

City of Kearney, Missouri
Fiscal Year 2014 Annual Budget

April 1, 2013 to March 31, 2014

Bill Dane, Mayor
Jeff Couchman, Board President, Alderman Ward I
Gerri Spencer, Alderman, Ward I
Tom Patterson, Alderman, Ward II
Dan Holt, Alderman, Ward II

Approved March 18, 2014

Ordinance No. 1214-2013

FY 2014 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

During the FY2013 Budget Year, the City completed construction of Bennett Boulevard to improve traffic accessibility to and from Pilot Travel Center, as well as Arby's, Econolodge and Wingfoot—businesses situated on Shanks Avenue.

The project literally paves the way for MoDOT to proceed with their planned widening of 92 Highway from I-35 west to Nation Road in FY2014, constructing roundabout intersections at 92 and Sam Barr Drive, and at 92 and Nation Road. In addition, Mayor Dane has persuaded MoDOT to construct a sidewalk from I-35 East to 33 Highway, which will provide uninterrupted pedestrian access on 92 Highway from 33 Highway to Sam Barr Drive.

This \$6 million improvement will greatly enhance traffic movement on West 92 Highway, and improve the appearance of Kearney's front door to the traveling motorist.

The Bennett Boulevard project cost was \$1,254,506 with Pilot Travel contributing \$256,426, Kearney Westside CID contributing \$300,000, leaving a balance of \$689,083 funded by the City of Kearney's Highway Construction Bond Fund, which will be fully repaid by the Kearney Westside CID with 4% interest over a projected 12 year period.

It is important to note Kearney taxpayers are not being directly burdened with the cost of these improvements—the Westside CID is paying for Bennett Boulevard, MoDOT, with the aid of a Federal earmark secured for Kearney by Congressman Sam Graves will contribute \$6 million constructing the West 92 Widening project.

In FY2013, the City made significant investments and upgrades in its accounting software, water billing software and municipal court software systems. All of this work was very time intensive and kept City Hall staff quite busy managing existing systems while learning and transitioning to new software systems. Both the Water Billing Software and Court System will be integrated into the City's accounting system, greatly improving the City's overall financial management system.

This budget contemplates a 13 year lease/purchase financing to provide \$3 million to construct new clarifiers at the wastewater treatment plant, giving the sewer plant substantially improved peak loading up to 9 MGD, and will address current foaming problems. \$300,000 in lease/purchase proceeds will be generated to construct a new water plant flush water basin, and install two generators at the water plant.

In Fiscal 2013 the Board completed a strategic planning process with Eric Strauss, Professor of Urban and Regional Planning of the University of Michigan. In the Executive Summary on Page 2 of that report, states, "The City should consider adding additional police personnel as its finances permit."

To address the Board's stated goal, this Fiscal 2014 budget provides funding for 2 full time police officers.

This budget proposes a 2% Salary raise for all employees, and merit step increases to those eligible.

The amount required for the payment of interest, amortization, and redemption charges on the debt of the City of Kearney in FY2014 is \$1,870,518 (Interest \$466,682, \$1,393,167 Principal, Fees \$10,669).

THE OPERATING BUDGET

Property taxes have been calculated with a 3% growth, less County collection fees. A new line item has been created for Property Sur Tax, previously included in General Fund Property Tax. Property Sur Tax is charged on Commercial property.

ASSESSED VALUATION GROWTH

CALENDAR TAX YEAR		
2005	\$104,981,592	11%
2006	\$114,181,618	9%
2007	\$127,667,063	12%
2008	\$133,398,093	4%
2009	\$134,355,239	1%
2010	\$134,927,451	0.4%
2011	\$133,540,208	(-1%)
2012	\$135,753,659	1.7%
2013	\$139,826,269	3% Growth Projected

Electric franchise tax is estimated at 1.4% above the previous year's budget. An 11% decline in General Sales Tax has been calculated from the FY2013 budget. 8% declines have been calculated for the Transportation Sales Tax and Capital Improvements Tax (which are not assessed on utilities.)

Part of this decline can be attributed to the Supreme Court ruling on Out of State Vehicle Sales Taxes and Vehicle sales between individual, partly we were too optimistic projecting our FY2013 budget which was based on our strong comeback in Fiscal 2012. We have factored a loss of 1/2 of the John's Super sales taxes in this budget, assuming the City will not lose all of these sales to out of town competition.

SUMMARY OF EMPLOYEE SALARIES & BENEFITS The following is a summary of employee salaries, both part-time and full-time, and the related benefits:

DEPT.	Salary	Soc Sec	Medicare	Work Comp	Health	LAGERS
C.H.	183,066	11,350	2,654	1,200	22,000	17,853
Court	1,660	103	24	0		250
Com Dev	119,959	7,437	1,739	5,000	14,950	12,476
Police	802,547	49,758	11,637	22,500	120,783	97,961
Street	143,381	8,890	2,079	8,500	20,773	12,915
Park	139,517	8,650	2,023	5,700	20,056	12,326
Water	412,100	412,100	5,975	16,500	54,000	42,858
Hwy Const						
Fd	53,040	3,288	769	2,000		
Total	1,855,270	501,576	26,901	61,400	252,562	196,639

Grand Total Salary & Benefits 2,894,348

budget 2014 payroll expenses

- Social Security is 6.2% of Salary
- Medicare is 1.45% of Salary
- Health Insurance Assumes a 10% Rate Increase over Last year
- LAGERS Retirement for FY2014 10.4% General, 12.7% Police
(FY13 11.8% General, 13.3% Police)
(FY12 12% General, 12.7% of Police)
(FY11 11.4% General, 11.7% of Police)

SUMMARY OF INSURANCE The following is a summary of property, liability and automobile insurance budgeted for Fiscal Year 2013:

	Prop/Liability	Auto Insurance	
City Hall	21,500	0	
Com Dev	0	1,350	
Police Depart	16,000	14,000	
Street Dept	4,000	10,000	
Park Depart	5,000	1,400	
<u>W&S Admin</u>	<u>25,000</u>	<u>12,500</u>	
 Budget			
Totals	71,500	39,250	110,750

budget 2014 payroll expenses

Fd 010 City Hall Budget

Page 3

In Fiscal 2013, the City moved from a 13 year old in-house UNIX computer server running a COBOL version of MUNIS, to MUNIS ASP (Application Service Provider), a hosted service, eliminating the need for in-house database servers and software applications—all are now maintained off site by MUNIS, a Tyler Technologies Company. MUNIS now provides increased security for the City’s financial data with full Disaster Recovery Services. By remaining with the same vendor (Tyler Technologies), the transition was relatively smooth and all of the 20+ years of accumulated financial data was preserved and moved into the new system.

Trash/Clean Up Days 0
(previously costing the City as much as 22,500 annually, the Allied Republic Contract provides for 2 annual clean up days and City Hall Dumpster service)

Building Maintenance 29,500
Sandblast and Stain City Hall Steps and Front Walks 13,500
Normal Maintenance 16,000

Computer System Maintenance 15,000
MUNIS 2 year of 3 year Agreement (4 quarterly payments) 8,800
New Server--\$5,000
Misc. Computer Maintenance--\$1200

Training/Meetings 7,750.

- Missouri Municipal League Conference 2,500
- Finance Officer Training—A Davis 1,000
- Missouri City Manager’s Conf—Branson 500
- Staff and Board Members Meetings & Conf. 1,250
- Mileage Reimbursements 1,000
- Patron Insight Kearney is OPEN Program 1,500

Dues 6,290.

- City Clerks Association/Crt 340.
- Missouri Municipal League 1,000.
- ICMA/MoCMA (Admin) 800.
- Chamber of Commerce 300.
- Clay County EDC 2,200.
- MARC 1,400.
- Friends of Jesse James 250.

Legal Fees	\$63,000.
Cemetery Maintenance	\$10,000.
City Internet Web Page	\$6,000.
• City Web Site/Access Kearney/Amphitheater Site	

Fd 010 Non-Departmental

Pg 3

Transfer to Park Fund	\$308,280
Transfer to Park Capital Improvements	\$106,900.
• \$35,094 for Amphitheater Lease/Purchase	
• \$72,237 for 2007 Jesse James Playground L/P Refinancing	

Fd 010 Court & Legal Department

Pg 4

Municipal Judge Services	\$12,600 (\$525 per court Session, \$25 Incr)
Incode Court Software ASP License	7,016.

Includes On-line Web Hosting

*A new Municipal Court system has been implemented, replacing an in-house created ACCESS database—we are pleased to report that Court records dating from 1985 were successfully converted into the new INCODE ASP (Application Service Provider), also a Tyler Technologies Company, which will greatly enhance the City’s record keeping capabilities for Municipal Court.

Training/Meetings (Increase for Court Clerk Training)	2,200
Incarceration Services	\$11,500

Fd 010 Community Development

Pg 4

This Department accounts for the Community Development Director and Building Inspector with some expenses line items. The Department has one vehicle used by the building inspector, The Community Development Director is reimbursed for mileage.

No extraordinary expenditures are planned for FY2014.

Fd 010 Economic Development
Pg 5

Kearney Area Development Council (KADC) Contract \$45,000
 PlyGem Grant Agreement (Year 2 of 4 Year Agreement) \$15,000.

Res. 49-2012, adopted by the Board of Aldermen authorizes a \$60,000 grant agreement with Ply Gem, to be paid in 4 annual payments commencing in Jan. 2013. The Grant is in consideration for Ply Gem investing over \$5 million in new equipment and creating 15 new jobs over a 5 year period, with the average salary of those jobs being \$30,075.

The Board determined the tax benefits returned to the community as a direct result of this project, as follows:

Ply Gem

Equip Investment Depreciation Schedule					Gross Receipts	Property Taxes					
Year	Jobs	Mkt Value		Assessed Value	Electric Use	City	Total City	Fire	School	All Other	Totals
2013	5	5000000	0.32	1600000	\$5,360	\$10,080	\$15,440	\$14,662	\$83,397	\$14,805	\$122,944
2014	2	4000000	0.32	1280000	\$6,327	\$8,064	\$14,391	\$11,730	\$66,717	\$11,844	\$98,355
2015	2	3500000	0.32	1120000	\$7,444	\$7,056	\$14,500	\$10,264	\$58,378	\$10,363	\$86,061
2016	4	3000000	0.32	960000	\$9,380	\$6,048	\$15,428	\$8,797	\$50,038	\$8,883	\$73,766
2017	2	2500000	0.32	800000	\$10,422	\$5,040	\$15,462	\$7,331	\$41,698	\$7,402	\$61,472
2018		2000000	0.32	640000	\$10,422	\$4,032	\$14,454	\$5,865	\$33,359	\$5,922	\$49,178
2019		1500000	0.32	480000	\$10,422	\$3,024	\$13,446	\$4,399	\$25,019	\$4,441	\$36,883
Total	15				\$59,777	\$43,344	\$103,121	\$63,048	\$358,606	\$63,661	\$528,659
5% Gross Receipts on Electric Consumption						\$59,777					
Total Direct Taxes to City						\$103,121					
City's Proposed Contractual Investment:						\$60,000					
Per Job Investment:						\$4,000					
								Total Return to Community:			\$631,780
								Per Job Return:			\$42,119

Fd 010 Fire House Center for Creative Excellence
Pg 5

Accounts for costs associated with the former police station at 106 South Jefferson.

Res. 33-2011, approved by the Board of Aldermen November 7, 2011, authorizes a lease agreement with the Kearney Enrichment Council for the Fire House Center for Creative Excellence. The lease automatically renews on April 1st, 2013 and of each year thereafter unless either party shall give sixty days notice of their intent not to renew. The Enrichment Council is to use the premises only to provide for the education, health, welfare and entertainment of residents of the community with particular emphasis on youth and education activities with all such use to be subject to the City's prior written consent which will not be unreasonably withheld.

The lease also provides that the Tenant shall be responsible for all deposits and payments of ALL utilities after the first year of the lease (after April, 1, 2013).

**Fd 010 Fire House Center for Creative Excellence
Pg 5, Continued**

Res 47-2012, approved by the Board of Aldermen November 5, 2012, authorizes a lease agreement with the Kearney Enrichment Council for the building acknowledging that after June, 2016, the northern two overhead bay doors of the Firehouse Center for Creative Excellence be dedicated for use as a Fire Museum, providing the sponsoring parties of said museum execute a lease assuming financial responsibility similar to the Enrichment Council's lease. In the interim, this space shall be fully utilized by the Enrichment Council to provide for the education, health, welfare and entertainment of residents of the community consistent with the terms of the existing lease agreement.

The Enrichment Council has completed extensive improvements on the building with a substantial portion of the funding donated by Corby and Dani King, who have generously contributed funds, labor and materials to remodel the facility.

The Council is currently making provisions for the relocation of the Community Food Pantry, to convert and remodel the garage space into classrooms for the Kansas City Art Institute.

Res 45-2012, approved by the Board of Aldermen on Oct 15, 2012, authorizes an agreement with Kearney Enrichment Council to provide funding for the purpose of hiring a full time executive director, as follows: FY2013 \$12,500 FY2014 \$30,000 FY2015 \$ 2,500

**Fd 010 Kearney Historic Museum
Pg 5**

The Kearney Historic Museum at 101 South Jefferson has been in operation since 2006, the year Kearney celebrated its Sesquicentennial. Operated entirely by volunteers, the museum provides a place to preserve Kearney's history.

The Chamber of Commerce relocated from this building to the Firehouse Center and the Museum will remodel that space to expand the museum. The Chamber had paid the electricity bill as part of their consideration for occupying the space, thus a new line item for electricity has been created.

Electricity	\$1,000
Gas	\$ 900
Building Maintenance	\$1,000
(Remodeling Expenses from FY2013 being tracked here)	
City Museum Program Expenses	\$4,500.

Fd 010 Police Department Budget
Pg 6

As identified in the Budget Summary, two new full time Police Officer positions have been created to address Board goals set in Fiscal 2013.

Electricity 11,000
 Gas 1,000

Currently, the lights and computers have been generating so much heat, the gas furnace has not run for the past year—in fact the Air Conditioner runs during the winter months. Platte Clay’s energy expert, Dave Christianson has been working with us to identify the problem. Our plan is to replace the lighting fixtures in the squad room (main room area), Conf Room and Booking Room with T-8 fixtures.

Building Maintenance 9,500
 • Replace Light Fixtures in Squad Room, Conf Room and Booking Room

Tornado Siren Maintenance 3,000

Vehicle Maintenance \$25,000

Equipment Maintenance \$15,000 Increased to reflect prior years actual expend
 Computer Equip & Maintenance 10,500
 PowerEdge R520 Rack Server \$5,000 for Handling Video from Cars and Station
 Three New Computers-\$1,500

Vehicle Maintenance \$25,000 Increased to reflect prior years actual expend

Crime Investigations 7,000 (CCIS Drug Squad Contribution-\$3,500)
 Jesse James Contract Labor (Clay County Officers) \$5,000

New Equipment \$4,000.
 2 800 Mhz Scanners \$1,000
 Lap Top and Projector \$1,500

New Vehicles Replace Two \$23,000*

*This budget proposes purchasing two new Police Patrol cars--\$27,000 is also budgeted in the Wireless Cap Fund—State Contract Price for new 2013 Ford Interceptor Utility AWD is \$25,525—it is assumed the surplus revenue from the sale of the cars will cover the difference.

Holiday Service Banquet \$1,000

PATROL VEHICLE FLEET

2013	FORD UTILITY (WHT)	1FM5K8AR4DGA68709	POLICE
2013	FORD UTILITY (WHT)	1FM5K8AR2DGA68708	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B80CGA61192	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B82CGA61193	POLICE
2008	FORD XLT 4X4 EXPLORER(WHT)	1FMFU73E38UB11295	POLICE
2007	CHEVROLET IMPALA (WHT)	2G1WS58R379411695	POLICE
2007	CHEVROLET IMPALA (WHT)	2G1WS58R479411429	POLICE
2007	CHEVROLET IMPALA (WHT)	2G1WS58R479410250	POLICE
2006	CHEVROLET IMPALA (WHT)	2G1WS551269397950	POLICE
2006	FORD EXPEDITION SUV	1FMF016566LA79040 K-9	
2005	CHEVROLET IMPALA(WHT)	2G1WF55K859350742	POLICE
2005	CHEVROLET IMPALA (BLK)	2G1WF55K759351154	POLICE
2005	CHEVROLET IMPALA (WHT)	2G1WF55K359354343	POLICE
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	POLICE
2004	CHEVROLET IMPALA FODOR	2G1WF55K949395106	POLICE
2004	CHEVROLET IMPALA FODOR	2G1WF55K049395656	POLICE
2003	FORD PICKUP	2FTRX18W93CA71017	POLICE
2003	CARR TRL ATV	4YMUL08143T008246	POLICE
2007	CARR TRL ATV	4YMUL08157M064606	POLICE
2003	YAMA 4WHL ATV BEIGE	5Y4AJ08Y43A000844	POLICE
2002	YAMA 4 WHL ATV 4WHEEL GR	JY4AJ03Y72C036299	POLICE

Fd 010 Solid Waste Budget

Pg 7 Contract trash collections and payments to Deffenbaugh Industries. \$350,000

The City collects 25 cents per bill per month for trash billing, generating approx \$8,000 in net revenue to the General Fund.

Fd 010 Street Department Budget

Pg 7

Electricity		\$105,000
Engineering		\$40,000
Building Maintenance		\$30,000
• Reroof Old Street Barn Facility-\$15,000		
Recycling Program		28,500
Recycling Drop Site Pick Up Charges	\$ 9,500	
Household Hazardous Waste Program	\$9,000	
Brush Chipping/Handling	\$10,000	
Total	\$28,500	
Equipment Maintenance		\$20,000
Vehicle Maintenance		\$15,000
Street Maintenance—		\$439,500**

**Project List to be Submitted & Approved at a later date.

• Slurry Seal	\$60,000
• Asphalt Overlay Concrete Cut & Patch	\$80,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$15,000
• Mill and Overlay	\$284,500

Storm Drainage Maintenance	\$15,000
1409/1411 Robin Street Drainage Problem (Carry Over from Last year—Jesse James Farm Road Box Extension Emergency Work pushed this back)	

Sidewalk Maint-50% Program	\$5,000
• It is recommended the City fix its reimbursement amount at \$3.50 per sq ft., half the normal cost of sidewalk tear out and replacement, and eliminate the requirement for property owners to take bids. This amount can be reviewed annually and adjusted with the market price.	

New Equipment	\$15,500
1 New Snow Plow for Truck No. 4	\$2,660
1 New Snow Plow for Truck No. 6	\$5,460
New Dump Bed for Truck No. 4	\$6,295
2 Road Watch Temperature Gauges	\$1,000

Fd 011 DWI/Drug Enforcement Fund
Page 8

This fund receives reimbursements from persons convicted of DWI's for expenses related to their arrest. The Fund is restricted to purchase of equipment related to DWI/Drug Enforcement.

The projected revenues of \$2,000 plus the existing balance of 7,032, will fund expenditures of \$9,000, for DWI/Drug Enforcement Equipment as may be selected by the Police Department and approved by the Board of Aldermen.

The Fund balance was \$7,032 on 12/30/12.

Fd 012 Downtown Capital Improvements Fund
Page 9

This fund was created in fy2005, to account for the Sprint Lease (located on the City's standpipe on 350 W. Washington Street) proceeds which were used to finance a \$234,000 lease purchase agreement with the Kearney Trust Company to make street and sidewalk improvements downtown (Washington Street).

On June 1, 2004, the City acquired the building at 115 East Washington Street, which was removed and walkway constructed to Old Church Plaza, completed during fy2005 and fy2006, in furtherance of the Downtown master plan.

In Fy2009, leveraged to acquire a \$110,000 MoDOT Enhancements Grant to finance the downtown sidewalk, street & street lighting improvements on Washington Street between 33 Hwy and Grove Streets.

During Fy2011, a \$116,000 Stimulus Grant was awarded by MoDOT, and Phase 2 of the West Washington Street Beautification project (West of 33 to Beer Creek) was completed replacing the sidewalk on the South sidewalk of Washington Street (west of 33 Hwy) and reconditioning the sidewalk and installing antique fence rail on the North sidewalk.

On November 19, 2012, the Board of Aldermen approved Resolution No. 50-2012 authorizing a contract with Landmark Dividend assigning the Sprint lease for a period of 20 years for \$190,000. The lease agreement provides for the City to receive 70% of any increased lease payments by Sprint over and above the existing Sprint Lease. If Landmark is able to lease the site to new tenants, the City will split the rental rate 50/50 with Landmark.

The purpose of the assignment was to eliminate the City's risk of Sprint terminating its lease upon which the City has been dependent for paying the lease/purchase payments on the 2004 Lease/Purchase Agreement with Kearney Trust Company.

In 2011 (fy2012), Cricket terminated its lease, also co-located on the City's standpipe to another location in Kearney. The City was also aware that Sprint will be shutting down and consolidating the Nextel system commencing in July 2013--Nextel has another location in Kearney making the Sprint lease a vulnerable asset. A risk probability analysis by Piper Jaffray noted a 7% or greater probability of losing the Sprint lease would make the Landmark Dividend offer a better option than holding the Sprint Lease. "Given the uncertainty with Sprint, negotiating an upfront payment is prudent."

The Downtown lease/purchase venture has yielded the City of Kearney with over \$500,000 in downtown improvements without any direct cost to the City taxpayer—surely a success by any standard. The fund has no budgeted revenues or expenditures at this time. The balance of the fund on 12/30/12 was \$33,561.

Fd 013 Sales Tax Fund Budget

Page 10

This fund is used to separately account for sales tax revenues. Due, in part, to an unfavorable Supreme Court ruling on sales tax collections on out of state purchases and purchased between individuals, Sales Tax revenues fell short of budget forecasts. With the closure of John's Super, Sales Tax Fund is projected to lose an additional \$15,000 per year (also \$7,500 from each of the Capital Improvements Sales Tax Funds and Transportation Sales Tax Funds), which is half of what John's generated—the budget assumes ½ will be regained.

Revenue is projected to drop to a \$970,000 with estimated interest earnings of \$3,900.

For many years, the Sales Tax fund has been used to subsidize the City's Water and Sewer System. Last year's commitment was \$100,000 transferred to the Water and Sewer Sinking Fund. It is proposed with this budget to suspend these transfers and utilize these funds to fund the hiring of additional Police Officers—therefore, it is recommended funds formerly transferred to the Water and Sewer System be transferred to the General Fund to be utilized to create two new full time Police positions.

In 2001, the City undertook the 33 Highway Widening and 92 Highway widening projects, which a portion of sales tax was committed to fund 2001 General Obligation bond debt. The balance of Sales Tax Revenue is transferred to the General Fund.

For 1996 Refunding Bonds, and '96 SRF 2001 G.O. Bond Debt	246,280.
For the 33 Highway widening project. General Fund Transfer	\$727,620.

Fd 014 Park Capital Improvements Fund

Page 11

This fund was created by Ordinance No. 621-93, providing for dedication of park lands by developers. The Ordinance provides for a payment of a fee in lieu of land dedication. Ordinance No. 896-2002 increased those fees to \$325. Per Housing Unit. The Board has waived this fee in recent years as an economic development incentive, which is planned to continue through FY2014. For budgeting purposes, no revenue from building permits fees has been estimated for FY2014 calculated.

Funds are restricted to be used only for the purchase, development, and improvement of neighborhood park and recreational facilities determined by the Board of Aldermen as being reasonably accessible to the residents of such subdivisions.

Lease/Purchase payments are funded with annual transfers from the General Fund. Previously, the City also had \$19,200 annual transfers from the Cricket standpipe lease—which was terminated in 2011 after Cricket relocated to another local tower.

Transfer from General Fund	\$106,900.
Cricket Lease Proceeds	\$ -0-
Interest	\$ 431.
Park Fees	\$ -0-
Total Revenue	\$107,331.

Fd 014 Park Capital Improvements Fund
Page 11 Continued

AMPHITHEATER PROJECT Such a determination was authorized by the Board of Aldermen with the adoption of Ordinance No. 1057-2006 on 11/6/2006 to a portion of future revenues to debt retirement in order to generate \$350,000 for the Amphitheater project. The 2006 Amphitheater Lease/Purchases Agreement shared equally with KCB Bank and the Kearney Trust Company will be retired on 10/01/2019 in FY2020.

2007 JESSE JAMES PARK PLAYGROUND/JESSE JAMES PARK/MACK PORTER PARK BALL FIELD REFINANCING During the Fy2008 budget year, the Jesse James Park Lease Purchase and the Mack Porter Softball Field Lease Purchases were combined and re-financed without increasing annual debt service payments, while extending the maturity date of those obligations to generate \$150,000 for the purpose of constructing playground and picnic facilities at Jesse James Park, to be retired 10/01/2014 (fy2015), again financing shared equally between KCB Bank and the Kearney Trust Company:

Amphitheater Lease Purchase Principal Payment	\$25,000.
Amphitheater Lease Purchase Interest Payment	\$10,094.
2007 Jesse James/Softball/Playgrnd L/P Refincg Principal Payment	\$70,000.
2007 Jesse James/Softball/Playgrnd L/P Refincg Interest Payment	<u>\$ 2,237.</u>
Total Debt	\$ 107,331.

Fd 015 Fairview Cemetery Fund Budget
Page 12

In FY2001, the Fairview Cemetery was enlarged by a 1.26 acre to the south of the existing 5 acre parcel, donated by Mr. Ron Piercy. This parcel was platted into 540 new grave spaces. Lot fees are \$450 for grave spaces in the existing area, and \$515 for grave spaces in the new addition. (Ordinance No. 825-2000).

\$3,000 generated from Lot Sales is budgeted to be transferred to the General Fund to offset mowing and maintenance expense.

(Cemetery Maintenance Expense of \$10,000 is provided in the City Hall budget--Page 3)

The balance of this fund is \$167,279 as of 12/31/12.

Fd 016 Police Training Fund
Page 13

Established pursuant to State Statute, a \$2. court cost is assessed against each moving traffic violation.. This fund also accounts for a \$1 fee assessed for training administrative court personnel (Judge and Court Clerk), pursuant to State Statute and City Ordinance.

\$3,430 is estimated revenue for FY2014. The Fund has a balance of \$27,872 on 12/30/13 and \$22,000 of that surplus has been budgeted for expenditure on training.

Training/Meetings	\$25,000
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The primary revenue source for this fund is a \$308,280 transfer from the general fund.

Cable TV franchise tax \$58,000.

Bill Board Leases \$ 22,800

(Resolution 10-2005, Lamar of Kansas City will pay the City \$16,800 per year (based on \$3600 for two signs + \$4800 for two signs) for the first three years [2005, 2006, 2007] of a new 10 year lease, increasing to 19,200 (based on \$4200 for two signs + 5400 for two signs) in the subsequent three years [2008, 2009, 2010] and further increasing to \$21,600 (based on \$5400 for two signs + \$6000 for two signs) in the final four years [2011, 2012, 2013, 2014], generating \$194,400 over the 10 year life of the lease. Said lease agreements are attached and made a part hereof. Term ends July 31, 2015)

Two seasonal part time employees for daily park maintenance chores \$21,000

Recreation programming is expected to generate \$4,500 in net revenue. (The Revenue Account 17301 48004 "Recreation Program Proceeds" estimated at \$36,000 is reconciled against the Expenditure Account 17315 52475 "Recreation Programs" estimated at \$31,500 to net \$4,500 revenue.) Fees will be proposed by the Park Director, reviewed and approved by the Park Board.

Budgeting for fy2014 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue	\$175,000
Amphitheater Event Expense	\$175,000

Budget amounts have been projected by the Park Department based on a Program Schedule prepared by the Park Director. Since 2008, the Board of Alderman have adopted an ordinance authorizing the Mayor to enter into entertainment contracts not to exceed the Budgeted Expense. **It is proposed this Ordinance be re-enabled for calendar 2012.**

The Lion's Club Fireworks	\$28,000
Note: \$1,000 + \$3,000 to Expand Show as Requested by the Mayor	
Theatre in the Park (Increased \$1000)	\$ 5,000.
Park Maintenance	\$82,000.
Interseed soccer fields, new dirt on field #1-3 & 5	
Fertilize all fields including soccer fields	
Overlay and Repair Mack Porter Park Road	
Training/Meetings	\$2,000.
Dues MoPRA, NatPRA, KCPRA	\$1,200.
Uniforms	\$1,400.
Shirts for Personnel, Board Members	
Playground Equip/Fitness	\$3,500
Frisbee Golf	
Christmas Decorations	\$2,000
For Maintenance of All City Decorations	
Park Capital Improvements	\$5,000
Day in the Park (formerly Halloween Hallows)	\$8,000
Last year's fall children's event was well attended	

Fd 017 Park Special Projects
P.14

Pavilion Lease Purchase Principal	\$8,825.
Pavilion Lease Purchase Interest	<u>\$3,724.</u>
(3 rd of 10 Payments)	\$12,549.

In 2010, the Board of Alderman approved Ordinance 1147-2010, arranging a \$100,000, 4.5% lease/purchase agreement with the KCB Bank, to be retired in FY2021 (09/01/20), to help fund construction of an 11,016 sq ft Pavilion at Jesse James Park on the existing concrete slab surrounding the Amphitheater Concession building costing \$166,470

The Board also approved Resolution 28-2010, contracting with the Knights of Columbus and the Jesse James Festival, Inc. to fund annual payments of \$12,000 to retire the debt on the lease/purchase—those proceeds are expected to come from a sponsorship agreement with North Kansas City Beverage Company. However, if funds are not provided by North Kansas City Beverage, all parties agree they will be financially obligated to pay the following sums on an annual basis: Knights \$2,500, Festival \$5,000, City \$4,500.

Fd 018 Transportation Sales Tax Fund Budget
Page 15

The Transportation Sales Tax has been used to replace Sales Tax dollars that is used to retire prior debt.

This fund was created in 1987, by voter approval, to replace Sales Tax dollars used to retire debt on the new sewer plant, and later expanded in 1989 and 1996 to also replace Sales Tax dollars being used to subsidize annual debt payments on water plant improvements. In 2001, Voters approved Bonds for the 33 Highway widening project, also using the Sales Tax to subsidize debt for the project—financing for the General Obligation Bond issue assumed this sales tax would continue to free up Sales Tax dollars.

Funds are transferred to the General Fund to pay for transportation related expenses budgeted in the Street Department.

\$435,500 will be transferred to the General Fund for Street Department expenditures.

Fd 019 Capital Improvements Sales Tax Fund
Page 16

Revenue for this fund has been adjusted downward to reflect loss of revenue from Vehicle Sales Taxes (Supreme Court Ruling) and loss of John's Super.

This fund serves to account for funds collected by the ½ cent capital improvement sales tax, approved by voters in February 1997 to be collected for a seven year period to fund the Meadowbrook Drive box culvert, 19th and 33 intersection widening and 92 Highway widening.

In August, 2001, voters approved the continued collection of this tax to Issue debt for completion of the 33 Highway and 92 Highway widening projects. The vote removed the scheduled sunset provision of July 1, 2004:

Total Sales tax revenue	\$434,500.
Earned Interest	<u>350.</u>
Total	\$434,850.

Transfers to Fund 055	\$434,850.
(2001 G.O. Highway Bonds)	

**Fd 020 Water and Sewer Revenue Fund Budget
P17-18**

This Budget provides for the operations and administration of water and sewer plant services. A 3% water and sewer increase is recommended with this year's budget.

Water and Sewer Rates		NEW	OLD	
Water	Min. Charge	\$7.68	\$7.45	
	Next 1000	\$6.70	\$6.50	
	All additional	\$6.00	\$5.83	
Sewer	Min. Charge	\$6.21	\$6.03	
	Next 1000	\$3.95	\$3.83	
	All additional	\$3.51	\$3.41	
Average 6000 Gallon Bill				
	Water	\$38.38	\$37.26	
	Sewer	\$24.19	\$23.49	Difference
	TOTAL	\$62.57	\$60.75	\$1.82

Water Rates Budget 2014 3%Water/Sewer

In addition to Kansas City Water increasing rates this year, and increasing electric rates, the City should keep pace with rising operational costs with a slight adjustment in water and sewer rates, which is less than \$2 per month on the average water bill.

The City has a contract with Kansas City for up to 2.9 million gallons per day, which is the City's projected need in the year 2030.

KC Water Charges \$175,000. **Projected to be purchased in Fy2014**

The City is contractually responsible for 28.71% of the capital cost of the water transmission main constructed from 291 Highway to intersection of 128th Street and Jesse James Farm Road. That percentage equates to an obligation of \$1,339,964. The water main was constructed and financed by the City of Kansas City at 5.565% over a 20 year period, commencing 11/01/2003. It will be retired 10/1/2023.

This budget contemplates retiring this obligation with the City of Kansas City with Lease/Purchase financing anticipated to reduce the financing cost from 5.5% to 3.5%, as a part of the financing for the sewer plant clarifier/water plant capital improvements projects.

KC Water Contract, Principal	64,959.
KC Water Contract, Interest	<u>46,242.</u>
Total	\$111,204.

Ordinance 831-2000, passed August 21, 2000, adopted a new meter set policy setting fees at \$2,460 for normal sized meters. The City Board of Aldermen determined that new construction should be responsible for a portion of the Kansas City water project. However, with faltering building permits, this fee has been reduced or waived entirely to incent new construction.

**Fd 020 Water and Sewer Revenue Fund Budget—Cont.
P17-18**

W&S Administration

In Fiscal 2013, a new water billing system was implemented with improved customer web site accessibility to account information and bill payment. The software system was also needed to interface with a new fixed based water billing system that was budgeted in Fiscal 2013 and will be carried over into this Fiscal 2014 budget. Implementation of an automated water meter data collection system will eliminate virtually all labor related to meter reading, including work orders for final reads, usage and reading checks. Data collection will be initiated and retrieved at City Hall. Labor saved from this operation can be better utilized for water and sewer operations, distribution maintenance, and sewer collection system maintenance.

New Vehicles 2 ¾ ton 4X4 Trucks (replacing two trucks) \$42,000.

Transfers to Water & Sewer Sinking Fund \$447,286.

Transfer to Sewer Plant Capital Improvements \$ 86,375.

Meter AMI System Lease/Purchase \$125,000.

Water Plant

Plant Maintenance \$36,000

- Card Entry Security System

Distribution Maintenance \$75,000

Water Tower Maintenance \$56,133

I-35 Water 250,000 ga. Spheroid Tower \$23,718

Variform 500,000 gallon standpipe \$32,417

- Annual fees for an 7-year maintenance contract with Utility Service Company for I-35 Water 250,000 ga. Spheroid Tower, and the Variform 500,000 gallon standpipe, dated May 2010 (Resolution 13-2010) The contract provides that in years 8-10, the annual maintenance shall be reduced to \$30,832 (\$14,156 & \$16,676 respectively), after retiring the capital cost of painting and repairs made in 2010 and 2011. The Contract provides for all maintenance of the towers, including power washing as may be needed to remove dirt, mold and mildew from the exterior finish.

Advanced Meter Infrastructure System (Carryover from FY2013) \$1,160,000

A 10 year Lease/Purchase Financing is proposed to acquire new water meters that have wireless communication capability to eliminate manual water meter reading. Currently the Water Department utilizes a touch read system that was installed in 1995 to 2001, purchased incrementally without financing.

This investment will permit the Water Department to operate much more efficiently by automating the entire meter reading process. Information will be collected directly from the meter at City Hall and be accessible by customers directly. Purchase of this system will defer the need for additional labor in the field and administrative staff at City Hall.

The Water Department calculates that over 2000 man hours (in the field) will be saved which is now devoted to meter reading, re-reads, and final reads. Time will also be saved in City Hall as work orders may be handled instantly and on demand.

The Water Department will be able to provide additional man power required to operate the UV Disinfection equipment at the Wastewater, without the need for hiring new personnel. The Water Department will also be able to do more scheduled maintenance on water and sewer lines without interruption.

Fd 020 Water and Sewer Revenue Fund Budget—Cont.
P17-18

Sewer Plant

Electricity	\$120,000
Engineering Fees	\$10,000
Facilities Plan for Sewer Plant (for future expansion)	
Plant Maintenance	\$15,000
Collection System Maintenance	\$50,000
• Manhole Rehabilitation	\$30,000
Lift Station Maintenance	\$35,000
Clean grease, repair pump, electrical controls, etc.	
Sludge Hauling/Handling	\$15,000
Treatment Chemicals	\$25,000
• Settling issues in Winter months thought to be aggravated by excessive foaming	
Equipment Maintenance	\$25,000
New Equipment	\$10,000

Fd 022 Meter Deposit Fund Budget
Page 19

This fund accounts for handling of the \$75 residential and commercial meter deposits..

With the implementation of new water billing software, the accounting procedures will change, showing Meter Deposits as a Liability rather than an Asset. Because Meter Deposit money is not truly a revenue which the City has discretion over spending, but an obligation of the City to hold and return to Customers. Therefore, other than interest earnings, Meter Deposit receipts will not show as revenue, and refunds will not be booked as expenses of the fund, but rather a reduction in Liability. Interest earnings have been credited directly into Water and Sewer Revenue Fund.

Fd 024 Water Plant Capital Improvements Budget
Page 20

This fund is contemplated to be used to account for receipt \$300,000 Lease/Purchase Proceeds and expenditure for a new Water Plant Filter Wash Basin and new generators, as identified in the 2012 Larkin Engineering Study, funding in part, by an MoDNR Grant.

Lease Purchase Proceeds	\$300,000
Engineering Fees	\$50,000
Generators	\$160,000
Filter Wash Catch Basin	\$90,000

The fund had a balance of 21,706. on 1/31/13.

This fund is contemplated to be used to account for receipt \$3,185,375 Lease/Purchase Proceeds and expenditure for new Sewer Plant Clarifiers and bond issuance expenses:

Clarifier Project	\$3,034,000
Bond Issuance Expenses	\$ 151,375

Based on a 2002 Sewer Study which included a Sewer Plant Capital Improvements program, the Board of Aldermen passed Ordinance No. 956-2003, establishing a \$1,500 Sewer Connection fee on ALL new construction permits. As a part of the discounted building permit program, this fee had been discounted or waived entirely.

This budget contemplates residential building permits shall be a total of \$1500 each, 100% of the building fee shall be deposited into this fund.

\$60,000 in permit fees is assumed based revenue from \$1500 from 40 building permits

Primary revenue source is a \$86,375 transfer from the Water & Sewer Revenue Fund. Interest revenue is estimated at \$2,300.

The Board determined West Creek and Fishing River Interceptor would be Project No. 1 of the Capital Improvements program as was partially financed with a 14 year lease/purchase finance instrument.

West Creek Debt Service 27" & 24" Inch gravity sewer from West Side of I-35 at 19th Street (NE144th) Financed at 4.65% with the local banks, Kearney Commercial and Kearney Trust, this Lease/Purchase project will be retired 3/1/2018 in FY2018.

	Principal	Interest	Total
West Creek L/P Financing	120,000	28,675	14,675

Fd 028 Highway Construction Fund Budget
Page 22

This fund was created with the sale of \$7,865,755 G.O. Bond issue approved by voters in August, 2001 for the purpose of funding the 92 and 33 Highway widening construction projects.

The fund balance (approx. \$1 million projected at Fiscal year end) is surplus money from the 92 Highway and 33 Highway Widening projects, completed in 2003 and 2007 respectively. When the 33 Highway project was conceived, it was not known whether or not the City would receive MoDOT funding to aid construction costs. The City later qualified for a MoDOT grant paying for 25% of the construction costs, which constitutes the source of these funds.

These funds are reserved for Street Improvements and have aided numerous Capital Improvement projects. Below is a history of Projects accomplished through this Fund:

92 Hwy Widening Fy02,03	\$ 2,904,212	(MoDOT Share \$1,760,163)
Purchase & Remodel Museum/Chamber Fy02,03,04	\$157,452	
33 Hwy Widening Fy02,03 04,05,06,07,08	\$5,203,504	(MoDOT Share \$1,252,858)
33 Hwy Street lights (& Decorations) Fy07,08,09,10	\$287,667	
33 Hwy Water Main Improvement Fy05,06	\$650,762	
Elementary School Loop Road Fy05	\$105,125	
I-35 Access Modification Study Fy06	\$46,698	
Flowering Trees Fy2007, Fy2008	\$20,855	
Nation & 92 Traffic Signal Fy08	\$34,000	
Robin/Heather Street Overlays Fy09	\$21,591	
West I-35 Outer Road Study (Pilot) Fy09,10,11	\$47,622	
Ada Street Driveway Replacements Fy11	\$12,785	
Overlay East Washington/North Prospect/Geneva Fy12	\$160,000	
NE 144 th Street Repairs Fy12	\$ 16,595	
I-35 Interchange Study Fy12	\$125,000	
Bennett Boulevard Fy13	\$1,254,509	
Total	\$11,048,377.	

In FY2013, the City completed the Bennett Boulevard project through this fund and established an agreement with the Kearney Westside CID to repay this fund \$698,083 with 4% interest.

Revenues

Contract with Westside CID	\$80,000
Interest	\$ 2,000

Expenditures

SHOPPES AT KEARNEY STREET/STORM WATER INSPECTION \$59,097

Also included in this budget are expenses for City construction inspector Virgil Barchers, whom has assisted the City on highway widening projects and numerous other construction projects. When work for this project gets underway, he would act as the field City liaison representative, a role he performed admirably during the Bennett Boulevard Construction.

I-35 Landscaping Maintenance \$16,500

This fund also has \$16,500 appropriations for maintenance of the I-35/92 Beautification Project. It is proposed to contract with a mowing/landscaping company to water and maintain the plants and mow the areas—with anticipated construction occurring at the interchange, the scope of maintenance will likely change. (Account Moved from the Capital Improvements Sales Tax Fund)

Fd 030 Water & Sewer Sinking Fund Budget
Page 23

This fund is used to retire Revenue Bonds, as follows:

	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	130,000	56,547	6,444	192,991
2004 (1996) W & S Refdg Rev Bds	160,000	19,370	300	179,670
'96 SRF Sewer Bonds	70,000	45,000	1,325	116,325
Total	360,000	120,917	8,069	488,986

Budget 2014 Fund 30 Bond Schedule

The 2001 DWSRF Water bonds financed: 1.5 MGD Tower, Related 16" and 12" Water Main Extensions from the Water Plant, under the Interstate and along the dirt lane to the site in Hills of Westwood, the Jesse James Farm Road 18" Water Main to the Kansas City connection point at 128th and Somerset Road, the Metering Station and Related SCADA Improvements.

The 1996 Water and Sewer Revenue Bond Issue was used to generate proceeds to construct a 1 MGD low level storage tank with high service pumps, construct a water works storage facility, construct a new raw water line to the well fields, test drilling the East aquifer for a future well site which was located but not developed. The 1996 Issue was also used to refinance the 1985 (2nd Water Well, Plant Improvements, North 33 Hwy Water line) and 1989 Bond issues (Plant Expansion to 1+MGD). This financing was again refinanced with the 2004 Water & Sewer Refunding Bonds to further lower interest expense.

1996 Sewer SRF Bond (used to extend 18" City Sewer to West side of I-35 and Construct East side Lift Station and Related Sewer Main Extensions).

A \$447,286. transfer from Water and Sewer Revenue and \$1,200 will pay for the debt service expense of \$488,986.

Fd 031 Water & Sewer Reserve Fund Budget
Page 24

Required by the City's Revenue Bond Agreements, this fund must maintain a minimum balance of \$100,000 for the 1996 Revenue Bond issue. It has a \$186,734. balance, as of 12/31/12.

In FY2013, interest earnings on CD's were deposited directly into the City's Water and Sewer Revenue Fund, which explains the drop in interest revenue. This method of interest earnings distribution is proposed for FY2014.

Fd 032 Water & Sewer Depreciation Fund Budget
Page 24

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000. It has a \$56,262 balance as of 12/31/12.

In FY2013, interest earnings on CD's were deposited directly into the City's Water and Sewer Revenue Fund, which explains the drop in interest revenue. This method of interest earnings distribution is proposed for FY2014.

Fd 040 Water and Sewer Obligation Fund Budget
Page 25

	Principal	Interest	Fees	
97 SRF Sewer Bonds	5,000	500	1,600	53,100 TOTAL DEBT SERVICE
2004 SRF Sewer Refunding Bds	45,000	1,000		

This fund finances debt on 1997 sewer capital improvements which increased the plant capacity by 50% through the issuance of the \$700,000 balance in General Obligation Bonds approved by voters in 1987.

The bonds were issued through the SRF (State Revolving Loan) Program to obtain subsidized interest financing (Effective Interest Cost: 2.084201%). This was the 2nd SRF loan the secured for the community and is an excellent low interest financing for sewer system improvements. In 2004, the MoDNR conducted a partial refunding of the 1997 SRF, which shortened the final maturity date by one full year and produced a net value savings of \$4,500 over the life of the bond issue. The issue will retire 1/1/2017 (FY2017).

Revenue Source for this fund is an 5 cent property tax levy, which is expected to generate \$72,913 combined with \$250 interest for a total of \$73,163 in FY2014.

\$20,000 is budgeted for transfer to Fund 055, to help retire the debt incurred by 2001 Highway G.O. Bond issue.

The fund balance was \$48,865 on 11/30/12

Fd 055 2001 G.O. Highway Bond Fund
Page 26

	Principal	Interest	Fees	Total Expense
2005 G.O. Hwy Rfd Bonds	490,000	213,094	1000	704,094.

This fund was created to retire 2001 General Obligation Bond of \$7,915,000 for the Highway 33 Widening Improvements and for 92 Highway. The issue will retire on 3/1/2021.

During Fy2006, these bonds were re-financed, lowering the net interest cost to 3.9% from 4.99%

To finance this debt, it was assumed that Sales Tax and Capital Improvements Sales Tax would grow at an annual rate of 2.5%, as the debt service payments have been 'back-loaded' and grow annually at a rate of 2.5%.

The Bonds are to be retired with funds from the Capital Improvements Sales tax with additional funding from the Sales Tax Fund and property tax from:

Capital Improvements Sales Tax	434,850.
Transfer Property Tax from Fd 40, G.O. Oblig Fd	20,000.
Sales Tax Fund	246,280.
Interest	<u>2,964.</u>
TOTAL REVENUE	704,094.

Fd 061 Police Station Fund
Page 27

This fund was created to account for proceeds of the 2009 Police Station Lease/Purchase agreement with the Kearney Area Development Council for purchase and renovation of the Police Station facility at 675 West 92 Highway . \$1,000,000 in proceeds was generated to purchase the building for \$600,000 and produce approx \$400,000 in construction & capital improvement funds.

This fund has no revenues or expenditures budgeted for FY2014 and has a Zero Fund Balance.

Fd 065 Wireless Capital Improvement Fund
Page 28

This fund was created to account for the Cellular Telephone Settlements and the Subsequent Gross Receipts Taxes (Franchise Tax) paid by the Cellular Telephone Companies.

Settlement agreements have been approved for: FY2014 FRANCHISE TAX

Verizon	Ord 1084-2007	20,000
AT&T	Ord 1086-2008	52,000
Sprint	Ord 1088-2008	34,000
T-Mobile	Ord 1043-2010	<u>21,500</u>
	Total Estimated Revenue	127,500

(Alltel and Cricket pay much smaller amounts. Proceeds from these carriers are placed in the General Fund Telephone Franchise revenue account.)

675 West 92 Highway Police Station On December 7, 2009, the Board of Aldermen approved Ordinance 1125-2009, a 15 year Police Station Lease/Purchase agreement with the Kearney Area Development Council with financing provided by the Kearney Trust Company for acquisition and renovation of the Police Station facility at 675 West 92 Highway . \$1,000,000 in proceeds was generated to purchase the building for \$600,000 and produce approx \$400,000 in construction funds. (Resolutions 25-2009 and 28-2009 approved contracts with the Kearney Trust Company for building purchase and remodeling funds) The 4.25% Lease/Purchase Agreement will retire on 12/10/2024 and it was determined debt shall be retired utilizing revenues from the Wireless Capital Improvements Fund.

Expenditures

	Principal	Interest	Total Expense
2009 Police Station L/P	55,924.	34,314.	90,288

New Police Patrol Cars * 27,000

*This budget proposes purchasing two new Police Patrol cars--\$23,000 is also budgeted in the General Fund--State Contract Price for new 2013 Ford Interceptor Utility AWD is \$25,525--it is assumed the surplus revenue from the sale of the cars will cover the difference.

Retire Tax Anticipation Note with Trust Company 35,000

The Kearney Trust Company interest free tax anticipation note for amphitheater sound equipment is being retired through this fund. \$25,000 of surplus revenue in the Fund Balance is budgeted to retire the \$35,000 note in April FY2014 at maturity.

Fund Balance in the Wireless Capital Improvements Fund was \$71,567 on 1/31/2013.

	Principal	Interest
2002 Tif Bonds	42,000.	18,462.
Additional Refunding of '2002 Tif Bds	<u>25,000.</u>	
	67,000.	18,462.

The fund was created to track accounting activity concerning the TIF or Tax Increment Financing for the Platte Clay Electric corporate headquarters facility. A \$1,000,000 bond issue was sold to finance public infrastructure improvements related to the Platte Clay project in 1996. In 2001, the City approved an amendment to the TIF authorizing up to \$600,000 TIF Bonds for the development of Phase II of Innovations Business Park.

Revenues, in the form of PILOTs (or Payments In Lieu Of Taxes) paid by Platte Clay Electric Cooperative and are estimated at \$141,202 and interest earnings estimated at \$100.

The 1996 issue was retired in Calendar 2013 (fy13) (5 years earlier than projected) with the 2002 issue projected to be retired in Calendar 2016 (fy17) (2 years earlier than projected).

With the 1996 Bond issue now fully retired, this Budget projects that \$25,000 will be available for the early retirement of the 2002 Bond Issue on the September 1st, 2013. To date, the City has exercised its early redemption privileges for \$375,000 in principal.

City of Kearney, Missouri Tax Increment Revenue Bonds Series 1996 & Series 2002 Combined Redemption History (1998 - 2011) Aggregate Principal Payments							
<u>Calendar Year</u>	<u>Beginning Balance</u>	<u>Early Redemption</u>	<u>Scheduled Payments</u>	<u>Ending Balance</u>	<u>Fiscal Year</u>	<u>Principal Paymts</u>	<u>Ending Balance</u>
1998	1,600,000	18,000	25,000	1,557,000	1998	25,000	1,575,000
1999	1,557,000	16,000	25,000	1,516,000	1999	43,000	1,532,000
2000	1,516,000	34,000	25,000	1,457,000	2000	41,000	1,491,000
2001	1,457,000	30,000	30,000	1,397,000	2001	64,000	1,427,000
2002	1,397,000	0	30,000	1,367,000	2002	60,000	1,367,000
2003	1,367,000	50,000	39,000	1,278,000	2003	39,000	1,328,000
2004	1,278,000	12,000	44,000	1,222,000	2004	94,000	1,234,000
2005	1,222,000	29,000	45,000	1,148,000	2005	57,000	1,177,000
2006	1,148,000	26,000	54,000	1,068,000	2006	83,000	1,094,000
2007	1,068,000	30,000	58,000	980,000	2007	84,000	1,010,000
2008	980,000	29,000	68,000	883,000	2008	98,000	912,000
2009	883,000	25,000	73,000	785,000	2009	102,000	810,000
2010	785,000	24,000	79,000	682,000	2010	104,000	706,000
2011	682,000	25,000	84,000	573,000	2011	108,000	598,000
2012	573,000	27,000	89,000	457,000	2012	114,000	484,000
2013*	457,000	25,000	95,000	337,000	2013	122,000	362,000
2014*	337,000	80,000	42,000	215,000	2014	67,000	295,000
2015*	215,000	80,000	45,000	90,000	2015	125,000	170,000
2016*	90,000	40,000	50,000	0	2016	130,000	40,000
2017*					2017	40,000	0
2018*							
Total Principal Retired		<u>\$600,000</u>	<u>\$1,000,000</u>	<u>\$1,600,000</u>			

***Bolted Early Redemption Figures are Projected**

TIF Revenue Bonds 1996, 2002 & Combined

Fd 071 TIF Capital Projects #1—Cont.
Page 29

The City acts as its own paying agent. The 2002 bond issue (\$600,000) is placed equally with the Kearney Trust Company and Kearney Commercial Bank.

Balance 11/30/12	\$ 6,457.	
Revenue, FY2013	<u>\$141,202.</u>	
Total	\$147,659.	
+ Projected Interest	100.	
Less Debt Service, Bal. FY2013	\$(107,084.)	Combined 1996 & 2002 Debt Service
FY2014(Sept. 1 st)	\$(9,231.)	2002 Debt Service Interest
Less Reserve	<u>\$(6,000.)</u>	
Available for Early Redemption	\$ 25,000.	

Fd 072 Old Church Plaza TIF
Page 30

This fund has been closed and shall cease to account for transactions, as no further revenues or expenses shall be incurred. The most recent fund activity was in Fiscal years FY2010 and FY2011.

Fd 073 TIF Star Development
Page 31

This fund was created pursuant to Resolution 26-2009, adopted by the Board on September 21, 2009, to authorize a funding agreement with Star Acquisitions, LLC to reimburse the City for administrative, legal, plan analysis and consultation expenses relative to the Shoppes at Kearney TIF redevelopment plan application.

The TIF plan was ultimately approved by Ordinance No. 1126-2010 on January 19, 2010.

On April 7, 2011, Pour Boy Oil Co. III, Inc. filed litigation against the City challenging the legitimacy of Ordinance 1126-2010 and seeking damages. In response, the City approved Resolution 19-2011, approving an indemnity and defense agreement with Star Acquisitions, LLC.

On November 5, 2012, the Board of Aldermen approved Ordinance No. 1205-2012, authorizing Mayor Dane to sign a development agreement with Star Acquisitions, Inc. On December 31, 2012, Star Acquisitions, Inc. acquired property for development of Shoppes at Kearney pursuant to the TIF Plan dated January 19, 2010, and the Redevelopment Agreement, dated November 6, 2012.

This fund will account for revenues and expenditures based on the approved plan and agreement and will likely be revisited and amended during the FY2014 year, as more information becomes available.

Associated with this TIF, a CID is will be formed in FY2014, which will require creation of a new fund and line item detail to track revenue and expenditure activity.

Inter-fund Transfers

Transfers of money between funds are included as budgeted items to give full explanation of the fund accounting process. Transfers offset themselves equally between receipts and expenditures. In order to determine the net revenues and net expenditures, the total transfers must be deducted from revenue and expenditure totals, as shown on page 1 of the Budget Totals.

Budgeted transfers are as follows:

10 General Fund	17 Park Fund		308,280	Transfer to Parks
10 General Fund	14 Park Cap Improv		106,900	L/P Park & Amphitheater Debt Retirement
13 Sales Tax Fund	10 General Fund		727,620	General Fd Expenses
13 Sales Tax Fund	55 2001 Hwy Bonds		246,280	Retire G.O. Bonds
15 Cemetery Fund	10 General Fund		3,000	Mowing Expense
18 Transport Sales Tax	10 General Fund		435,500	Street Expense
19 Cap Impr Sales Tax	55 2001 Hwy Bonds		434,850	33 Hwy Debt Service
20 W & S Revenue	025 Sew Plant Cap Imp		86,375	Trans Sewer Plant Rate Increase
20 W & S Revenue	30 W & S Sinking		447,286	Retire Revenue Bonds
40 W&S Obligation	55 2001 Hwy Bonds		20,000	Retire G.O. Bonds
	Total Transfers Between Funds		2,816,091	budget fy2014 Interfund Transfers

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2014**

CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator	73,320	74,922	76,519	78,120	79,719	81,319	84,031	85,653	87,272	88,893	90,513
	6,110	6,244	6,377	6,510	6,643	6,777	7,003	7,138	7,273	7,408	7,543
City Clerk	45,041	46,460	47,878	49,298	50,716	52,134	53,552	54,971	56,389	57,809	59,225
	3,753	3,872	3,990	4,108	4,226	4,345	4,463	4,581	4,699	4,817	4,935
Finance Officer	37,340	38,570	39,797	41,026	42,255	43,483	44,712	45,940	47,169	48,397	49,625
	3,112	3,214	3,316	3,419	3,521	3,624	3,726	3,828	3,931	4,033	4,135
Collections Clerk/Court Clerk	29,639	30,679	31,715	32,755	33,794	34,831	35,871	36,909	37,949	38,986	40,025
	2,470	2,557	2,643	2,730	2,816	2,903	2,989	3,076	3,162	3,249	3,335
COMMUNITY DEVELOPMENT											
Building Inspector	39,682	40,578	41,474	42,370	42,417	43,296	44,175	45,054	45,931	46,809	47,688
	3,307	3,381	3,456	3,531	3,535	3,608	3,681	3,754	3,828	3,901	3,974
Com Dev Director	59,841	61,129	62,413	63,701	64,985	66,272	67,557	68,845	70,129	71,417	72,700
	4,987	5,094	5,201	5,308	5,415	5,523	5,630	5,737	5,844	5,951	6,058
STREET DEPARTMENT											
Street Laborer	27,561	28,512	29,462	30,412	31,361	32,313	33,264	34,213	35,164	36,116	36,943
	2,297	2,376	2,455	2,534	2,613	2,693	2,772	2,851	2,930	3,010	3,079
Street Foreman	32,172	33,121	34,070	35,016	35,964	36,911	37,859	38,807	39,755	40,702	41,534
	2,681	2,760	2,839	2,918	2,997	3,076	3,155	3,234	3,313	3,392	3,461
Street Super	53,251	54,684	56,115	57,549	58,979	60,413	61,844	63,277	64,708	66,142	67,572
	4,438	4,557	4,676	4,796	4,915	5,034	5,154	5,273	5,392	5,512	5,631
PARK DEPARTMENT											
Park Director	48,071	49,586	51,100	52,615	54,128	55,642	57,155	58,670	60,183	61,698	63,210
	4,006	4,132	4,258	4,385	4,511	4,637	4,763	4,889	5,015	5,142	5,268
Park Recreation Coord	38,125	39,039	39,952	40,866	41,780	42,693	43,607	44,520	45,434	46,347	47,260
	3,177	3,253	3,329	3,406	3,482	3,558	3,634	3,710	3,786	3,862	3,938
Park Laborer	27,561	28,512	29,462	30,412	31,361	32,313	33,264	34,213	35,164	36,116	36,943
	2,297	2,376	2,455	2,534	2,613	2,693	2,772	2,851	2,930	3,010	3,079

2% COL

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2014**

POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	27,421	28,461	29,498	30,538	31,576	32,614	33,654	34,692	35,732	36,769	37,808
	2,285	2,372	2,458	2,545	2,631	2,718	2,805	2,891	2,978	3,064	3,151
Patrolman	33,555	34,393	35,231	36,068	36,906	37,745	38,581	39,420	40,256	41,095	41,933
	2,796	2,866	2,936	3,006	3,075	3,145	3,215	3,285	3,355	3,425	3,494
Corporal	35,078	35,958	36,837	37,717	38,597	39,517	40,355	41,234	42,115	42,995	43,874
	2,923	2,996	3,070	3,143	3,216	3,293	3,363	3,436	3,510	3,583	3,656
Police Serg	38,125	39,039	39,952	40,866	41,780	42,693	43,607	44,520	45,434	46,347	47,260
	3,177	3,253	3,329	3,406	3,482	3,558	3,634	3,710	3,786	3,862	3,938
Police Lieut	41,856	42,752	43,648	44,543	45,439	46,335	47,233	48,129	49,023	49,919	50,815
	3,488	3,563	3,637	3,712	3,787	3,861	3,936	4,011	4,085	4,160	4,235
Asst. Chief	43,983	45,402	46,821	48,240	49,658	51,076	52,494	53,913	55,331	56,751	58,167
	3,665	3,784	3,902	4,020	4,138	4,256	4,375	4,493	4,611	4,729	4,847
Police Chief	60,165	61,085	62,737	64,357	65,309	66,595	67,880	69,168	70,453	71,740	73,025
	5,014	5,090	5,228	5,363	5,442	5,550	5,657	5,764	5,871	5,978	6,085
WATER AND SEWER SERVICES											
Accounts Clerk	29,639	30,679	31,715	32,755	33,794	34,831	35,871	36,909	37,949	38,986	40,025
	2,470	2,557	2,643	2,730	2,816	2,903	2,989	3,076	3,162	3,249	3,335
Senior Collections Clerk	37,340	38,570	39,797	41,026	42,255	43,483	44,712	45,940	47,169	48,397	49,625
	3,112	3,214	3,316	3,419	3,521	3,624	3,726	3,828	3,931	4,033	4,135
Water Laborer	27,561	28,512	29,462	30,412	31,361	32,313	33,264	34,213	35,164	36,116	36,943
	2,297	2,376	2,455	2,534	2,613	2,693	2,772	2,851	2,930	3,010	3,079
Wastewater Operator	31,254	32,294	33,331	34,371	35,409	36,447	37,487	38,524	39,565	40,602	41,641
	2,605	2,691	2,778	2,864	2,951	3,037	3,124	3,210	3,297	3,384	3,470
Chief Waste Operator	38,247	38,729	39,872	41,214	42,457	42,842	44,060	45,280	46,498	47,716	48,934
	3,187	3,227	3,323	3,435	3,538	3,570	3,672	3,773	3,875	3,976	4,078
Water Operator	31,254	32,294	33,331	34,371	35,409	36,447	37,487	38,524	39,565	40,602	41,641
	2,605	2,691	2,778	2,864	2,951	3,037	3,124	3,210	3,297	3,384	3,470
Chief Water Operator	38,247	38,729	39,872	41,214	42,457	42,842	44,060	45,280	46,498	47,716	48,934
	3,187	3,227	3,323	3,435	3,538	3,570	3,672	3,773	3,875	3,976	4,078
Asst W/W Superintendent	42,860	44,279	45,697	47,117	48,535	49,953	51,371	52,790	54,208	55,627	57,044
	3,572	3,690	3,808	3,926	4,045	4,163	4,281	4,399	4,517	4,636	4,754
Water Superintendent	53,251	54,684	56,115	57,549	58,979	60,413	61,844	63,277	64,708	66,142	67,572
	4,438	4,557	4,676	4,796	4,915	5,034	5,154	5,273	5,392	5,512	5,631

2% COL

City of Kearney
 NEXT YEAR BUDGET HISTORICAL COMPARISON
 FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
Gross Revenues	-10,504,926	-9,983,684	-10,213,879	-11,587,986	-13,347,866	-15,356,215	
Less Transfers	-2,565,618	-2,630,611	2,921,315	-2,979,464	-2,921,558	-2,816,091	
REVENUES	-7,939,308	-7,353,072	-13,135,194	-8,608,522	-10,426,308	-12,540,124	
Gross Expenditures	9,648,011	10,442,477	10,781,451	12,601,925	13,322,645	15,290,844	
Less Transfers	2,565,618	2,630,611	2,921,315	2,979,464	2,921,558	2,816,091	
EXPENDITURES	7,082,393	7,811,866	7,860,136	9,622,461	10,401,087	12,474,753	
ALL FUNDS	Net (SURPLUS)DEFICIT	-856,915	458,794	-5,275,058	1,013,939	-25,221	-65,370

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10101 General Admin. Revenues							
41100	Property Taxes	-919,445	-954,045	-763,832	-801,408	-782,275	-810,992 3.7%
41120	Property Sur Tax	0	0	-155,638	-163,973	-165,000	-165,000 0.0%
41200	Franchise Tax--Electric	-367,158	-380,361	-398,631	-410,162	-414,000	-420,000 1.4%
41201	Franchise Tax--Gas	-146,045	-144,278	-149,975	-110,722	-150,000	-120,000 -20.0%
41202	Franchise Tax--Telephone	-27,369	-24,228	-29,267	-32,974	-24,000	-30,000 25.0%
41300	Gas & Vehicle Sales Taxes	-204,280	-210,079	-229,501	-299,612	-210,000	-303,000 44.3%
41400	Road and Bridge Tax	-96,809	-107,372	-83,125	-381,343	-350,088	-274,493 -21.6%
41500	Financial Institution Tax	-1,788	-2,536	-5,852	-5,994	-5,842	-5,852 0.2%
42100	Building Permits	-50,653	-17,593	-14,847	-17,951	-17,000	-17,000 0.0%
42175	Plan Review Fees	-5,296	-232	-634	-8,688	-500	-13,000 2500.0%
42200	City Licenses & Permits	-28,005	-30,448	-32,391	-29,033	-30,000	-32,000 6.7%
43200	Trash Collections	-285,295	-289,793	-288,431	-341,636	-288,000	-358,000 24.3%
43205	Allied Recycling Rebate	0	0	0	-5,627	0	-12,000 0.0%
44005	MoDOT Bikeway Grant	0	-171,116	0	0	0	0 0.0%
44010	MoDOT Highway Funding	0	0	-90,830	0	0	0 0.0%
44210	MoDOT Police Grants	0	-3,468	-1,902	-1,589	0	0 0.0%
44310	Enrichment Council Dntion	0	0	-43,405	-7,010	0	0 0.0%
45100	Interest on Investments	-14,142	-10,045	-1,818	-7,423	-2,500	-6,700 168.0%
46100	Transf From Sales Tax Fd	-551,000	-615,025	-721,500	-751,174	-780,494	-727,620 -6.8%
46101	Transf From Transport Tax	-401,800	-419,600	-452,700	-473,500	-473,500	-435,500 -8.0%
46102	Transf from Cemetery Fund	0	0	0	0	-3,000	-3,000 0.0%
46106	Transf from DwnTwn Improv	0	0	-19,240	0	0	0 0.0%
48001	Fines & Court Costs	-162,271	-164,556	-116,300	-129,150	-150,000	-150,000 0.0%
48002	Rose Mann Police Donation	0	0	-50,518	-500	-8,235	0 -100.0%
48030	Rntal 106EWshngtn -TAXES	-4,526	-1,870	0	0	0	0 0.0%
48061	Court Bond Forfeiture	0	0	0	-500	0	0 0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	-29,622	0 -100.0%
48100	Miscellaneous Receipts	-10,299	-9,291	-22,467	-10,622	-10,000	-10,000 0.0%
TOTAL General Admin. Revenue		-3,276,179	-3,555,937	-3,672,802	-3,990,590	-3,894,056	-3,894,157 0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10105 City Hall Expenses							
51100	Salaries--Full Time	181,874	179,109	179,542	190,212	187,944	171,666 -8.7%
51200	Salaries--Part Time	13,283	11,268	9,120	10,430	14,248	11,400 -20.0%
51500	Soc. Security--City Share	11,388	11,208	11,043	11,708	12,536	11,350 -9.5%
51501	Medicare--City Share	2,663	2,621	2,583	2,738	2,932	2,654 -9.5%
51600	Workman's Compensation	1,077	888	1,118	1,178	1,000	1,200 20.0%
51700	Life/Health Insurance	14,143	18,205	20,337	21,773	21,522	22,000 2.2%
51900	LAGERS Retirement Program	18,705	20,289	21,545	18,396	22,177	17,853 -19.5%
52210	Electricity	4,432	4,068	5,153	4,915	5,100	5,100 0.0%
52220	Natural Gas	3,826	3,698	1,982	1,868	3,100	3,100 0.0%
52230	Telephone	6,898	7,190	7,567	8,156	8,200	8,200 0.0%
52232	Cell Phones	1,297	1,068	837	496	950	950 0.0%
52235	Payroll Service	1,028	4,546	4,651	4,193	5,000	5,000 0.0%
52240	Legal Notices/Publishing	3,400	3,469	4,072	3,004	5,000	5,000 0.0%
52250	Trash/Clean Up Day(s)	11,598	11,836	12,933	12,281	22,500	0 -100.0%
52260	Accounting Service	20,000	10,000	10,000	10,000	10,000	10,000 0.0%
52270	Building Maintenance	8,971	16,673	15,693	35,365	29,500	29,000 -1.7%
52280	Equipment Maintenance	3,775	3,126	3,750	4,092	4,000	4,000 0.0%
52285	Computer Equip/Sftwre Mnt	15,224	9,493	6,924	34,713	35,301	15,000 -57.5%
52370	Training/Meetings	1,853	3,358	2,053	8,085	5,250	7,750 47.6%
52380	Dues	6,043	6,043	7,892	3,005	6,240	6,290 0.8%
52400	Tax Bill Service	-337	585	626	0	0	0 0.0%
52410	Elections	176	7,169	5,216	2,012	6,000	6,000 0.0%
52450	Legal Services	42,508	49,965	58,981	52,817	63,000	63,000 0.0%
52452	Bad Debt Collection Serv	356	3,691	1,771	0	0	0 0.0%
52480	Ordinance Codification	360	1,240	1,996	1,834	2,000	2,000 0.0%
52500	Cemetery Maintenance	10,980	9,671	7,729	7,755	10,000	10,000 0.0%
52651	Property/Liability Ins.	13,011	22,174	21,449	18,399	21,000	21,500 2.4%
53210	Office Supplies	5,753	7,161	5,293	6,489	6,500	6,500 0.0%
53250	Postage	4,587	1,806	3,299	2,049	3,000	3,000 0.0%
53400	Uniforms	450	0	210	249	500	500 0.0%
54100	New Equipment	896	0	336	3,607	3,699	1,500 -59.4%
54180	Internet Web Page	4,200	5,400	5,400	5,400	6,000	6,000 0.0%
54512	Christmas Decs/Flag Replc	0	682	0	0	0	0 0.0%
54630	Demo 106 E. Washington	0	7,498	0	0	0	0 0.0%
58010	Goodwill	670	2,308	2,384	3,069	1,500	3,000 100.0%
58100	Other Expenses	400	-395	-90	1,388	0	0 0.0%
TOTAL City Hall Expenses		415,490	447,109	443,395	491,676	525,699	460,513 -12.4%
10106 Non-Departmental Expenses							
56104	Transf to Park Cap Improv	88,002	84,003	84,365	105,600	105,600	106,900 1.2%
56105	Transfer to Park Fund	302,000	308,280	308,280	308,280	308,280	308,280 0.0%
56108	Transf to Police Stn Fd	0	0	12,047	0	0	0 0.0%
TOTAL Non-Departmental Expen		390,002	392,283	404,692	413,880	413,880	415,180 0.3%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10108 Court & Legal Expenses								
51200	Salaries--Part Time	3,252	2,818	2,317	2,396	2,500	1,660	-33.6%
51500	Soc. Security--City Share	202	175	144	149	155	103	-33.5%
51501	Medicare--City Share	47	41	34	35	36	24	-33.3%
51700	Life/Health Insurance	64	235	214	302	250	250	0.0%
51900	LAGERS Retirement Program	338	341	278	171	581	173	-70.2%
52285	Computer Software	0	0	0	24,132	25,372	7,016	-72.3%
52370	Training/Meetings	1,160	1,101	1,020	1,723	1,400	2,200	57.1%
52380	Dues	0	0	0	150	50	150	200.0%
52450	Legal Services	19,515	22,246	16,815	17,118	18,000	18,000	0.0%
52455	Municipal Judge Services	11,225	10,925	11,195	9,975	12,000	12,600	5.0%
52463	Incarceration Services	4,633	6,390	7,521	8,175	11,500	11,500	0.0%
58100	Other Expenses	0	101	0	77	0	0	0.0%
TOTAL Court & Legal Expenses		40,437	44,372	39,537	64,402	71,844	53,676	-25.3%
10109 Community Development Dir Exp								
51100	Salaries--Full Time	113,601	112,662	113,267	117,127	116,705	119,959	2.8%
51500	Soc. Security--City Share	6,956	6,974	7,015	7,251	7,236	7,437	2.8%
51501	Medicare--City Share	1,627	1,631	1,641	1,696	1,692	1,739	2.8%
51600	Workman's Compensation	5,018	3,525	3,797	3,895	5,000	5,000	0.0%
51700	Life/Health Insurance	9,561	11,388	11,410	12,390	13,000	14,950	15.0%
51900	LAGERS Retirement Program	11,698	12,765	13,592	13,821	13,771	12,476	-9.4%
52232	Cell Phones	1,613	1,674	1,378	1,518	1,300	1,400	7.7%
52240	Legal Notices/Publishing	117	331	410	655	500	1,000	100.0%
52280	Equipment Maintenance	3,279	3,198	2,745	3,005	3,000	3,000	0.0%
52290	Vehicle Maintenance	836	404	1,056	1,210	1,000	1,000	0.0%
52370	Training/Meetings	2,279	1,840	1,359	5,402	2,000	3,000	50.0%
52380	Dues	515	575	525	600	600	600	0.0%
52415	Recording Fees/Surveys	37	2,796	1,416	2,306	2,500	2,500	0.0%
52480	Planning Consultant Study	0	0	0	11,530	0	0	0.0%
52650	Auto Insurance	1,096	666	1,357	1,250	1,350	1,350	0.0%
53200	Small Tools & Equipment	0	150	233	200	500	500	0.0%
53215	Gas & Oil	654	1,412	2,430	3,234	2,000	2,500	25.0%
53400	Uniforms	799	415	419	271	1,000	500	-50.0%
54100	New Equipment	0	131	154	0	500	500	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Community Development		159,687	162,538	164,203	187,361	173,654	179,411	3.3%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10110 Economic Development Expenses								
52295	Kearney Area Dev Council	45,000	45,000	45,000	45,000	45,000	45,000	0.0%
52298	Sen Citizen Nutrition Prg	3,131	0	0	0	0	0	0.0%
52299	PlyGem Grant Agreement	0	0	0	15,000	0	15,000	0.0%
TOTAL Economic Development		48,131	45,000	45,000	60,000	45,000	60,000	33.3%
10117 Firehouse Center								
51200	Salaries--Part Time	0	0	0	12,500	15,000	0	-100.0%
51500	Soc. Security--City Share	0	0	0	0	930	0	-100.0%
51501	Medicare--City Share	0	0	0	0	218	0	-100.0%
52210	Electricity	0	0	711	2,382	4,500	3,500	-22.2%
52220	Natural Gas/Propane	0	0	1,552	1,711	3,000	2,500	-16.7%
52270	Building Maintenance	0	0	2,918	3,283	3,000	3,000	0.0%
52295	Enrichment Council Contract	0	0	0	0	0	30,000	0.0%
54710	Building Remodeling	0	0	47,592	11,763	0	0	0.0%
TOTAL Firehouse Center		0	0	52,772	31,639	26,648	39,000	46.4%
10118 Kearney Historic Museum Expense								
52210	Electricity	0	0	0	200	0	1,000	0.0%
52220	Natural Gas/Propane	0	0	830	795	900	900	0.0%
52230	Telephone	0	0	0	0	0	0	0.0%
52270	Building Maintenance	0	0	534	3,958	200	1,000	400.0%
54665	City Museum	3,887	4,210	1,933	1,629	4,500	4,500	0.0%
TOTAL Kearney Historic Museum		3,887	4,210	3,298	6,581	5,600	7,400	32.1%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10211 Police Dept. Expenses							
51100 Salaries--Full Time	646,988	646,258	664,144	725,821	670,812	771,347	15.0%
51200 Salaries--Part Time	24,589	26,009	25,749	13,708	30,600	31,200	2.0%
51220 Physicals/Testing	85	1,022	128	99	1,000	400	-60.0%
51500 Soc. Security--City Share	38,616	39,534	40,517	43,646	43,488	49,758	14.4%
51501 Medicare--City Share	9,031	9,246	9,476	10,208	10,170	11,637	14.4%
51600 Workman's Compensation	22,041	15,722	11,129	15,968	20,500	22,500	9.8%
51700 Life/Health Insurance	64,014	80,724	92,103	97,415	99,792	120,783	21.0%
51900 LAGERS Retirement Program	66,060	71,738	83,602	95,372	89,218	97,961	9.8%
52210 Electricity	3,294	9,387	9,928	10,005	11,000	11,000	0.0%
52220 Natural Gas	2,619	2,762	505	509	3,000	1,000	-66.7%
52230 Telephone	6,360	6,431	6,518	6,905	6,500	7,800	20.0%
52232 Cell Phones	5,045	2,374	3,930	4,313	4,100	5,200	26.8%
52240 Printing	665	650	1,228	1,511	1,000	1,500	50.0%
52250 Trash	240	374	1,082	268	750	0	-100.0%
52270 Building Maintenance	5,425	23,738	12,449	9,420	7,500	9,500	26.7%
52277 Tornado Siren Maintenance	909	1,613	0	1,707	3,000	3,000	0.0%
52280 Equipment Maintenance	6,444	9,684	12,398	17,585	7,500	15,000	100.0%
52285 Computer Equip & Maint	5,259	1,645	3,234	4,922	4,000	10,500	162.5%
52290 Vehicle Maintenance	17,169	26,546	27,335	31,107	16,000	25,000	56.3%
52370 Training/Meetings	3,618	5,667	3,256	8,907	2,500	2,500	0.0%
52375 Community Policing	990	1,397	2,045	1,017	2,500	2,500	0.0%
52380 Dues	285	320	70	220	225	225	0.0%
52425 Drug Dog Maint & Care	638	6,500	1,183	613	1,000	1,000	0.0%
52460 County Dispatch Service	20,014	20,014	20,014	20,014	20,014	20,014	0.0%
52462 REJIS Computer System	514	502	547	513	700	700	0.0%
52465 Crime Investigations	3,697	6,835	5,161	10,125	7,000	7,000	0.0%
52470 James Fest-Contract Labor	3,390	4,080	3,900	3,150	5,000	5,000	0.0%
52480 Consolidated Dispatch Study	7,567	0	0	4,250	4,250	0	-100.0%
52650 Auto Insurance	13,696	12,555	11,555	12,584	14,000	14,000	0.0%
52651 Property/Liability Ins.	15,514	13,523	14,606	14,395	16,000	16,000	0.0%
53200 Hand Tools	416	2	7	162	300	300	0.0%
53210 Office & Maint Supplies	2,196	2,583	1,932	3,614	3,250	3,250	0.0%
53215 Gas & Oil	25,431	31,424	37,848	39,064	40,000	40,000	0.0%
53250 Postage	596	755	395	433	600	600	0.0%
53400 Uniforms	4,116	5,006	6,553	3,154	7,000	10,000	42.9%
54100 New Equipment	33,044	3,121	1,456	17,065	12,235	4,000	-67.3%
54201 Rose Mann Equipment Purch	0	0	10,207	0	0	0	0.0%
54500 New Vehicle	0	0	51,352	52,667	50,000	23,000	-54.0%
58010 Holiday Service Banquet	723	256	392	838	1,000	1,000	0.0%
58100 Other Expenses	0	0	416	0	0	0	0.0%
TOTAL Police Dept. Expenses	1,061,296	1,089,996	1,178,353	1,283,273	1,217,504	1,346,175	10.6%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
10314 Solid Waste Expenses							
52800 Allied Waste Services Contract	276,391	282,618	281,895	324,220	280,000	350,000	25.0%
TOTAL Solid Waste Expenses	276,391	282,618	281,895	324,220	280,000	350,000	25.0%
10315 Street Department Expense							
51100 Salaries--Full Time	166,371	153,967	146,178	159,200	161,976	124,181	-23.3%
51200 Salaries--Part Time	15,233	44,983	34,442	15,008	19,200	19,200	0.0%
51220 Physicals	0	103	48	95	100	100	0.0%
51500 Soc. Security--City Share	10,768	12,231	11,003	11,408	11,233	8,890	-20.9%
51501 Medicare--City Share	2,518	2,861	2,573	2,485	2,627	2,079	-20.9%
51600 Workman's Compensation	10,609	6,883	6,371	7,789	10,000	8,500	-15.0%
51700 Life/Health Insurance	16,354	16,707	17,457	19,158	20,773	20,773	0.0%
51900 LAGERS Retirement Program	17,091	17,439	17,541	18,786	19,113	12,915	-32.4%
52210 Electricity-Street Lights	92,004	100,351	92,531	99,423	100,500	105,000	4.5%
52220 Natural Gas/Propane	3,676	2,363	2,762	1,750	4,000	4,000	0.0%
52230 Telephone	251	0	0	0	0	0	0.0%
52232 Cell Phones	1,585	921	1,542	1,428	1,800	1,800	0.0%
52265 Engineering Fees	37,573	49,691	57,931	38,834	40,000	40,000	0.0%
52270 Building & Grounds Maint.	2,313	10,699	9,901	9,717	15,000	30,000	100.0%
52275 Recycling Program	33,275	32,130	33,457	35,323	28,500	28,500	0.0%
52280 Equipment Maintenance	15,071	19,911	15,025	13,343	15,000	15,000	0.0%
52290 Vehicle Maintenance	17,299	23,952	39,366	19,921	30,000	20,000	-33.3%
52300 Street Maintenance	303,487	488,395	295,419	511,269	549,088	439,500	-20.0%
52325 Storm Drainage Maint.	10,429	16,490	21,245	41,392	15,000	15,000	0.0%
52350 Sidewalk Maint-50% Progm	5,474	4,919	460	3,141	5,000	5,000	0.0%
52370 Training/Meetings	333	3,018	1,831	98	1,000	1,000	0.0%
52420 Animal Control	751	791	1,109	827	1,500	1,500	0.0%
52650 Auto Insurance	7,761	7,377	7,819	10,037	8,000	10,000	25.0%
52651 Property/Liability Ins.	2,093	2,705	3,081	3,599	4,000	4,000	0.0%
53130 Traffic Signs	2,075	3,531	6,318	2,826	5,000	5,000	0.0%
53150 Salt & Sand	4,442	20,263	5,887	12,315	10,000	15,000	50.0%
53180 Work Supplies	1,022	546	390	702	1,500	1,500	0.0%
53200 Hand Tools & Hardware	432	965	1,084	1,260	1,500	1,500	0.0%
53215 Gas & Oil	18,339	20,675	11,518	14,575	25,000	25,000	0.0%
53400 Uniforms	1,805	1,977	1,231	1,236	2,000	2,000	0.0%
54100 New Equipment	4,671	2,996	13,804	14,569	12,000	15,500	29.2%
54360 33 Hwy Decel Lane-JessePk	0	0	102,483	0	0	0	0.0%
54500 New Vehicle	0	0	0	0	0	0	0.0%
54557 Mack Porter Park Trail	0	239,613	0	0	0	0	0.0%
58100 Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Street Department Exp	805,104	1,309,453	961,806	1,071,518	1,120,410	982,438	-12.3%
TOTAL General Fund	-75,754	221,642	-97,851	-56,039	-13,818	-364	-97.4%

City of Kearney
 NEXT YEAR BUDGET HISTORICAL COMPARISON
 FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010	FY2011	FY2012	FY2013	FY2013	FY2014	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	APPROVED	
11201 DWI/Drug Fund Revenues								
48001	Fines & Court Costs	-2,631	-4,360	-2,276	-1,791	-3,500	-2,000	-42.9%
48099	Transfr frm Srpls Balance	0	0	0	0	-6,500	-7,000	7.7%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL DWI/Drug Fund Revenues		-2,631	-4,360	-2,276	-1,791	-10,000	-9,000	-10.0%
11211 DWI/Drug Fund Expenses								
54100	New DWI/Drug Equipment	10,903	1,292	2,927	0	10,000	9,000	-10.0%
54125	Narcotic/Tracking Dog	0	0	0	0	0	0	0.0%
TOTAL DWI/Drug Fund Expenses		10,903	1,292	2,927	0	10,000	9,000	-10.0%
TOTAL DWI/Drug Enforcement F		8,272	-3,068	651	-1,791	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
12301 Downtown Improvements Rev								
44005	MoDOT Enhancement Grant	0	-116,539	0	0	0	0	0.0%
45100	Interest on Investments	-2	-1	0	-1	-2	-1	-50.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48006	Sprint Antenna Lease	-20,255	-22,764	-23,206	-15,882	-22,700	0	-100.0%
48050	LndmrkDiv Sprint Lease Stdpipe	0	0	0	-190,548	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL Downtown Improvements		-20,257	-139,305	-23,206	-206,431	-22,702	-1	-100.0%
12310 Downtown Improvement Exp								
52265	Engineering Fees	0	2,883	0	0	0	0	0.0%
52350	Sidewalk Rplcmntw/Conduit	0	94,119	288	0	0	0	0.0%
56105	Transfer to General Fund	0	0	19,240	0	0	0	0.0%
TOTAL Downtown Improvement		0	97,002	19,528	0	0	0	0.0%
12510 Downtown Improvements L/P								
55000	DwnTwn L/P Principal	33,308	14,115	10,000	167,000	10,000	0	-100.0%
55001	Dwntwn L/P Interest	0	5,115	9,735	6,889	9,185	0	-100.0%
TOTAL Downtown Improvements		33,308	19,230	19,735	173,889	19,185	0	-100.0%
TOTAL Downtown Improvements		13,051	-23,073	16,057	-32,542	-3,517	-1	-100.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010	FY2011	FY2012	FY2013	FY2013	FY2014	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	APPROVED	
13101 Sales Tax Revenue								
41600	Sales Tax Revenue	-908,459	-915,500	-1,028,876	-1,016,037	-1,092,000	-970,000	-11.2%
45100	Interest on Investments	-6,898	-4,807	-846	-3,954	-1,000	-3,900	290.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Sales Tax Revenue		-915,356	-920,307	-1,029,722	-1,019,992	-1,093,000	-973,900	-10.9%
13113 Sales Tax Expenses								
56100	Transf to W&S Sinking	50,000	100,000	100,000	100,000	100,000	0	-100.0%
56104	Trans to 2001 G.O. DebtFd	307,645	307,060	222,400	213,330	212,506	246,280	15.9%
56105	Transfer to General Fund	551,000	615,025	721,500	780,494	780,494	727,620	-6.8%
56106	Transfer EATS to TIF	6,395	7,196	330	0	0	0	0.0%
TOTAL Sales Tax Expenses		915,040	1,029,281	1,044,230	1,093,824	1,093,000	973,900	-10.9%
TOTAL Sales Tax Fund		-316	108,974	14,507	73,833	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
14101 Amphitheater Revenue								
48009	Kearney Trust Co. Note	0	-60,000	0	0	0	0	0.0%
TOTAL Amphitheater Revenue		0	-60,000	0	0	0	0	0.0%
14301 Park Cap Imprvmnt Revenue								
42350	Park Development Fees	-19,354	-2,600	-163	0	0	0	0.0%
45100	Interest on Investments	-1,322	-837	-173	-398	-140	-431	207.5%
46100	Trans Frm General Fund	-88,002	-84,003	-84,365	-105,600	-105,600	-106,900	1.2%
48006	Cricket Antenna Lease	-17,600	-19,200	-10,013	0	0	0	0.0%
TOTAL Park Cap Imprvmnt Rev		-126,278	-106,640	-94,714	-105,998	-105,740	-107,331	1.5%
14315 Park Capital Projects								
54535	Amphitheater Sound System	0	59,900	0	0	0	0	0.0%
TOTAL Park Capital Projects		0	59,900	0	0	0	0	0.0%
14316 Park Cap Imprvmnt Expense								
55000	Amphitheater LP Principal	0	0	25,000	25,000	25,000	25,000	0.0%
55001	Amphitheater L/P Interest	34,725	38,656	12,469	11,281	11,281	10,094	-10.5%
TOTAL Park Cap Imprvmnt Expe		34,725	38,656	37,469	36,281	36,281	35,094	-3.3%
14517 JesseJamesPlyGrndRefnace								
55000	2007PK Refnace Principal	71,736	62,198	62,000	64,000	64,000	70,000	9.4%
55001	2007PK Refnace Interest	0	4,903	8,371	5,458	5,458	2,237	-59.0%
TOTAL JesseJamesPlyGrndRefna		71,736	67,100	70,371	69,458	69,458	72,237	4.0%
TOTAL Park Capital Imprvmnts		-19,817	-984	13,126	-259	-1	0	-100.0%

City of Kearney
 NEXT YEAR BUDGET HISTORICAL COMPARISON
 FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
15301 Fairview Cemetery Revenue								
45100	Interest on Investments	-1,762	-1,105	-236	-956	-250	-980	292.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48003	Cemetery Lot Sales & Fees	-2,860	-3,060	-5,363	-9,832	-3,000	-3,000	0.0%
48100	Miscellaneous Receipts	0	0	0	-100	0	0	0.0%
TOTAL Fairview Cemetery Rev		-4,622	-4,165	-5,599	-10,888	-3,250	-3,980	22.5%
15315 Fairview Cemetery Expense								
52500	Cemetery Maintenance	0	0	0	0	0	0	0.0%
56105	Transfer to General Fund	0	0	0	0	3,000	3,000	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Fairview Cemetery Exp		0	0	0	0	3,000	3,000	0.0%
TOTAL Fairview Cemetery Fund		-4,622	-4,165	-5,599	-10,888	-250	-980	292.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
16101 LLEBG Grant Revenues								
44210	LLEBG Grant Receipts	0	0	0	0	0	0	0.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48100	City's Share of LLEGB	0	0	0	0	0	0	0.0%
TOTAL LLEBG Grant Revenues		0	0	0	0	0	0	0.0%
16111 LLEBG Grant Expenditures								
54100	LLEBG New Equip Purchase	0	0	0	0	0	0	0.0%
TOTAL LLEBG Grant Expenditures		0	0	0	0	0	0	0.0%
16201 Police Training Revenue								
45100	Interest on Investments	-62	-38	-8	-31	-35	-30	-14.3%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48001	\$2 Police Training Fee	-2,564	-2,359	-1,680	-1,826	-2,000	-2,000	0.0%
48020	POST Commission Fds (Mo)	-725	-1,345	-1,054	-740	-1,400	-1,400	0.0%
48021	POTS--MO PUB SAFTEY-TRNG	0	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	-22,000	-22,000	0.0%
TOTAL Police Training Revenue		-3,351	-3,742	-2,742	-2,597	-25,435	-25,430	0.0%
16211 Police Training Expenses								
52370	Training/Meetings	0	0	0	0	25,000	25,000	0.0%
54100	New Equipment	0	0	0	0	0	0	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Police Training Expens		0	0	0	0	25,000	25,000	0.0%
TOTAL Police Training Fund		-3,351	-3,742	-2,742	-2,597	-435	-430	-1.1%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
17301 Park Fund Revenue								
41200	Cable TV Franchise	-46,399	-59,642	-60,874	-60,361	-65,000	-58,000	-10.8%
44300	Pavilion Corporate Spnsr	0	0	-12,000	-12,000	-12,000	-12,000	0.0%
45100	Interest on Investments	-1,419	-796	-104	-279	-100	-350	250.0%
46100	Trans Frm General Fund	-302,000	-308,280	-308,280	-308,280	-308,280	-308,280	0.0%
48002	Amphitheater Revenue	-113,255	-121,781	-152,302	-162,946	-175,000	-175,000	0.0%
48004	Recreation Prgrm Proceeds	-39,565	-32,026	-26,528	-22,981	-36,000	-36,000	0.0%
48007	Billboard Leases	-19,200	-19,200	-22,800	-22,800	-21,600	-22,800	5.6%
48010	Lease/Purchase Proceeds	-165,134	-100,000	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	-590	-3,321	-887	0	0	0.0%
TOTAL Park Fund Revenue		-686,972	-642,315	-586,209	-590,534	-617,980	-612,430	-0.9%
17315 Park Fund Expenses								
51100	Salaries--Full Time	128,878	131,785	108,958	115,100	113,160	118,517	4.7%
51200	Salaries--Part Time	0	168	5,929	12,935	23,840	21,000	-11.9%
51500	Soc. Security--City Share	7,478	7,503	6,371	7,006	8,494	8,650	1.8%
51501	Medicare--City Share	1,749	1,755	1,490	1,639	1,987	2,023	1.8%
51600	Workman's Compensation	4,917	4,596	4,907	4,440	5,700	5,700	0.0%
51700	Life/Health Insurance	13,356	17,665	15,364	17,369	18,233	20,056	10.0%
51900	LAGERS Retirement Program	13,155	14,984	13,016	13,388	13,353	12,326	-7.7%
52210	Electricity	21,209	21,916	19,396	21,265	24,000	24,000	0.0%
52232	Cell Phones	1,286	266	1,108	1,198	1,800	1,200	-33.3%
52240	Printing	1,373	1,335	536	874	4,500	4,500	0.0%
52250	Trash	2,073	1,930	2,252	1,215	3,000	1,000	-66.7%
52275	Park Maintenance	72,664	81,252	65,422	109,797	97,000	82,000	-15.5%
52280	Equipment Maintenance	7,581	7,116	15,358	4,012	8,000	8,000	0.0%
52290	Vehicle Maintenance	667	947	1,226	544	1,000	1,000	0.0%
52370	Training/Meetings	4,259	4,325	1,033	1,491	5,000	2,000	-60.0%
52380	Dues	1,090	1,095	825	375	1,200	1,200	0.0%
52458	Lion's Fireworks Display	23,086	23,100	23,082	27,068	28,000	30,000	7.1%
52475	Recreation Programs	32,270	26,879	20,544	20,683	31,500	31,500	0.0%
52477	Theatre in the Park	4,000	4,000	4,000	4,000	4,000	5,000	25.0%
52650	Auto Insurance	1,096	1,103	1,357	1,297	1,400	1,400	0.0%
52651	Property/Liability Ins	4,545	4,263	4,715	4,498	5,000	5,000	0.0%
53200	Hand Tools & Hardware	505	707	286	948	750	750	0.0%
53215	Gas & Oil	5,473	5,790	5,101	4,328	9,000	9,000	0.0%
53250	Postage	4,251	3,762	3,372	860	4,500	4,500	0.0%
53400	Uniforms	1,089	367	34	512	1,400	1,400	0.0%
54100	New Grounds Maint Equip	57	614	1,610	0	0	0	0.0%
54170	Fitness Equip-FrisbeeGolf	3,750	0	11,629	3,470	3,500	3,500	0.0%
54512	Christmas Decorations	4,010	434	695	1,885	2,000	2,000	0.0%
54555	Park Capital Improvements	8,667	5,536	4,322	8,148	5,000	5,000	0.0%
58010	Day In the Park	5,000	5,000	8,504	6,171	3,500	8,000	128.6%
58100	Other Expenses	0	0	195	501	0	0	0.0%
TOTAL Park Fund Expenses		379,531	380,191	352,638	397,016	429,817	420,222	-2.2%
17316 Park Special Projects								
52475	Amphitheater Event Exp	87,626	154,592	175,795	207,965	175,000	175,000	0.0%
54532	Jesse James Pavilions	0	125,034	41,436	0	0	0	0.0%
55000	Pavilion L/P Principal	0	0	8,801	8,435	8,434	8,825	4.6%
55001	Pavillion LP Interest	0	0	3,748	4,114	4,114	3,724	-9.5%
TOTAL Park Special Projects		87,626	279,625	229,781	220,514	187,548	187,549	0.0%
TOTAL Park Fund		-219,816	17,502	-3,790	26,996	-615	-4,659	657.6%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
18301 Transport. Sales Tax Rev.								
41600	Sales Tax Revenue	-412,536	-417,311	-465,962	-464,830	-473,000	-434,500	-8.1%
45100	Interest on Investments	-3,783	-1,835	-476	-979	-500	-1,000	100.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Transport. Sales Tax Rev		-416,320	-419,146	-466,438	-465,809	-473,500	-435,500	-8.0%
18315 Transport. Sales Tax Exp.								
56105	Transfer to General Fund	401,800	419,600	452,700	473,500	473,500	435,500	-8.0%
56106	Transfer EATS to TIF	3,188	2,297	165	0	0	0	0.0%
56109	Transfer to Wireless Cap	0	0	41,420	0	0	0	0.0%
TOTAL Transport. Sales Tax Exp		404,988	421,897	494,285	473,500	473,500	435,500	-8.0%
TOTAL Transport. Sales Tax Fund		-11,332	2,750	27,847	7,691	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
19101 Cap Improv Sales Tax Rev.								
41600	Sales Tax Revenue	-412,509	-417,163	-461,238	-459,686	-473,000	-434,500	-8.1%
44005	MODOT Highway Grant	0	0	0	0	0	0	0.0%
44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
45100	Interest on Investments	-1,055	-917	-183	-330	-100	-350	250.0%
46100	Inter-Fund Transfers	0	0	0	-29,320	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL Cap Improv Sales Tax Rev		-413,564	-418,080	-461,421	-489,337	-473,100	-434,850	-8.1%
19315 Cap Improv Sales Tax Exp.								
52267	Engineering-92 Multi-Lane	0	0	0	0	0	0	0.0%
52275	I 35 Landscaping Maint	14,098	14,753	23,142	8,585	23,500	0	-100.0%
52491	Water Line Replacement	0	0	0	0	0	0	0.0%
54350	Nation Road Underground	0	0	0	0	0	0	0.0%
54353	92 Hwy Multi-Lane Improv.	0	0	0	0	0	0	0.0%
54554	I-35/92 Beautification	0	0	0	0	0	0	0.0%
56104	Trans to 2001 G.O. DebtFd	380,584	366,194	461,238	509,682	449,600	434,850	-3.3%
56105	Transfer to 33 Hwy Fd 028	0	0	0	0	0	0	0.0%
56106	Transfer EATS to TIF	3,188	2,297	165	0	0	0	0.0%
TOTAL Cap Improv Sales Tax Exp		397,869	383,243	484,545	518,266	473,100	434,850	-8.1%
TOTAL Captial Improv. Sales		-15,695	-34,837	23,124	28,930	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
20401 W & S Revenue Receipts							
42400	Sewer Connection Fee	-615	-240	-30	-30	0	0 0.0%
42500	Meter Set Fees	-44,773	-25,280	-1,980	-16,320	0	0 0.0%
42510	PWSD#6 Fee Collections	-1,200	-2,400	-3,600	-2,400	-1,200	-1,200 0.0%
43100	Water Collections	-1,165,293	-1,302,851	-1,399,610	-1,555,422	-1,536,276	-1,582,400 3.0%
43150	Sewer Collections	-614,052	-687,891	-713,825	-838,067	-792,000	-830,046 4.8%
43155	Penalties	Water&Sewer	0	0	0	0	0 0.0%
44010	MoDOT Highway Funding	0	0	0	0	-21,500	0 -100.0%
44325	LPG Sewer Contribution	0	0	0	0	-30,000	0 -100.0%
44410	MoDNR Eng Water Study Grant	0	0	0	-12,274	-20,944	0 -100.0%
45100	Interest on Investments	-16,041	-15,656	-6,514	-10,277	-6,000	-9,600 60.0%
46100	Inter-Fund Transfers	-2,952	0	0	0	0	0 0.0%
48010	Lease/Purchase Proceeds	0	0	0	0	-1,200,000	-1,200,000 0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	-130,000	0 -100.0%
48100	Miscellaneous Receipts	-8,856	-3,767	-46,527	-475	0	0 0.0%
TOTAL W & S Revenue Receipts		-1,853,781	-2,038,085	-2,172,086	-2,435,265	-3,737,920	-3,623,246 -3.1%

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
20423 W & S Admin. Expenses							
51100	Salaries--Full Time	375,251	354,301	339,844	348,809	352,635	412,100 16.9%
51220	Physicals/Tests	0	87	0	0	300	300 0.0%
51500	Soc. Security--City Share	21,949	21,664	20,822	21,456	21,853	25,550 16.9%
51501	Medicare--City Share	5,133	5,067	4,870	5,018	5,113	5,975 16.9%
51600	Workman's Compensation	10,530	7,880	7,711	10,515	13,500	16,500 22.2%
51700	Life/Health Insurance	36,104	34,857	39,579	44,632	46,200	54,000 16.9%
51900	LAGERS Retirement Program	36,938	36,923	40,429	41,528	41,611	42,858 3.0%
52230	Telephone	3,417	3,422	3,427	3,461	4,500	4,500 0.0%
52232	Cell Phones	2,339	1,700	2,021	1,996	2,200	2,200 0.0%
52240	Printing	403	1,442	1,861	3,358	2,500	2,500 0.0%
52285	Computer Equip/Sftware Mt	3,639	390	4,223	2,715	3,500	10,000 185.7%
52290	Vehicle Maintenance	21,203	24,437	10,088	10,346	17,000	24,000 41.2%
52370	Training/Meetings	1,686	1,894	3,188	2,385	4,000	4,000 0.0%
52452	Bad Debt Collection Serv	146	95	36	2	1,200	1,200 0.0%
52453	On Line Bill Paymt Fees	0	0	100	0	200	0 -100.0%
52650	Auto Insurance	9,403	9,464	9,699	9,542	10,300	12,500 21.4%
52651	Property/Liability Ins.	23,314	21,051	21,954	22,686	25,000	25,000 0.0%
53210	Office Supplies	1,264	1,316	993	622	2,000	2,000 0.0%
53215	Gas & Oil	9,832	13,018	12,684	15,626	20,000	20,000 0.0%
53250	Postage	13,292	11,662	13,683	12,470	16,000	16,000 0.0%
53400	Uniforms	2,462	2,517	1,475	1,114	5,000	5,000 0.0%
54500	New Vehicle	0	0	0	0	0	42,000 0.0%
54517	Computer Software-CAPITAL	0	0	0	36,300	40,000	0 -100.0%
55100	Meter AMI System L/P	0	0	0	0	125,000	125,000 0.0%
56100	Transfer to W&S Sinking	315,554	303,417	331,000	340,000	340,000	447,286 31.6%
56105	Transfer to Sew Plnt Cap	30,311	114,583	132,465	128,578	128,578	86,375 -32.8%
58070	DNR Water Primacy Fee	12,142	12,352	10,831	12,623	13,000	13,000 0.0%
58075	Missouri Sales Taxes	18,965	20,869	19,520	28,487	24,400	28,000 14.8%
58100	Other Expenses	92	0	499	0	0	0 0.0%
TOTAL W & S Admin. Expenses		955,369	1,004,407	1,033,003	1,104,269	1,265,590	1,427,844 12.8%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
20424 Water Plant Expenses								
52210	Electricity	49,749	54,754	62,291	55,899	67,000	70,000	4.5%
52220	Natural Gas	7,585	5,002	3,379	3,232	6,000	3,500	-41.7%
52233	Alarm System Monitoring	767	947	814	774	875	875	0.0%
52250	Trash	240	226	514	281	850	0	-100.0%
52265	Engineering Fees	0	4,421	0	50,526	56,420	5,000	-91.1%
52271	Plant Maintenance	18,057	20,198	18,401	65,744	36,000	36,000	0.0%
52272	Distribution Maintenance	30,482	104,307	42,111	263,236	75,000	75,000	0.0%
52276	Water Tower Maintenance	0	32,416	56,134	79,852	56,133	56,133	0.0%
52280	Equipment Maintenance	41,200	28,269	19,313	48,091	25,000	25,000	0.0%
52380	Dues	951	900	1,629	405	900	900	0.0%
52490	Rent/Railroad Leases	709	100	110	121	720	720	0.0%
52850	Kansas City Water	27,335	68,355	64,282	235,152	80,000	175,000	118.8%
53180	Work Supplies	2,296	1,965	996	2,855	2,000	2,000	0.0%
53200	Hand Tools & Hardware	1,989	1,835	1,320	2,179	1,650	1,650	0.0%
53300	Test Chemicals & Expenses	20,990	11,533	26,977	19,521	20,400	20,400	0.0%
53310	Treatment Chemicals	76,254	85,181	87,878	71,202	100,000	100,000	0.0%
53450	Advncd Meter Infrstructure	0	0	0	0	1,160,000	1,160,000	0.0%
53500	Meter Set Parts	27,155	32,504	22,602	27,216	25,000	25,000	0.0%
53510	PWSD#6 Fee Payment	1,200	1,200	3,600	2,400	1,200	1,200	0.0%
54100	New Equipment	555	3,869	34,677	11,347	6,000	6,000	0.0%
55000	KC Water Debt-Principal	51,127	53,170	56,163	59,415	56,300	64,959	15.4%
55001	KC Water Debt-Interest	69,341	58,031	55,038	51,787	54,904	46,242	-15.8%
58100	Other Expenses	3	3	3	3	0	0	0.0%
TOTAL Water Plant Expenses		427,985	569,186	558,231	1,051,238	1,832,352	1,875,579	2.4%
20425 Sewer Plant Expenses								
52210	Electricity	93,610	96,544	98,993	100,273	140,000	120,000	-14.3%
52233	Alarm System Monitoring	383	563	395	384	500	500	0.0%
52250	Trash	1,488	1,611	1,814	1,764	2,000	2,000	0.0%
52265	Engineering Fees	4,126	49,997	31,384	265,125	165,000	10,000	-93.9%
52271	Plant Maintenance	6,551	31,936	9,314	21,185	30,000	15,000	-50.0%
52272	Collection System Maint.	108,302	30,423	19,243	36,544	50,000	50,000	0.0%
52273	Lift Station Maintenance	33,084	42,527	32,248	57,311	35,000	35,000	0.0%
52274	Sludge Hauling/Handling	3,624	14,209	2,850	3,200	15,000	15,000	0.0%
52280	Equipment Maintenance	11,145	31,928	12,178	17,864	35,000	25,000	-28.6%
53180	Work Supplies	2,654	1,356	670	899	1,650	1,650	0.0%
53200	Hand Tools & Hardware	635	598	318	528	1,100	1,100	0.0%
53300	Test Chemicals/Lab Tests	4,669	6,706	7,534	5,531	8,000	8,000	0.0%
53310	Treatment Chemicals	0	6,214	20,576	4,898	25,000	25,000	0.0%
54100	New Equipment	1,959	3,244	5,676	7,570	5,000	10,000	100.0%
54680	UV Disinfection Facility	0	0	284,817	258,755	0	0	0.0%
54685	LPG Sewer Connection	0	0	0	64,167	125,300	0	-100.0%
54700	Land Purchase	0	1,000	-1,000	0	0	0	0.0%
58100	Sewer Discharge Permit	60	2,260	60	2,260	0	0	0.0%
TOTAL Sewer Plant Expenses		272,289	321,115	527,071	848,257	638,550	318,250	-50.2%
TOTAL W & S Revenue Fund		-198,138	-143,378	-53,781	568,498	-1,428	-1,573	10.1%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
22401 Meter Deposit Revenue								
43300	Meter Deposits	-25,285	-19,120	-21,645	-23,740	-22,000	0	-100.0%
45100	Interest on Investments	-2,970	-11	-2	-9	0	0	0.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Meter Deposit Revenue		-28,255	-19,131	-21,647	-23,749	-22,000	0	-100.0%
22423 Meter Deposit Expenses								
56105	Transfer to W & S Revenue	2,952	0	0	0	0	0	0.0%
56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
58030	Meter Deposit Refunds	4,873	5,056	4,320	4,774	5,500	0	-100.0%
58031	Paymt Water/Trash by J.V.	12,357	9,609	12,312	12,905	13,000	0	-100.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Meter Deposit Expenses		20,183	14,665	16,632	17,679	18,500	0	-100.0%
TOTAL Meter Deposit Fund		-8,073	-4,466	-5,015	-6,070	-3,500	0	-100.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
24401 Water Cap. Imp. Revenue								
42500	Meter Set Fees	0	0	0	0	0	0	0.0%
44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
45100	Interest on Investments	0	0	0	0	0	0	0.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48010	Lease Purchase Proceeds	0	0	0	0	0	-300,000	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Water Cap. Imp. Rev		0	0	0	0	0	-300,000	0.0%
24424 Water Cap. Imp. Expenses								
52263	Engineering--Design Phase	8,074	0	0	0	0	0	0.0%
52265	Engineering Fees	0	0	0	0	0	50,000	0.0%
54210	Generators	0	0	0	0	0	160,000	0.0%
54605	Filter Wash Catch Basin	0	0	0	0	0	90,000	0.0%
54665	92 Clear Creek Relocation	7,418	0	0	0	0	0	0.0%
TOTAL Water Cap. Imp. Expens		15,492	0	0	0	0	300,000	0.0%
TOTAL Water Capital Improv.		15,492	0	0	0	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
25401 Sewer Cap. Imp. Revenue								
42400	Sewer Connection Fee	-72,812	-17,600	-1,335	-18,030	-15,000	-60,000	300.0%
45100	Interest on Investments	-3,731	-2,149	-413	-2,411	-300	-2,300	666.7%
46100	Transfer from W&S Revenue	-30,311	-114,583	-132,465	-128,578	-128,578	-86,375	-32.8%
46105	Transf from Wireless Cap	-103,000	0	0	0	0	0	0.0%
48010	Lease Purchase Proceeds	0	0	0	0	0	-3,185,375	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Sewer Cap. Imp. Rev		-209,853	-134,333	-134,213	-149,019	-143,878	-3,334,050	2217.3%
25425 Sewer Cap. Imp. Expenses								
52265	Engineering	0	8,519	0	30,000	0	0	0.0%
54665	Clarifier Project	0	0	0	0	0	3,034,000	0.0%
54800	Bond Issuance Expenses	0	0	0	0	0	151,375	0.0%
56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL Sewer Cap. Imp. Exp		0	8,519	0	30,000	0	3,185,375	0.0%
25525 West Creek L/P Debt Serv								
55000	West Creek L/P Principal	100,000	100,000	110,000	109,500	110,000	120,000	9.1%
55001	West Creek L/P Interest	48,331	43,706	38,966	34,378	33,878	28,675	-15.4%
TOTAL West Creek L/P Debt Se		148,331	143,706	148,966	143,878	143,878	148,675	3.3%
TOTAL Sewer Capital Improv.		-61,522	17,892	14,752	24,859	0	0	-100.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
28301 Highway Constr Fd Revenue								
44315	Contract w/Westside CID	0	0	0	-300,000	-900,000	-80,000	-91.1%
44320	Pilot Contract	0	0	0	-256,426	-278,000	0	-100.0%
45100	Interest on Investments	-20,869	-12,803	-2,483	-4,771	-2,000	-2,000	0.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL Highway Constr Fd Rev		-20,869	-12,803	-2,483	-561,196	-1,180,000	-82,000	-93.1%
28501 Westside CID Note RePaymt								
45050	CID Note Principal	0	0	0	0	-35,000	0	-100.0%
45100	Interest on Investments	0	0	0	0	-40,000	0	-100.0%
TOTAL Westside CID Note RePaymt		0	0	0	0	-75,000	0	-100.0%
28310 Bennett Boulevard								
51200	Salaries--Part Time	0	0	0	39,008	46,800	0	-100.0%
51500	Soc. Security--City Share	0	0	0	1,638	2,902	0	-100.0%
51501	Medicare--City Share	0	0	0	566	679	0	-100.0%
51600	Workman's Compensation	0	0	0	1,558	2,000	0	-100.0%
52265	Engineering Fees	8,646	37,225	183,050	14,608	60,000	0	-100.0%
52370	Mileage & Exp Reimb	0	0	0	3,805	6,000	0	-100.0%
54212	Relocate Power Utility	0	0	0	29,600	30,000	0	-100.0%
54355	Bennett Boulevard Constr	0	0	0	936,363	1,101,350	0	-100.0%
TOTAL Bennett Boulevard		8,646	37,225	183,050	1,027,146	1,249,731	0	-100.0%
28315 Highway Constr Expense								
51200	Salaries--Part Time	0	0	0	0	0	53,040	0.0%
51500	Soc. Security--City Share	0	0	0	0	0	3,288	0.0%
51501	Medicare--City Share	0	0	0	0	0	769	0.0%
51600	Workman's Compensation	0	0	0	0	0	2,000	0.0%
52265	Engineering Fees	0	0	0	0	0	0	0.0%
52275	I-35 Landscaping Contract Main	0	0	0	0	0	16,500	0.0%
52300	Street Maintenance	0	12,785	177,000	0	0	0	0.0%
52370	Mileage & Exp Reimb	0	0	0	0	0	6,000	0.0%
52480	I-35 & 19th St NEPA Study	0	0	125,000	0	0	0	0.0%
54355	Robin/Heather Overlay	0	0	0	0	0	0	0.0%
54359	Street Lights	7,375	0	0	0	0	0	0.0%
54363	33 Hwy Multi-Lane Improv.	0	0	0	0	0	0	0.0%
54512	Str Light Decorations	0	0	0	0	0	0	0.0%
TOTAL Highway Constr Expense		7,375	12,785	302,000	0	0	81,597	0.0%
TOTAL Highway Construction Fd		-4,848	37,207	482,567	465,950	-5,269	-403	-92.4%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED		
30501 W & S Sinking Revenue								
45100	Interest on Investments	-3,074	-1,502	-371	-1,551	-735	-1,200	63.3%
46100	Transfer from W&S Revenue	-315,554	-403,417	-331,000	-340,000	-340,000	-447,286	31.6%
46102	Transfer from Sales Tax	-100,000	-91,667	-100,000	-100,000	-100,000	0	-100.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL W & S Sinking Revenue		-418,628	-496,585	-431,371	-441,551	-440,735	-448,486	1.8%
30523 2001 SRF Rev Bd Expense								
54800	Bond Issuance Expenses	0	0	0	0	0	0	0.0%
55000	2001 SRF--Principal	108,750	111,023	119,773	128,750	125,000	130,000	4.0%
55001	2001 SRF--Interest	69,307	65,147	62,157	57,592	61,341	56,547	-7.8%
55002	2001 SRF--Fees	8,053	7,638	7,203	6,802	6,949	6,444	-7.3%
56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL 2001 SRF Rev Bd Expense		186,110	183,808	189,133	193,144	193,290	192,991	-0.2%
30622 1996 REVENUE REFUNDING BD								
55000	1996 Refndng Bd-Principal	95,000	0	0	0	0	0	0.0%
55001	1996 Refndng Bd-Interest	5,130	0	0	0	0	0	0.0%
55002	1996 Refunding Bd--Fees	575	0	0	0	0	0	0.0%
TOTAL 1996 REVENUE REFUNDING		100,705	0	0	0	0	0	0.0%
30623 2004 W&S REF REVENUE BNDS								
55000	2004 W&S REF--Principal	35,000	140,000	145,000	150,000	150,000	160,000	6.7%
55001	2004 W&S REF--Interest	34,835	33,820	29,480	24,695	24,695	19,370	-21.6%
55002	2004 W&S REF--Fees	261	261	270	261	300	300	0.0%
TOTAL 2004 W&S REF REVENUE BONDS		70,096	174,081	174,750	174,956	174,995	179,670	2.7%
30624 1996 SRF REV BD Expense								
55000	1996 W&S SRF--Principal	56,250	61,250	65,000	66,250	65,000	70,000	7.7%
55001	1996 W&S SRF--Interest	4,806	3,802	0	1,502	5,800	4,500	-22.4%
55002	1996 W&S SRF--Fees	2,496	2,204	2,016	1,409	1,650	1,325	-19.7%
TOTAL 1996 SRF REV BD Expense		63,552	67,256	67,016	69,161	72,450	75,825	4.7%
TOTAL W & S Sinking Fund		1,835	-71,440	-471	-4,290	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
31501 W & S Reserve Revenue								
45100	Interest on Investments	-5,381	-1,422	-831	-628	-1,200	-650	-45.8%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL W & S Reserve Revenue		-5,381	-1,422	-831	-628	-1,200	-650	-45.8%
31523 W & S Reserve Expenses								
56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
58100	Other Expenses	0	0	1,815	0	0	0	0.0%
TOTAL W & S Reserve Expenses		0	0	1,815	0	0	0	0.0%
TOTAL W & S Reserve Fund		-5,381	-1,422	985	-628	-1,200	-650	-45.8%
32501 W & S Deprec. Revenue								
45100	Interest on Investments	-1,634	-777	-453	-344	-600	-5	-99.2%
46100	Trans Frm W&S Revenue Fd	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL W & S Deprec. Revenue		-1,634	-777	-453	-344	-600	-5	-99.2%
32523 W & S Deprec. Expenses								
56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
58100	Other Expenses	0	0	990	0	0	0	0.0%
TOTAL W & S Deprec. Expenses		0	0	990	0	0	0	0.0%
TOTAL W & S Depreciation Fund		-1,634	-777	537	-344	-600	-5	-99.2%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
40501 W & S Oblig. Revenue								
41100	Property Taxes	-66,776	-68,517	-66,425	-70,383	-67,438	-72,913	8.1%
45100	Interest on Investments	-305	-57	-23	-279	-100	-250	150.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL W & S Oblig. Revenue		-67,081	-68,574	-66,448	-70,662	-67,538	-73,163	8.3%
40523 W & S Oblig. Expenses								
52468	Assessment Maintenance Fd	5,081	5,027	5,161	0	0	0	0.0%
55000	Debt Service--Principal	40,000	41,250	45,000	46,250	42,000	50,000	19.0%
55001	Debt Service--Interest	4,927	3,301	1,116	579	4,000	1,500	-62.5%
55002	Debt Service--Fees	1,995	1,779	1,567	1,328	1,536	1,600	4.2%
56105	Transf Fd55 Hwy G.O.Bonds	20,000	0	34,000	20,000	20,000	20,000	0.0%
58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL W & S Oblig. Expenses		72,003	51,357	86,843	68,156	67,536	73,100	8.2%
TOTAL W & S Obligation Fund		4,921	-17,217	20,395	-2,506	-2	-63	4100.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
55501 2001 G.O. Hwy Bds Rev Act							
45100 Interest on Investments	-5,538	-3,001	-686	-2,907	-560	-2,964	429.3%
46100 TransFrm Fd40 W&S G.O.Bds	-20,000	0	-34,000	-20,000	-20,000	-20,000	0.0%
46101 Trans from CapImpSalesTax	-380,584	-366,194	-461,238	-509,682	-449,600	-434,850	-3.3%
46102 Transfer from Sales Tax	-257,645	-215,394	-222,400	-213,330	-212,506	-246,280	15.9%
46104 Transf frm SewPlant Oblig	0	0	0	0	0	0	0.0%
48100 Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL 2001 G.O. Hwy Bds Rev	-663,767	-584,589	-718,324	-745,919	-682,666	-704,094	3.1%
55515 2001 G.O. Hwy Bds Expense							
55000 2001 G.O. Hwy--Principal	325,000	350,000	0	0	0	0	0.0%
55001 2001 G.O. Hwy--Interest	336,281	322,875	0	0	0	0	0.0%
55002 2001 G.O. Hwy--Fees	941	470	0	0	0	0	0.0%
58100 Other Expenses	0	0	0	0	0	0	0.0%
TOTAL 2001 G.O. Hwy Bds Exp	662,222	673,345	0	0	0	0	0.0%
55615 2005 G.O. Refndg Bonds							
55000 2005 G.O. Hwy--Principal	0	0	420,000	450,000	450,000	490,000	8.9%
55001 2005 G.O. Hwy--Interest	0	0	248,981	231,656	231,656	213,094	-8.0%
55002 2005 G.O. Hwy--Fees	993	496	496	496	1,000	1,000	0.0%
TOTAL 2005 G.O. Refndg Bonds	993	496	669,478	682,153	682,656	704,094	3.1%
TOTAL 2001 G.O. Highway Bond	-553	89,253	-48,847	-63,767	-10	0	-97.5%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
61201 Police Station Revenues							
45100	Interest on Investments	0	0	0	0	0	0.0%
46100	Inter-Fund Transfers	0	0	-12,047	0	0	0.0%
48010	Lease Purchase Proceeds	-1,000,000	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0.0%
TOTAL Police Station Revenue		-1,000,000	0	-12,048	0	0	0.0%
61211 Police Station Expenses							
52265	Architectural Fees	19,604	14,304	67	0	0	0.0%
52415	Closing Costs/Fees	1,822	0	0	0	0	0.0%
52450	Legal services	9,000	0	0	0	0	0.0%
54110	Furniture	0	17,677	0	0	0	0.0%
54150	Computer Equipment	0	6,946	0	0	0	0.0%
54210	Generator Relocation	0	12,901	0	0	0	0.0%
54215	Radio Relocation	0	0	0	0	0	0.0%
54524	Signage/Radio Reloc/Lndsp	0	7,053	0	0	0	0.0%
54665	Remodeling and Renovation	0	301,380	14,545	0	0	0.0%
54700	Land Purchase	600,000	0	0	0	0	0.0%
54800	Bond Issuance Expenses	0	0	0	0	0	0.0%
54801	Contingency	0	6,750	0	0	0	0.0%
TOTAL Police Station Expense		630,426	367,010	14,612	0	0	0.0%
TOTAL Police Station Fund		-369,574	367,010	2,565	0	0	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
65101 Wireless Cap Imp Revenues								
41202	Franchise Tax--Verizon	-18,993	-20,913	-20,157	-20,012	-20,000	-20,000	0.0%
41203	Franchise Tax--AT&T	-57,816	-56,717	-51,855	-51,582	-52,000	-52,000	0.0%
41204	Franchise Tax--Sprint	-29,009	-30,526	-33,069	-37,133	-33,175	-34,000	2.5%
41205	Franchise Tax--T-Mobile	-31,310	-28,693	-22,947	-25,537	-24,400	-21,500	-11.9%
41206	T-Mobile Settlement	0	-53,233	0	0	0	0	0.0%
45100	Interest on Investments	-1,061	-877	-117	-137	-90	-140	55.6%
46100	Inter-Fund Transfers	0	0	-41,420	0	0	0	0.0%
48007	Kearney Mrchnt Bilbrd Ads	-3,000	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	0	-25,000	0.0%
TOTAL Wireless Cap Imp Rev		-141,189	-190,959	-169,565	-134,401	-129,665	-152,640	17.7%
65110 Wireless Econ Development								
54365	Tele Fiber Est-PltClyWay	23,000	0	0	0	0	0	0.0%
58025	Kearney Promotions	60,358	0	0	19,800	19,800	0	-100.0%
TOTAL Wireless Econ Development		83,358	0	0	19,800	19,800	0	-100.0%
65211 Police Capital Purchases								
54220	Chair Lift Police Station	0	4,507	0	0	0	0	0.0%
54500	New Vehicle	0	0	0	0	0	27,000	0.0%
55000	Pol Station L/P Principal	12,118	49,217	55,596	49,280	53,601	55,924	4.3%
55001	Debt Service--Interest	10,454	41,071	42,216	33,484	36,687	34,314	-6.5%
TOTAL Police Capital Purchase		22,572	94,795	97,812	82,764	90,288	117,238	29.8%
65315 Wireless Cap Imp Exp-Strt								
54105	Flex Wing Mower	0	0	0	0	0	0	0.0%
54600	Public Works Building	0	0	208,565	0	0	0	0.0%
TOTAL Wireless Cap Imp Exp-Street		0	0	208,565	0	0	0	0.0%
65316 Wireless Cap Imp Exp-Park								
54500	Bucket Truck	0	0	0	0	0	0	0.0%
54525	Amphthr Concrete Walks	0	0	0	0	0	0	0.0%
54530	Jesse Pk Concession Bldg	0	0	0	0	0	0	0.0%
54700	Land Purchase	0	0	0	0	0	0	0.0%
55000	Amphitheater Sound System	25,000	0	25,000	25,000	25,000	35,000	40.0%
TOTAL Wireless Cap Imp Exp-Park		25,000	0	25,000	25,000	25,000	35,000	40.0%
65325 Wireless Cap Imp Exp-Sewr								
56107	Transf to Sewer Plnt Cap	103,000	0	0	0	0	0	0.0%
TOTAL Wireless Cap Imp Exp-S		103,000	0	0	0	0	0	0.0%
TOTAL WIRELESS CAPITAL IMPRV		92,741	-96,164	161,812	-6,837	5,423	-402	-107.4%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
71001 TIF Fund Revenues								
41100	PILOT's--Real Property	-144,032	-146,033	-139,191	-141,202	-139,190	-141,202	1.4%
45100	Interest on Investments	-663	-153	-90	-81	-100	-100	0.0%
46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
48010	Bond Proceeds	0	0	0	0	0	0	0.0%
48099	Transfr frm Srpls Balance	0	0	0	0	-8,612	0	-100.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL TIF Fund Revenues		-144,695	-146,186	-139,281	-141,283	-147,902	-141,302	-4.5%
71510 TIF Debt Service								
55000	Debt Service--Principal	104,000	108,000	114,000	122,000	122,000	67,000	-45.1%
55001	Debt Service--Interest	44,992	38,670	32,024	25,025	25,902	18,462	-28.7%
TOTAL TIF Debt Service		148,992	146,670	146,024	147,025	147,902	85,462	-42.2%
TOTAL TIF CAPITAL PROJECTS #		4,296	484	6,743	5,741	0	-55,840	0.0%

City of Kearney
NEXT YEAR BUDGET HISTORICAL COMPARISON
FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
72001 Old Church TIF Revenues								
41100	PILOT'S--Real Property	-32,789	0	0	0	0	0	0.0%
41600	Clay County EATS	-7,562	-3,758	0	0	0	0	0.0%
45100	Interest on Investments	-140	-35	0	0	0	0	0.0%
46100	Transfer from Sales Tax	-6,395	-7,526	0	0	0	0	0.0%
46101	Trans from CapImpSalesTax	-3,188	-2,462	0	0	0	0	0.0%
46103	Trans from TransSalesTax	-3,188	-2,462	0	0	0	0	0.0%
48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL Old Church TIF Revenue		-53,261	-16,242	0	0	0	0	0.0%
72510 Old Church TIF Debt Expen								
52450	Legal for TIF Closeout	0	1,293	0	0	0	0	0.0%
55000	Reimb to Developer	55,737	15,760	0	0	0	0	0.0%
55001	Debt Service--Interest	0	0	0	0	0	0	0.0%
TOTAL Old Church TIF Debt Exp		55,737	17,053	0	0	0	0	0.0%
TOTAL Old Church Plaza TIF		2,476	811	0	0	0	0	0.0%

City of Kearney
 NEXT YEAR BUDGET HISTORICAL COMPARISON
 FY2014 City of Kearney Budget

Final, Approved 3-18-2013

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 ACTUALS	FY2013 BUDGET	FY2014 APPROVED	
73001 TIF Star Fund Revenues								
42185	TIF Funding Agreement Dep	-31,000	0	0	0	0	0	0.0%
45100	Interest on Investments	0	0	0	0	0	0	0.0%
TOTAL TIF Star Fund Revenues		-31,000	0	0	0	0	0	0.0%
73310 TIF Star Fd Expenditures								
52240	Legal Notices/Publishing	0	0	0	0	0	0	0.0%
52450	Legal Services	31,426	0	0	0	0	0	0.0%
52480	Plan Analysis & Consling	0	0	0	0	0	0	0.0%
TOTAL TIF Star Fd Expenditures		31,426	0	0	0	0	0	0.0%
TOTAL TIF Star Development		426	0	0	0	0	0	0.0%