The opinion usually includes the statement, "interest received thereon is exempt from federal taxes and, in certain circumstances, from state and local taxes."

LETTER OF CREDIT - A form of supplement or, in some cases, direct security for a municipal bond under which a commercial bank or private corporation guarantees payment on the bond under certain specified conditions.

LEVEL DEBT SERVICE - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

LEVY - The imposition or collection of an assessment of a specified amount for the support of government activities. The Levy amount for the City of Raymore is $0.4158 for the General Fund, $0.1119 for the Park Fund and $0.7170 for the Debt Service Fund.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LINE ITEM BUDGET - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies or equipment maintenance.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems or land.

MACA – Missouri Association of Court Administrators

MARC – Mid-America Regional Council. Serves as the association of city and county governments and the metropolitan planning organization for the bi-state Kansas City region.

MARCIT - Mid-America Regional Council Insurance Trust. Provides insurance and loss prevention services to members of MARC.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MERP- (MIS Equipment Replacement Program) A planning tool used to set aside funds to maintain and replace machinery and information system equipment.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.

MUNICIPAL BOND - Bonds issued by any of the 50 states, the territories and their subdivisions, counties, cities, towns, villages and school districts, agencies, such as authorities and special districts created by the states, and certain federally sponsored agencies such as local housing authorities. Historically, the interest paid on theses bonds has been exempt from federal income taxes and is generally exempt from state and local taxes in the state of issuance. There are approximately $1.3 trillion municipal bonds outstanding and they generate about $50 billion tax-free interest income each year.

MUTCD – The Manual on Uniform Traffic Control Devices, or MUTCD defines the standards used by road managers nationwide to install and maintain traffic control devices on all public streets, highways, bikeways, and private roads open to public traffic. The MUTCD is published by the Federal Highway Administration (FHWA) under 23 Code of Federal Regulations (CFR), Part 655, Subpart F.

NACM – National Association of Court Management

NPDES – National Pollutant Discharge Elimination System. Part of the EPA (Environmental Protection Agency) Act that requires state and federal permitting and oversight of the City's storm sewer system.

NET ASSET VALUE (NAV) - The market value of all the bonds in a mutual fund portfolio divided by all the outstanding shares.

NET BONDED DEBT - Gross general obligation debt less self-supporting general obligation debt, housing bonds, water revenue bonds, etc.

NET INTEREST COST (NIC) - Generally speaking, issuers award competitive bond sales to the underwriter bidding the lowest NIC. It represents the average coupon rate weighted to reflect the time until repayment of principal and adjusted for the premium or discount.

NET REVENUE AVAILABLE FOR DEBT SERVICE - Usually, gross operating revenues of an enterprise less operating and maintenance expenses but exclusive of depreciation and bond principal and interest. Net revenue as thus defined is used to determine coverage on revenue bond issues.

NID – Neighborhood Improvement District. An NID may be created in an area desiring certain public-use improvements that are paid for by special tax assessments to property owners in the area in which the improvements are made. 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.

OFFICIAL STATEMENT (OS) - A document (prospectus) circulated for an issuer prior to a bond sale with salient facts regarding the proposed financing. There are two OSs, the first known as the preliminary, or "red herring" - so named not because it smells but because some of the type on its cover is printed in red - and it is supposed to be available to the investor before the sale. The final OS must be sent to the purchaser before delivery of the bonds.

OPERATING BUDGET - That portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function.

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments or service charges require an ordinance.

ORIGINAL ISSUE DISCOUNT - Some maturities of a new bond issue that have an offering price substantially below par; the appreciation from the original price to par over the life of the bonds is treated as tax-exempt income and is not subject to capital gains tax. See also Zero Coupon Bond.

PAR VALUE - The face value or principal amount of a bond, usually $5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

PARITY BONDS - Revenue bonds that have an equal lien on the revenues of the issuer.

PAYING AGENT - Also Fiscal Agent. Generally a bank that performs the function of paying interest and principal for the issuing body.

PREMIUM - The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRICE TO CALL - The yield of a bond priced to the first call date rather than maturity.

PRIMARY MARKET - The new issue market. Generally has the best yield rates for the issues available.

PRINCIPAL - The face value of a bond, exclusive of interest.

PROPRIETARY FUNDS – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUT BOND - A bond that can be redeemed on a date or dates prior to the stated maturity date by the bondholder. Also known as an option tender bond.

PAY-AS-YOU-GO BASIS - A financial policy whereby capital outlays are funded from currently available resources rather than from debt.

PERSONAL SERVICES - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

PERFORMANCE MEASUREMENT - The quantification of an entity's efficiency or effectiveness in conducting operations for the period in review. Measurement criteria can be qualitative or quantitative in nature.

PILOTS – Payments in Lieu of Taxes or the incremental property taxes generated by the redevelopment of an area under a TIF program. The difference between the original property tax of the area and the new property tax after redevelopment is PILOTS and is used to pay on the TIF Bonds used for the redevelopment of the area.

PRIOR YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An organized set of activities directed toward a common purpose or goal that an entity undertakes or proposes, to carry out its responsibilities. It can be an activity or set of activities that provides a particular service to the citizens.

PROGRAM BUDGET - A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

PROGRAM MEASUREMENTS - Specific quantitative measures of work performed within a program. Measures quantity the efficiency and effectiveness of a given program.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the property's assessed value.

PROPERTY TAX RATE - The amount per $100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of the General Operating Rate, the Parks Fund Rate and the Debt Service Rate. The City's maximum tax rate for general operations is $ 1.15 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Raymore. This rate was set in 1985 as part of the statewide reassessment program.

PUBLIC HEARING - That portion of City Council meetings where the citizens may present evidence and provide information on both sides of an issue.

QUALIFIED LEGAL OPINION - Conditional affirmation of the legal basis for the bond or note issue. The average investor should avoid any but the strongest opinion by the most recognized bond approving attorneys.

RATINGS - Various alphabetical and numerical designations used by institutional investors, Wall Street underwriters, and commercial rating companies to give relative indications of bond and note creditworthiness. Standard & Poor's and Fitch Investors Service Inc. use the same system, starting with their highest rating of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody's Investors Services uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D . Each of the services use + or - or +1 to indicate half steps in between. The top four grades are considered Investment Grade Ratings.

REDEVELOPMENT AGENCY (Redev.) - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in tax revenues produced by the increased assessed value of the area after redevelopment. Redev. Agencies may also sell Housing Mortgage Revenue Bonds to finance housing units within the area, a fixed percentage of which must be for low-cost housing.

REFUNDING BOND - The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

REGISTERED BOND - A non-negotiable instrument in the name of the holder either registered as to principal or as to principal and interest.

REPO - A financial transaction in which one party "purchases" securities (primarily U.S. Government bonds) for cash and simultaneously the other party agrees to "buy" them back at some future time according to specified terms. Municipal bond and note issuers have used repos to manage cash on a short term basis. (Known formally as repurchase agreements.)

RESERVE - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUE - Funds received by a government as a part of daily operations.

REVENUE BONDS - Bonds issued to finance public works projects, such as water and sewage systems that are paid from the revenues of the projects. These bonds do not have the full faith and credit of the municipality. A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

RFB – Request for Bid

RFP – Request for Proposal

RFQ – Request for Qualifications

ROW – Right of Way. The permitted right to pass over or through land owned by another. Generally, the strip of land in which facilities such as highways, railroads, utilities or other infrastructure are installed and maintained.

RSMO – Revised Statutes of the State of Missouri

SALES TAX - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

SERIAL BOND - A bond of an issue that features maturities every year, annually or semiannually over a period of years, as opposed to a Term Bond, which is a large block of bonds maturing in a single year.

SECONDARY MARKET - The trading market for outstanding bonds and notes. This is an O.T.C. market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory. As many as $2 billion of issues trade each day.

SINKING FUND – Money accumulated on a regular basis in a separate custodial account that is used to redeem debt securities.

SINKING FUND SCHEDULE - A schedule of payments required under the original revenue bond resolutions to be placed each year into a special fund, called the sinking fund, and to be used for retiring a specified portion of a term bond issue prior to maturity.

SPECIAL ASSESSMENT BOND - A bond secured by a compulsory levy of special assessments, as opposed to property taxes, made by a local unit of government on certain properties to defray the cost of local improvements and/or services that represents the specific benefit to the property owner derived from the improvement.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest or other.

SRF FUND - The Missouri SRF leveraged loan program is a revolving fund established pursuant to the federal Clean Water Act of 1987. It was developed by the Environmental Improvement and Energy Resources Authority and the Missouri Department of Natural Resources in cooperation with the Missouri Clean Water Commission, and provides subsidized low interest rate loans to qualifying applicants to issue General Obligation and/or Revenue Bonds to secure the debt used to acquire, by purchase or construction, the needed infrastructure.

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

SWAP - The exchange of one bond for another. Generally, the act of selling a bond to establish an income tax loss and replacing the bond with a new item of comparable value.

TAX ANTICIPATION NOTE (TAN) - A short-term obligation of a state or municipal government to finance current expenditures pending receipt of expected tax payments. TAN debt evens out the cash flow and is retired once tax revenues are received.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

TAX BASE - The total value of all real and personal property within the City limits as of January 1 of each year. The assessed value of assets, investment or income streams that are subject to taxation.

TAX-EXEMPT BOND - Bonds exempt from federal income, state income, or state tax and local personal property taxes. This tax exemption results from the theory of reciprocal immunity: States do not tax instruments of the federal government and the federal government does not tax interest of securities of state and local governments.

T.I.F. (TAX INCREMENT FINANCING) - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the T.I.F. area are used to finance the cost of real estate and infrastructure improvements.

TELECOMMUNICATIONS FRANCHISE TAX – A tax levied on telecommunications companies for the privilege of operating within the city limits. This tax is similar to a business license in purpose, but is calculated on the specified gross receipts of the company's activities.

TERM BOND - A large block of bonds of long maturity. They may be part of a serial Bond issue; there may be more than one term bond in an issue or a single maturity. Some are subject to a sinking fund redemption.

TDD (Transportation Development District) - A Transportation Development District may be created to act as the entity responsible for developing, improving, maintaining, or operating one or more "projects" relative to the transportation needs of the area in which the District is located. A TDD may be created by request petition filed in the circuit court of any county partially or totally within the proposed district. There are specific rules that provide filing procedures and content requirements of TDD creating petitions.

TRUSTEE - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represents bondholders to enforce their contract with the issuer.

UNDERLYING DEBT - The general obligation bonds of smaller units of local government within a given issuer's jurisdiction.

UNDERWRITER - An agreement to purchase an issuer's unsold securities at a set price, thereby guaranteeing the issuer proceeds and a fixed borrowing cost.

UNRESERVED FUND BALANCES - That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

UNQUALIFIED OPINION – term used when in the auditor's judgment, that they have no reservation as to the fairness of presentation of financial statements and their conformity with GAAP.

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

UTILITIES - Utilities expenditures are those incurred for gas, electric, phone, water and sewer.

VARIABLE RATE BOND - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

VERP – Vehicle and Equipment Replacement Program. A method by which monies are set aside in the budgetary process for the replacement of capital equipment.

YELLOW BOOK – Publication issued by the United States General Accounting Office (GAO) on governmental auditing standards. It is revised periodically to ensure current GAAP, GASB, GAAS, FASB and SAS pronouncements and standards are included.

YIELD-TO-MATURITY (YTM) - Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

ZERO-COUPON BONDS - A deep discount municipal bond on which no current interest is paid. Instead, at bond maturity, the investor receives compounded interest at a specified rate. The difference between the discount price at purchase and the accreted value at maturity is not taxed as a capital gain but is considered tax-exempt interest. Widely used for college savings bonds.