

City of Kearney, Missouri
Fiscal Year 2015 Annual Budget

April 1, 2014 to March 31, 2015

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

Presented March 3, 2014

FY 2015 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

Last year, we saw the culmination of a multi-year effort to widen 92 highway, from I-35 west to Nation Road. As MoDOT District engineer, Dan Niec said at the November 26, 2013 ribbon cutting, "this is really changing the face of Kearney. If you think about what it looked like six months ago when we met to do the groundbreaking of it, it's really transformational. I think you'll be really impressed with the way the traffic moves and how much safer the facility is going to be." As was pointed out in last year's budget message, the City owes many thanks to Congressman Sam Graves for securing funding for the project. It also should be remembered for the record that Mayor Dane negotiated with MoDOT to expand the project to include construction of a sidewalk from I35 east to 33 Highway.

This budget continues to accommodate road improvements: The East 19th Street Bridge will be replaced with an 80 foot wide box culvert with a three lane 36' wide street, relocation of the trail on the north side of the street, eliminating the low water crossing, and finally, placement of a sidewalk on the south side of the street from Meadow Lane to connect with the trail at the Tennis courts. This \$700,000 improvement is being funded with a \$560,000 MARC STP/MoDOT grant. 19th Street is the primary access to the High School and this work is planned to be completed during the summer.

This budget also provides funding to relocate the River Meadows sign to accommodate construction of a left turn lane on 33 Highway at Meadowbrook Drive to be completed by MoDOT during an 33 Hwy overlay project from 69 Hwy north to PP. Pursuant to Ordinance 1234-13, the City is contributing \$64,331 (\$51,465 from the City's small urban STP funding account held by MoDOT, and \$12,866 from the Highway Construction Fund).

The City's 2004 Master plan has run its 10 year life, and should be re-visited. This budget provides \$45,000 in the Wireless Capital Improvements budget, and \$15,000 in the Community Development budget to provide a total of \$60,000 towards this effort.

An additional \$15,000 has been budgeted to help the Kearney Area Development Council fund an Executive Director position, increasing the City's annual contribution from \$45,000 to \$60,000 annually.

As was planned and funded in last year's budget, Irvinbilt continues to advance towards completion of the Wastewater Treatment Clarifier project, anticipated to be completed in June, 2014. Also, the City has contracted with David A. Ross for construction of a filter wash basin at the Water Treatment plant, and with Yates Electric to install generators the Water Plant. Funding was appropriated in last year's budget and is continued in this budget.

As planned in last year's budget, 2 new full time police officer positions were filled. This year's budget provides for no new employee positions.

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

The amount required for the payment of interest, amortization, and redemption charges for the debt of the City of Kearney in FY2015 is \$1,856,396. (Principal 1,350,096. Interest 496,303. and Fees 9,996.)

A noticeable change to this budget, the Street Department has been moved from the General Fund to the Transportation Fund, eliminating the need for transfers between those two funds. Also, the Road and Bridge Tax revenue and the Gas & Vehicle Sales Tax revenues have also been moved to the Transportation fund, which are subject to very similar spending restrictions.

THE OPERATING BUDGET

Fd 010 General Fund Revenues

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Property taxes have been calculated with a 1.4% growth projection:

ASSESSED VALUATION GROWTH

CALENDAR TAX YEAR

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	\$137,253,953	1.1%
2014	\$139,188,000	1.4% Growth Projected

Electric franchise tax is estimated at 2.4% above the previous year’s budget.

An 5% increase in General Sales Tax has been calculated from the Fy2015 budget—recall, in Fy2014, an 8% decline was forecasted—revenues have been doing better than that forecast.

(NOTE: In preparation for the opening of Shoppes at Kearney businesses, Revenues have been adjusted equally with a \$37,500 Transfer EATS to TIF, therefore the PCT CHANGE for Sales Tax shows a higher percentage.)

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	Full Time	Part Time
C.H.	183,066	11,350	2,654	1,200	22,000	17,853	3	5
Court	1,660	103	24	0		250		1
Com Dev	119,959	7,437	1,739	5,000	14,950	12,476	2	
Police	802,547	49,758	11,637	22,500	120,783	97,961	16	3
Street	143,381	8,890	2,079	8,500	20,773	12,915	2	2
Park	139,517	8,650	2,023	5,700	20,056	12,326	2	2
Water	412,100	25,544	5,975	16,500	54,000	42,858	8	
Hwy Const Fd	53,040	3,288	769	2,000				1
Total	1,855,270	115,020	26,901	61,400	252,562	196,639	33	14
Grand Total Salary & Benefits		2,507,792						
budget 2014 payroll expenses								

- Medicare is 1.45% of Salary
- Health Insurance Assumes a 10% Rate Increase over Last year
- LAGERS Retirement for FY15 **10.2% General, 11.7% Police**
 (Fy14 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 2015:

	Prop/Liability	Auto Insurance	
City Hall	35,000	0	
Com Dev	0	1,350	
Police Depart	24,000	15,500	
Street Dept	6,000	10,000	
Park Depart	7,500	1,500	
<u>W&S Admin</u>	<u>37,000</u>	<u>13,500</u>	
 Budget			
Totals	109,500	41,850	151,350

budget 2015 payroll expenses

- Note this is a \$40,600 increase over Fy2014 budget, largely due to Property/Liability costs.

Fd 010 City Hall Budget
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Payroll Service 8,300

Increased \$3,300 for PAYCOR Time and Attendance
(\$1,500 is one time implementation and Training)

It is proposed to implement Web Time and Attendance Clocks, using the City's Payroll Vendor, PAYCOR.

Currently, City use manual time sheets to record time, attendance, sick leave, vacation, and Overtime hours. Employees will be able to time in and out using their workplace computers, eliminating the need to manually record, and manually entry into PAYCOR.

Employees will be able to request time off using an employee self service portal web clock and see their current time-off accrued balances. Supervisors will have the ability to set work schedules (for Police and Water, this is important).

Building Maintenance 29,500
 Replace Air Conditioner Fence with Vinyl Fence, 7,500
 Re-Tile Basement Meeting Room Floor, \$5,000
 Normal Maintenance/Contract Cleaning 16,000

Computer System Maintenance 15,000
 MUNIS 3 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--Osage Beach 500
- Staff and Board Members Meetings & Conf. 1,250
- Mileage Reimbursements 1,000

• Patron Insight Kearney is OPEN Program 1,500
Fd 010 City Hall Budget
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Dues 6,815.
• City Clerks Association/Crt 340.
• Missouri Municipal League 1,100.
• ICMA/MoCMA (Admin) 825.
• Chamber of Commerce 300.
• Clay County EDC 2,200.
• MARC 1,800.
• Friends of Jesse James 250.

Legal Fees \$60,000.

Cemetery Maintenance \$10,000.
• \$1000 Trees for New Addition buffer

City Internet Web Page \$6,000.
• City Web Site/Access Kearney/Amphitheater Site

Fd 010 Non-Departmental
Pg 33

Transfer to Park Fund \$315,280
Transfer to Park Capital Improvements \$55,100
• \$38,730 for Amphitheater Lease/Purchase
• \$16,370 for 2007 Jesse James Playground L/P Refinancing

Fd 010 Court & Legal Department
Pg 34

Municipal Judge Services \$13,200 (\$550 per court Session, \$25 Incr)
Incode Court Software ASP License 7,500.
Includes On-line Web Hosting
Training/Meetings 2,500
Incarceration Services \$12,000

Fd 010 Community Development
Pg 34

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.

Master Plan Update—the City’s 2004 Master Plan is planned to be updated in FY2015—while the bulk of the funding will come from the Wireless Capital Improvements Fund (\$45,000), \$15,000 is budgeted here, for a total of \$60,000

Fd 010 Economic Development
Pg 35

Kearney Area Development Council (KADC) Contract \$60,000

Additional \$15,000 appropriation to aid KADC in hiring an Executive Director

PlyGem Grant Agreement (Year 3 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 FY2013. 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						<u>\$59,777</u>					
Total Direct Taxes to City						\$103,121					
City's Proposed Contractual Investment:						\$60,000		Total Return to Community:		\$631,780	
Per Job Investment:						\$4,000		Per Job Return:		\$42,119	

Kearney Enrichment Council Contract Renewal \$30,000

The budget contemplates a contract extension to Resolution 44-2012 which would continue funding the Enrichment Council Executive Director position.

Res 44-2012, 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

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).

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 Community Food Pantry was relocated during calendar 2013, and the garage space was converted and remodeled into classrooms for the Kansas City Art Institute.

**Fd 010 Kearney Historic Museum
Pg 35**

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 that space was into a beautiful addition to the Museum.

**Fd 010 Police Department Budget
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The Police Department consists of 15 officers including the Chief, and 1 civilian employee. Also 3 part-time patrol officers have been budgeted.

Building Maintenance	9,500	
Vehicle Maintenance	\$30,000	
Equipment Maintenance	\$15,000	Increased to reflect prior years actual expend
Computer Equip & Maintenance	\$12,000	

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.

The Police Department would like to purchase 2 In Car Video Systems

Digital Alley Model DWM 800 \$3,995 each with VU HD Kits costing \$995 each for a total expenditure of \$8,985

One is proposed to be purchased from this fund.

Rose Mann Equipment Purchase \$15,000

To be determined—under consideration is hand gun replacement—with recommendation to be presented to the Board of Aldermen

PATROL VEHICLE FLEET

2014	FORD UTILI INTERCEP (WHT)	1FM5K8AR0EGA14616	POLICE
2014	FORD UTIL INTERCEP (WHT)	1FM5K8AR9EGA14615	POLICE
2013	FORD UTILITY INTERCEP (BLK)	1FM5K8AR3DGC40986	POLICE
2013	FORD UTILITY INTERCEP (WHT)	1FM5K8AR4DGA68709	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B80CGA61192	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B82CGA61193	POLICE
2008	FORD XLT 4X4 EXPLORER(WHT)	1FMEU73E38UB11295	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)	2G1WF55K359354343	POLICE
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	POLICE
2004	CHEVROLET IMPALA FODOR	2G1WF55K949395106	ANIMAL CTRL
2003	FORD PICKUP	2FTRX18W93CA71017	POLICE
2003	CARR TRL ATV	4YMUL08143T008246	POLICE
2007	CARR TRL ATV	4YMUL08157M064606	POLICE

Fd 010 Solid Waste Budget
Page 37

Resolution 22-2012 approved a 10 year contract with Allied Services, LLC to provide residential waste hauling, curbside recycling, and bi-annual bulky item pickups for Kearney citizens. It also provides for services at the Drop off Recycling facility at 504 East 19th Street. The Contract provides for annual increases of 3.5%:

	Jul 1st Anticipated Increase	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Residential	10.75	11.13	11.52	11.92	12.34	12.77	13.21	13.68	14.16	14.65	
Senior Additional Cart	8.75	9.06	9.37	9.70	10.04	10.39	10.76	11.13	11.52	11.93	
	2.00	2.07	2.14	2.22	2.30	2.38	2.46	2.54	2.63	2.73	
Roll Off	150.00	155.25	160.68	166.31	172.13	178.15	184.39	190.84	197.52	204.43	

The City collects 25 cents per bill per month for trash billing, generating approx \$9,500 in net revenue to the General Fund:

Contract trash collections	\$376,000
Contractual Payments	<u>\$366,500</u>
Net	\$ 9,500

The Allied Contract also provides for the City to receive 50% of the value of the recycling materials generated both from the curbside and drop off programs.

Allied Recycling Rebate Revenue \$10,600.

Previously Accounted for in the Street Department’s budget, the Recycling Program has been moved to Solid Waste Expenses:

Recycling Program	28,500
Recycling Drop Site Roll Off Charges	\$ 9,500
Household Hazardous Waste Program	\$9,000
Brush Chipping/Handling	<u>\$10,000</u>
Total	\$28,500

Fd 010 Street Department **MOVED TO TRANSPORTATION FUND**
Page 37 **MOVED TO Pg 44**

Note the Street Department Expenses for current and prior years are listed on Page 37 of the budget line items—the Budget for Fy2015 has been moved to the Transportation Fund on Page 44.

Fd 011 DWI/Drug Enforcement Fund
Page 38

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.

Projected revenues of \$2,000 plus the current balance of \$1900, can fund \$3,900 DWI/Drug Enforcement Equipment as may be selected by the Police Department and approved by the Board of Aldermen.

The Police Department would like to purchase 2 In Car Video Systems

Digital Alley Model DWM 800 \$3,995 each with VU HD Kits costing \$995 each for a total expenditure of \$8,985

One is proposed to be purchased from this fund.

The Fund balance was \$1,906 on 12/31/13.

Fd 012 Downtown Capital Improvements Fund
Page 38

This fund was created in fy2005, to account for revenue on 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 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. Proceeds of the lease agreement were used to retire the Downtown L/P Agreement with the Kearney Trust Company in FY2013.

The Landmark Dividend 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, pursuant to Res. 50-2012.

This fund currently has no revenues. The City's Share of the Main Street Program, \$4,800 has been budgeted against the funds current fund balance.

This budget contemplates the transfer of \$30,000 to the General Fund to aid in funding a contract extension with the Kearney Enrichment Council to provide financial support for their Executive Director position.

The balance of the fund on 12/31/13 was \$37,468.

Fd 013 Sales Tax Fund Budget
Page 39

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 vehicle purchases and vehicles purchased between individuals, Sales Tax revenues fell short of budget forecasts in FY2013. The Supreme Court said the proper method of collecting taxes on out of state purchases is the USE TAX. Currently the City of Kearney does not have a USE TAX.

In July 2013, The Missouri Legislature delivered some relief by passage of a bill that temporarily restores vehicle sales taxes for a 2 year period.

RSMo 32.087.5 (2), provides a method to protect loss of revenue on vehicles purchased out of State in however, the language of the question may create confusion, as a NO vote must be cast in order to produce a favorable result for the City. There is no advantage to placing this question on the ballot any sooner than the November, 2016 ballot:

Shall the City of Kearney discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in a reduction of local revenue to provide for vital services for City of Kearney and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

YES NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

Rather than submitting the above question to voters, the Missouri Municipal League is recommending Cities adopt the USE TAX to address the issue lost sales taxes on not only on out of state vehicles sales, but all out of state purchases.

Many Cities across the State have been submitting the USE TAX question to voters, with some success. The USE TAX question as provided in RSMo 144.757.2.(1), states:

Shall the City of Kearney impose a local use tax at the same rate as the total local sales tax rate, currently 2%, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action? A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

YES NO

Fd 013 Sales Tax Fund Budget—Cont.
Page 39

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

Consideration should be given to submitting such a question to voters sometime between now and November, 2016 to avoid the potential lost of revenue which was calculated by the Department of Revenue as being \$60,000. Cities in Clay County with the USE TAX: Smithville, Excelsior Springs. Clay County also received voter approval of the USE TAX.

FY2014 Revenues are looking better than anticipated,--collections through January being \$27,000 ahead of budget projects, though \$9700 behind last year's actual revenues (likely the impact due to the closure of John's Super.)

Revenue is projected at a \$1,020,000 with estimated interest earnings of \$1,000.
(Note: The line item on Page 8 of the Budget states 1,057,500, which includes \$37,500 additional revenue, were the Price Chopper and Qwik Trip were to open in FY2015—that amount of is equally offset by a proposed \$37,500 Transfer of Economic Activitiy Taxes (EATS) to the Shoppes TIF Fund.)

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**:

2001 G.O. Bond Debt Transfer	\$236,382.
General Fund Transfer	\$784,618.
Transfer EATS to TIF	\$ 37,500

Fd 014 Park Capital Improvements Fund
Page 40

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 FY2015. For budgeting purposes, no revenue from building permits fees has been estimated for Fy2015 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	\$55,100
Cricket Lease Proceeds	\$ -0-
Interest	\$ 60
Park Fees	\$ -0-

Total Revenue **\$55,160**
Fd 014 Park Capital Improvements Fund
Page 40 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	\$30,000.
Amphitheater Lease Purchase Interest Payment	\$ 8,788.
2007 Jesse James/Softball/Playgrnd L/P Refincg Principal Payment	\$16,000.
2007 Jesse James/Softball/Playgrnd L/P Refincg Interest Payment	<u>\$ 370.</u>
Total Debt	\$ 55,158.

Fd 015 Fairview Cemetery Fund Budget
Page 41

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).

\$5,000 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 2)

The balance of this fund is \$181,525 as of 1/31/14.

Fd 016 Police Training Fund
Page 42

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.

\$2,560 is estimated revenue for FY2014. The Fund has a balance of \$27,872 on 12/30/13 and \$9,000 of that surplus has been budgeted for expenditure on training.

Training/Meetings	\$9,000
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Fd 017 Park Fund Budget
P.42-43

The primary revenue source for this fund is a \$315,280 transfer from the general fund.

Cable TV franchise tax \$60,000.

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

Budgeting for Recreation programs is budgeted to break even:

Recreation Program Proceeds estimated at \$22,000

Recreation Programs Expense estimated at \$22,000

Fees will be proposed by the Park Director, reviewed and approved by the Park Board.

Budgeting for fy2015 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue \$225,000

Amphitheater Event Expense \$225,000

Ticket Prices will be proposed by the Park Director, reviewed and approved by the Park Board. 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 2014.**

The Lion's Club Fireworks	\$34,000
Note: \$4,000 to Expand Show as Requested by the Mayor	
Theatre in the Park	\$ 5,000
Park Maintenance	\$78,000
Training/Meetings	\$2,000
Uniforms	\$ 500
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

Pg 43

Pavilion Lease Purchase Principal	\$9,222.
Pavilion Lease Purchase Interest	<u>\$3,327.</u>
(4 th 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 44

Previously, Transportation Sales Tax Funds were transferred to the General Fund as a reimbursement for transportation related expenses budgeted in the Street Department. Commencing with this budget, FY2015, the Street Department has been moved to this fund, along with revenues from the Road and Bridge Tax, and Gas & Motor Vehicle Sales Taxes with have similar spending restrictions.

The Transportation Sales Tax 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 restricted to be expended for transportation purposes as defined in the Statutes as: “transportation purposes”, financial support of a public mass transportation system including, but not limited to, the development and operation of bus, para-transit, and fixed-rail and light-rail transit systems; the construction, reconstruction, repair and maintenance of streets, roads and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, bridges and airports; and planning and feasibility studies for streets, roads, bridges, and airports

All funds collected shall be used solely for the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning roads and streets.

Sales Tax Collections	\$479,750	
LESS EATS	(18,750)*	\$461,000
<i>*Contemplates the Shoppes at Kearney Opening—equally offset by an \$18,750 Transfer to TIF</i>		
Gas and Vehicle Sales Taxes		\$310,000
Road And Bridge Tax, City Share	46,326	
Kearney Road District Share	101,917	\$148,243
Interest		<u>\$ 1,000</u>
Total Net Revenue		\$919,243

Equipment Maintenance	\$20,000
Vehicle Maintenance	\$20,000
Street Maintenance	\$350,000**

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

- Slurry Seal \$60,000
- Asphalt/Concrete Cut & Patch \$80,000
- Crack filler, Cold Patch, Mudjacking sidewalks \$15,000
- Mill and Overlay \$195,000

Fd 018 Transportation Sales Tax Fund Budget—Cont.

Page 44

Storm Drainage Maintenance \$15,000
 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 \$12,500
 New Dump Bed for Truck No. 2, 2001 F350 \$6,295

Street Department Vehicle and Equipment Inventory

2008	FORD F250 4X4	1FTNF21548EE36357	STREET
2008	FORD F578 4X4	1FDAF57RX8EA36101	STREET
2005	FORD F550 165 SD REG	1FDAF57P05ED16667	STREET
2002	FORD PICKUP	1FDAF57F02EC89232	STREET
2010	Doolittle 20' Flatbed Trlr	1DGRS2028AM089573	STREET
2001	FORD PICKUP F 350	1FDWF37F01EC83830	STREET
1999	CHEVORLET C&C	1GBJK34J5XF071371	STREET
1996	CHEVROLET BUCKET,BOOM TRUCK	1GBJC34R2TE184651	STREET
1989	CRAFCO CRACK FILLER TANK	8950040P	STREET

Fd 019 Capital Improvements Sales Tax Fund

Page 45

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:

Sales Tax Collections \$479,750
 LESS EATS (18,750)* \$461,000

*Contemplates the Shoppes at Kearney Opening—equally offset by an \$18,750 Transfer to TIF
 Earned Interest 350.
 Net Total \$461,350.

Transfers to Fund 055 \$461,000 To Retire 2001/2005 G.O. Highway Bonds

Fd 020 Water and Sewer Revenue Fund Budget
Pg 46-47

This Budget provides for the operations and administration of water and sewer plant services. With the installation of new water meters, it is believed a higher degree of accuracy has been attained, and it is expected revenue will increase as a result. Therefore, it is recommended to continue the current water and sewer rates for FY2015.

W&S Administration

A new fixed based water meter reading system has been implemented in the 2014 budget. The 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. We believe the increased accuracy of the meters will increase revenue without the need for a rate increase in Fy2015.

Transfers to Water & Sewer Sinking Fund	\$527,292.
Transfer to Sewer Plant Capital Improvements	\$ 69,732.

Vehicle Inventory

2013	FORD F150 REG CAB #5	1FTMF1EM8DKF21320	WATER
2013	FORD F150 REG CAB #4	1FTMF1EM1DKF21319	WATER
2006	FORD F250 SUPERCREW	1FTSX21556ED85139	WATER
2004	CHEVROLET PICKUP C1500	1GCEK19V34Z323299	WATER
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER
1998	CHEVROLET PICKUP ¾ TON	1GCXC24R3WZ149064	WATER
1981	CHEVROLET RED TRUCK C1500	1GBSD4Y2BV143733	SEWER
1991	FIELD GYMMY	1GDL7H1J7MJ502773	SEWER
1997	GILLESPIE 5X10 TRL GENERATOR	1G9US1014VP178038	WATER
2013	DECKOVER TRIL	4YMFB2027DM004446	WATER
2007	TRAILERMAN FLAT-BED TRAILER	5L3CX18297L001173	WATER
1990	HMDE 2 WHL TRAILER	DRX000135339MO	WATER

Meter AMI System Lease/Purchase	\$113,780.
Principal	\$96,527
Interest	\$17,253

Water Plant

Plant Maintenance	\$60,000
• Card Entry Security System	
Distribution Maintenance	\$95,000
Water Tower Maintenance	\$60,000

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.

Fd 020 Water and Sewer Revenue Fund Budget—Cont.
Pg 47

In FY2014, The City executed a 10 year Lease/Purchase Financing with US Bank at a 1.89% Interest Rate and executed an agreement with HD Supply 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.

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.

Sewer Plant

Electricity	\$120,000
Engineering Fees	\$20,000
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	\$5,000
• Lowered in anticipation of new Clarifiers resolving Foam/Settling Problems	
Equipment Maintenance	\$25,000
New Equipment	\$10,000

Fd 022 Meter Deposit Fund Budget
Page 48

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.

Cash Balance of the Meter Deposit Fund was \$199,272.48 on 1/31/2014.

Fd 024 Water Plant Capital Improvements Budget
Page 49

\$300,000 Lease/Purchase Proceeds is budgeted to be transferred from the Sewer Plant Capital Improvements Fund (where all the 2013 Lease/Purchase Proceeds were initially credited)

The City has contracted with David Ross Construction to build a new Water Plant Filter Wash Basin and with Yates Electric to install new generators at the Water Plant, as identified in the 2012 Larkin Engineering Study, substantially funded by an MoDNR Grant.

Interfund Transfer from Sewer Plant Cap	\$300,000
Engineering Fees	\$ 2,500
Generators	\$175,680
Filter Wash Catch Basin	\$140,800

The fund had a balance of 19,205.87. on 1/31/2014.

Fd 025 Sewer Capital Improvements Fund Budget
Page 49

This fund received \$3,300,000 Lease/Purchase Proceeds for new Sewer Plant Clarifiers and for the Water Plant Generators/Filter Wash Basin project.

The Clarifier Project is well underway and should be completed by June 30, 2014.

\$300,000 for the Water Plant Generators/Filter Wash Basin will be transferred to the Water Plant Capital Improvements Fund, where the expenditures will be budgeted for that project.

Revenues Dedicated for West Creek Debt Service \$75,000 in permit fees has been budgeted assuming \$1500 from 50 building permits. A \$69,732 transfer from the Water & Sewer Revenue Fund has been budgeted to supplement, and Interest revenue is estimated at \$3,400.

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

	Principal	Interest	Total
West Creek L/P Financing	125,000	23,125	148,125.

Fd 028 Highway Construction Fund Budget

Page 50

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.

19th Street Box Culvert/Bridge Replacement Project With design engineering completed, we anticipated a successful bid letting will permit this project to be constructed within the FY2015 Budget year (SUMMER, 2014).

The City has executed an agreement (Ordinance 1272-2011) with MoDOT provides for 80% funding up to \$560,000 of the project which entails replacing the 19th Street Bridge with a box culvert and 36' street section, relocating the trail low water crossing to go along side the north side of 19th Street, with a 5' sidewalk being constructed on the South Side from White Gates' Meadowlane to the connect to the trail just west of the Tennis Courts. A supplemental agreement with MoDOT (Ordinance 1200-2012) secured a portion of the City's STP Small Urban funding to pay 80% up to 55,440 for the design and construction phase engineering (MARC STP Projects disallow engineering costs), of which the City has been reimbursed \$43,000.

The City's 20% share of this \$700,000 construction project is \$140,000, and its 20% share of remaining engineering, \$3,000, will be funded from the Highway Construct Fund balance, which was \$909,453 on January 31, 2014

Revenues

MoDOT 19 th Street Bridge Project, 80% Construction	\$560,000
MoDOT 19 th Street Bridge Project, 80% Engineering`	\$ 12,000
Contract with Westside CID Annual Payment 2 of 12	\$74,382
Interest	\$ 2,000

Expenditures

19th Street Box Culvert Inspection	\$59,097*
19th Street Box Culvert Engineering	\$20,000
19TH Street Box Culvert Construction	\$700,000

*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.

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)

Street Maintenance Mill and Overlay Sam Barr Drive \$175,000

The Highway Construction Fund had a cash balance \$901,344 on 1/31/2014

Fd 030 Water & Sewer Sinking Fund Budget
Page 51

This fund is used to retire SRF Revenue Bonds and 2013 Clarifier COP Issue. A \$524,292. transfer from Water and Sewer Revenue and \$680 Interest will pay for the debt service expense of \$524,970:

	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	135,000	51,474	5,921	192,395
'96 SRF Sewer Bonds	75,000	3,100	975	79,075
2013 Sewer Clarifier COP	105,000	147,500	1,000	253,500
Total	315,000	202,074	7,896	524,970

Budget 2014 Fund 30 Bond Schedule

2013 Sewer Clarifier COP Issue In 2013, the City approved Ordinance 1218-2013, authorizing a \$4,800,000 Certificates of Participation (COP) Lease Purchase Obligation which accomplishes the following:

Refund the 2004 W&S Revenue Bond Issue	\$494,842.50
Refund the KC Water Agreement	\$888,195.10
Sewer Clarifier Project	\$3,027,822.20
Water Plant Filter Wash Basin & Generators	\$300,000.00
Costs of Issuance	\$89,140.00

The 2013 Sewer Clarifier COP Issue retires 3/31/2027 and the overall true interest cost (TIC) is 3.45%. To aid in marketing this issue, the City obtained its first bond rating from Moody's Investor Service. Moody's assigned an "A2" rating. Moody's also issued an "A1" Rating on the City's outstanding 2001/2005 Highway Construction General Obligation Bonds.

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).

Fd 031 Water & Sewer Reserve Fund Budget
Page 52

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 \$187,476. balance, as of 1/31/14.

In FY2013 & 2014, 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 FY2015.

Fd 032 Water & Sewer Depreciation Fund Budget
Page 52

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000. It has a \$57,007 balance as of 1/31/14.

In FY2013 & 2014, 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 FY2015.

Fd 040 Water and Sewer Obligation Fund Budget
Page 53

	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 FY2015.

\$20,000 is budgeted for transfer to Fund 055, to help retire the debt incurred by 2001 Highway G.O. Bond issue. Upon retirement of this SRF issue, the 5 cent debt levy is contemplated to be fully dedicated to retiring the Highway General Obligation bonds.

The fund balance was \$46,843 on 12/31/2013.

Fd 055 2001 G.O. Highway Bond Fund

Page 53

	Principal	Interest	Fees	Total Expense
2005 G.O. Hwy Rfd Bonds	525,000	192,881	500	718,381.

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 average 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	461,000.
Transfer Property Tax from Fd 40, G.O. Oblig Fd	20,000.
Sales Tax Fund	236,382.
Interest	<u>1,000.</u>
TOTAL REVENUE	718,382.

In 2013, the City obtained its first bond rating from Moody's Investor Service. Moody's assigned an "A1" Rating on the City's outstanding 2001/2005 Highway Construction General Obligation Bonds.

Fd 061 Police Station Fund

Page 54

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 FY2015 and has a Zero Fund Balance.

Fd 065 Wireless Capital Improvement Fund
Page 55

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.

FY2015 CELLULAR FRANCHISE TAX

Verizon	47,600
AT&T	45,600
Sprint	36,000
T-Mobile	18,000
Interest	100
Total Revenue	147,300

(Alltel and Cricket and others pay small small amounts. Proceeds from those 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
2015 Police Station L/P	58,348.	31,940.	90,288
Community Development Master Plan			45,000
Amphitheater Sound Board Replacement			12,000

Cash Balance in the Wireless Capital Improvements Fund was \$58,816 on 1/31/2014.

Fd 071 PCEC TIF Capital Projects
Page 56

	Principal	Interest	
Early Redpemption of '2002 Tif Bds	80,000.	7,523	9/1/2014
2002 Tif Bond Scheduled Payment	45,000.	7,522.	3/1/2015
	<u>125,000.</u>	<u>15,045.</u>	

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 \$141,043 and interest earnings estimated at \$10.

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). \$80,000 is projected to be available for the early retirement of the 2002 Bond Issue on the September 1st, 2014. To date, the City has exercised its early redemption privileges for \$400,000 in principal (1998 thru 2013).

City of Kearney, Missouri				
Tax Increment Revenue Bonds				
Series 1996 & Series 2002 Combined				
Redemption History (1998 - 2011)				
Principal Payments				
<u>Calendar Year</u>	<u>Beginning Balance</u>	<u>Early Redemption</u>	<u>Scheduled Payments</u>	<u>Ending Balance</u>
1998	1,000,000	18,000	25,000	957,000
1999	957,000	16,000	25,000	916,000
2000	916,000	34,000	25,000	857,000
2001	857,000	30,000	30,000	797,000
2002	797,000	0	30,000	767,000
2003	1,367,000	50,000	39,000	1,278,000
2004	1,278,000	12,000	44,000	1,222,000
2005	1,222,000	29,000	45,000	1,148,000
2006	1,148,000	26,000	54,000	1,068,000
2007	1,068,000	30,000	58,000	980,000
2008	980,000	29,000	68,000	883,000
2009	883,000	25,000	73,000	785,000
2010	785,000	24,000	79,000	682,000
2011	682,000	25,000	84,000	573,000
2012	573,000	27,000	89,000	457,000
2013	457,000	25,000	95,000	337,000
2014*	337,000	80,000	42,000	215,000
2015*	215,000	80,000	45,000	90,000
2016*	90,000	40,000	50,000	0
2017				
2018				
Total Principal Retired		\$600,000	\$1,000,000	\$1,600,000
*Bolted Early Redemption Figures are Projected				
Total Early Redemption to Date:			\$400,000	
TIF Revenue Bonds 1996, 2002 & Combined				

Fd 071 PCEC TIF Capital Projects
Page 56

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 10/31/13	\$ 6,359.	
Revenue, FY2014	<u>\$141,043.</u>	
Total	<u>\$147,402.</u>	
+ Projected Interest	10.	
Less Debt Service, Bal. FY2014	\$(50,594.)	2002 Debt Service
FY2015(Sept. 1 st)	\$(7,523.)	2002 Debt Service Interest
Less Reserve	<u>\$(9,295.)</u>	
Available for Early Redemption	\$ 80,000.	

Fd 072 Old Church Plaza TIF
Page 56

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 shown on this Budget document is Fiscal year FY2011.

Fd 073 Shoppes TIF
Page 57

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 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.

\$225,000 CID Sales Tax Projection is used as suggested by TIF Attorney Rich Wood, which contemplates a full taxable year. So this is more a presentation of how the TIF Funds are anticipated to flow for a full year, as it cannot be determined when businesses will actually be operating at this time.

Assuming \$225,000 is 1% of the total taxable sales of \$22,500,000, the following Economic Activity Taxes (EATS) revenues are calculated:

\$22,500,000
-15,000,000 base grocery sales
7,500,000
X .01
75,000 Sales Tax X 50% EATS= 37,500

X .00875
65,625 County Sales Tax X 50% EATS= 32,816

X .005
37,700 CapImpSalesTax X 50% EATS= 18,750

X .005
37,700 TransprtSalesTx X 50% EATS= 18,750

Associated with this TIF, the Shoppes at Kearney Community Improvement District (CID) was formed in FY2014, and a new fund (Fund 81) and line item detail has been created to track revenue and expenditure activity. 50% of the 1% Sales Tax will also be calculated as EATS and transferred to the TIF Fund to pay obligations as set for in the Shoppes TIF Agreements.

CID EATS Transfer of \$112,500 (50% of 1% CID SALES TAX based on \$22,500,000 Total Taxable Sales)

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 should be deducted from revenue and expenditure totals.

Budgeted transfers are as follows:

10 General Fund	17 Park Fund	315,280	Transfer to Parks
10 General Fund	14 Park Cap Improv	55,100	L/P Park & Amphitheater Debt Retirement
13 Sales Tax Fund	10 General Fund	784,618	General Fd Expenses
13 Sales Tax Fund	55 2001 Hwy Bonds	236,382	Retire G.O. Bonds
13 Sales Tax Fund	73 Shoppes TIF	37,500	Transfer EATS to TIF Fund
15 Cemetery Fund	10 General Fund	5,000	Mowing Expense
18 Transport Sales Tax	10 General Fund	0	Street Expense
18 Transport Sales Tax	73 Shoppes TIF	18,750	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2001 Hwy Bonds	461,000	33 Hwy Debt Service
19 Cap Impr Sales Tax	73 TIF Star Dev Fund	18,750	Transfer EATS to TIF Fund
20 W & S Revenue	25 Sew Plant Cap Imp	69,732	Trans Sewer Plant Rate Increase
20 W & S Revenue	30 W & S Sinking	524,292	Retire Revenue Bonds
25 Sew Cap Imp	24 Wat Cap Imp	300,000	2013 L/P Proceeds for Generators/Filter Wash Basin
40 W&S Obligation	55 2001 Hwy Bonds	20,000	Retire G.O. Bonds
	Total Transfers Between Funds	2,846,404	budget fy2015 Interfund Transfers

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2015**

CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator 0% Cola	73,320 6,110	74,922 6,244	76,519 6,377	78,120 6,510	79,719 6,643	81,319 6,777	84,031 7,003	85,653 7,138	87,272 7,273	88,893 7,408	90,513 7,543
City Clerk	45,942 3,828	47,389 3,949	48,836 4,070	50,284 4,190	51,730 4,311	53,177 4,431	54,623 4,552	56,071 4,673	57,517 4,793	58,965 4,914	60,410 5,034
Finance Officer	38,087 3,174	39,341 3,278	40,593 3,383	41,847 3,487	43,100 3,592	44,352 3,696	45,606 3,800	46,859 3,905	48,112 4,009	49,365 4,114	50,618 4,218
Collections Clerk/Court Clerk	30,231 2,519	31,292 2,608	32,349 2,696	33,410 2,784	34,470 2,872	35,528 2,961	36,589 3,049	37,647 3,137	38,708 3,226	39,766 3,314	40,826 3,402
COMMUNITY DEVELOPMENT											
Building Inspector	40,475 3,373 0	41,389 3,449 0	42,303 3,525 0	43,217 3,601 0	43,266 3,605 0	44,162 3,680 0	45,059 3,755 0	45,955 3,830 0	46,849 3,904 0	47,745 3,979 0	48,641 4,053 0
Com Dev Director	61,038 5,087	62,352 5,196	63,661 5,305	64,975 5,415	66,285 5,524	67,597 5,633	68,908 5,742	70,222 5,852	71,531 5,961	72,845 6,070	74,155 6,180
STREET DEPARTMENT											
Street Laborer	28,112 2,343	29,082 2,423	30,052 2,504	31,020 2,585	31,988 2,666	32,959 2,747	33,929 2,827	34,898 2,908	35,867 2,989	36,838 3,070	37,682 3,140
Street Foreman	32,816 2,735	33,784 2,815	34,751 2,896	35,717 2,976	36,684 3,057	37,649 3,137	38,616 3,218	39,583 3,299	40,550 3,379	41,516 3,460	42,365 3,530
Street Super	54,316 4,526	55,778 4,648	57,237 4,770	58,700 4,892	60,159 5,013	61,621 5,135	63,081 5,257	64,543 5,379	66,002 5,500	67,465 5,622	68,924 5,744
PARK DEPARTMENT											
Park Director	49,033 4,086	50,578 4,215	52,122 4,343	53,667 4,472	55,211 4,601	56,754 4,730	58,298 4,858	59,843 4,987	61,387 5,116	62,932 5,244	64,475 5,373
Park Recreation Coord	38,887 3,241	39,819 3,318	40,751 3,396	41,684 3,474	42,616 3,551	43,547 3,629	44,479 3,707	45,411 3,784	46,342 3,862	47,274 3,939	48,206 4,017
Park Laborer	28,112 2,343	29,082 2,423	30,052 2,504	31,020 2,585	31,988 2,666	32,959 2,747	33,929 2,827	34,898 2,908	35,867 2,989	36,838 3,070	37,682 3,140
2% COLA											

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2015**

POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	27,970 2,331	29,031 2,419	30,088 2,507	31,148 2,596	32,208 2,684	33,266 2,772	34,327 2,861	35,385 2,949	36,446 3,037	37,504 3,125	38,564 3,214
Patrolman	34,226 2,852	35,081 2,923	35,935 2,995	36,790 3,066	37,644 3,137	38,500 3,208	39,353 3,279	40,208 3,351	41,061 3,422	41,917 3,493	42,771 3,564
Corporal	35,780 2,982	36,677 3,056	37,574 3,131	38,471 3,206	39,369 3,281	40,308 3,359	41,162 3,430	42,059 3,505	42,958 3,580	43,855 3,655	44,751 3,729
Police Serg	38,887 3,241	39,819 3,318	40,751 3,396	41,684 3,474	42,616 3,551	43,547 3,629	44,479 3,707	45,411 3,784	46,342 3,862	47,274 3,939	48,206 4,017
Police Lieut	42,693 3,558	43,607 3,634	44,520 3,710	45,434 3,786	46,348 3,862	47,262 3,939	48,177 4,015	49,091 4,091	50,004 4,167	50,918 4,243	51,831 4,319
Asst. Chief	44,863 3,739	46,311 3,859	47,757 3,980	49,205 4,100	50,651 4,221	52,098 4,341	53,544 4,462	54,992 4,583	56,438 4,703	57,886 4,824	59,331 4,944
Police Chief	61,369 5,114	62,306 5,192	63,992 5,333	65,644 5,470	66,616 5,551	67,927 5,661	69,238 5,770	70,552 5,879	71,862 5,988	73,175 6,098	74,486 6,207
WATER AND SEWER SERVICES											
Accounts Clerk	30,231 2,519	31,292 2,608	32,349 2,696	33,410 2,784	34,470 2,872	35,528 2,961	36,589 3,049	37,647 3,137	38,708 3,226	39,766 3,314	40,826 3,402
Senior Collections Clerk	38,087 3,174	39,341 3,278	40,593 3,383	41,847 3,487	43,100 3,592	44,352 3,696	45,606 3,800	46,859 3,905	48,112 4,009	49,365 4,114	50,618 4,218
Water Laborer	28,112 2,343	29,082 2,423	30,052 2,504	31,020 2,585	31,988 2,666	32,959 2,747	33,929 2,827	34,898 2,908	35,867 2,989	36,838 3,070	37,682 3,140
Wastewater Operator	31,879 2,657	32,940 2,745	33,997 2,833	35,058 2,922	36,118 3,010	37,176 3,098	38,237 3,186	39,295 3,275	40,356 3,363	41,414 3,451	42,474 3,539
Chief Waste Operator	39,012 3,251	39,504 3,292	40,670 3,389	42,038 3,503	43,306 3,609	43,699 3,642	44,942 3,745	46,185 3,849	47,428 3,952	48,670 4,056	49,913 4,159
Water Operator	31,879 2,657	32,940 2,745	33,997 2,833	35,058 2,922	36,118 3,010	37,176 3,098	38,237 3,186	39,295 3,275	40,356 3,363	41,414 3,451	42,474 3,539
Chief Water Operator	39,012 3,251	39,504 3,292	40,670 3,389	42,038 3,503	43,306 3,609	43,699 3,642	44,942 3,745	46,185 3,849	47,428 3,952	48,670 4,056	49,913 4,159
Asst W/W Superintendent	43,717 3,643	45,165 3,764	46,611 3,884	48,059 4,005	49,505 4,125	50,952 4,246	52,398 4,367	53,846 4,487	55,292 4,608	56,740 4,728	58,185 4,849
Water Superintendent	54,316 4,526	55,778 4,648	57,237 4,770	58,700 4,892	60,159 5,013	61,621 5,135	63,081 5,257	64,543 5,379	66,002 5,500	67,465 5,622	68,924 5,744

2% COLA

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10000	General Fund Balance Acct								
10000	31510	Fund Balance	-1,228,797	-1,007,154	-1,105,005	0	0	0	0.0%
TOTAL	General Fund Balance		-1,228,797	-1,007,154	-1,105,005	0	0	0	0.0%
10101	General Admin. Revenues								
10101	41100	Property Taxes	-954,045	-763,832	-801,408	-788,628	-810,992	-822,345	1.4%
10101	41120	Property Sur Tax	0	-155,638	-163,973	-149,613	-165,000	-165,000	0.0%
10101	41200	Franchise Tax--Electric	-380,361	-398,631	-410,162	-427,608	-420,000	-430,000	2.4%
10101	41201	Franchise Tax--Gas	-144,278	-149,975	-110,722	-128,589	-120,000	-140,000	16.7%
10101	41202	Franchise Tax--Telephone	-24,228	-29,267	-32,974	-27,671	-30,000	-32,000	6.7%
10101	41300	Gas&VehicleSalesTaxesMVD FD1	-210,079	-229,501	-299,612	-282,507	-303,000	0	-100.0%
10101	41400	RD&BridgeTax MVD FD18 TRNSP	-107,372	-83,125	-381,343	-329,855	-317,493	0	-100.0%
10101	41500	Financial Institution Tax	-2,536	-5,852	-5,994	-2,583	-5,852	-5,852	0.0%
10101	42100	Building Permits	-17,593	-14,847	-17,951	-8,635	-17,000	-17,000	0.0%
10101	42175	Plan Review Fees	-232	-634	-8,688	-13,518	-13,000	-13,000	0.0%
10101	42200	City Licenses & Permits	-30,448	-32,391	-29,033	-20,857	-32,000	-29,000	-9.4%
10101	43200	Trash Collections	-289,793	-288,431	-341,636	-302,130	-358,000	-376,000	5.0%
10101	43205	Allied Recycling Rebate	0	0	-5,627	-7,186	-12,000	-10,600	-11.7%
10101	44005	MoDOT Bikeway Grant	-171,116	0	0	0	0	0	0.0%
10101	44010	MoDOT Highway Funding	0	-90,830	0	-43,327	-43,327	0	-100.0%
10101	44210	MoDOT Police Grants	-3,468	-1,902	-1,589	-2,736	0	0	0.0%
10101	44310	Enrichment Council Dntion	0	-43,405	-7,010	-10	0	0	0.0%
10101	45100	Interest on Investments	-10,045	-1,818	-7,423	-8,348	-6,700	-9,700	44.8%
10101	46100	Transf From Sales Tax Fd	-615,025	-721,500	-751,174	-500,000	-727,620	-784,618	7.8%
10101	46101	Transf From Transport Tax	-419,600	-452,700	-473,500	-435,500	-435,500	0	-100.0%
10101	46102	Transf from Cemetery Fund	0	0	0	0	-3,000	-5,000	66.7%
10101	46106	Transf from DwnTwn Improv	0	-19,240	0	0	0	-30,000	0.0%
10101	48001	Fines & Court Costs	-164,556	-116,300	-129,150	-90,801	-150,000	-150,000	0.0%
10101	48002	Rose Mann Police Donation	0	-50,518	-500	0	0	-15,000	0.0%
10101	48030	Rntal 106EWshngtn -TAXES	-1,870	0	0	0	0	0	0.0%
10101	48061	Court Bond Forfeiture	0	0	-500	0	0	0	0.0%
10101	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
10101	48100	Miscellaneous Receipts	-9,291	-22,467	-10,622	-51,378	-40,981	-10,000	-75.6%
TOTAL	General Admin. Revenue		-3,555,937	-3,672,802	-3,990,590	-3,621,481	-4,011,465	-3,045,115	-24.1%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10105	City Hall Expenses								
10105	51100	Salaries--Full Time	179,109	179,542	190,212	150,165	171,666	176,702	2.9%
10105	51200	Salaries--Part Time	11,268	9,120	10,430	8,220	11,400	11,400	0.0%
10105	51500	Soc. Security--City Share	11,208	11,043	11,708	9,141	11,350	11,662	2.7%
10105	51501	Medicare--City Share	2,621	2,583	2,738	2,138	2,654	2,727	2.8%
10105	51600	Workman's Compensation	888	1,118	1,178	390	1,200	1,400	16.7%
10105	51700	Life/Health Insurance	18,205	20,337	21,773	19,955	22,000	28,000	27.3%
10105	51900	LAGERS Retirement Program	20,289	21,545	18,396	15,617	17,853	18,024	1.0%
10105	52210	Electricity	4,068	5,153	4,915	4,218	5,100	5,100	0.0%
10105	52220	Natural Gas	3,698	1,982	1,868	1,952	3,100	3,100	0.0%
10105	52230	Telephone	7,190	7,567	8,156	7,674	8,200	8,200	0.0%
10105	52232	Cell Phones	1,068	837	496	419	950	950	0.0%
10105	52235	Payroll Service	4,546	4,651	4,193	4,034	5,000	8,300	66.0%
10105	52240	Legal Notices/Publishing	3,469	4,072	3,004	3,049	5,000	5,000	0.0%
10105	52250	Trash/Clean Up Days	11,836	12,933	12,281	0	0	0	0.0%
10105	52260	Accounting Service	10,000	10,000	10,000	15,600	15,600	16,000	2.6%
10105	52270	Building Maintenance	16,673	15,693	35,365	26,376	29,000	29,000	0.0%
10105	52280	Equipment Maintenance	3,126	3,750	4,092	1,522	4,000	4,000	0.0%
10105	52285	Computer Equip/Sftwre Mnt	9,493	6,924	34,713	7,254	15,000	15,000	0.0%
10105	52370	Training/Meetings	3,358	2,053	8,085	8,023	7,750	7,750	0.0%
10105	52380	Dues	6,043	7,892	3,005	7,762	6,290	6,815	8.3%
10105	52400	Tax Bill Service	585	626	0	0	0	0	0.0%
10105	52410	Elections	7,169	5,216	2,012	11	6,000	6,000	0.0%
10105	52450	Legal Services	49,965	58,981	52,817	40,085	63,000	60,000	-4.8%
10105	52452	Bad Debt Collection Serv	3,691	1,771	0	0	0	0	0.0%
10105	52480	Ordinance Codification	1,240	1,996	1,834	540	2,000	2,000	0.0%
10105	52500	Cemetery Maintenance	9,671	7,729	7,755	8,639	10,000	10,000	0.0%
10105	52651	Property/Liability Ins.	22,174	21,449	18,399	32,192	29,565	35,000	18.4%
10105	53210	Office Supplies	7,161	5,293	6,489	5,732	6,500	7,500	15.4%
10105	53250	Postage	1,806	3,299	2,049	903	3,000	2,000	-33.3%
10105	53400	Uniforms	0	210	249	126	500	500	0.0%
10105	54100	New Equipment	0	336	3,607	203	1,500	1,500	0.0%
10105	54180	Internet Web Page	5,400	5,400	5,400	4,200	6,000	6,000	0.0%
10105	54512	Christmas Decs/Flag Replc	682	0	0	0	0	0	0.0%
10105	54630	Demo 106 E. Washington	7,498	0	0	0	0	0	0.0%
10105	58010	Goodwill	2,308	2,384	3,069	1,338	3,000	3,000	0.0%
10105	58100	Other Expenses	-395	-90	1,388	75	0	0	0.0%
TOTAL	City Hall Expenses		447,109	443,395	491,676	387,552	474,178	492,630	3.9%
10106	Non-Departmental Expenses								
10106	56104	Transf to Park Cap Improv	84,003	84,365	105,600	106,900	106,900	55,100	-48.5%
10106	56105	Transfer to Park Fund	308,280	308,280	308,280	308,280	308,280	315,280	2.3%
10106	56108	Transf to Police Stn Fd	0	12,047	0	0	0	0	0.0%
TOTAL	Non-Departmental Expen		392,283	404,692	413,880	415,180	415,180	370,380	-10.8%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10108	Court & Legal Expenses								
10108	51200	Salaries--Part Time	2,818	2,317	2,396	1,619	1,660	2,124	28.0%
10108	51500	Soc. Security--City Share	175	144	149	100	103	132	28.2%
10108	51501	Medicare--City Share	41	34	35	23	24	31	29.2%
10108	51700	Life/Health Insurance	235	214	302	257	250	300	20.0%
10108	51900	LAGERS Retirement Program	341	278	171	168	173	217	25.4%
10108	52285	Incode Sftware Hosted Subscrip	0	0	24,132	5,236	7,016	7,500	6.9%
10108	52370	Training/Meetings	1,101	1,020	1,723	2,568	2,200	2,500	13.6%
10108	52380	Dues	0	0	150	75	150	150	0.0%
10108	52450	Legal Services	22,246	16,815	17,118	17,333	18,000	20,000	11.1%
10108	52455	Municipal Judge Services	10,925	11,195	9,975	9,975	12,600	13,200	4.8%
10108	52463	Incarceration Services	6,390	7,521	8,175	10,033	11,500	12,000	4.3%
10108	58100	Other Expenses	101	0	77	0	0	0	0.0%
TOTAL	Court & Legal Expenses		44,372	39,537	64,402	47,388	53,676	58,154	8.3%
10109	Community Development Dir Exp								
10109	51100	Salaries--Full Time	112,662	113,267	117,127	104,518	119,959	121,504	1.3%
10109	51500	Soc. Security--City Share	6,974	7,015	7,251	6,470	7,437	7,533	1.3%
10109	51501	Medicare--City Share	1,631	1,641	1,696	1,513	1,739	1,762	1.3%
10109	51600	Workman's Compensation	3,525	3,797	3,895	-40	5,000	5,000	0.0%
10109	51700	Life/Health Insurance	11,388	11,410	12,390	11,367	14,950	16,445	10.0%
10109	51900	LAGERS Retirement Program	12,765	13,592	13,821	10,870	12,476	12,393	-0.7%
10109	52232	Cell Phones	1,674	1,378	1,518	1,359	1,400	1,400	0.0%
10109	52240	Legal Notices/Publishing	331	410	655	433	1,000	1,000	0.0%
10109	52280	Equipment Maintenance	3,198	2,745	3,005	4,007	3,000	4,000	33.3%
10109	52290	Vehicle Maintenance	404	1,056	1,210	1,286	1,000	1,200	20.0%
10109	52370	Training/Meetings	1,840	1,359	5,402	1,615	3,000	3,000	0.0%
10109	52380	Dues	575	525	600	450	600	600	0.0%
10109	52415	Recording Fees/Surveys	2,796	1,416	2,306	4,003	2,500	3,500	40.0%
10109	52480	Planning Consultant Study	0	0	11,530	0	0	15,000	0.0%
10109	52650	Auto Insurance	666	1,357	1,250	1,322	1,350	1,350	0.0%
10109	53200	Small Tools & Equipment	150	233	200	60	500	500	0.0%
10109	53215	Gas & Oil	1,412	2,430	3,234	2,450	2,500	3,000	20.0%
10109	53400	Uniforms	415	419	271	337	500	500	0.0%
10109	54100	New Equipment	131	154	0	694	500	500	0.0%
10109	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Community Development		162,538	164,203	187,361	152,712	179,411	200,187	11.6%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10110	Economic Development Expenses								
10110	52295	Kearney Area Dev Council	45,000	45,000	45,000	45,000	45,000	60,000	33.3%
10110	52298	Sen Citizen Nutrition Prg	0	0	0	0	0	0	0.0%
10110	52299	PlyGem Grant Agreement	0	0	15,000	15,000	15,000	15,000	0.0%
TOTAL	Economic Development E		45,000	45,000	60,000	60,000	60,000	75,000	25.0%
10117	Firehouse Center								
10117	51200	Salaries-Enrchmnt Cncl Contract	0	0	12,500	0	0	0	0.0%
10117	51500	Soc. Security--City Share	0	0	0	0	0	0	0.0%
10117	51501	Medicare--City Share	0	0	0	0	0	0	0.0%
10117	52210	Electricity	0	711	2,382	2,734	3,500	3,500	0.0%
10117	52220	Natural Gas/Propane	0	1,552	1,711	1,690	2,500	2,500	0.0%
10117	52270	Building Maintenance	0	2,918	3,283	4,377	3,000	3,000	0.0%
10117	52295	Enrichment Council Contract	0	0	0	30,000	30,000	30,000	0.0%
10117	54710	Building Remodeling	0	47,592	11,763	1,165	0	0	0.0%
TOTAL	Firehouse Center		0	52,772	31,639	39,967	39,000	39,000	0.0%
10118	Kearney Historic Museum Expns								
10118	52210	Electricity	0	0	200	428	1,000	1,000	0.0%
10118	52220	Natural Gas/Propane	0	830	795	706	900	900	0.0%
10118	52230	Telephone	0	0	0	0	0	0	0.0%
10118	52270	Building Maintenance	0	534	3,958	3,280	1,000	1,000	0.0%
10118	54665	City Museum	4,210	1,933	1,629	3,334	4,500	4,500	0.0%
TOTAL	Kearney Historic Museum		4,210	3,298	6,581	7,748	7,400	7,400	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10211	Police Dept. Expenses								
10211	51100	Salaries--Full Time	646,258	664,144	725,821	701,756	771,347	804,705	4.3%
10211	51200	Salaries--Part Time	26,009	25,749	13,708	12,941	31,200	31,200	0.0%
10211	51220	Physicals/Testing	1,022	128	99	140	400	400	0.0%
10211	51500	Soc. Security--City Share	39,534	40,517	43,646	42,803	49,758	51,826	4.2%
10211	51501	Medicare--City Share	9,246	9,476	10,208	10,010	11,637	12,121	4.2%
10211	51600	Workman's Compensation	15,722	11,129	15,968	-176	22,500	22,500	0.0%
10211	51700	Life/Health Insurance	80,724	92,103	97,415	94,291	120,783	132,861	10.0%
10211	51900	LAGERS Retirement Program	71,738	83,602	95,372	88,331	97,961	94,150	-3.9%
10211	52210	Electricity	9,387	9,928	10,005	10,698	11,000	11,000	0.0%
10211	52220	Natural Gas	2,762	505	509	503	1,000	1,000	0.0%
10211	52230	Telephone	6,431	6,518	6,905	6,250	7,800	7,800	0.0%
10211	52232	Cell Phones	2,374	3,930	4,313	3,996	5,200	5,200	0.0%
10211	52240	Printing	650	1,228	1,511	152	1,500	1,500	0.0%
10211	52250	Trash	374	1,082	268	0	0	0	0.0%
10211	52270	Building Maintenance	23,738	12,449	9,420	20,747	9,500	9,500	0.0%
10211	52277	Tornado Siren Maintenance	1,613	0	1,707	0	3,000	3,000	0.0%
10211	52280	Equipment Maintenance	9,684	12,398	17,585	13,014	15,000	15,000	0.0%
10211	52285	Computer Equip & Maint	1,645	3,234	4,922	11,604	10,500	12,000	14.3%
10211	52290	Vehicle Maintenance	26,546	27,335	31,107	31,007	25,000	30,000	20.0%
10211	52370	Training/Meetings	5,667	3,256	8,907	659	2,500	2,500	0.0%
10211	52375	Community Policing	1,397	2,045	1,017	1,745	2,500	2,500	0.0%
10211	52380	Dues	320	70	220	399	225	400	77.8%
10211	52425	Drug Dog Maint & Care	6,500	1,183	613	3,360	1,000	1,000	0.0%
10211	52460	County Dispatch Service	20,014	20,014	20,014	15,010	20,014	20,014	0.0%
10211	52462	REJIS Computer System	502	547	513	5,485	700	700	0.0%
10211	52465	Crime Investigations	6,835	5,161	10,125	8,542	7,000	7,000	0.0%
10211	52470	James Fest-Contract Labor	4,080	3,900	3,150	3,900	5,000	5,000	0.0%
10211	52480	Consolidated Dispatch Study	0	0	4,250	0	0	0	0.0%
10211	52650	Auto Insurance	12,555	11,555	12,584	15,004	14,000	15,500	10.7%
10211	52651	Property/Liability Ins.	13,523	14,606	14,395	22,002	22,002	24,000	9.1%
10211	53200	Hand Tools	2	7	162	368	300	300	0.0%
10211	53210	Office & Maint Supplies	2,583	1,932	3,614	2,747	3,250	3,250	0.0%
10211	53215	Gas & Oil	31,424	37,848	39,064	37,759	40,000	45,000	12.5%
10211	53250	Postage	755	395	433	248	600	600	0.0%
10211	53400	Uniforms	5,006	6,553	3,154	8,379	10,000	8,500	-15.0%
10211	54100	New Equipment	3,121	1,456	17,065	4,398	5,713	4,000	-30.0%
10211	54201	Rose Mann Equipment Purch	0	10,207	0	0	0	15,000	0.0%
10211	54500	New Vehicle	0	51,352	52,667	52,796	52,268	0	-100.0%
10211	58010	Holiday Service Banquet	256	392	838	416	1,000	1,000	0.0%
10211	58100	Other Expenses	0	416	0	0	0	0	0.0%
TOTAL	Police Dept. Expenses		1,089,996	1,178,353	1,283,273	1,231,285	1,383,158	1,402,027	1.4%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
10314	Solid Waste Expenses								
10314	52275	Recycling Program	32,130	33,457	35,323	26,694	28,500	28,500	0.0%
10314	52800	Allied Waste Services Contract	282,618	281,895	324,220	323,905	350,000	366,500	4.7%
TOTAL	Solid Waste Expenses		314,748	315,352	359,544	350,598	378,500	395,000	4.4%
10315	Street Department Expense								
10315	51100	Salaries--Full Time	153,967	146,178	159,200	105,264	124,181	0	-100.0%
10315	51200	Salaries--Part Time	44,983	34,442	15,008	14,107	19,200	0	-100.0%
10315	51220	Physicals	103	48	95	95	100	0	-100.0%
10315	51500	Soc. Security--City Share	12,231	11,003	11,408	7,138	8,890	0	-100.0%
10315	51501	Medicare--City Share	2,861	2,573	2,485	1,669	2,079	0	-100.0%
10315	51600	Workman's Compensation	6,883	6,371	7,789	-66	8,500	0	-100.0%
10315	51700	Life/Health Insurance	16,707	17,457	19,158	11,946	20,773	0	-100.0%
10315	51900	LAGERS Retirement Program	17,439	17,541	18,786	10,824	12,915	0	-100.0%
10315	52210	Electricity-Street Lights	100,351	92,531	99,423	91,455	105,000	0	-100.0%
10315	52220	Natural Gas/Propane	2,363	2,762	1,750	3,081	4,000	0	-100.0%
10315	52230	Telephone	0	0	0	0	0	0	0.0%
10315	52232	Cell Phones	921	1,542	1,428	942	1,800	0	-100.0%
10315	52265	Engineering Fees	49,691	57,931	38,834	133,679	83,327	0	-100.0%
10315	52270	Building & Grounds Maint.	10,699	9,901	9,717	4,480	30,000	0	-100.0%
10315	52280	Equipment Maintenance	19,911	15,025	13,343	27,507	15,000	0	-100.0%
10315	52290	Vehicle Maintenance	23,952	39,366	19,921	19,418	20,000	0	-100.0%
10315	52300	Street Maintenance	488,395	295,419	511,269	494,357	482,500	0	-100.0%
10315	52325	Storm Drainage Maint.	16,490	21,245	41,392	8,723	15,000	0	-100.0%
10315	52350	Sidewalk Maint-50% Progrm	4,919	460	3,141	6,247	5,000	0	-100.0%
10315	52370	Training/Meetings	3,018	1,831	98	354	1,000	0	-100.0%
10315	52420	Animal Control	791	1,109	827	625	1,500	0	-100.0%
10315	52650	Auto Insurance	7,377	7,819	10,037	9,796	10,000	0	-100.0%
10315	52651	Property/Liability Ins.	2,705	3,081	3,599	5,500	5,500	0	-100.0%
10315	53130	Traffic Signs	3,531	6,318	2,826	6,360	5,000	0	-100.0%
10315	53150	Salt & Sand	20,263	5,887	12,315	21,982	15,000	0	-100.0%
10315	53180	Work Supplies	546	390	702	440	1,500	0	-100.0%
10315	53200	Hand Tools & Hardware	965	1,084	1,260	1,221	1,500	0	-100.0%
10315	53215	Gas & Oil	20,675	11,518	14,575	12,220	25,000	0	-100.0%
10315	53400	Uniforms	1,977	1,231	1,236	708	2,000	0	-100.0%
10315	54100	New Equipment	2,996	13,804	14,569	16,055	15,500	0	-100.0%
10315	54360	33 Hwy Decel Lane-JessePk	0	102,483	0	0	0	0	0.0%
10315	54500	New Vehicle	0	0	0	0	0	0	0.0%
10315	54557	Mack Porter Park Trail	239,613	0	0	0	0	0	0.0%
10315	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Street Department Expe		1,277,323	928,349	1,036,195	1,016,126	1,041,765	0	-100.0%
TOTAL	General Fund		-1,007,154	-1,105,005	-1,161,045	87,076	20,803	-5,337	-125.7%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
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			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
11000	DWI/Drug Fund Balance Act								
11000	31510	Fund Balance	-3,149	-6,217	-5,566	0	0	-1,900	0.0%
TOTAL	DWI/Drug Fund Balance		-3,149	-6,217	-5,566	0	0	-1,900	0.0%
11201	DWI/Drug Fund Revenues								
11201	48001	Fines & Court Costs	-4,360	-2,276	-1,791	-1,417	-2,000	-2,000	0.0%
11201	48099	Transfr frm Srpls Balance	0	0	0	0	-7,000	0	-100.0%
11201	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	DWI/Drug Fund Revenues		-4,360	-2,276	-1,791	-1,417	-9,000	-2,000	-77.8%
11211	DWI/Drug Fund Expenses								
11211	54100	New DWI/Drug Equipment	1,292	2,927	0	6,613	9,000	3,900	-56.7%
11211	54125	Narcotic/Tracking Dog	0	0	0	0	0	0	0.0%
TOTAL	DWI/Drug Fund Expenses		1,292	2,927	0	6,613	9,000	3,900	-56.7%
TOTAL	DWI/Drug Enforcement Fd		-6,217	-5,566	-7,357	5,196	0	0	0.0%
12000	Downtown Imprpvmnts Bal								
12000	31510	Fund Balance	2,090	-20,983	-4,925	0	0	-37,468	0.0%
TOTAL	Downtown Imprpvmnts Ba		2,090	-20,983	-4,925	0	0	-37,468	0.0%
12301	Downtown Improvements Rev								
12301	44005	MoDOT Enhancement Grant	-116,539	0	0	0	0	0	0.0%
12301	45100	Interest on Investments	-1	0	-1	-1	-1	0	-100.0%
12301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
12301	48006	Sprint Antenna Lease	-22,764	-23,206	-15,882	0	0	0	0.0%
12301	48050	LndmrkDiv Sprint Lease Stdpipe	0	0	-190,548	0	0	0	0.0%
12301	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL	Downtown Improvements		-139,305	-23,206	-206,431	-1	-1	0	-100.0%
12310	Downtown Improvement Exp								
12310	52265	Engineering Fees	2,883	0	0	0	0	0	0.0%
12310	52350	Sidewalk Rplcmntw/Conduit	94,119	288	0	0	0	0	0.0%
12310	56105	Transfer to General Fund	0	19,240	0	0	0	30,000	0.0%
12310	58025	Missouri Mainstreet 50% Share	0	0	0	0	4,800	4,800	0.0%
TOTAL	Downtown Improvement E		97,002	19,528	0	0	4,800	34,800	625.0%
12510	Downtown Improvements L/P								
12510	55000	DwnTwn L/P Principal	14,115	10,000	167,000	0	0	0	0.0%
12510	55001	Dwntwn L/P Interest	5,115	9,735	6,889	0	0	0	0.0%
TOTAL	Downtown Improvements		19,230	19,735	173,889	0	0	0	0.0%
TOTAL	Downtown Improvements		-20,983	-4,925	-37,467	-1	4,799	-2,668	-155.6%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
13000	Sales Tax Balance Acct								
13000	31510	Fund Balance	-253,302	-144,328	-129,821	0	0	0	0.0%
TOTAL	Sales Tax Balance Acct		-253,302	-144,328	-129,821	0	0	0	0.0%
13101	Sales Tax Revenue								
13101	41600	Sales Tax Revenue	-915,500	-1,028,876	-1,016,037	-909,779	-970,000	-1,057,500	9.0%
13101	45100	Interest on Investments	-4,807	-846	-3,954	-890	-3,900	-1,000	-74.4%
13101	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Sales Tax Revenue		-920,307	-1,029,722	-1,019,992	-910,669	-973,900	-1,058,500	8.7%
13113	Sales Tax Expenses								
13113	56100	Transf to W&S Sinking	100,000	100,000	100,000	0	0	0	0.0%
13113	56104	Trans to 2001 G.O. DebtFd	307,060	222,400	213,330	225,757	246,280	236,382	-4.0%
13113	56105	Transfer to General Fund	615,025	721,500	780,494	500,000	727,620	784,618	7.8%
13113	56106	Transfer EATS to TIF	7,196	330	0	0	0	37,500	0.0%
TOTAL	Sales Tax Expenses		1,029,281	1,044,230	1,093,824	725,757	973,900	1,058,500	8.7%
TOTAL	Sales Tax Fund		-144,328	-129,821	-55,988	-184,912	0	0	0.0%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
14000	Park Cap Improv Bal. Acct								
14000	31510	Fund Balance	-129,868	-130,852	-117,726	0	0	0	0.0%
TOTAL	Park Cap Improv Bal. A		-129,868	-130,852	-117,726	0	0	0	0.0%
14101	Amphitheater Revenue								
14101	48009	Kearney Trust Co. Note	-60,000	0	0	0	0	0	0.0%
TOTAL	Amphitheater Revenue		-60,000	0	0	0	0	0	0.0%
14301	Park Cap Imprvmnt Revenue								
14301	42350	Park Development Fees	-2,600	-163	0	0	0	0	0.0%
14301	45100	Interest on Investments	-837	-173	-398	-75	-431	-60	-86.1%
14301	46100	Trans Frm General Fund	-84,003	-84,365	-105,600	-106,900	-106,900	-55,100	-48.5%
14301	48006	Cricket Antenna Lease	-19,200	-10,013	0	0	0	0	0.0%
TOTAL	Park Cap Imprvmnt Reve		-106,640	-94,714	-105,998	-106,975	-107,331	-55,160	-48.6%
14315	Park Capital Projects								
14315	54535	Amphitheater Sound System	59,900	0	0	0	0	0	0.0%
TOTAL	Park Capital Projects		59,900	0	0	0	0	0	0.0%
14316	Park Cap Imprvmnt Expense								
14316	55000	Amphitheater LP Principal	0	25,000	25,000	25,000	25,000	30,000	20.0%
14316	55001	Amphitheater L/P Interest	38,656	12,469	11,281	5,344	10,094	8,788	-12.9%
TOTAL	Park Cap Imprvmnt Expe		38,656	37,469	36,281	30,344	35,094	38,788	10.5%
14517	JesseJamesPlyGrndRefnace								
14517	55000	2007PK Refnace Principal	62,198	62,000	64,000	70,000	70,000	16,000	-77.1%
14517	55001	2007PK Refnace Interest	4,903	8,371	5,458	1,989	2,237	370	-83.5%
TOTAL	JesseJamesPlyGrndRefna		67,100	70,371	69,458	71,989	72,237	16,370	-77.3%
TOTAL	Park Capital Imprvmnts		-130,852	-117,726	-117,985	-4,643	0	-3	0.0%

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fy2015 Kearney Budget Certification of Resources									
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
15000	Cemetery Balance Acct								
15000	31510	Fund Balance	-152,960	-157,124	-162,724	0	0	0	0.0%
TOTAL	Cemetery Balance Acct		-152,960	-157,124	-162,724	0	0	0	0.0%
15301	Fairview Cemetery Revenue								
15301	45100	Interest on Investments	-1,105	-236	-956	-673	-980	-950	-3.1%
15301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
15301	48003	Cemetery Lot Sales & Fees	-3,060	-5,363	-9,832	-7,240	-3,000	-5,000	66.7%
15301	48100	Miscellaneous Receipts	0	0	-100	0	0	0	0.0%
TOTAL	Fairview Cemetery Reve		-4,165	-5,599	-10,888	-7,913	-3,980	-5,950	49.5%
15315	Fairview Cemetery Expense								
15315	52500	Cemetery Maintenance	0	0	0	0	0	0	0.0%
15315	56105	Transfer to General Fund	0	0	0	0	3,000	5,000	66.7%
15315	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Fairview Cemetery Expe		0	0	0	0	3,000	5,000	66.7%
TOTAL	Fairview Cemetery Fund		-157,124	-162,724	-173,612	-7,913	-980	-950	-3.1%
16000	Police Training Bal. Acct								
16000	31510	Fund Balance	-19,292	-23,034	-25,776	0	0	-25,296	0.0%
TOTAL	Police Training Bal. A		-19,292	-23,034	-25,776	0	0	-25,296	0.0%
16101	LLEBG Grant Revenues								
16101	44210	LLEBG Grant Receipts	0	0	0	0	0	0	0.0%
16101	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
16101	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								
16111	54100	LLEBG New Equip Purchase	0	0	0	0	0	0	0.0%
TOTAL	LLEBG Grant Expenditur		0	0	0	0	0	0	0.0%
16201	Police Training Revenue								
16201	45100	Interest on Investments	-38	-8	-31	-21	-30	-20	-33.3%
16201	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
16201	48001	\$2 Police Training Fee	-2,359	-1,680	-1,826	-1,198	-2,000	-1,800	-10.0%
16201	48020	POST Commission Fds (Mo)	-1,345	-1,054	-740	-1,054	-1,400	-740	-47.1%
16201	48021	POTS--MO PUB SAFTEY-TRNG	0	0	0	0	0	0	0.0%
16201	48099	Transfr frm Srpls Balance	0	0	0	0	-22,000	0	-100.0%
TOTAL	Police Training Revenu		-3,742	-2,742	-2,597	-2,273	-25,430	-2,560	-89.9%
16211	Police Training Expenses								
16211	52370	Training/Meetings	0	0	0	5,347	25,000	9,000	-64.0%
16211	54100	New Equipment	0	0	0	0	0	0	0.0%
16211	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Police Training Expens		0	0	0	5,347	25,000	9,000	-64.0%
TOTAL	Police Training Fund		-23,034	-25,776	-28,373	3,074	-430	-18,856	4285.1%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
17000	Park Fund Balance Acct								
17000	31510	Fund Balance	-211,651	-194,149	-197,939	0	0	0	0.0%
TOTAL	Park Fund Balance Acct		-211,651	-194,149	-197,939	0	0	0	0.0%
17301	Park Fund Revenue								
17301	41200	Cable TV Franchise	-59,642	-60,874	-60,361	-58,169	-58,000	-60,000	3.4%
17301	44300	Pavilion Corporate Spnsr	0	-12,000	-12,000	-12,000	-12,000	-12,000	0.0%
17301	45100	Interest on Investments	-796	-104	-279	-84	-350	-75	-78.6%
17301	46100	Trans Frm General Fund	-308,280	-308,280	-308,280	-308,280	-308,280	-315,280	2.3%
17301	48002	Amphitheater Revenue	-121,781	-152,302	-162,946	-78,505	-175,000	-225,000	41.1%
17301	48004	Recreation Prgm Proceeds	-32,026	-26,528	-22,981	-18,871	-36,000	-22,000	-38.9%
17301	48007	Billboard Leases	-19,200	-22,800	-22,800	-22,800	-22,800	-22,800	0.0%
17301	48010	Lease/Purchase Proceeds	-100,000	0	0	0	0	0	0.0%
17301	48100	Miscellaneous Receipts	-590	-3,321	-887	-14,214	-12,145	0	-100.0%
TOTAL	Park Fund Revenue		-642,315	-586,209	-590,534	-512,922	-624,575	-657,155	8.7%

02/22/2014		City of Kearney							
		NEXT YEAR BUDGET HISTORICAL COMPARISON							
		fy2015 Kearney Budget Certification of Resources							
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
17315	Park Fund Expenses								
17315	51100	Salaries--Full Time	131,785	108,958	115,100	101,976	118,517	121,890	2.8%
17315	51200	Salaries--Part Time	168	5,929	12,935	13,677	21,000	21,000	0.0%
17315	51500	Soc. Security--City Share	7,503	6,371	7,006	6,492	8,650	8,859	2.4%
17315	51501	Medicare--City Share	1,755	1,490	1,639	1,518	2,023	2,072	2.4%
17315	51600	Workman's Compensation	4,596	4,907	4,440	-44	5,700	5,871	3.0%
17315	51700	Life/Health Insurance	17,665	15,364	17,369	14,656	20,056	22,062	10.0%
17315	51900	LAGERS Retirement Program	14,984	13,016	13,388	10,605	12,326	12,433	0.9%
17315	52210	Electricity	21,916	19,396	21,265	22,088	24,000	24,000	0.0%
17315	52232	Cell Phones	266	1,108	1,198	971	1,200	1,200	0.0%
17315	52240	Printing	1,335	536	874	701	4,500	4,500	0.0%
17315	52250	Trash	1,930	2,252	1,215	0	1,000	1,500	50.0%
17315	52275	Park Maintenance	81,252	65,422	109,797	72,710	82,000	78,000	-4.9%
17315	52280	Equipment Maintenance	7,116	15,358	4,012	9,601	8,000	8,000	0.0%
17315	52290	Vehicle Maintenance	947	1,226	544	862	1,000	1,500	50.0%
17315	52370	Training/Meetings	4,325	1,033	1,491	2,342	2,000	2,000	0.0%
17315	52380	Dues	1,095	825	375	577	1,200	500	-58.3%
17315	52458	Lion's Fireworks Display	23,100	23,082	27,068	30,562	30,000	34,000	13.3%
17315	52475	Recreation Programs	26,879	20,544	20,683	17,877	31,500	22,000	-30.2%
17315	52477	Theatre in the Park	4,000	4,000	4,000	5,000	5,000	5,000	0.0%
17315	52650	Auto Insurance	1,103	1,357	1,297	1,371	1,400	1,500	7.1%
17315	52651	Property/Liability Ins	4,263	4,715	4,498	6,876	6,876	7,500	9.1%
17315	53200	Hand Tools & Hardware	707	286	948	749	750	1,200	60.0%
17315	53215	Gas & Oil	5,790	5,101	4,328	6,569	9,000	9,000	0.0%
17315	53250	Postage	3,762	3,372	860	518	4,500	2,000	-55.6%
17315	53400	Uniforms	367	34	512	155	1,400	500	-64.3%
17315	54100	New Grounds Maint Equip	614	1,610	0	350	0	0	0.0%
17315	54105	New Mower Lease	0	0	0	0	0	3,000	0.0%
17315	54170	Fitness Equip-FrisbeeGolf	0	11,629	3,470	3,411	3,500	3,500	0.0%
17315	54512	Christmas Decorations	434	695	1,885	229	2,000	2,000	0.0%
17315	54555	Park Capital Improvements	5,536	4,322	8,148	2,508	5,000	5,000	0.0%
17315	58010	Day In the Park	5,000	8,504	6,171	7,899	8,000	8,000	0.0%
17315	58100	Other Expenses	0	195	501	20,679	12,145	0	-100.0%
TOTAL	Park Fund Expenses		380,191	352,638	397,016	363,484	434,243	419,587	-3.4%
17316	Park Special Projects								
17316	52475	Amphitheater Event Exp	154,592	175,795	207,965	147,255	175,000	225,000	41.1%
17316	54532	Jesse James Pavilions	125,034	41,436	0	0	0	0	0.0%
17316	55000	Pavilion L/P Principal	0	8,801	8,435	8,825	8,825	9,222	4.5%
17316	55001	Pavillion LP Interest	0	3,748	4,114	3,724	3,724	3,327	-10.7%
TOTAL	Park Special Projects		279,625	229,781	220,514	159,804	187,549	237,549	38.4%
TOTAL	Park Fund		-194,149	-197,939	-170,943	10,367	-2,783	-19	-99.3%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
18000	Trans. Sales Tax Bal Acct								
18000	31510	Fund Balance	-328,603	-325,852	-298,005	0	0	0	0.0%
TOTAL		Trans. Sales Tax Bal	-328,603	-325,852	-298,005	0	0	0	0.0%
18301	Transport. Sales Tax Rev.								
18301	41300	Gas & Vehicle Sales Taxes	0	0	0	0	0	-310,000	0.0%
18301	41400	Road and Bridge Tax	0	0	0	0	0	-148,243	0.0%
18301	41600	Sales Tax Revenue	-417,311	-465,962	-464,830	-417,439	-434,500	-479,750	10.4%
18301	44005	MHTD Bikeway Grant	0	0	0	0	0	0	0.0%
18301	44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
18301	45100	Interest on Investments	-1,835	-476	-979	0	-1,000	-1,000	0.0%
18301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
18301	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
18301	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		Transport. Sales Tax Rev	-419,146	-466,438	-465,809	-417,439	-435,500	-938,993	115.6%
18315	Transport. Sales Tax Exp.*								
NOTE: Current and History Budget Detail Actually General Fund Expenses. Only for Comparative Purposes									
18315	51100	Salaries--Full Time	153,967	146,178	159,200	105,264	124,181	128,815	3.7%
18315	51200	Salaries--Part Time	44,983	34,442	15,008	14,107	19,200	19,200	0.0%
18315	51220	Annual Physicals	103	48	95	95	100	250	150.0%
18315	51500	Soc. Security--City Share	12,231	11,003	11,408	7,138	8,890	9,177	3.2%
18315	51501	Medicare--City Share	2,861	2,573	2,485	1,669	2,079	2,146	3.2%
18315	51600	Workman's Compensation	6,883	6,371	7,789	-66	8,500	8,500	0.0%
18315	51700	Life/Health Insurance	16,707	17,457	19,158	11,946	20,773	18,000	-13.3%
18315	51900	LAGERS Retirement Program	17,439	17,541	18,786	10,824	12,915	12,433	-3.7%
18315	52210	Electricity	100,351	92,531	99,423	91,455	105,000	110,000	4.8%
18315	52220	Natural Gas/Propane	2,363	2,762	1,750	3,081	4,000	4,000	0.0%
18315	52230	Telephone	0	0	0	0	0	0	0.0%
18315	52232	Cell Phones	921	1,542	1,428	942	1,800	1,800	0.0%
18315	52265	Engineering Fees	49,691	57,931	38,834	133,679	83,327	40,000	-52.0%
18315	52270	Building Maintenance	10,699	9,901	9,717	4,480	30,000	30,000	0.0%
18315	52280	Equipment Maintenance	19,911	15,025	13,343	27,507	15,000	20,000	33.3%
18315	52290	Vehicle Maintenance	23,952	39,366	19,921	19,418	20,000	20,000	0.0%
18315	52300	Street Maintenance	488,395	295,419	511,269	494,357	482,500	350,000	-27.5%
18315	52325	Storm Drainage Maint.	16,490	21,245	41,392	8,723	15,000	15,000	0.0%
18315	52350	Sidewalk Maint-50% Progm	4,919	460	3,141	6,247	5,000	5,000	0.0%
18315	52370	Training/Meetings	3,018	1,831	98	354	1,000	1,000	0.0%
18315	52420	Animal Control	791	1,109	827	625	1,500	1,500	0.0%
18315	52650	Auto Insurance	7,377	7,819	10,037	9,796	10,000	10,000	0.0%
18315	52651	Property/Liability Ins.	2,705	3,081	3,599	5,500	5,500	6,000	9.1%
18315	53130	Traffic Signs	3,531	6,318	2,826	6,360	5,000	5,000	0.0%
18315	53150	Salt & Sand	20,263	5,887	12,315	21,982	15,000	30,000	100.0%
18315	53180	Work Supplies	546	390	702	440	1,500	1,000	-33.3%
18315	53200	Hand Tools & Hardware	965	1,084	1,260	1,221	1,500	2,500	66.7%
18315	53215	Gas & Oil	20,675	11,518	14,575	12,220	25,000	25,000	0.0%
18315	53400	Uniforms	1,977	1,231	1,236	708	2,000	2,000	0.0%
18315	54100	New Equipment	2,996	13,804	14,569	16,055	15,500	12,500	-19.4%
18315	54360	Hwy 33 Widening--Sign Reloc	0	102,483	0	0	0	25,000	
18315	54500	New Vehicle	0	0	0	0	0	0	
		<i>Comparative Totals</i>	1,277,323	928,349	1,036,195	1,016,126	1,041,765	915,821	-12.1%
18315	56105	Transfer to General Fund	419,600	452,700	473,500	435,500	435,500	0	-100.0%
18315	56106	Transfer EATS to TIF	2,297	165	0	0	0	18,750	0.0%
18315	56109	Transfer to Wireless Cap	0	41,420	0	0	0	0	0.0%
18315	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL		Transport. Sales Tax Exp	421,897	494,285	473,500	435,500	435,500	934,571	%
TOTAL		Transport. Sales Tax Fd	-325,852	-298,005	-290,314	18,061	0	-4,422	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
19000	Cap Imp Sales Tax Bal Act								
19000	31510	Fund Balance	-103,649	-138,486	-115,362	0	0	0	0.0%
TOTAL	Cap Imp Sales Tax Bal		-103,649	-138,486	-115,362	0	0	0	0.0%
19101	Cap Improv Sales Tax Rev.								
19101	41600	Sales Tax Revenue	-417,163	-461,238	-459,686	-413,745	-434,500	-479,750	10.4%
19101	44005	MODOT Highway Grant	0	0	0	0	0	0	0.0%
19101	44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
19101	45100	Interest on Investments	-917	-183	-330	0	-350	-350	0.0%
19101	46100	Inter-Fund Transfers	0	0	-29,320	0	0	0	0.0%
19101	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL	Cap Improv Sales Tax R		-418,080	-461,421	-489,337	-413,745	-434,850	-480,100	10.4%
19315	Cap Improv Sales Tax Exp.								
19315	52267	Engineering-92 Multi-Lane	0	0	0	0	0	0	0.0%
19315	52275	I 35 Landscaping Maint	14,753	23,142	8,585	3,450	0	0	0.0%
19315	52491	Water Line Replacement	0	0	0	0	0	0	0.0%
19315	54350	Nation Road Underground	0	0	0	0	0	0	0.0%
19315	54353	92 Hwy Multi-Lane Improv.	0	0	0	0	0	0	0.0%
19315	54554	I-35/92 Beautification	0	0	0	0	0	0	0.0%
19315	56104	Trans to 2001 G.O. DebtFd	366,194	461,238	509,682	413,745	434,850	461,000	6.0%
19315	56105	Transfer to 33 Hwy Fd 028	0	0	0	0	0	0	0.0%
19315	56106	Transfer EATS to TIF	2,297	165	0	0	0	18,750	0.0%
TOTAL	Cap Improv Sales Tax Exp		383,243	484,545	518,266	417,195	434,850	479,750	10.3%
TOTAL	Capital Improv. Sales		-138,486	-115,362	-86,432	3,450	0	-350	0.0%

02/22/2014		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2015 Kearney Budget Certification of Resources										
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE	
20000	W&S Revenue Balance Acct									
20000	31510	Fund Balance	-884,747	-1,028,125	-1,081,906	0	0	0	0.0%	
TOTAL	W&S Revenue Balance Ac		-884,747	-1,028,125	-1,081,906	0	0	0	0.0%	
20401	W & S Revenue Receipts									
20401	42400	Sewer Connection Fee	-240	-30	-30	0	0	0	0.0%	
20401	42500	Meter Set Fees	-25,280	-1,980	-16,320	0	0	0	0.0%	
20401	42510	PWSD#6 Fee Collections	-2,400	-3,600	-2,400	-3,600	-1,200	-3,600	200.0%	
20401	43100	Water Collections	-1,302,851	-1,399,610	-1,555,422	-1,223,022	-1,582,400	-1,515,000	-4.3%	
20401	43150	Sewer Collections	-687,891	-713,825	-838,067	-713,449	-830,046	-825,000	-0.6%	
20401	43155	Penalties--Water&Sewer	0	0	0	-56,914	0	-60,000	0.0%	
20401	44010	MoDOT Highway Funding	0	0	0	-8,372	0	0	0.0%	
20401	44325	LPG Sewer Contribution	0	0	0	-19,828	0	0	0.0%	
20401	44410	MoDNR Eng Water Study Grant	0	0	-12,274	-5,670	0	0	0.0%	
20401	45100	Interest on Investments	-15,656	-6,514	-10,277	-12,760	-9,600	-13,500	40.6%	
20401	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%	
20401	48010	Lease/Purchase Proceeds	0	0	0	-1,036,158	-1,200,000	0	-100.0%	
20401	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%	
20401	48100	Miscellaneous Receipts	-3,767	-46,527	-475	-62,114	0	0	0.0%	
TOTAL	W & S Revenue Receipts		-2,038,085	-2,172,086	-2,435,265	-3,141,886	-3,623,246	-2,417,100	-33.3%	
20423	W & S Admin. Expenses									
20423	51100	Salaries--Full Time	354,301	339,844	348,809	351,936	412,100	401,200	-2.6%	
20423	51220	Physicals/Tests	87	0	0	95	300	300	0.0%	
20423	51500	Soc. Security--City Share	21,664	20,822	21,456	21,752	25,550	24,874	-2.6%	
20423	51501	Medicare--City Share	5,067	4,870	5,018	5,087	5,975	5,817	-2.6%	
20423	51600	Workman's Compensation	7,880	7,711	10,515	-128	16,500	16,500	0.0%	
20423	51700	Life/Health Insurance	34,857	39,579	44,632	42,689	54,000	59,400	10.0%	
20423	51900	LAGERS Retirement Program	36,923	40,429	41,528	31,385	42,858	40,922	-4.5%	
20423	52230	Telephone	3,422	3,427	3,461	4,329	4,500	4,500	0.0%	
20423	52232	Cell Phones	1,700	2,021	1,996	2,048	2,200	2,200	0.0%	
20423	52240	Printing	1,442	1,861	3,358	2,539	2,500	3,500	40.0%	
20423	52285	Computer Equip/Sftware Mt	390	4,223	2,715	10,487	10,000	12,000	20.0%	
20423	52290	Vehicle Maintenance	24,437	10,088	10,346	14,197	24,000	24,000	0.0%	
20423	52370	Training/Meetings	1,894	3,188	2,385	3,676	4,000	4,000	0.0%	
20423	52452	Bad Debt Collection Serv	95	36	2	41	1,200	1,200	0.0%	
20423	52453	On Line Bill Paymt Fees	0	100	0	0	0	0	0.0%	
20423	52650	Auto Insurance	9,464	9,699	9,542	12,689	12,500	13,500	8.0%	
20423	52651	Property/Liability Ins.	21,051	21,954	22,686	34,659	34,378	37,000	7.6%	
20423	53210	Office Supplies	1,316	993	622	1,697	2,000	2,000	0.0%	
20423	53215	Gas & Oil	13,018	12,684	15,626	14,063	20,000	20,000	0.0%	
20423	53250	Postage	11,662	13,683	12,470	13,208	16,000	16,000	0.0%	
20423	53400	Uniforms	2,517	1,475	1,114	1,593	5,000	2,500	-50.0%	
20423	54500	New Vehicle	0	0	0	43,864	42,000	0	-100.0%	
20423	54517	Computer Software-CAPITAL	0	0	36,300	0	0	0	0.0%	
20423	55000	Meter AMI System Principal	0	0	0	70,644	0	96,527	0.0%	
20423	55001	AMI Meter System Interest	0	0	0	14,691	0	17,253	0.0%	
20423	55100	Meter AMI System L/P	0	0	0	0	125,000	0	-100.0%	
20423	56100	Transfer to W&S Sinking	303,417	331,000	340,000	484,146	530,687	524,292	-1.2%	
20423	56105	Transfer to Sew Plnt Cap	114,583	132,465	128,578	79,177	86,375	69,732	-19.3%	
20423	58070	DNR Water Primacy Fee	12,352	10,831	12,623	1,815	13,000	0	-100.0%	
20423	58075	Missouri Sales Taxes	20,869	19,520	28,487	1,904	28,000	0	-100.0%	
20423	58100	Other Expenses	0	499	0	0	0	0	0.0%	
TOTAL	W & S Admin. Expenses		1,004,407	1,033,003	1,104,269	1,264,284	1,520,623	1,399,217	-8.0%	

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fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
20424	Water	Plant Expenses							
20424	52210	Electricity	54,754	62,291	55,899	57,714	70,000	70,000	0.0%
20424	52220	Natural Gas	5,002	3,379	3,232	3,962	3,500	6,000	71.4%
20424	52233	Alarm System Monitoring	947	814	774	835	875	875	0.0%
20424	52250	Trash	226	514	281	0	0	0	0.0%
20424	52265	Engineering Fees	4,421	0	50,526	11,911	5,000	7,500	50.0%
20424	52271	Plant Maintenance	20,198	18,401	65,744	59,620	36,000	60,000	66.7%
20424	52272	Distribution Maintenance	104,307	42,111	263,236	164,669	75,000	95,000	26.7%
20424	52276	Water Tower Maintenance	32,416	56,134	79,852	57,084	56,133	60,000	6.9%
20424	52280	Equipment Maintenance	28,269	19,313	48,091	30,928	25,000	30,000	20.0%
20424	52380	Dues	900	1,629	405	568	900	900	0.0%
20424	52490	Rent/Railroad Leases	100	110	121	133	720	720	0.0%
20424	52850	Kansas City Water	68,355	64,282	235,152	185,184	175,000	235,000	34.3%
20424	53180	Work Supplies	1,965	996	2,855	2,771	2,000	2,800	40.0%
20424	53200	Hand Tools & Hardware	1,835	1,320	2,179	2,733	1,650	2,100	27.3%
20424	53300	Test Chemicals & Expenses	11,533	26,977	19,521	10,336	20,400	20,400	0.0%
20424	53310	Treatment Chemicals	85,181	87,878	71,202	72,060	100,000	80,000	-20.0%
20424	53450	Advncd Meter Infstrcture	0	0	0	987,763	1,160,000	0	-100.0%
20424	53500	Meter Set Parts	32,504	22,602	27,216	33,525	25,000	25,000	0.0%
20424	53510	PWSD#6 Fee Payment	1,200	3,600	2,400	3,600	1,200	3,600	200.0%
20424	54100	New Equipment	3,869	34,677	11,347	2,793	6,000	6,000	0.0%
20424	55000	KC Water Debt-Principal	53,170	56,163	59,415	15,376	15,376	0	-100.0%
20424	55001	KC Water Debt-Interest	58,031	55,038	51,787	12,424	12,424	0	-100.0%
20424	58100	Other Expenses	3	3	3	0	0	0	0.0%
TOTAL	Water	Plant Expenses	569,186	558,231	1,051,238	1,715,991	1,792,178	705,895	-60.6%
20425	Sewer	Plant Expenses							
20425	52210	Electricity	96,544	98,993	100,273	108,682	120,000	120,000	0.0%
20425	52233	Alarm System Monitoring	563	395	384	384	500	500	0.0%
20425	52250	Trash	1,611	1,814	1,764	0	2,000	0	-100.0%
20425	52265	Engineering Fees	49,997	31,384	265,125	17,326	10,000	20,000	100.0%
20425	52271	Plant Maintenance	31,936	9,314	21,185	17,933	15,000	15,000	0.0%
20425	52272	Collection System Maint.	30,423	19,243	36,544	36,889	50,000	50,000	0.0%
20425	52273	Lift Station Maintenance	42,527	32,248	57,311	20,575	35,000	35,000	0.0%
20425	52274	Sludge Hauling/Handling	14,209	2,850	3,200	5,490	15,000	15,000	0.0%
20425	52280	Equipment Maintenance	31,928	12,178	17,864	13,186	25,000	25,000	0.0%
20425	53180	Work Supplies	1,356	670	899	947	1,650	1,650	0.0%
20425	53200	Hand Tools & Hardware	598	318	528	1,104	1,100	1,100	0.0%
20425	53300	Test Chemicals/Lab Tests	6,706	7,534	5,531	6,241	8,000	8,000	0.0%
20425	53310	Treatment Chemicals	6,214	20,576	4,898	0	25,000	5,000	-80.0%
20425	54100	New Equipment	3,244	5,676	7,570	581	10,000	10,000	0.0%
20425	54680	UV Disinfection Facility	0	284,817	258,755	0	0	0	0.0%
20425	54685	LPG Sewer Connection	0	0	64,167	0	0	0	0.0%
20425	54700	Land Purchase	1,000	-1,000	0	0	0	0	0.0%
20425	58100	Sewer Discharge Permit	2,260	60	2,260	60	0	3,000	0.0%
TOTAL	Sewer	Plant Expenses	321,115	527,071	848,257	229,397	318,250	309,250	-2.8%
TOTAL	W & S Revenue Fund		-1,028,125	-1,081,906	-513,407	67,787	7,805	-2,738	-135.1%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
22000	Meter Deposit Bal. Acct								
22000	31510	Fund Balance	-184,057	-188,522	-193,538	0	0	-199,608	0.0%
TOTAL	Meter Deposit Bal. Acc		-184,057	-188,522	-193,538	0	0	-199,608	0.0%
22401	Meter Deposit Revenue								
22401	43300	Meter Deposits	-19,120	-21,645	-23,740	35	0	0	0.0%
22401	45100	Interest on Investments	-11	-2	-9	-6	0	0	0.0%
22401	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
22401	48100	Miscellaneous Receipts	0	0	0	-49	0	0	0.0%
TOTAL	Meter Deposit Revenue		-19,131	-21,647	-23,749	-20	0	0	0.0%
22423	Meter Deposit Expenses								
22423	56105	Transfer to W & S Revenue	0	0	0	0	0	0	0.0%
22423	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
22423	58030	Meter Deposit Refunds	5,056	4,320	4,774	1,014	0	0	0.0%
22423	58031	Paymt Water/Trash by J.V.	9,609	12,312	12,905	0	0	0	0.0%
22423	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Meter Deposit Expenses		14,665	16,632	17,679	1,014	0	0	0.0%
TOTAL	Meter Deposit Fund		-188,522	-193,538	-199,608	994	0	-199,608	0.0%
24000	Water Cap. Imp. Bal. Acct								
24000	31510	Fund Balance	-21,706	-21,706	-21,706	0	0	-19,206	0.0%
TOTAL	Water Cap. Imp. Bal. A		-21,706	-21,706	-21,706	0	0	-19,206	0.0%
24401	Water Cap. Imp. Revenue								
24401	42500	Meter Set Fees	0	0	0	0	0	0	0.0%
24401	44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
24401	45100	Interest on Investments	0	0	0	0	0	0	0.0%
24401	46100	Inter-Fund Transfers	0	0	0	0	0	-300,000	0.0%
24401	48010	Lease Purchase Proceeds	0	0	0	0	-300,000	0	-100.0%
24401	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Water Cap. Imp. Revenu		0	0	0	0	-300,000	-300,000	0.0%
24424	Water Cap. Imp. Expenses								
24424	52263	Engineering--Design Phase	0	0	0	0	0	0	0.0%
24424	52265	Engineering Fees	0	0	0	2,500	2,500	2,500	0.0%
24424	54210	Generators	0	0	0	0	175,680	175,680	0.0%
24424	54605	Filter Wash Catch Basin	0	0	0	0	140,800	140,800	0.0%
24424	54665	92 Clear Creek Relocation	0	0	0	0	0	0	0.0%
TOTAL	Water Cap. Imp. Expens		0	0	0	2,500	318,980	318,980	0.0%
TOTAL	Water Capital Improv.		-21,706	-21,706	-21,706	2,500	18,980	-226	-101.2%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
25000	Sewer Cap. Imp. Bal. Acct								
25000	31510	Fund Balance	-133,088	-115,196	-100,444	0	0	-1,663,447	0.0%
TOTAL	Sewer Cap. Imp. Bal. A		-133,088	-115,196	-100,444	0	0	-1,663,447	0.0%
25401	Sewer Cap. Imp. Revenue								
25401	42400	Sewer Connection Fee	-17,600	-1,335	-18,030	-80,640	-60,000	-75,000	25.0%
25401	45100	Interest on Investments	-2,149	-413	-2,411	-2,964	-2,300	-3,400	47.8%
25401	46100	Transfer from W&S Revenue	-114,583	-132,465	-128,578	-79,177	-86,375	-69,732	-19.3%
25401	46105	Transf from Wireless Cap	0	0	0	0	0	0	0.0%
25401	48010	Lease Purchase Proceeds	0	0	0	-3,390,822	-3,185,375	0	-100.0%
25401	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Sewer Cap. Imp. Revenu		-134,333	-134,213	-149,019	-3,553,603	-3,334,050	-148,132	-95.6%
25425	Sewer Cap. Imp. Expenses								
25425	52265	Engineering	8,519	0	30,000	55,822	0	30,000	0.0%
25425	54665	Clarifier Project	0	0	0	1,972,767	3,034,000	1,260,469	-58.5%
25425	54800	Bond Issuance Expenses	0	0	0	57,000	151,375	0	-100.0%
25425	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
25425	58100	Other Expenses	0	0	0	0	0	300,000	0.0%
TOTAL	Sewer Cap. Imp. Expens		8,519	0	30,000	2,085,589	3,185,375	1,590,469	-50.1%
25525	West Creek L/P Debt Serv								
25525	55000	West Creek L/P Principal	100,000	110,000	109,500	120,000	120,000	125,000	4.2%
25525	55001	West Creek L/P Interest	43,706	38,966	34,378	28,675	28,675	23,125	-19.4%
TOTAL	West Creek L/P Debt Service		143,706	148,966	143,878	148,675	148,675	148,125	-0.4%
TOTAL	Sewer Capital Improv.		-115,196	-100,444	-75,585	-1,319,339	0	-72,985	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
28000	33 Hwy Construction Fund								
28000	31510	Fund Balance	-1,977,073	-1,939,866	-1,457,299	0	0	-975,000	0.0%
TOTAL	33 Hwy Construction Fu		-1,977,073	-1,939,866	-1,457,299	0	0	-975,000	0.0%
28301	Highway Constr Fd Revenue								
28301	44010	MoDOT Highway Funding	0	0	0	0	0	-572,000	0.0%
28301	44315	Contract w/Westside CID	0	0	-300,000	0	-80,000	-74,382	-7.0%
28301	44320	Pilot Contract	0	0	-256,426	0	0	0	0.0%
28301	45100	Interest on Investments	-12,803	-2,483	-4,771	-1,947	-2,000	-2,000	0.0%
28301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
28301	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
TOTAL	Highway Constr Fd Reve		-12,803	-2,483	-561,196	-1,947	-82,000	-648,382	690.7%
28310	Bennett Boulevard								
28310	51200	Salaries--Part Time	0	0	39,008	0	0	0	0.0%
28310	51500	Soc. Security--City Share	0	0	1,638	0	0	0	0.0%
28310	51501	Medicare--City Share	0	0	566	0	0	0	0.0%
28310	51600	Workman's Compensation	0	0	1,558	0	0	0	0.0%
28310	52265	Engineering Fees	37,225	183,050	14,608	0	0	0	0.0%
28310	52370	Mileage & Exp Reimb	0	0	3,805	0	0	0	0.0%
28310	54212	Relocate Power Utility	0	0	29,600	0	0	0	0.0%
28310	54355	Bennett Boulevard Constr	0	0	936,363	5,825	0	0	0.0%
TOTAL	Bennett Boulevard		37,225	183,050	1,027,146	5,825	0	0	0.0%
28315	Highway Constr Expense								
28315	51200	Salaries--Part Time	0	0	0	51,238	53,040	53,040	0.0%
28315	51500	Soc. Security--City Share	0	0	0	3,177	3,288	3,288	0.0%
28315	51501	Medicare--City Share	0	0	0	743	769	769	0.0%
28315	51600	Workman's Compensation	0	0	0	-16	2,000	2,000	0.0%
28315	52265	19th St Box Engineering Fees	0	0	0	0	0	20,000	0.0%
28315	52275	I-35 Landscaping Contract Main	0	0	0	4,343	16,500	16,500	0.0%
28315	52300	Sam Barr Drive Mill & Overlay	12,785	177,000	0	0	0	175,000	0.0%
28315	52370	Mileage & Exp Reimb	0	0	0	5,601	0	8,000	0.0%
28315	52480	I-35 & 19th St NEPA Study	0	125,000	0	0	0	0	0.0%
28315	54352	19th Street Box Culvert/Bridge	0	0	0	0	0	700,000	0.0%
28315	54355	Robin/Heather Overlay	0	0	0	0	0	0	0.0%
28315	54359	Street Lights	0	0	0	0	0	0	0.0%
28315	54363	33 Hwy Multi-Lane Improv.	0	0	0	12,866	12,866	0	-100.0%
28315	54512	Str Light Decorations	0	0	0	0	0	30,000	0.0%
28315	54524	Flowering Tree Planting	0	0	0	8,236	10,000		
TOTAL	Highway Constr Expense		12,785	302,000	0	86,188	98,463	1,008,597	%
TOTAL	Highway Construction Fd		-1,939,866	-1,457,299	-991,350	90,066	16,463	-614,785	%

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fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
30000	W & S Sink. Balance Acct								
30000	31510	Fund Balance	-211,086	-282,526	-282,996	0	0	0	0.0%
TOTAL	W & S Sink. Balance Ac		-211,086	-282,526	-282,996	0	0	0	0.0%
30501	W & S Sinking Revenue								
30501	45100	Interest on Investments	-1,502	-371	-1,551	-610	-1,200	-680	-43.3%
30501	46100	Transfer from W&S Revenue	-403,417	-331,000	-340,000	-484,146	-530,687	-524,292	-1.2%
30501	46102	Transfer from Sales Tax	-91,667	-100,000	-100,000	0	0	0	0.0%
30501	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
30501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Sinking Revenue		-496,585	-431,371	-441,551	-484,756	-531,887	-524,972	-1.3%
30523	2001 SRF Rev Bd Expense								
30523	54800	Bond Issuance Expenses	0	0	0	0	0	0	0.0%
30523	55000	2001 SRF--Principal	111,023	119,773	128,750	122,500	130,000	135,000	3.8%
30523	55001	2001 SRF--Interest	65,147	62,157	57,592	48,334	56,547	51,474	-9.0%
30523	55002	2001 SRF--Fees	7,638	7,203	6,802	6,258	6,444	5,921	-8.1%
30523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
30523	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	2001 SRF Rev Bd Expens		183,808	189,133	193,144	177,091	192,991	192,395	-0.3%
30525	2013 Sewer Clarifier L/P								
30525	55000	2013 Sewer L/P--Principal	0	0	0	175,000	225,000	105,000	-53.3%
30525	55001	2013 Sewer L.P--Interest	0	0	0	34,200	28,086	147,500	425.2%
30525	55002	2013 Sewer L/P--UMB Fees	0	0	0	0	39	1,000	
TOTAL	2013 Sewer Clarifier L		0	0	0	209,200	253,125	253,500	0.1%
30622	1996 REVENUE REFUNDING BD								
30622	55000	1996 Refndng Bd-Principal	0	0	0	0	0	0	0.0%
30622	55001	1996 Refndng Bd-Interest	0	0	0	0	0	0	0.0%
30622	55002	1996 Refunding Bd--Fees	0	0	0	0	0	0	0.0%
TOTAL	1996 REVENUE REFUNDING		0	0	0	0	0	0	0.0%
30623	2004 W&S REF REVENUE BNDS								
30623	55000	2004 W&S REF--Principal	140,000	145,000	150,000	0	0	0	0.0%
30623	55001	2004 W&S REF--Interest	33,820	29,480	24,695	9,685	9,685	0	-100.0%
30623	55002	2004 W&S REF--Fees	261	270	261	305	261	0	-100.0%
TOTAL	2004 W&S REF REVENUE B		174,081	174,750	174,956	9,990	9,946	0	-100.0%
30624	1996 SRF REV BD Expense								
30624	55000	1996 W&S SRF--Principal	61,250	65,000	66,250	59,167	70,000	75,000	7.1%
30624	55001	1996 W&S SRF--Interest	3,802	0	1,502	293	4,500	3,100	-31.1%
30624	55002	1996 W&S SRF--Fees	2,204	2,016	1,409	1,160	1,325	975	-26.4%
TOTAL	1996 SRF REV BD Expens		67,256	67,016	69,161	60,620	75,825	79,075	4.3%
TOTAL	W & S Sinking Fund		-282,526	-282,996	-287,286	-27,855	0	-2	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
31000	W & S Reserve Bal. Acct								
31000	31510	Fund Balance	-185,670	-187,092	-186,107	0	0	-187,475	0.0%
TOTAL	W & S Reserve Bal. Acc		-185,670	-187,092	-186,107	0	0	-187,475	0.0%
31501	W & S Reserve Revenue								
31501	45100	Interest on Investments	-1,422	-831	-628	-740	-650	-700	7.7%
31501	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
31501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Reserve Revenue		-1,422	-831	-628	-740	-650	-700	7.7%
31523	W & S Reserve Expenses								
31523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
31523	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
31523	58100	Other Expenses	0	1,815	0	0	0	0	0.0%
TOTAL	W & S Reserve Expenses		0	1,815	0	0	0	0	0.0%
TOTAL	W & S Reserve Fund		-187,092	-186,107	-186,736	-740	-650	-188,175	
32000	W & S Deprec. Bal. Acct								
32000	31510	Fund Balance	-56,018	-56,795	-56,259	0	0	-57,006	0.0%
TOTAL	W & S Deprec. Bal. Acc		-56,018	-56,795	-56,259	0	0	-57,006	0.0%
32501	W & S Deprec. Revenue								
32501	45100	Interest on Investments	-777	-453	-344	-404	-5	-400	7900.0%
32501	46100	Trans Frm W&S Revenue Fd	0	0	0	0	0	0	0.0%
32501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Deprec. Revenue		-777	-453	-344	-404	-5	-400	7900.0%
32523	W & S Deprec. Expenses								
32523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
32523	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
32523	58100	Other Expenses	0	990	0	0	0	0	0.0%
TOTAL	W & S Deprec. Expenses		0	990	0	0	0	0	0.0%
TOTAL	W & S Depreciation Fund		-56,795	-56,259	-56,603	-404	-5	-57,406	

02/22/2014		City of Kearney							
		NEXT YEAR BUDGET HISTORICAL COMPARISON							
		fy2015 Kearney Budget Certification of Resources							
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
40000	W & S Oblig. Balance Acct								
40000	31510 Fund Balance		-77,677	-94,895	-74,499	0	0	0	0.0%
TOTAL	W & S Oblig. Balance A		-77,677	-94,895	-74,499	0	0	0	0.0%
40501	W & S Oblig. Revenue								
40501	41100 Property Taxes		-68,517	-66,425	-70,383	-68,724	-72,913	-72,913	0.0%
40501	45100 Interest on Investments		-57	-23	-279	-185	-250	-250	0.0%
40501	46100 Inter-Fund Transfers		0	0	0	0	0	0	0.0%
40501	48099 Transfr frm Srpls Balance		0	0	0	0	0	0	0.0%
40501	48100 Miscellaneous Receipts		0	0	0	0	0	0	0.0%
TOTAL	W & S Oblig. Revenue		-68,574	-66,448	-70,662	-68,908	-73,163	-73,163	0.0%
40523	W & S Oblig. Expenses								
40523	52468 Assessment Maintenance Fd		5,027	5,161	0	0	0	0	0.0%
40523	55000 Debt Service--Principal		41,250	45,000	46,250	45,833	50,000	50,000	0.0%
40523	55001 Debt Service--Interest		3,301	1,116	579	0	1,500	1,500	0.0%
40523	55002 Debt Service--Fees		1,779	1,567	1,328	1,089	1,600	1,600	0.0%
40523	56105 Transf Fd55 Hwy G.O.Bonds		0	34,000	20,000	0	20,000	20,000	0.0%
40523	58100 Other Expenses		0	0	0	0	0	0	0.0%
TOTAL	W & S Oblig. Expenses		51,357	86,843	68,156	46,922	73,100	73,100	0.0%
TOTAL	W & S Obligation Fund		-94,895	-74,499	-77,005	-21,986	-63	-63	0.0%
55000	2001 G.O. Hwy Bond Bal Ac								
55000	31510 Fund Balance		-284,362	-195,109	-243,956	0	0	0	0.0%
TOTAL	2001 G.O. Hwy Bond Bal		-284,362	-195,109	-243,956	0	0	0	0.0%
55501	2001 G.O. Hwy Bds Rev Act								
55501	45100 Interest on Investments		-3,001	-686	-2,907	-865	-2,964	-1,000	-66.3%
55501	46100 TransFrm Fd40 W&S G.O.Bds		0	-34,000	-20,000	0	-20,000	-20,000	0.0%
55501	46101 Trans from CapImpSalesTax		-366,194	-461,238	-509,682	-413,745	-434,850	-461,000	6.0%
55501	46102 Transfer from Sales Tax		-215,394	-222,400	-213,330	-225,757	-246,280	-236,382	-4.0%
55501	46104 Transf frm SewPlant Oblig		0	0	0	0	0	0	0.0%
55501	48100 Miscellaneous Receipts		0	0	0	0	0	0	0.0%
TOTAL	2001 G.O. Hwy Bds Rev		-584,589	-718,324	-745,919	-640,367	-704,094	-718,382	2.0%
55515	2001 G.O. Hwy Bds Expense								
55515	55000 2001 G.O. Hwy--Principal		350,000	0	0	0	0	0	0.0%
55515	55001 2001 G.O. Hwy--Interest		322,875	0	0	0	0	0	0.0%
55515	55002 2001 G.O. Hwy--Fees		470	0	0	0	0	0	0.0%
55515	58100 Other Expenses		0	0	0	0	0	0	0.0%
TOTAL	2001 G.O. Hwy Bds Expe		673,345	0	0	0	0	0	0.0%
55615	2005 G.O. Refndg Bonds								
55615	55000 2005 G.O. Hwy--Principal		0	420,000	450,000	490,000	490,000	525,000	7.1%
55615	55001 2005 G.O. Hwy--Interest		0	248,981	231,656	213,094	213,094	192,881	-9.5%
55615	55002 2005 G.O. Hwy--Fees		496	496	496	504	1,000	500	-50.0%
TOTAL	2005 G.O. Refndg Bonds		496	669,478	682,153	703,597	704,094	718,381	2.0%
TOTAL	2001 G.O. Highway Bond		-195,109	-243,956	-307,723	63,230	0	-1	208.3%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
61000	Police Station Balance Acct								
61000	31510	Fund Balance	-369,574	-2,565	0	0	0	0	0.0%
TOTAL	Police Station Balance		-369,574	-2,565	0	0	0	0	0.0%
61201	Police Station Revenues								
61201	45100	Interest on Investments	0	0	0	0	0	0	0.0%
61201	46100	Inter-Fund Transfers	0	-12,047	0	0	0	0	0.0%
61201	48010	Lease Purchase Proceeds	0	0	0	0	0	0	0.0%
61201	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
61201	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Police Station Revenue		0	-12,048	0	0	0	0	0.0%
61211	Police Station Expenses								
61211	52265	Architectural Fees	14,304	67	0	0	0	0	0.0%
61211	52415	Closing Costs/Fees	0	0	0	0	0	0	0.0%
61211	52450	Legal services	0	0	0	0	0	0	0.0%
61211	54110	Furniture	17,677	0	0	0	0	0	0.0%
61211	54150	Computer Equipment	6,946	0	0	0	0	0	0.0%
61211	54210	Generator Relocation	12,901	0	0	0	0	0	0.0%
61211	54215	Radio Relocation	0	0	0	0	0	0	0.0%
61211	54524	Signage/Radio Reloc/Lndsp	7,053	0	0	0	0	0	0.0%
61211	54665	Remodeling and Renovation	301,380	14,545	0	0	0	0	0.0%
61211	54700	Land Purchase	0	0	0	0	0	0	0.0%
61211	54800	Bond Issuance Expenses	0	0	0	0	0	0	0.0%
61211	54801	Contingency	6,750	0	0	0	0	0	0.0%
TOTAL	Police Station Expense		367,010	14,612	0	0	0	0	0.0%
TOTAL	Police Station Fund		-2,565	0	0	0	0	0	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
65000	Wireless Cap Imp Bal Act								
65000	31510	Fund Balance	-135,891	-232,055	-70,243	0	0	0	0.0%
TOTAL	Wireless Cap Imp Bal A		-135,891	-232,055	-70,243	0	0	0	0.0%
65101	Wireless Cap Imp Revenues								
65101	41202	Franchise Tax--Verizon	-20,913	-20,157	-20,012	-32,490	-20,000	-47,600	138.0%
65101	41203	Franchise Tax--AT&T	-56,717	-51,855	-51,582	-40,010	-52,000	-45,600	-12.3%
65101	41204	Franchise Tax--Sprint	-30,526	-33,069	-37,133	-30,273	-34,000	-36,000	5.9%
65101	41205	Franchise Tax--T-Mobile	-28,693	-22,947	-25,537	-16,113	-21,500	-18,000	-16.3%
65101	41206	T-Mobile Settlement	-53,233	0	0	0	0	0	0.0%
65101	45100	Interest on Investments	-877	-117	-137	-91	-140	-100	-28.6%
65101	46100	Inter-Fund Transfers	0	-41,420	0	0	0	0	0.0%
65101	48007	Kearney Mrchnt Billbrd Ads	0	0	0	0	0	0	0.0%
65101	48099	Transfr frm Srpls Balance	0	0	0	0	-25,000	0	-100.0%
TOTAL	Wireless Cap Imp Reven		-190,959	-169,565	-134,401	-118,976	-152,640	-147,300	-3.5%
65109	Community Development								
65109	52480	Zoning/Subdvsn Consulting	0	0	0	0	0	45,000	0.0%
TOTAL	Community Development		0	0	0	0	0	45,000	0.0%
65110	Wireless Econ Development								
65110	54365	Tele Fiber Est-PltClyWay	0	0	0	0	0	0	0.0%
65110	58025	Kearney Promotions	0	0	19,800	0	0	0	0.0%
TOTAL	Wireless Econ Developm		0	0	19,800	0	0	0	0.0%
65211	Police Capital Purchases								
65211	54220	Chair Lift Police Station	4,507	0	0	0	0	0	0.0%
65211	54500	New Vehicle	0	0	0	27,000	27,000	0	-100.0%
65211	55000	Pol Station L/P Principal	49,217	55,596	49,280	55,924	55,924	58,348	4.3%
65211	55001	Debt Service--Interest	41,071	42,216	33,484	34,364	34,314	31,940	-6.9%
TOTAL	Police Capital Purchas		94,795	97,812	82,764	117,288	117,238	90,288	-23.0%
65315	Wireless Cap Imp Exp-Strt								
65315	54105	Flex Wing Mower	0	0	0	0	0	0	0.0%
65315	54600	Public Works Building	0	208,565	0	0	0	0	0.0%
TOTAL	Wireless Cap Imp Exp-S		0	208,565	0	0	0	0	0.0%
65316	Wireless Cap Imp Exp-Park								
65316	54500	Bucket Truck	0	0	0	0	0	0	0.0%
65316	54525	Amphthr Concrete Walks	0	0	0	0	0	0	0.0%
65316	54530	Jesse Pk Concession Bldg	0	0	0	0	0	0	0.0%
65316	54535	Amphitheater Sound Boards	0	0	0	0	0	12,000	0.0%
65316	54700	Land Purchase	0	0	0	0	0	0	0.0%
65316	55000	Amphitheater Sound L/P	0	25,000	25,000	35,000	35,000	0	-100.0%
65316	55001	Debt Service--Interest	0	0	0	0	0	0	0.0%
TOTAL	Wireless Cap Imp Exp-P		0	25,000	25,000	35,000	35,000	12,000	%
65325	Wireless Cap Imp Exp-Sewr								
65325	56107	Transf to Sewer Plnt Cap	0	0	0	0	0	0	0.0%
TOTAL	Wireless Cap Imp Exp-S		0	0	0	0	0	0	0.0%
TOTAL	WIRELESS CAPITAL IMPRV		-232,055	-70,243	-77,080	33,312	-402	-12	%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
71000	TIF Fund Balance Acct								
71000	31510	Fund Balance	-53,556	-53,071	-46,329	0	0	-40,587	0.0%
TOTAL	TIF Fund Balance Acct		-53,556	-53,071	-46,329	0	0	-40,587	0.0%
71001	TIF Fund Revenues								
71001	41100	PILOT's--Real Property	-146,033	-139,191	-141,202	-138,786	-141,202	-141,043	-0.1%
71001	45100	Interest on Investments	-153	-90	-81	-4	-100	-10	-90.0%
71001	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
71001	48010	Bond Proceeds	0	0	0	0	0	0	0.0%
71001	48099	Transfr frm Srpls Balance	0	0	0	0	0	0	0.0%
71001	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	TIF Fund Revenues		-146,186	-139,281	-141,283	-138,790	-141,302	-141,053	-0.2%
71510	TIF Debt Service								
71510	55000	Debt Service--Principal	108,000	114,000	122,000	67,000	67,000	125,000	86.6%
71510	55001	Debt Service--Interest	38,670	32,024	25,025	17,825	18,462	15,045	-18.5%
TOTAL	TIF Debt Service		146,670	146,024	147,025	84,825	85,462	140,045	63.9%
TOTAL	PCEC TIF		-53,071	-46,329	-40,587	-53,965	-55,840	-41,595	-25.5%
72000	Old Church TIF Fd Balance								
72000	31510	Fund Balance	-811	0	0	0	0	0	0.0%
TOTAL	Old Church TIF Fd Bala		-811	0	0	0	0	0	0.0%
72001	Old Church TIF Revenues								
72001	41100	PILOT'S--Real Property	0	0	0	0	0	0	0.0%
72001	41600	Clay County EATS	-3,758	0	0	0	0	0	0.0%
72001	45100	Interest on Investments	-35	0	0	0	0	0	0.0%
72001	46100	Transfer from Sales Tax	-7,526	0	0	0	0	0	0.0%
72001	46101	Trans from CapImpSalesTax	-2,462	0	0	0	0	0	0.0%
72001	46103	Trans from TransSalesTax	-2,462	0	0	0	0	0	0.0%
72001	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Old Church TIF Revenue		-16,242	0	0	0	0	0	0.0%
72510	Old Church TIF Debt Expen								
72510	52450	Legal for TIF Closeout	1,293	0	0	0	0	0	0.0%
72510	55000	Reimb to Developer	15,760	0	0	0	0	0	0.0%
72510	55001	Debt Service--Interest	0	0	0	0	0	0	0.0%
TOTAL	Old Church TIF Debt Ex		17,053	0	0	0	0	0	0.0%
TOTAL	Old Church Plaza TIF		0	0	0	0	0	0	0.0%

02/22/2014		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2015 Kearney Budget Certification of Resources									
			Fy2011	Fy2012	Fy2013	Fy2014	Fy2014	Fy2015	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Request	CHANGE
73000	Shoppes TIF Balance Sheet								
73000	31510	Fund Balance	426	426	426	0	0	0	0.0%
TOTAL	Shoppes TIF Balance Sh		426	426	426	0	0	0	0.0%
73001	Shoppes TIF Revenue								
73001	41100	PILOTS-Real Property	0	0	0	0	0	0	0.0%
73001	41600	Clay County EATS	0	0	0	0	0	-32,816	0.0%
73001	42185	TIF Funding Agreement Dep	0	0	0	0	0	0	0.0%
73001	42186	Developer Advanced Funds	0	0	0	-15,000	0	-30,000	0.0%
73001	45100	Interest on Investments	0	0	0	0	0	-5	0.0%
73001	46100	Transf EATS Sales Tax	0	0	0	0	0	-37,500	0.0%
73001	46101	Transf EATS CapImpSalesTx	0	0	0	0	0	-18,750	0.0%
73001	46103	Transf EATS TrnsptSalesTx	0	0	0	0	0	-18,750	0.0%
73001	46107	Transf EATS Shoppes CID	0	0	0	0	0	0	0.0%
73001	48081	CID EATS Due Shoppes TIF	0	0	0	0	0	-112,500	0.0%
TOTAL	Shoppes TIF Revenue		0	0	0	-15,000	0	-250,321	0.0%
73310	Shoppes Tif Expense								
73310	52100	Administrative Fees	0	0	0	0	0	7,500	0.0%
73310	52105	School Capital Contribution	0	0	0	0	0	9,400	0.0%
73310	52110	FireDistReimb RSMO99.847	0	0	0	0	0	0	0.0%
73310	52240	Legal Notices/Publishing	0	0	0	0	0	0	0.0%
73310	52450	Legal Services	0	0	0	11,480	0	30,000	0.0%
73310	52480	Plan Analysis & Consting	0	0	0	0	0	0	0.0%
73310	55300	Developer Reimbursement	0	0	0	0	0	203,421	0.0%
TOTAL	Shoppes Tif Expense		0	0	0	11,480	0	250,321	-450.7%
TOTAL	Shoppes TIF		426	426	426	-3,520	0	0	-100.0%
		Revenues	-9,983,684	-10,213,879	-11,587,986	-14,160,233	-15,569,069	-13,662,177	
		Expenditures	10,442,477	10,781,451	12,601,925	12,920,067	15,576,766	13,612,230	
			458,794	567,572	1,013,939	-1,240,166	7,697	-49,946	
		Fund Balances	-6,545,277	-5,977,705	-4,963,766	-1,240,166	7,697		%
** END OF REPORT - Generated by James Eldridge **									