

City of Kearney, Missouri
Fiscal Year 2019 Annual Budget

April 1, 2018 to March 31, 2019

Bill Dane, Mayor
Gerri Spencer, Alderman Ward I
Eric Shumate, Alderman, Ward I,
Dan Holt, Board President, Alderman, Ward II
Marie Steiner, Alderman, Ward II

Presented March 5th, 2018

2019 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

In fy2018 (January, 2018), the City implemented a water and sewer rate increase as was recommended by the City's engineers, Larkin, Lamp Rynearson, based on their Water and Sewer Rate Study, Larkin Project No. 0317012.01, dated June, 2017. The rate increase recommendations were based on capital improvement needs identified in the "Water Treatment and Distribution Engineering Study, Larkin No. KC12-0024.0100," dated November, 2012 and "Wastewater Treatment Plant Facility Plan Influent Pump Station & Headworks Evaluation, Larkin Project No. 0315058.01, dated October, 2016.

The rate increase will enable the City to issue bonds to finance

- Sewer Plant Headworks Sewer Plnt Cap Fd \$2,920,000
- West Creek Interceptor, Phase II Sewer Plnt Cap Fd \$2,641,000
- Westside Booster Pump Station Water Plnt Cap Fd \$ 422,000

In addition to these projects, the rate increase will generate funds for:

1. 1.5 MG Hills of Westwood Hydropiller Repair and Paint Maintenance Contract \$161,170** (because this work cannot be commenced until the Westside Booster Pump Station is in place it may be this funding may be redirected to the water wells generator project)
2. Water Wells Backup Power Generators, \$120,000** dependent on above
3. Filter Valve Replacement, \$115,000
4. Paint the Water Plant, \$40,000
5. Replacement of the Lawrence Street Water Main, \$87,520

Several other major capital improvements projects are being proposed in this budget:

- 92 Highway Sidewalk Project Sales Tax Fund \$ 740,786
- Sidewalk Replacement Projects to be Determined (Fds 028 & 029) \$ 150,000
- Clear Crk Pedestrian Trail Overlay (Fds 018 & 019) \$ 90,000
- Street Overlay Projects (Fds 018 & 028) \$ 300,000
- Storm Water Projects (Regency Park) \$ 100,000
- Zoning Consultant for Downtown Zoning Overlay Study \$ 25,000

This budget provides for a new Codes Enforcement Officer needed to handle nuisances and citizen reports. Funding for the Chamber of Commerce executive director has also been added pursuant to Board action. A new Water Laborer position is also being created to address growing work loads.

This budget proposes a 3% Salary raise for employees (2% for Positions with >\$55,000 Starting Salary), and step increases to those eligible.

USE TAX AND THE TAX ON TITLING VEHICLES PURCHASED OUT OF STATE

(Source: Missouri Municipal League <http://www.mocities.com/?page=outofstatevehicles>)

HB 2140 (2016) provides a two-year extension on the collection of the local sales tax on motor vehicles, trailers, boats and outboard motors purchased from out-of-state dealers or from private sellers and then titled in Missouri. Municipalities now have until November of 2018 to receive voter approval for the continuation of the collection of the local sales tax for motor vehicles, trailers, boats and outboard motors purchased from private sellers or out-of-state dealers and then titled in Missouri.

By way of background, HB 2140 was needed to fix the tax loophole created by the Missouri Supreme Court in the January 31, 2012, Street v. Director of Revenue decision. This decision provided that the local sales tax should only be collected on vehicles purchased from out-of-state if the city had a local use tax. Prior to the Street decision the local sales tax had always been imposed based on the address of the owner (144.069 RSMo). HB 2140 extends the deadline under the first legislative fix created by HB 184 (2013).

So far 228 municipalities have received voter approval for the continuation of local sales tax on out-of-state vehicle sales.

Cities have the option of passing either the use tax or just the continuation of the sales tax on out-of-state vehicles sales to plug the "street decision loophole". Passage of the use tax will not only allow cities to continue to collect the local sales tax on vehicles purchased from out-of-state but will also apply the local sales tax to purchases delivered to residents from out-of-state vendors.

The City of Kearney needs to do this, either on the August or November 2018 ballot.

THE OPERATING BUDGET

Fd 010 General Fund Revenues
Line Items on Page 35

Property taxes have been calculated with a 3% growth on new construction:

ASSESSED VALUATION GROWTH

Calendar Year	Total Assessed Valuation	% Growth	Net Assessed Valuation (Less TIF)	% Net Growth	
2018	\$170,518,308	3.0%	\$165,882,708	3.3%	Growth Projected
2017	\$165,551,755	5.6%	\$160,619,155	5.4%	
2016	\$156,763,602	4.4%	\$152,454,882	4.3%	
2015	\$150,177,143	7.2%	\$146,100,993	5.2%	Shoppes TIF Commences
2014	\$140,095,466	1.1%	\$138,852,190	1.3%	
2013	\$138,618,827	1.0%	\$137,117,957	1.0%	
2012	\$137,254,529	1.6%	\$135,753,659	1.7%	
2011	\$135,041,078	0.1%	\$133,540,208	0.6%	
2010	\$134,927,451	0.4%	\$132,801,371	0.4%	
2009	\$134,355,239	-0.9%	\$132,229,159	-0.9%	
2008	\$135,583,173	4.4%	\$133,398,093	4.5%	

X:\Jim\My Documents\Budget\Property Tax Assessed Valuations History.xlsx

Sales Tax A 2% increase over fy2018 Budget in General Sales Tax has been calculated for Fy2019.

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

	Salary	Soc Sec	Medicare	Work Comp	Health	LAGERS	Full Time	Part Time
DEPT.								
C.H.	223,983	13,887	3,248	1,800	33,919	15,883	3.0	5
Court	3,181	197	46	0		161		1
Com Dev	184,936	11,466	2,682	6,000	28,000	0	3.0	
Police	1,046,707	64,896	15,177	28,000	206,415	88,105	18.0	2
Street	268,179	16,627	3,889	11,500	53,462	18,478	4.5	2
Park	185,075	11,475	2,684	8,200	26,500	0	2.5	2
Water	510,979	31,681	7,409	24,000	96,000	0	10.0	
Total	2,423,040	150,228	35,134	79,500	444,296	122,627	41.0	12

Grand Total Salary & Benefits 3,254,825 7.6% Gen
 budget 2019 payroll and insurance expenses 8.9% Pol

- Social Security Employer's Share 6.2%
- Medicare is 1.45% of Salary
- Health Insurance Assumes a 10% Rate Increase on Current Rates
- LAGERS Retirement for **Fy19 7.6% General, 8.9% Police**

(Fy18 7.7% General, 9.0% Police)	(Fy15 10.2% General, 11.7% Police)
(Fy17 7.6% General, 9.3% Police)	(Fy14 10.4% General, 12.7% Police)
(Fy16 8.6% General, 10.3% Police)	(Fy13 11.8% General, 13.3% Police)
	(Fy12 12% General, 12.7% Police)

SUMMARY OF INSURANCE The following is a summary of property, liability, and automobile insurance budgeted for Fiscal Year 2019:

	Prop/Liability	Auto Insurance	
City Hall	46,000	0	
Com Dev	0	800	
Police Depart	38,000	8,000	
Street Dept	9,500	8,000	
Park Depart	8,000	1,000	
W&S Admin	44,000	8,500	
			-
Budget Totals	145,500	26,300	171,800

budget 2019 payroll and insurance expenses

**Fd 010 City Hall Budget
Line Items on Page 36**

Payroll Service	8,300
Building Maintenance	40,000

On July 27th, 2017, the City Hall basement sump pumps failed, flooding the entire basement offices with approx 2" of water. This turned into a \$107,302 insurance claim, which Traveler's covered with two claims, as the upstairs also had a sewer back up, due to a clogged sewer service pipe.

In addition to the insured damages, the Board of Aldermen authorized the replacement of the building sewer service line, and installation of a new sanitary sewer grinder pump station for the basement, as well as dual ground water sump pumps with alarms and automatic dialer.

City Hall & 101 S Jefferson Museum Roof Conklin Foam and Coating Recoat System 12 year Warranty 24,000
City Hall Roof was replaced 19 years ago, in April 1998, by Singer Roofing for \$20,458—the successor company has offered to recoat the roof and provide a 12 year warranty—the roof has been a good value . Also the Original Museum roof is proposed to be recoated in the same manner (budgeted in Museum Building Maintenance)

Normal Maintenance/Contract Cleaning	16,000
Computer System Maintenance	22,500
MUNIS SaaS 1 st of 3 Year Renewal Agreement 2018 (4 qrtly payments)	\$9,502
Google Apps for Government	3,100
Computer Replacements—9 Computers	8,000

Training/Meetings	10,000.
• Missouri Municipal League Conference & Mtgs	4,000
• Finance Officer Training—A Davis	1,000
• Missouri City Manager's Conf—Osage Beach	500
• Staff and Board Members Meetings & Conf.	3,000
• Mileage Reimbursements	1,500

Dues	8,000.
• City Clerks Association/Crt	340.
• Missouri Municipal League	1,400.
• ICMA/MoCMA (Admin)	825.
• Chamber of Commerce	500.
• Clay County EDC	2,500.
• MARC	1,900.
• Friends of Jesse James	250.

Legal Fees	\$50,000.
Cemetery Maintenance	\$14,000.
• \$1000 Trees for New Addition buffer	
City Internet Web Page	\$6,000.
• City Web Site/Access Kearney/Amphitheater Site	

Fd 010 Non-Departmental
Line Items on Page 36

Transfer to Wireless Cap for Debt	\$ 48,277. (Museum/Police Trng Room)
Transfer to Park Fund	\$430,690
Transfer to Park Capital Improvements	\$ 4,942
• \$9,948 for Amphitheater Lease/Purchase	

Fd 010 Court & Legal Department
Line Items on Page 37

Legal Services (Prosecutor)	\$20,000
Municipal Judge Services	\$15,000 (\$625 per court Session, \$25 Incr)
Incode Court Software ASP License	7,500
Includes On-line Web Hosting	
Training/Meetings	1,500
Incarceration Services	\$8,000

Fd 010 Community Development
Line Items on Page 37

Engineering budgeted at \$15,000, is for consulting services relative to commercial site plan review not related to streets and storm water, which is funded in the Transportation fund.

Zoning Consulting	\$25,000 Prepare Zoning Update to Downtown Overlay
Training/Meetings	\$6,000 (\$3,000 for Pavlich Attendance of APA National Conference)
Dues	\$1,300 APA, AICP, Floodplain, ICC, City Northland Chamber

Fd 010 Economic Development
Line Items on Page 37

Kearney Area Development Council (KADC) Contract \$70,000

Authorized by Resolution 28-2016, the City contracts with KADC to perform economic development services for the City of Kearney at a funding level of \$70,000 annually.

Chamber of Commerce Contract \$30,000

Authorized by Resolution 46-2017, the City contracts with the Kearney Chamber of Commerce to contribute to the annual funding for a full time executive director to coordinate and promote economic activities on behalf of the City of Kearney, to be paid in quarterly installments of \$7,500. The agreement provides the City pay over to the Chamber up to \$60,000 over a two year period, although the agreement also states (the agreement) does not constitute an obligation beyond (the 2019) fiscal year, and the decision whether or not to budget or appropriate funds or to extend (the agreement) for any subsequent fiscal year is solely with the discretion of the then current governing body of the City. The City and Chamber shall each retain the right to terminate the agreement for any cause or no cause upon delivering six (6) months written notice to the other.

During the term of these payments the Mayor shall meet with a representative on the Chamber and the Chamber Executive Director on a monthly basis to coordinate Chamber and City activities for the benefit of the City and the Chamber, unless jointly agreed otherwise.

**Fd 010 Fire House Center for Creative Excellence
Line Items on Page 38**

Kearney Enrichment Council Contract Renewal \$30,000

Authorized by Resolution 34-2014, the City has a contract with the Kearney Enrichment Council (KEC) to provide \$30,000 annually for the purposes maintaining a full time executive director to operate, coordinate and promote activities at the Firehouse Center for Creative Excellence; and to coordinate the Missouri Main Street Program. The Firehouse Center is intended to provide multi-generational educational programs focusing on creative arts and business within the community.

Resolution 33-2014 authorized a contract with the Kearney Enrichment Council to lease the Firehouse Center At 106 South Jefferson in consideration for KEC operating the above mentioned educational programs. The contract provides for the City to continue to pay for gas, electric, water, sewer, trash service and property insurance, as well be responsible for mechanical and structure maintenance.

Spark Youth Program Contract Renewal \$30,000

Resolution 36-2015 authorized another contract with the Kearney Enrichment Council to fund the Spark Youth Program at the Firehouse Center, with Annual Appropriations of \$30,000 being appropriated, with a provision for the contract to automatically renew, providing each party with the right to terminate the agreement at any time for any cause upon delivery of 6 months written notice.

**Fd 010 Kearney Historic Museum
Line Items on Page 38**

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.

Building Maintenance \$10,000

101 S Jefferson Roof Re-Coating: \$7000 Conklin 12 year non prorated warranty
101 S. Jefferson was purchased from Doug Porter in December 2001—he had recently installed a new roof on the building at that time—it has given good service. (This work was deferred from the Fy2018 budget due to City Hall flooding issues.)

City Museum \$6,000
For special events and acquisitions

**Fd 010 Police Department Budget
Line Items on Page 39**

The Police Department consists of 17 officers including the Chief, and 1 civilian employee. Also 3 part-time patrol officers have been budgeted.

Equipment Maintenance	\$15,000	
Computer Equip & Maintenance	\$15,000	
Increased \$5,000 for new IT Services previously done by Shawn Graff Vehicle Docking for AFIS (891 Vehicle) \$1,500, Google Mail and Apps--\$3,000		
Vehicle Maintenance	\$30,000	
Training and Meetings	6,000	
PLS On Line Training/Add. Training for Missouri P.O.S.T C.I.T Training for all officers		
Community Policing	2,500	
Halloween Safety lights, Sponsor Soccer Team, Safety Handouts		
MARRS 800 Radio Host Fees	10,000	
All 800 Radios need to be registered with the 800 MHZ MARRS (Metropolitan Area Regional Radio Host Agency is Kansas City Missouri Police Department. Cost is \$15 per radio per month, for a total of \$4,500 per year.		
Crime Investigations	14,500	
(CCIS Drug Squad Contribution-6,500, Evidence supplies, Lab Tests		
Jesse James Contract Labor	\$3,000	(Clay County Officers)
Dispatch Service	\$20,014	(Clay County Sherriff)*
*Currently there is an effort to consolidate dispatching services of Gladstone and Liberty with Clay County. The City of Kearney and the Kearney Fire and Recue Protection District have participated financially in a study recently completed. Clay County provides dispatching services to Kearney at a very nominal expense. With Kearney situated in the heart of northern Clay County our relationship with the County Sheriff's patrol has been vital, and it is recommended to continue to follow Clay County's lead—if Clay County joins, then Kearney joins, if Clay County does not join, Kearney would want to remain with Clay County.		
Gas and Oil	\$45,000	
Uniforms	\$18,000	
New Equipment (for Car)	\$15,000	
(for Car)		
New Patrol Car	\$51,000	2 Cars
2018 Dodge Interceptor 23,126 State Bid		

Fd 010 Police Department Budget, Continued
Line Items on Page 39

PATROL VEHICLE FLEET

2017	FORD Explorer Utility	1FM5K8AR0HGD13642	POLICE	
2017	FORD 250 4x4 PICKUP	1FTEX1E8XHGD84181	POLICE	OLEARY
2017	FORD INTERCEPTOR AWD	1FM5K8AR2HGA13049	977M	GRAFF
2017	FORD INTERCEPTOR AWD	1FM5K8AR3HGA17319	984M	GARTON
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR4GGA04660	POLICE	
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR6GGA04661	POLICE	
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR8GGA04659	POLICE	
2015	FORD F-250 TRUCK (WHT)	1FT7X2B63FED69521	POLICE	
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)	1FM5U73E38UB11295	POLICE	Transfer to Codes
2007	CHEVROLET IMPALA (WHT)	2G1WS58R479410250	POLICE	Replace
2003	CARR TRL ATV	4YMUL08143T008246	POLICE	
2007	CARR TRL ATV	4YMUL08157M064606	POLICE	
2003	YAMA 4WHL ATV BEIGE	5Y4AJ08Y43A000844	POLICE	
2002	YAMA 4 WHL ATV 4WHEEL GR	JY4AJ03Y72C036299	POLICE	

Fd 010 Solid Waste Budget
Line Items on Page 40

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Increase		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		8.75	9.06	9.37	9.70	10.04	10.39	10.76	11.13	11.52	11.93
Additional Cart		2.00	2.07	2.14	2.22	2.30	2.38	2.46	2.54	2.63	2.73

Recycling Roll Offs	150.00	155.25	160.68	166.31	172.13	178.15	184.39	190.84	197.52	204.43
The City retains 25 cents per bill per month for trash billing, generating approx \$12,200 in net revenue to the General Fund:										
							\$509,000			
							\$496,800			
							\$ 12,200			

Allied Recycling Rebate Revenue \$8,000 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, which has increased over fy2018:

Recycling Program	35,500
Recycling Drop Site Roll Off Charges	\$14,400
Electronics Recycling	\$ 800
Household Hazardous Waste Program	\$10,280 (Res 44-2017 \$10,279.50)
Brush Chipping/Handling	<u>\$10,000</u>
Total	\$35,480

Fd 011 DWI/Drug Enforcement Fund
Line Items on Page 40

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.

Because of the small revenue generated, expenditures don't regularly occur from this fund. The last expenditure from this fund was in fy2016, the Police Department purchased 2 In Car Video Systems, Digital Alley Model DWM 800 with VU HD Kits, costing a total of \$9,040.

Projected revenues are \$2,500 with the \$5,074 Dec 17 fund balance, \$7,500 will be available for expenditure in Fy2019.

\$7,500 is budgeted for purchase of new DWI/Drug Enforcement equipment to be determined later. Needs are new in-car camera replacements, and Digital fingering

The fund balance was \$5,074 on 12/31/2017.

Fd 012 Downtown Capital Improvements Fund
Line Items on Page 40

This fund currently has no revenues—previously created to channel Sprint tower lease revenues to downtown improvements, this was the source of funding for the downtown sidewalks, street lights and walk through acquisition.

It also funded the City's share of the Missouri Main Street Program conducted by the Kearney Enrichment Council on behalf of the City.

The memo fund balance on 12/31/17 was \$173.12.

Enrichment Council Audit In fy2018, and pursuant to Resolution 33-2014, the building lease contract with the Kearney Enrichment Council, \$7,500 was expended to pay the costs of an Audit for the Kearney Enrichment Council covering all activities.

The Enrichment Council had understood the City was going to fund annual audits, however the wording of the agreement approved by Resolution 33-2014 did not accommodate this understanding. An amendment to the building lease agreement should be considered by the Board in order to fund such audits, although funding and budgeting should be appropriated from the General Fund.

It is recommended to close this fund.

Fd 013 Sales Tax Fund Budget
Line Items on Page 41

As stated on Page 3, 2% increase over fy2018 actual collections in General Sales Tax has been calculated for Fy2019.

This fund is used to separately account for sales tax revenues. Revenue is projected at a \$1,490,000 estimated interest earnings of \$2,500.

Clear Creek Pedestrian Bridge Lease Purchase Financing With approval of Ordinance 1343-2017, the City entered into a 12 year lease purchase agreement with Central Bank of the Midwest, final payment 3/1/2029. The proceeds (\$407,000) provided the City's share of a pedestrian bridge over Clear Creek, connecting trails from Jesse James Park to Mack Porter Park. Cost of the project was projected at \$607,000, with \$200,000 MoDNR grant and balance assumed by the City.

	Principal	Interest	Total
Clear Creek Ped Bridge L/P	30,294.	11,238	41,532.

92 Highway Sidewalk Financing Not able to be funded on the same timetable as the Clear Creek Pedestrian Bridge, it is now contemplated to combined this financing with the West Creek 2/Headworks/Westside Water Pump project for efficiency.

Therefor, transfers to the W&S Sinking Fund (\$33,500) are being budgeted, to contribute to debt retirement of the proposed financing costs of 345,000.

92 Highway Sidewalk Improvements (from Grove Street West to Marimack Drive), and the Clear Creek Pedestrian Bridge.

	Project Total	Grant Funding	City Share
92 Highway Sidewalk Project	\$740,876	\$366,639	\$374,236
	Proposed Financing Amount		\$740,876

Shoppes TIF Economic Activity Taxes (EATS) are budgeted for retail businesses locating within the Shoppes at Kearney Tax Increment Financing District at 50% of revenue (Price Chopper has a protected retail sales base of \$15,000,000 to account for existing sales tax revenues prior to its relocation to Shoppes at Kearney in Oct, 2014.)

The balance of Sales Tax Revenue is transferred to the General Fund:

Transfer to W&S Sinking for 92 Hwy Sidewalk	\$ 33,500.
Transfer EATS to Shoppes TIF	\$ 88,000.
General Fund Transfer	\$1,359,268.

Fd 014 Park Capital Improvements Fund
Line Items on Page 41

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 waived this fee from FY2011 to FY2015, as an economic development incentive. With the FY2016 budget, funding was restored.

Assuming the total building fee for a single family dwelling remain at \$2000 the duration of Fy2019:

\$325	Park Fee	X 100 Estimated Permits = \$32,500
\$1,500	Sewer Connection Fee	X 100 Estimated Permits = \$150,000
<u>\$ 175</u>	W&S Building Permit Fee	X 100 Estimated Permits = \$ 17,500
\$2,000	Building Permit Total Fee	

\$32,500 from building permits fees has been estimated for Fy2018.

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.

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.

Park Fees and transfers from the General Fund:	
Transfer from General Fund	\$ 9,948
Interest	\$ 100
Park Fees	<u>\$29,250</u>
Total Revenue	\$39,298.

Amphitheater Lease Purchase The 2006 Amphitheater Lease/Purchases Agreement shared equally with KCB Bank and the Kearney Trust Company. In October, 2016, the City did a 2% refinancing with KCB Bank, combining 4 other lease purchase financings—the revised obligation for fy2019, (which retires 3/1/2020):

Amphitheater Lease Purchase, Principal	\$36,000.
Amphitheater Lease Purchase, Interest	<u>\$ 1,542.</u>
Total Debt	\$ 37,542.

Fd 015 Fairview Cemetery Fund Budget
Line Items on Page 42

The City has owned and maintained Fairview Cemetery, a 6.5 acre cemetery located at 501 North Grove Street since 1887.

Lot fees are \$515 for grave spaces. (Ordinance No. 825-2000).

\$5,000 generated from Lot Sales is budgeted to build the Fund Balance, as this Fund is intended to be a perpetual maintenance fund-for Fairview.

In fy2017, \$1,553 was generated in interest per year, so the Cemetery requires subsidies from the General Fund. (Cemetery Maintenance Expense of \$12,000 is provided in the City Hall budget--Page 2)

Cemetery Stone Maintenance \$15,000

A budget carryover from fy2018, requests for proposals will be sought to perform Cemetery Stone Maintenance. A number of stones have settled and need leveling and base support.

The balance of this fund was \$215,489 as of 12/30/17.

Fd 016 Police Training Fund
Line Items on Page 42

Established pursuant to State Statute, a \$2. court cost is assessed against each moving traffic violation.

\$2 Police Training Fee \$1,200

\$1 POST Commission Fee \$1,400

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.

The memo Fund had a balance of \$7,664 on 12/31/17—this balance and projected revenues has been budgeted for expenditure on officer training.

Training/Meetings \$9,000

Fd 017 Park Fund Budget
Page 43-44

The primary revenue source for this fund is a \$430,690 transfer from the general fund.

Cable TV franchise tax \$67,000.
 Bill Board Leases \$22,800.

(**Resolution 27-2016**, Lamar of Kansas City will pay the City \$22,800 per year (based on \$5400 for two signs + \$6,000 for two signs in Mack Porter Park) for the life of 10 year lease. Rider #2 to lease 1250-01 reduces the rate of that sign by \$250 per month until such time Lamar has gained permission from adjacent landowner for Lamar to enter and remove vegetation that is blocking visibility to the billboard, after such time, Lamar agrees to return to the original amount of \$5400 per year. Term of lease ends August 1st, 2026.

Two seasonal part time employees for daily park maintenance chores \$23,000

Budgeting for Recreation programs:
 Recreation Program **Revenues** estimated at \$75,000
 Recreation Program **Expense** estimated at \$68,606

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

The Lion's Club Fireworks	\$45,000 (+3,000 over fy2018)
Theatre in the Park	\$ 6,000
Park Maintenance	\$83,000
Training/Meetings	\$1,750

Mower Lease/Purchase	\$4,101 (John Deere Diesel 997 w 72" deck, approved in Fy2015, Payment 4 of 4)
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Playground Equip/Fitness	\$1,500
Christmas Decorations	\$3,500
For Maintenance of All City Decorations	

Park Capital Improvements	\$60,000
Skate Park Equipment -30,000, Amphitheater Entryway--\$30,000	

Day in the Park (formerly Halloween Hallows)	\$9,000
This Event continues to be well attended	

Fd 017 Park Special Projects
Line Items on Page 44

Budgeting for fy2018 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue	\$235,000
Amphitheater Event Expense	\$235,000

**Fd 017 Park Special Projects—Cont.
Line Items on Page 44**

Pavilion Lease Purchase In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016) combining 4 other lease purchase financings—the revised obligation for fy2019 is:

Pavilion Lease Purchase Principal	\$12,000.
Pavilion Lease Purchase Interest	<u>\$ 370.</u>
(8 th of 10 Payments)	\$12,370.

The re-finance replaced a \$100,000, 4.5% lease/purchase agreement with the KCB Bank, which helped 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.

Resolution 28-2010 authorized 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 Corporate Sponsorship cannot be maintained throughout the term of the lease, 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.

PARK Vehicles

2006	CHEVROLET PICKUP	3GCEC14X56G255175	ERIC
2016	Ford F-250 WHITE w/Tommy Lift	1FT7X2B65GED00430	Park W/T-LIFT

**Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 45**

In FY2015, the Street Department was moved to the Transportation Fund. Previously, Transportation Sales Tax Funds were transferred to the General Fund as a reimbursement for transportation related expenses budgeted in the Street Department. Also in FY2015, revenues from the Road and Bridge Tax, and Gas & Motor Vehicle Sales Taxes with have similar spending limitations, were moved to this Fund.

The Transportation Sales Tax Fund was created in 1987, by voter approval, to replace Sales Tax dollars used to retire debt on a 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 system 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.

Transportation Sales Tax 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 airport”

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 45**

Road and Bridge Taxes, and the Gas and Vehicle Sales taxes are governed by the Missouri Constitution, which limits the expenditure of such funds as provided in Section 30(b) 1. Constitutional provision 30(a)1.(3) 3. appears to summarize 30(b) when addressing local sales taxes imposed on fuel as restricting...“All funds collected shall be used solely for the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning roads and streets.”

Transportation Sales Taxes	\$730,800	
LESS EATS	(44,000)	\$686,800
Gas and Vehicle Sales Taxes		\$343,000
Road And Bridge Tax, City Share	65,000	
Kearney Road District Share	225,000	\$290,000
Interest		\$ 12,000
Total Net Revenue		\$1,244,300.

Other notable expenditures:

Electricity for Street lights	\$125,000
Engineering	\$40,000
Building Maintenance	\$75,000
Clearspan Salt Storage Building \$60,000	
Equipment Maintenance	\$20,000
Computer Software	\$3,000
Mobil311 Facility Dude	
Vehicle Maintenance	\$20,000
Street Maintenance	\$480,000**

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

Tentative Distribution:

• Slurry Seal	\$ 65,000
• Asphalt/Concrete Cut & Patch	\$100,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$ 20,000
• Mill and Overlay	\$200,000
• Mack Porter Trail Overlay	\$ 60,000
• Contingency	<u>\$ 35,000</u>
	\$480,000

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 45**

Storm Drainage Maintenance \$100,000
 Regency Park Pipe Relining

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.

Salt and Sand \$25,000
 New Equipment \$5,000

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
Line Items on Page 46**

The ½ cent capital improvement sales tax was 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 removal of the sunset provision and authorized the continued collection of this tax to Issue debt for completion of the 33 Highway and 92 Highway widening projects. In

Sales Tax Collections \$703,800

TIF EATS 44,000

Transfers to Fund 055 \$628,800 To Retire 2015 G.O. Highway Bonds

Clear Creek Pedestrian Bridge Trail Overlay 30,000

Fund 020 Water and Sewer Revenue Fund Budget
Line Items on Page 47-49

This Budget provides for the operations and administration of water and sewer plant services. This budget provides for 1 new position for the Water Department Distribution.

The City operates its own water plant supplied by three water wells situated at the north end of Mack Porter Park. The plant capacity of 1 MGD is easily surpassed in the summer months—peaks are met with additional purchases of water from Kansas City. The City has a contract with Kansas City (Ordinance 820-2000) for up to 2.9 million gallons per day, which is the City's projected need in the year 2030.

In 2017, Larkin Lamp Rynearson conducted a water and sewer rate study to evaluate revenues and operational expenses, with a focus on future capital improvements for the water and sewer systems, with these projects identified for fy2019:

1. West Creek Sewer Interceptor, Phase II*
2. Sewer Plant Headworks*
3. Westside Booster Pump Station*
4. 1.5 MG Hills of Westwood Hydropiller Repair and Paint Maintenance Contract
5. Water Wells Backup Power
6. Filter Valve Replacement and Painting Water Plant

**Items 1, 2 and 3 to be financed with 2018 Certificates of Participation Financing*

The Board of Aldermen passed Ordinance 1344-2017 on August 7th for the following rates to be implemented after December 17, 2017, based on Larkin's 1st year recommended increase modified to include a Senior Discount of \$4 per month:

Water and Sewer Rates		NEW
Ord 1344-2017		
Water	Min. Charge	\$8.52
	Next 1000	\$7.44
	All additional	\$6.67
Sewer	Min. Charge	\$8.22
	Next 1000	\$5.22
	All additional	\$4.64
Average 5000 Gallon Bill		
	Water	\$40.97
	Sewer	\$32.36
	TOTAL	\$73.33
	Less Senior Discount	-\$4.00
	Senior Rate	\$69.33

Water Service Connection Fee	Meter Size
\$5.00	Standard 5/8"X3/4"
\$9.00	1"
\$17.50	2"
\$60.00	4"

Sewer Service Connection Fee	Meter Size
\$5.00	5/8"X3/4"
\$9.00	1"
\$17.50	2"
\$60.00	4"

Standard Meter

Water Rates Budget 2019

Fund 020 Water and Sewer Revenue Fund Budget--Cont
Line Items on Page 47-49

W&S Administration.

Transfers to Water & Sewer Sinking Fund \$925,656
 For Debt Retirement **including 2018 West Creek/Headwks/Westside Booster COP**

Computer Software \$24,000
 Google Mail and Work Order System-----6,000
 Cloud based Utility Billing System Upgrade—10,000 (7,560 Annual Ongoing)

Meter AMI System Lease/Purchase (6th yr of 10 yr) \$113,780
 Principal \$104,101.
 Interest \$ 9,679.

*In Apr, 2013, (Res 16-2013)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 (Res 11-2013) to acquire Sensus new water meters and data collectors having wireless communication capability to retrieve meter readings at City Hall, with final payment May 15, 2023.

Water Plant

Plant Maintenance \$215,000
 Filter Valve Replacement 115,000
 Paint Plant Exterior-\$40,000

Distribution Maintenance \$120,000

Water Line Replacement Projects Identified Candidate water line replacement projects that continue to plague the City with frequent water line breaks—these are estimated costs, based on \$80 per foot price:

1) Lawrence Street—Clark St. East to N. Grove 1094' @ 80 per foot	\$87,520
2) North Grove Street—Washington St North to Lawrence—700'	\$56,000
3) 8 th Street—Prospect to Marguerite—714'	\$57,120
4) 7 th Street—Ada to Margurite—450'	\$36,000
5) Ada Street—92 Hwy to 8 th Street—710'	\$56,000
6) 9 th Street—Prospect to Marguerite—720'	\$57,600

Equipment Maintenance \$40,000

Water Tower Maintenance \$191,002

Utility Services Contract 2nd year of Agreement
 Westwood 1.5 MG Tower \$160,170

- Annual fees for a maintenance contract with Utility Service Company for Hills of Westood 1.5 MG hydropillar located at 14901 NE 162nd Street. The Agreement, dated Jun 2017 (Resolution 34-2017), contemplated the tank would receive exterior renovation, wet-interior renovation and partial dry-interior renovation prior to the end of Contract Year 1. The 1st annual fee was \$60,000. The annual fees for Contract Years 2,3,4,5,and 6 shall be \$160,170 per Contract Year. The annual fee for Contract Year 7 shall be \$67,202. Each anniversary thereafter, the annual fee shall be adjusted to reflect the current cost of service. The adjustment of the annual fee shall be limited to 5% annually.

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 47-49

Utility Services Contract 9th year of Agreement \$30,832
 I-35 Water 250,000 ga. Spheroid Tower \$14,156
 Variform 500,000 gallon standpipe \$16,676

- Annual fees for a 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. In year 11 and every third anniversary thereafter, the adjustment of the annual fee shall be limited to 5% per annum. It should be noted the contract excluded prevailing wages and specifically states the City should contact Utility Service to recalculate fees.

Meter Set Parts \$110,000

Sewer Plant

Electricity	\$140,000
Plant Maintenance	\$25,000
Collection System Maintenance	\$25,000
Lift Station Maintenance	\$35,000
Clean grease, repair pump, electrical controls, etc.	
Clear Water Disconnect Program	\$40,000
Sludge Hauling/Handling	\$60,000
• Greg Rhodus Hauling Contract	
Treatment Chemicals	\$35,000
• Polymers used with the Rotary Fan Press	
Equipment Maintenance	\$40,000
New Equipment	\$ 5,000

Water and Sewer 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	1GCEK19V54Z305144	Transferred from POLICE
2003	FORD PICKUP	2FTRX18W93CA71017	Transferred from POLICE
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER
1981	CHEVROLET RED TRUCK C1500	1GBS7D4Y2BV143733	SEWER
1991	FIELD GYMMY	1GDL7H1J7MJ502773	SEWER
1997	GILLESPIE 5X10 TRL GENERATOR	1G9US1014VP178038	WATER
2013	DECKOVER TRIL	4YMF82027DM004446	WATER
2007	TRAILERMAN FLAT-BED TRAILER	5L3CX18297L001173	WATER
1990	HMDE 2 WHL TRAILER	DRX000135339MO	WATER

Fd 022 Meter Deposit Fund Budget

Line Items on Page 50

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. Meter Deposit money is not truly a revenue for which the City has discretion over spending, but an obligation of the City to hold and return to Customers.

Therefore, Meter Deposit receipts are booked as an increase in Meter Deposit liability and refunds become a reduction in Liability.

Interest earnings are credited directly into Water and Sewer Revenue Fund, or transferred to Water and Sewer Revenue Fund.

Cash Balance of the Meter Deposit Fund was \$220,858. on 12/31/2017, with a Meter Deposit liability of \$212,470, based on a reconciliation with Meter Deposit Registry reconciliation dated Feb 2, 2018.

Fd 024 Water Plant Capital Improvements Budget

Line Items on Page 50

This fund was created to manage water connection fees collected. Those fees were later redirected to the Water and Sewer Revenue to retire debt relative to the Kansas City water connection project, which included the 1.5 MG water tower, 4 miles of water main, an obligation to the City of Kansas City for a portion of the 69 Highway water main. Debt, in the form of bonds remain a debt obligation of the City for these projects.

Ordinance 831-2000, passed August 21, 2000, adopted a new meter set policy setting fees at \$2,460 for normal sized meters. The City determined that new construction should be responsible for a portion of the Kansas City Water project. Collection of this fee has been suspended since 2009 with the adoption of Ordinance 1104-2009, reducing all fees on building permits. Subsequent Ordinances 1127-2010, 1162-2011, 1165-2011, 1177-2011, 1197-2012, 1231-2013 have sustained this suspension. Currently, 1231-2013 caps the total building fees, which includes connection fees, at \$2,000, which is distributed \$1,500 sewer connection, \$175 to W&S Revenue Fund to contribute to meter parts, and \$325 to Park Capital Improvements.

Westside Booster Pump Station Project

The Water Plant Capital Improvements Fund has been maintained to account for Capital projects. In Fy2019, it is anticipated to receive \$500,000 to construct the Westside Booster Pump.

REVENUE	COP Bond Proceeds	\$500,000
EXPENSE	Westside Booster Pump Station	\$500,000

The Westside Booster Pump Station is designed to provide redundant water pressure and fire flows to the west side of I-35 service the residential subdivisions of Cedarwood, Hills of Westwood, Oakwood, Cottonwood Creek, and the commercial area of Innovation Business Park.

Fd 024 Water Plant Capital Improvements Budget--Continued
Line Items on Page 50

The City executed a contract with Utility Service Company to repair and paint the 1.5 MG hydro pillar located in Hills of Westwood. The Westside Booster Pump Station will permit this tower to be removed from operation in order for those repairs to proceed.

The project consists of 4 pumps rated at 400 gpm. Of those 4 pumps equipped with variable frequency drives (VFDs) to maximize pump efficiency. Normally only one pump will operate. During fire flows, three pumps would be in operation. (One pump will be redundant.) This will achieve a fire flow rate of 1,000 gpm to the west side while maintaining system pressures above 40 psi.

The fund had a balance of 4,658. on 12/31/2017.

Fd 025 Sewer Capital Improvements Fund Budget
Line Items on Page 51

Revenues \$150,000 in permit fees has been budgeted assuming \$1500 from 100 building permits. \$900 interest.

2018 West Creek Phase 2/Sewer Plant Headworks Bond Proceeds for the West Creek Phase 2 and Sewer Plant Headworks projects will be received into this fund estimated to be \$6,152,000.

2018 Sewer Capital Projects

Engineering	\$591,000
Sewer Plant Headworks	\$2,920,000
West Creek Interceptor, Phase 2	\$2,641,000

Rotary Fan Press Capital Lease Purchase On February 2nd, 2015, the Board of Aldermen approved Resolution 8-2015, authorizing a \$400,000, 10 year, 2.07% Capital Lease/Purchase with U.S. Bancorp for acquisition, installation and construction of related improvements for a rotary fan press dewatering system. The final maturity is February 27, 2025.

	Principal	Interest	Total
Rotary Fan Press L/P	38,778	5,532	44,311

The Balance of Revenue from Sewer Connection fees, \$105,689, will be transferred to the W&S Sinking Fund for Debt Retirement on the Sewer Capital Improvement projects, West Creek Interceptor, Ph II, and the Sewer Plant Headworks.

**Fd 028 Highway Construction Fund Budget
Line Items on Page 52**

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.

Later, this fund was used for accounting for the Bennett Boulevard Construction project, the 19th Street Bridge Replacement project and for numerous smaller street capital projects.

The fund balance has been reserved for Street Capital projects.

Revenues

Contract with Westside CID Annual Payment 6 of 12 \$74,382

In fy2013, the City loaned the Westside CID \$700,000 at 4% Interest (Res. 17-2012 & 18-2012) to construct Bennett Boulevard to Pilot Travel Center. Pilot Travel also contributed \$256,426 to the project, which totaled \$1,161,463. This fund is receiving annual payments of \$74,382 from the Westside CID loan, which will be retired in 3/1/2025. (Payment #6: Applied to Principal: \$56,524., Interest Earnings \$17,858, Balance Owed City After this payment: \$389,922.)

Interest \$ 1,500

Expenditures

I-35 Landscaping Maintenance \$9,000

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)

Mill and Overlays \$100,000

Sam Barr Roundabout Flag Pole & Landscaping \$35,000

New Sidewalk Construction \$98,000

(\$52,000 also budgeted in Fund 029)

To Be Determined—Projects:

1. Washington Street (Prospect to Grove Street)
2. Washington Street (Railroad Crossing)
3. Clark Street to Mack Porter Park (Trail Project)

The Highway Construction Fund had a memo cash balance \$178,352. on 2/11/2018

Fd 029 2015 Street Bond Budget
Line Items on Page 52

The 2015 Street Bond Fund was created to track expenditures of Bond Proceeds for construction of outer road Watson Drive, from Shoppes at Kearney south to 19th Street, and 19th Street widening improvements.

Interest Revenue	\$3,000
Street Lights	134,500
Platte Clay Electric Street Light Installation	\$ 105,500
Banners and Pole Decorations	\$ 29,000
Flowering Tree Planting	15,000
New Sidewalk Construction	\$52,000
(\$98,000 also budgeted in Fund 029)	

To Be Determined—Projects:

1. Washington Street (Prospect to Grove Street)
2. Washington Street (Railroad Crossing)
3. Clark Street to Mack Porter Park (Trail Project)

Fund Balance on 1/31/2018 was 237,673

**Fd 030 Water & Sewer Sinking Fund Budget
Line Items on Page 53**

This fund is used to retire SRF Revenue Bonds, 2013 Clarifier COP Issue, and the planned 2018 COP Bond Issue that will provide funding for West Creek Ph II, Sewer Plant Headworks, Westside Booster Pump Station, and 92 Highway Sidewalk Project.

Revenue Transfers		Annual Amt	Monthly Transfer
020 W & S Revenue Fund		925,656	77,138
025 Sewer Plnt Cap Fund		105,689	8,807
013 Sales Tax Fd		33,500	2,792
Total Revenue		1,064,845	

X:/Jim/Budget/Budget 2019 Fund 30 Bond Schedule

Debt Obligations	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	170,000	28,992	3,772	202,764
2013 Sewer Clarifier COP	340,000	126,338	5,000	471,338
2018 West Crk/Hdwks COP Estimated	134,560	254,850	3,500	392,910
Total	644,560	410,180	12,272	1,067,012

X:/Jim/Budget/Budget 2019 Fund 30 Bond Schedule

The **2001 DWSRF Water bonds** financed: 1.5 MGD Tower, Related 16" and 12" Water Main Extensions from the Water Plant, under the Interstate and along the dirt lane to the site in Hills of Westwood, the Jesse James Farm Road 18" Water Main to the Kansas City connection point at 128th and Somerset Road, the Metering Station and Related SCADA Improvements. The improvements enabled the City to contract with the City of Kansas City to provide a daily accessible water supply of 2.9 million gallons.

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 accomplished the following:

Refund the 2004 W&S Rev Bond Issue (Fd30 debt)	\$494,842.50
Refund the KC Water Agreement (Fd20 debt)	\$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 to this Lease/Purchase financing. Moody's also issued an "A1" Rating on the City's outstanding 2001/2005 Highway Construction General Obligation Bonds.

2018 L/P WEST CREEK PH 2/SEWER HEADWORKS/WESTSIDE WATER PUMP STATION Debt Service for the planned 2018 West Creek Ph 2/Sewer Plant Headworks/Westside Water Booster Pump Station/92 Hwy Sidewalk Project. Funding for the Sidewalk Debt is being transferred from the Sales Tax Fund.

Fund Balance on 12/31/2017 was \$321,929.

Fd 031 Water & Sewer Reserve Fund Budget
Line Items on Page 54

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 had a \$190,531 balance, as of 1/31/18.

Fd 032 Water & Sewer Depreciation Fund Budget
Line Items on Page 54

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000. It had a \$58,680 balance as of 1/31/2018.

Fd 040 Water and Sewer Obligation Fund Budget
Line Items on Page 54

This fund retired debt on 1997 sewer capital improvements. The issue was retired 1/1/2017 (FY2017).

As was planned with the approval of the 2015 Watson Drive G.O. Bond Issue (approved by voters in August, 2014), the 5 cent property tax levy revenue line item, will moved to Fund 055, 2015 G.O. Bond Fund.

Fund Balance on Mar 31, 2017 was \$45,090, will also be transferred to Fund 055, 2015 Highway G.O. Bond Fund to be dedicated to retire general obligation bonds.

Fd 055 2015 G.O. Highway Bond Fund
Line Items on Page 55

This debt fund was created to retire 2001 General Obligation Bond of \$7,915,000 for the Highway 33 Widening Improvements and for 92 Highway. During Fy2006, these bonds were re-financed, lowering the net interest cost to 3.9% from 4.99%, called the 2005 Bond Issue.

During Fy2015, (August , 2014), voters approved a refunding of the 2005 Bonds and issuing an additional \$5,250,000 to extend the Shoppes at Kearney Road (Watson Drive) south to 19th Street, and widen West 19th Street to three lanes.

The \$9,290,000 Refunding (4,060,000) and New Financing (5,320,000) was completed on February 2nd, with Ordinance No. 1275-2015, being sold at competitive bid to FTN Financial Capital Markets at a True Interest Cost (TIC) of 2.108763%, which also produced a Net Present Value (NPV) savings of \$357,875.52 on the Refunding of the 2005 Bond Issue. The Bond Issue runs fourteen (14) years and its final maturity is 1/31/29

To finance this debt, it was assumed that the Capital Improvements Sales Tax would grow at an annual rate of 1%. Also assumed, the full amount of the 5-cent property tax debt levy previously funding the 1997 W & S General Obligation bond debt for the Sewer Plant would be dedicated to retirement of the 2015 G.O. Bonds—this occurs with this budget. Also, contributions from the Sales Tax Fund make up the difference, which is not required in this budget.

These 2015 G.O. Bonds carry an A1 rating by Moody's Investment Services.

Fd 055 2015 G.O. Highway Bond Fund--Continued
Line Items on Page 55

Revenues for Fund 055 consist of Transfers from other funds as follows:

Capital Improvements Sales Tax	628,900.
Property Tax (5 cent levy from W&S Oblig)	82,900.
Interest	<u>4,500.</u>
TOTAL REVENUE	716,300.

Expenditures

	Principal	Interest	Fees	Total Expense
2015 G.O. Hwy Rfd Bonds	530,000	184,113.	2,000	716,113.

Fd 061 Inmate Security Fund
Line Items on Page 56

Pursuant to Ordinance 1206-2012, the City has imposed a \$2 surcharge for violation of municipal ordinance to be placed into an "Inmate Security Fund" pursuant to Section 488.5026 RSMo. The Funds generated by such fee shall be limited to the purchase and maintenance of live scan fingerprinting devices for the City.

\$1,100 is budgeted for revenue.

Expenses

Biometric Verification Equipment (Electronic Fingerprinting)	\$5,000
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The Fund had a fund balance of \$5,025 on 1/31/18.

Fd 065 Wireless Capital Improvement Fund
Line Items on Page 57

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.

FY2019 CELLULAR FRANCHISE TAX

Verizon	36,000
AT&T	31,720
Sprint	20,500
<u>T-Mobile</u>	<u>6,650</u>
Total Revenue	94,820

The revenue projections are over 16% lower than actual revenues collected in FY2017—we have seen these revenues diminish over time, but not at this rate. It was first thought billing adjustments were being made between City residents and County residents as being the cause of decline. However, it can only be speculated as to the cause of this revenue loss—it will be investigated.

Fd 065 Wireless Capital Improvement Fund—Continued
Line Items on Page 57

Transfer from General Fund 48,277 To aid in funding the new lease purchase obligation for the 2016 Museum/Police Training Room Project

675 West 92 Highway Police Station In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016), refinancing a 2009 \$1,000,000 4.45% Lease Purchase used to acquire and remodel the Police Station at 675 West 92 Highway. Maturity is 3/1/26:

Expenditures

	Principal	Interest	Total Expense
2016 Police Station L/P	75,000.	10,930.	85,930

Lease/Purchase Financing for Police Station/Museum Remodel In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016), Matures 3/1/2026.

The refinancing combined 4 existing lease/purchase obligations, although bundled into a single financing instrument, separate debt schedules were prepared to continue debt retirement within their respective funds:

- Amphitheater, Fund 014, Park Capital Improvements
- Pavilion, Fund 017, Park Fund
- West Creek, Fund 025, Sewer Plant Capital Improvements
- Police Station, Fund 065, Wireless Capital Improvements
- 103 E Washington Museum/Police Training Room Fund 065 Wireless Cap Imp

Expenditures

	Principal	Interest	Total
Expense			
2016 Museum/Police Training L/P	49,000.	8,517.	57,517.

Cash Balance in the Wireless Capital Improvements Fund was \$147,065 on 11/30/2017

Fd 071 PCEC TIF Capital Projects
Line Items on Page 58

The fund was created to track accounting activity concerning the TIF or Tax Increment Financing for the Platte Clay Electric corporate headquarters facility. The TIF Plan expires September 5, 2018, and all projects will have been successfully completed. Steps will be taken during Fy2019 to close out the TIF Plan and redirect Payments in Lieu of Taxes to the respective taxing jurisdictions.

The TIF Plan was approved by Ordinance No. 675-95 and will expire September 5, 2018. 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. The 1996 issue was retired in Calendar 2013 (fy13) (5 years earlier than projected). The 2002 issue was retired on 9/1/2016. (2 years earlier than projected.)

On November 16th, 2015, the Board of Aldermen approved Resolution 43-2015, authorizing Hampton Plumbing, Inc. to extend a sewer stub to Lot 7, Innovation Business Park after being determined an unfunded and unfinished previously approved sewer project, approved by Ordinances No. 674-95, 575-95 and No. 882-2001.

Resolution 3-2015, authorized the Mayor to sign a contract with Kearney Area Development Council to utilize the remaining Northland Development Redevelopment (Platte Clay) TIF Revenue (estimated at \$300,000) in future PILOTS to construct a storm detention basin and related improvement in Innovation Business Park. The Storm Detention basin was an unfunded project included in the Phase II TIF Plan, approved by Ordinance No. 882-2001. Kearney Area Development Council executed the agreement on February 21, 2017 and contracted with Amino Brothers Construction to build the detention facility.

Paid to KADC in Apr 2017 \$189,000 Fy2018
 Paid to KADC in Jan 2018 \$141,925 Fy2018
 KADC Storm Detention Project \$330,924. Grand Total Contribution

This Tax Increment Project has truly been an outstanding investment for the Kearney Community. The Northland Development Redevelopment Project increased taxable, assessed real property values from \$8,860 in 1994 to \$4,734,430 in 2017. Add to that the assessed personal property of 914,713, making a grand total of \$5,639,143 in Taxable property created by this TIF Project. With the retirement of the TIF, the tax increment amount of \$1,516,870 valuation (previously designated Payments In Lieu of Taxes) on the Platte Clay Headquarters will now become taxable.

1994 Original Assessment	Total Real and Personal Property Assessment 2017	2017 TAX INCREMENT AMOUNT Assessment (Platte Clay Corporate Headquarters)	2018 Projected Total Real and Personal Assessment
\$8,860	\$5,639,143	\$1,516,870	\$7,166,013
1994 Taxes Paid (all Tax Jursidictions)	2017 Taxes Paid (all Tax Jursidictions)	2017 PILOT (Payment In Lieu of Taxes)	2018 Projected Taxes Paid (all Tax Jursidictions)
\$10,908	\$534,259	\$142,654	\$676,077

The approx. \$2.7 million tax dollar investment has already paid back over \$6.7 million back to taxing jurisdictions during the course of the past 23 years. For every \$1 invested, over \$2.40 has been paid back to the affected taxing jurisdictions from new taxable investment occurring within the 160 acre TIF District.

Fd 073 Shoppes TIF
Line Items on Page 58

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. The TIF Plan approves a capped amount of \$13,828,572 reimbursable project costs of a total Project Cost of \$39,540.357.

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.

The TIF Development Agreement included a \$15,000,000 protected base grocery sales to protect government entities from a loss of existing and some future sales tax growth (EATS revenue). The base has been factored into the above EATS projects.

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.

CERTIFIED TIF EXPENSES

Certified Expense Request #1, Approved 11/19/2014	\$625,761.03
Certified Expense Request #2, Approved 01/07/2016	<u>\$6,551,167.92</u>
Total to date (2-25-2017)	\$7,176,928.95*

*The Developer is also entitled to recover interest costs not calculated

TOTAL REIMBURSEMENT TO DATE (2-25-2018) \$1,686,016.63

Revenue Projections

PILOTS—Real Property	\$250,000
EATS, Clay County (.875%)	\$ 85,000
EATS, Zoo District (.125%)	\$ 10,500
EATS, Sales Tax	\$ 88,000
EATS, Transportation Sales Tax	\$ 44,000
EATS, Capital Improvements Sales Tax	\$ 44,000
EATS, CID	\$176,000

Expenditures

Administrative Fees \$ 7,500
 Developer Reimbursement \$ 651,025
 School Capital Contribution \$ 15,690

Included in the Developer's agreement is a School education impact fee:

Fy2016	\$9,400
Fy2017	\$10,980
Fy2018	\$12,550
Fy2019	\$15,690
Fy2020 and Annually Thereafter until Termination of TIF	\$18,830

Fire District Reimbursement \$ 15,785 Also, by State Statute, the Fire District's PILOT cannot exceed 50% of the Assessed Valuation of the TIF, therefore, a "pass through" has been calculated at \$15,785

Legal Fees \$ 7,500

Fines to General Operating Revenues Comparison

Pursuant to RSMo 479.359, 479.362 and 15 CSR 40-3.170,

As provided by Section 479.359.1 RSMo, every City shall annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations, including amended charges for any minor traffic violations, whether the violation was prosecuted in municipal court, associate circuit court, or circuit court, occurring within the City.

The percentage must be reported in an addendum to the financial report in compliance with 15 CSR 40-3.170. In addition, under Section 479.360, RSMo, political subdivisions having a municipal judge are to file a certification of substantial compliance signed by the municipal court judge on compliance with 15 SCR 40-3.180.

Pursuant to 479.359. 1. (and 2.), if the percentage is more than twenty percent (20%), the excess amount shall be sent to the director of the department of revenue. The department of revenue shall distribute these moneys annually to the schools of the county in the same manner that proceeds of all fines collected for any breach of the penal laws of this state are distributed.

Below is a calculation prepared for the report—the required addendum and certification forms are available at <http://auditor.mo.gov/local/politicalsubfincrpt> Reports are preferred to be submitted to the State Auditor at localgovernment@auditor.mo.gov

Fines to General Operating Revenues Comparison

*Pursuant to RSMO 479.359 and 479.362 and 15 CSR 40-3.170.

			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget
10101	48001	Fines & Court Costs	170,207	99,148	77,257	69,278	78,500	90,000
10101	48061	Court Bond Forfeiture	3,074	4,757	625	1,925	0	2,000
11201	48001	Fines & Court Costs	3,241	2,622	2,154	2,454	2,000	2,500
16201	48001	\$2 Police Training Fee	1,870	1,237	1,050	965	1,200	1,200
16201	48020	POST Commission Fds (Mo)	701	861	1,340	1,231	1,400	1,400
61101	48001	\$2 Inmate Security Surcharge	1,800	1,233	1,050	965	900	1,100
		Total Fines and Forfeitures	180,893	109,858	83,476	76,818	84,000	98,200
TOTAL	General Admin. Revenue		3,086,859	3,482,052	3,513,939	3,770,889	3,808,922	3,894,243
		% Comparison	5.86%	3.15%	2.38%	2.04%	2.21%	2.52%

My Documents\budget\Fines to General Fund Comparison fy2019.xls

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. Below is a summary of Budgeted Transfers:

Transfer From:	Transfer To:	Amount	Explanation
10 General Fund	17 Park Fund	430,690	Transfer to Parks
10 General Fund	14 Park Cap Improv	4,942	L/P Park & Amphitheater Debt Retirement
11 General Fund	65 Wireless Cap Improv	48,277	L/P Museum & Police Trning Room Debt
13 Sales Tax Fund	10 General Fund	1,359,268	General Fd Expenses
13 Sales Tax Fund	73 Shoppes TIF	88,000	Transfer EATS to TIF Fund
14 Sales Tax Fund	30 W & S Sinking	33,500	Retire Debt 92 Hwy Sidewalk
18 Transport Sales Tax	73 Shoppes TIF	44,000	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	73 Shoppes TIF	44,000	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2015 Street G.O. Bds	628,800	Retire G.O. Bonds
20 W & S Revenue	30 W & S Sinking	925,656	Retire Revenue Bonds
25 Sewer Plnt Capital Improv	30 W & S Sinking	105,689	Retire Revenue Bonds
Total Transfers Between Funds		3,712,822	

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81 Shoppes CID*	73 Shoppes TIF	176,000	Transfer EATS to TIF Fund
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*Transfers from Shoppes CID is a Sales Tax Revenue for Purposes of City Budget

Statement of Indebtedness

Statement of Indebtedness

Fund	Fy2019 (Apr 1, 2018 to Mar 31, 2019)	Beginning TOTAL DEBT Total Outstanding 4/1/2017	Principal Due in fy2019		Ending Total Debt 3/31/19		Ending TOTAL DEBT Total Outstanding 3/31/2018	Interest Due in Fy2019
			Gvrnmntl	Business Type	Governmental	Business Type		
	General Obligation Bonds							
55	2015 Watson Drive & 2001 Rfding Bonds	7,850,000	530,000			7,320,000	7,320,000	184,113
	Revenue bonds							
30	2001 DWSRF Water Revenue Bonds	935,000		170,000		765,000	765,000	28,992
	Other Debt							
20	2013 Water Meter Replacement L/P Oblig	559,653		104,101		455,552	455,552	9,679
30	2013 Sewer Clarifier COP Obligation	3,885,000		340,000		3,545,000	3,545,000	126,338
25	2015 Rotary Fan Press Capital Lease	285,353		38,778		246,574	246,574	5,532
	2016 KCB Refinancing							
65	Museum/Police Training Room	420,000	49,000			371,000	371,000	8,517
14	Amphitheater COP Obligation	76,000	36,000			40,000	40,000	1,542
65	Police Station COP Obligation	539,000	75,000			464,000	464,000	10,930
17	Pavilion Lease/Purchase Oblig	36,000	12,000			24,000	24,000	370
13	2017 92 ClrCrk Ped Bridge	378,291	30,294			347,997	347,997	11,238
30	2018 Headworks/West Creek/92 Sdwlk*	PROPOSED		134,560		745,000	6,725,000	7,470,000
	I35/19th Street G.O. Bond Issue*	PROPOSED				24,300,000	24,300,000	
	Total Statement of Indebtedness	14,964,296	732,294	652,879		8,566,997	5,012,126	13,579,123

**Proposed Debt in this Budget (Proposed not included in TOTALS)*

Fy2019 (Apr 1, 2018 to Mar 31, 2019)

Long-Term Obligations:	Governmental	Business Type	Total	Total Principal and Interest Due in Fy2019	
Amounts Due in less than one year:	732,294	652,879	1,385,173	1,385,173	Principal
Amounts Due in more than one year:	8,566,997	5,012,126	13,579,123	642,101	Interest
Total Liabilities	9,299,291	5,665,005	14,964,296	2,027,275	

Jim's Documents\Budget\Debt
fy2019.xls

The amount required for the payment of interest, amortization, and redemption charges for the debt of the City of Kearney in FY2019 is \$2,027,275. (Principal 1,385,173 Interest 642,101. and Fees 10,772.) NOT INCLUDING PROPOSED DEBT

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**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2019**

CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator/Clerk	85,448	87,199	88,944	90,694	92,443	94,192	97,156	98,928	100,699	102,470	104,241
(Monthly)	7,121	7,267	7,412	7,558	7,704	7,849	8,096	8,244	8,392	8,539	8,687
Asst Admin/Com Dev Dir	76,959	78,536	80,108	81,684	83,258	84,833	87,503	89,100	90,694	92,289	93,885
	6,413	6,545	6,676	6,807	6,938	7,069	7,292	7,425	7,558	7,691	7,824
City Clerk	51,708	53,337	54,965	56,595	58,223	59,851	61,478	63,108	64,736	66,365	67,992
	4,309	4,445	4,580	4,716	4,852	4,988	5,123	5,259	5,395	5,530	5,666
Finance Officer	42,867	44,279	45,687	47,099	48,509	49,919	51,330	52,740	54,151	55,561	56,971
	3,572	3,690	3,807	3,925	4,042	4,160	4,277	4,395	4,513	4,630	4,748
Court Clerk/Deputy Clerk	34,026	35,220	36,409	37,603	38,796	39,987	41,181	42,372	43,566	44,757	45,950
	2,835	2,935	3,034	3,134	3,233	3,332	3,432	3,531	3,631	3,730	3,829
COMMUNITY DEVELOPMENT											
Codes Enforcement Officer	34,835	35,995	37,150	38,309	39,467	40,623	41,782	42,939	44,098	45,254	46,412
	2,903	3,000	3,096	3,192	3,289	3,385	3,482	3,578	3,675	3,771	3,868
Building Inspector	45,555	46,584	47,613	48,641	48,696	49,704	50,714	51,722	52,729	53,738	54,746
	3,796	3,882	3,968	4,053	4,058	4,142	4,226	4,310	4,394	4,478	4,562
Com Dev Director	66,717	68,153	69,585	71,021	72,452	73,887	75,319	76,755	78,187	79,623	81,054
	5,560	5,679	5,799	5,918	6,038	6,157	6,277	6,396	6,516	6,635	6,755
STREET DEPARTMENT											
Street Laborer	31,641	32,732	33,823	34,913	36,003	37,096	38,188	39,277	40,369	41,462	42,411
	2,637	2,728	2,819	2,909	3,000	3,091	3,182	3,273	3,364	3,455	3,534
Street Foreman	36,934	38,024	39,112	40,199	41,288	42,375	43,463	44,551	45,640	46,727	47,682
	3,078	3,169	3,259	3,350	3,441	3,531	3,622	3,713	3,803	3,894	3,974
Asst Streets Director	49,204	50,833	52,461	54,091	55,719	57,347	58,975	60,604	62,232	63,861	65,488
	4,100	4,236	4,372	4,508	4,643	4,779	4,915	5,050	5,186	5,322	5,457
PARK DEPARTMENT											
Park Director	55,187	56,926	58,663	60,403	62,140	63,878	65,615	67,354	69,092	70,831	72,567
	4,599	4,744	4,889	5,034	5,178	5,323	5,468	5,613	5,758	5,903	6,047
Asst Park Director	49,204	50,833	52,461	54,091	55,719	57,347	58,975	60,604	62,232	63,861	65,488
	4,100	4,236	4,372	4,508	4,643	4,779	4,915	5,050	5,186	5,322	5,457
Park Recreation Coord	43,768	44,817	45,866	46,915	47,964	49,012	50,062	51,110	52,159	53,207	54,256
	3,647	3,735	3,822	3,910	3,997	4,084	4,172	4,259	4,347	4,434	4,521
Park Laborer	31,641	32,732	33,823	34,913	36,003	37,096	38,188	39,277	40,369	41,462	42,411
	2,637	2,728	2,819	2,909	3,000	3,091	3,182	3,273	3,364	3,455	3,534

3% COLA 2% Positions with >55K Starts

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2019**

POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	31,480	32,674	33,864	35,058	36,250	37,441	38,635	39,827	41,021	42,212	43,404
(Monthly)	2,623	2,723	2,822	2,921	3,021	3,120	3,220	3,319	3,418	3,518	3,617
Patrolman	38,522	39,484	40,445	41,407	42,369	43,332	44,292	45,255	46,215	47,178	48,140
	3,210	3,290	3,370	3,451	3,531	3,611	3,691	3,771	3,851	3,931	4,012
Corporal	40,270	41,280	42,290	43,300	44,310	45,366	46,328	47,338	48,349	49,359	50,368
	3,356	3,440	3,524	3,608	3,692	3,781	3,861	3,945	4,029	4,113	4,197
Police Sergeant	43,768	44,817	45,866	46,915	47,964	49,012	50,062	51,110	52,159	53,207	54,256
	3,647	3,735	3,822	3,910	3,997	4,084	4,172	4,259	4,347	4,434	4,521
Police Lieutenant	48,051	49,080	50,108	51,137	52,165	53,194	54,224	55,252	56,280	57,308	58,337
	4,004	4,090	4,176	4,261	4,347	4,433	4,519	4,604	4,690	4,776	4,861
Assistant Chief	50,493	52,123	53,751	55,380	57,008	58,637	60,264	61,894	63,521	65,151	66,777
	4,208	4,344	4,479	4,615	4,751	4,886	5,022	5,158	5,293	5,429	5,565
Police Chief	72,814	74,306	75,793	77,283	78,772	80,261	81,751	83,240	84,729	86,219	87,708
	6,068	6,192	6,316	6,440	6,564	6,688	6,813	6,937	7,061	7,185	7,309

WATER AND SEWER SERVICES

Accounts Clerk	34,026	35,220	36,409	37,603	38,796	39,987	41,181	42,372	43,566	44,757	45,950
	2,835	2,935	3,034	3,134	3,233	3,332	3,432	3,531	3,631	3,730	3,829
Senior Collections Clerk	42,867	44,279	45,687	47,099	48,509	49,919	51,330	52,740	54,151	55,561	56,971
	3,572	3,690	3,807	3,925	4,042	4,160	4,277	4,395	4,513	4,630	4,748
Water Laborer	31,641	32,732	33,823	34,913	36,003	37,096	38,188	39,277	40,369	41,462	42,411
	2,560	2,648	2,737	2,825	2,913	3,001	3,090	3,178	3,266	3,355	3,431
Wastewater Operator	35,881	37,075	38,264	39,458	40,651	41,842	43,036	44,227	45,421	46,612	47,804
	2,990	3,090	3,189	3,288	3,388	3,487	3,586	3,686	3,785	3,884	3,984
Chief Waste Operator	43,908	44,462	45,774	47,315	48,741	49,184	50,582	51,982	53,380	54,779	56,177
	3,659	3,705	3,815	3,943	4,062	4,099	4,215	4,332	4,448	4,565	4,681
Water Operator	35,881	37,075	38,264	39,458	40,651	41,842	43,036	44,227	45,421	46,612	47,804
	2,903	3,000	3,096	3,192	3,289	3,385	3,482	3,578	3,675	3,771	3,868
Chief Water Operator	43,908	44,462	45,774	47,315	48,741	49,184	50,582	51,982	53,380	54,779	56,177
	3,659	3,705	3,815	3,943	4,062	4,099	4,215	4,332	4,448	4,565	4,681
Utilities & Streets Director	72,814	74,306	75,793	77,283	78,772	80,261	81,751	83,240	84,729	86,219	87,708
	6,068	6,192	6,316	6,440	6,564	6,688	6,813	6,937	7,061	7,185	7,309

3% COLA 2% Positions with >55K Starts

02/25/2018 15:18		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON						bgnyrpts	
		fy2019 City of Kearney Budget							
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
10000	31510	General Fund Balance	(1,217,863)	(1,462,529)	(1,472,653)	(1,472,653)	(1,472,000)	(1,530,000)	3.9%
10101		General Admin. Revenues							
10101	41100	Property Taxes	(819,973)	(856,363)	(882,320)	(907,485)	(931,020)	(955,800)	2.7%
10101	41120	Property Sur Tax	(160,889)	(176,695)	(181,972)	(171,199)	(178,000)	(182,000)	2.2%
10101	41200	Franchise Tax--Electric	(441,357)	(457,079)	(448,008)	(473,003)	(458,000)	(475,000)	3.7%
10101	41201	Franchise Tax--Gas	(141,152)	(126,911)	(105,322)	(122,835)	(110,000)	(125,000)	13.6%
10101	41202	Franchise Tax--Telephone	(29,498)	(36,073)	(36,522)	(33,370)	(36,000)	(36,000)	0.0%
10101	41500	Financial Institution Tax	(2,024)	(2,195)	(1,546)	(524)	(2,100)	(1,000)	-52.4%
10101	42100	Building Permits	(89,064)	(48,816)	(36,165)	(41,152)	(40,000)	(50,000)	25.0%
10101	42175	Plan Review Fees	(7,433)	(10,068)	(18,126)	(17,816)	(10,000)	(20,000)	100.0%
10101	42185	TIF Admin Fees Per DevAgree	0	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	0.0%
10101	42200	City Licenses & Permits	(26,575)	(27,276)	(25,267)	(33,760)	(27,000)	(46,000)	70.4%
10101	43200	Trash Collections	(380,812)	(410,837)	(443,137)	(393,925)	(456,500)	(509,000)	11.5%
10101	43205	Allied Recycling Rebate	(5,683)	(3,510)	(5,050)	(7,188)	(4,000)	(8,000)	100.0%
10101	44210	MoDOT Police Grants	(6,209)	(6,609)	(6,409)	(3,698)	(5,000)	(5,000)	0.0%
10101	44310	Enrichment Council Dntion	(10)	(10)	0	0	0	0	0.0%
10101	45100	Interest on Investments	(11,709)	(10,162)	(8,139)	(25,094)	(11,000)	(12,675)	15.2%
10101	46100	Transf From Sales Tax Fd	(784,618)	(1,181,149)	(1,215,400)	(1,337,000)	(1,337,000)	(1,359,268)	1.7%
10101	48001	Fines & Court Costs	(170,207)	(99,148)	(77,257)	(69,278)	(78,500)	(90,000)	14.6%
10101	48061	Court Bond Forfeiture	(3,074)	(4,757)	(625)	(1,925)	0	(2,000)	0.0%
10101	48100	Miscellaneous Receipts	(6,572)	(16,894)	(15,173)	(124,138)	(117,302)	(10,000)	-91.5%
TOTAL		General Admin. Revenue	(3,086,859)	(3,482,052)	(3,513,939)	(3,770,889)	(3,808,922)	(3,894,243)	2.2%

02/25/2018 15:18 City of Kearney									
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON									
bgnyrpts									
fy2019 City of Kearney Budget									
			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
10105	City Hall Expenses								
10105	51100	Salaries--Full Time	175,695	182,617	187,451	169,305	197,644	214,483	8.5%
10105	51200	Salaries--Part Time	8,930	14,620	9,539	7,950	11,400	15,000	31.6%
10105	51500	Soc. Security--City Share	10,608	11,367	11,252	10,081	12,961	13,887	7.1%
10105	51501	Medicare--City Share	2,481	2,659	2,631	2,358	3,031	3,248	7.2%
10105	51600	Workman's Compensation	1,567	1,578	1,723	400	1,800	1,800	0.0%
10105	51700	Life/Health Insurance	24,436	24,797	27,441	25,497	30,835	33,919	10.0%
10105	51900	LAGERS Retirement Program	17,921	15,705	14,246	13,274	15,219	15,883	4.4%
10105	52210	Electricity	4,655	4,649	4,576	7,168	5,100	5,100	0.0%
10105	52220	Natural Gas	2,567	1,657	1,603	1,591	3,100	3,100	0.0%
10105	52230	Telephone	9,440	9,686	10,542	8,551	10,500	11,500	9.5%
10105	52232	Cell Phones	407	402	0	0	950	0	-100.0%
10105	52235	Payroll Service	6,136	7,222	6,938	7,016	8,300	8,300	0.0%
10105	52240	Legal Notices/Publishing	4,262	3,361	3,328	5,922	5,000	6,000	20.0%
10105	52260	Accounting Service	17,000	15,900	15,000	15,000	18,000	18,000	0.0%
10105	52270	Building Maintenance	25,551	41,150	29,666	188,509	187,802	40,000	-78.7%
10105	52280	Equipment Maintenance	2,969	3,683	2,712	4,474	4,000	4,000	0.0%
10105	52285	Computer Equip/Sftwre Mnt	17,577	11,945	14,652	12,237	22,500	22,500	0.0%
10105	52370	Training/Meetings	6,244	9,819	8,950	7,715	10,000	10,000	0.0%
10105	52380	Dues	6,630	5,353	7,511	4,069	7,800	8,000	2.6%
10105	52410	Elections	5,336	5,190	2,750	(248)	6,000	6,000	0.0%
10105	52450	Legal Services	46,423	42,275	49,825	39,615	50,000	50,000	0.0%
10105	52480	Ordinance Codification	1,724	3,418	3,499	2,352	2,000	3,500	75.0%
10105	52500	Cemetery Maintenance	7,475	13,296	13,790	11,374	14,000	14,000	0.0%
10105	52651	Property/Liability Ins.	34,118	37,499	40,630	44,210	44,000	46,000	4.5%
10105	53210	Office Supplies	6,517	6,528	6,820	7,652	7,500	7,500	0.0%
10105	53250	Postage	1,049	1,428	1,810	2,896	2,000	3,000	50.0%
10105	53400	Uniforms	240	30	285	305	500	500	0.0%
10105	54100	New Equipment	628	1,463	291	3,702	1,500	1,500	0.0%
10105	54180	Internet Web Page	5,100	3,600	3,300	3,600	6,000	6,000	0.0%
10105	58010	Goodwill	1,417	2,179	534	481	3,000	1,000	-66.7%
10105	58100	Other Expenses	67	563	225	249	0	0	0.0%
10105	59100	Reconciliation Adjustments	148	(588)	38	65	0	0	0.0%
TOTAL	City Hall Expenses		455,318	485,052	483,562	607,369	692,442	573,720	-17.1%
10106	Non-Departmental Expenses								
10106	56104	Transf to Park Cap Improv	55,100	21,113	21,113	19,896	9,948	4,942	-50.3%
10106	56105	Transfer to Park Fund	315,280	349,267	383,000	383,000	383,000	430,690	12.5%
10106	56108	Transf to Wireless Cap Imp	0	0	92,500	28,000	28,000	48,277	72.4%
TOTAL	Non-Departmental Expen		370,380	370,380	496,613	430,896	420,948	483,909	15.0%

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
10108 Court & Legal Expenses										
10108	51200	Salaries--Part Time	1,765	970	1,493	1,448	2,324	3,181	36.9%	
10108	51500	Soc. Security--City Share	109	60	92	90	140	197	40.7%	
10108	51501	Medicare--City Share	26	14	21	21	34	46	35.3%	
10108	51700	Life/Health Insurance	303	124	293	294	350	400	14.3%	
10108	51900	LAGERS Retirement Program	180	58	110	113	119	161	35.3%	
10108	52285	Incode Sftware Hosted Subscrip	5,259	5,525	5,310	327	7,500	7,500	0.0%	
10108	52370	Training/Meetings	1,904	2,362	780	149	2,500	2,000	-20.0%	
10108	52380	Dues	75	75	85	85	150	150	0.0%	
10108	52450	Legal Services	19,928	15,300	16,615	12,971	20,000	20,000	0.0%	
10108	52454	Indigent Legal Defense	0	0	200	400	2,500	2,500	0.0%	
10108	52455	Municipal Judge Services	11,900	10,485	13,725	13,850	14,400	15,000	4.2%	
10108	52463	Incarceration Services	11,873	4,371	3,463	6,162	8,000	9,000	12.5%	
TOTAL		Court & Legal Expenses	53,321	39,345	42,187	35,910	58,017	60,135	3.7%	
10109 Community Development Dir Exp										
10109	51100	Salaries--Full Time	121,505	131,414	136,841	124,190	142,718	184,936	29.6%	
10109	51500	Soc. Security--City Share	7,521	8,148	8,484	7,700	8,849	11,466	29.6%	
10109	51501	Medicare--City Share	1,759	1,906	1,984	1,801	2,069	2,682	29.6%	
10109	51600	Workman's Compensation	4,861	4,210	3,674	0	5,000	6,000	20.0%	
10109	51700	Life/Health Insurance	14,574	16,117	18,012	16,581	20,544	28,000	36.3%	
10109	51900	LAGERS Retirement Program	12,393	11,302	10,400	9,735	10,989	14,055	27.9%	
10109	52232	Cell Phones	1,423	1,479	1,162	1,156	1,600	1,600	0.0%	
10109	52240	Legal Notices/Publishing	1,570	1,462	3,061	1,152	3,500	3,500	0.0%	
10109	52265	Engineering Fees	13,518	13,256	7,102	22,029	15,000	15,000	0.0%	
10109	52280	Equipment Maintenance	3,607	3,979	4,085	1,735	4,000	4,000	0.0%	
10109	52290	Vehicle Maintenance	440	531	159	1,439	1,200	1,200	0.0%	
10109	52370	Training/Meetings	1,723	1,802	1,624	2,568	6,000	4,000	-33.3%	
10109	52380	Dues	610	1,080	1,100	955	1,300	1,300	0.0%	
10109	52415	Recording Fees/Surveys	304	1,798	3,375	3,944	3,500	4,000	14.3%	
10109	52480	Planning Consultant Study	0	0	0	0	0	25,000	0.0%	
10109	52650	Auto Insurance	598	766	774	597	800	800	0.0%	
10109	53200	Small Tools & Equipment	26	3	238	62	500	500	0.0%	
10109	53215	Gas & Oil	2,445	1,338	1,520	1,716	3,000	3,000	0.0%	
10109	53400	Uniforms	360	293	351	331	500	700	40.0%	
10109	54100	New Equipment	0	250	0	0	500	0	-100.0%	
TOTAL		Community Development	189,235	201,133	203,945	197,689	231,569	311,739	34.6%	
10110 Econonic Development Expenses										
10110	52295	Kearney Area Dev Council	60,000	45,000	85,000	70,000	70,000	70,000	0.0%	
10110	52297	Chamber of Commerce Contract	0	0	0	0	0	30,000	0.0%	
10110	52299	PlyGem Grant Agreement	15,000	15,000	0	0	0	0	0.0%	
TOTAL		Econonic Development E	75,000	60,000	85,000	70,000	70,000	100,000	42.9%	

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		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
10117 Firehouse Center									
10117	52210	Electricity	2,376	2,437	2,405	1,735	3,500	3,000	-14.3%
10117	52220	Natural Gas/Propane	2,310	1,609	1,524	1,442	2,500	2,000	-20.0%
10117	52270	Building Maintenance	2,151	1,176	1,690	1,941	3,000	4,000	33.3%
10117	52295	Enrichment Council Contract	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
10117	52296	KEC Spark Youth Program	0	22,500	30,000	30,000	30,000	30,000	0.0%
TOTAL		Firehouse Center	36,838	57,722	65,619	65,118	69,000	69,000	0.0%
10118 Kearney Historic Museum Expns									
10118	52210	Electricity	399	665	710	1,724	1,500	2,000	33.3%
10118	52220	Natural Gas/Propane	794	1,193	1,792	1,373	3,000	2,500	-16.7%
10118	52270	Building Maintenance	563	11,184	3,988	1,933	7,500	10,000	33.3%
10118	54665	City Museum	542	2,129	3,537	24,254	25,000	6,000	-76.0%
10118	54700	103 E Washington Bldg Purcha	36,895	1,674	0	0	0	0	0.0%
TOTAL		Kearney Historic Museu	39,192	16,844	10,027	29,285	37,000	20,500	-44.6%

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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	% CHG		
10211	Police Dept. Expenses									
10211	51100 Salaries--Full Time	803,807	900,802	960,105	895,799	983,140	1,011,607		2.9%	
10211	51200 Salaries--Part Time	16,646	12,006	12,697	8,564	33,150	35,100		5.9%	
10211	51220 Physicals/Testing	93	126	50	345	400	400		0.0%	
10211	51500 Soc. Security--City Share	49,652	55,761	59,143	54,629	63,010	64,896		3.0%	
10211	51501 Medicare--City Share	11,612	13,041	13,832	12,776	14,736	15,177		3.0%	
10211	51600 Workman's Compensation	24,872	21,620	19,620	0	26,700	28,000		4.9%	
10211	51700 Life/Health Insurance	119,035	141,461	151,360	141,988	187,650	206,415		10.0%	
10211	51900 LAGERS Retirement Program	94,738	91,460	88,747	79,631	86,533	88,105		1.8%	
10211	52210 Electricity	10,041	9,073	10,051	10,011	13,000	13,000		0.0%	
10211	52220 Natural Gas	289	438	474	492	1,000	1,000		0.0%	
10211	52230 Telephone	8,628	8,783	9,368	8,783	9,500	10,000		5.3%	
10211	52232 Cell Phones	4,650	4,959	3,979	3,426	5,200	5,200		0.0%	
10211	52240 Printing	1,221	1,491	495	186	1,500	1,500		0.0%	
10211	52250 Trash	0	0	39	0	0	0		0.0%	
10211	52270 Building Maintenance	9,091	10,850	11,191	13,233	15,000	15,000		0.0%	
10211	52277 Tornado Siren Maintenance	634	1,997	298	0	3,000	3,000		0.0%	
10211	52280 Equipment Maintenance	19,474	12,199	16,408	13,820	15,000	15,000		0.0%	
10211	52285 Computer Equip & Maint	11,576	8,697	16,470	12,317	10,000	15,000		50.0%	
10211	52290 Vehicle Maintenance	23,274	33,053	22,829	23,315	30,000	30,000		0.0%	
10211	52370 Training/Meetings	1,267	366	3,377	709	6,000	6,000		0.0%	
10211	52375 Community Policing	835	1,369	578	1,544	2,500	2,500		0.0%	
10211	52380 Dues	340	13	176	150	400	400		0.0%	
10211	52420 Animal Control (FROM STREE	0	0	0	908	3,500	3,500		0.0%	
10211	52425 Drug Dog Maint & Care	418	0	0	0	0	0		0.0%	
10211	52460 County Dispatch Service	20,014	20,014	16,678	20,014	20,014	20,014		0.0%	
10211	52462 REJIS Computer System	529	991	1,123	1,158	1,200	1,300		8.3%	
10211	52464 MARRS 800 Radio Host Fees	0	0	0	0	10,000	10,000		0.0%	
10211	52465 Crime Investigations	9,545	12,358	10,494	11,616	14,500	14,500		0.0%	
10211	52470 James Fest-Contract Labor	3,630	1,980	2,332	2,624	3,000	3,000		900.0%	
10211	52650 Auto Insurance	6,868	4,853	5,446	7,249	7,500	8,000		6.7%	
10211	52651 Property/Liability Ins.	27,277	27,629	29,276	35,726	32,000	38,000		18.8%	
10211	53200 Hand Tools	101	174	122	141	300	300		0.0%	
10211	53210 Office & Maint Supplies	1,890	2,072	2,241	1,440	3,250	3,250		0.0%	
10211	53215 Gas & Oil	37,217	27,365	27,010	26,017	45,000	45,000		0.0%	
10211	53250 Postage	284	1,221	258	237	600	600		0.0%	
10211	53400 Uniforms	7,712	9,542	7,894	10,547	18,000	18,000		0.0%	
10211	54100 New Equipment	6,298	6,471	17,694	490	15,000	15,000		0.0%	
10211	54201 Rose Mann Equipment Purch	8,546	4,591	0	0	0	0		0.0%	
10211	54215 800 MHZ Radios	0	0	64,849	0	0	0		0.0%	
10211	54500 New Vehicle	0	131,504	75,790	72,205	76,000	51,000		-68.4%	
10211	58010 Holiday Service Banquet	997	604	683	384	1,000	1,000		0.0%	
TOTAL	Police Dept. Expenses	1,343,098	1,580,935	1,663,178	1,472,473	1,758,283	1,799,764		2.4%	

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		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
10314	Solid Waste Expenses									
10314	52275 Recycling Program	31,638	27,225	23,574	33,555	35,000	35,000	0.0%		
10314	52800 Allied Waste Services Contract	372,278	398,750	430,110	425,368	449,500	496,800	10.5%		
TOTAL	Solid Waste Expenses	403,917	425,975	453,685	458,923	484,500	531,800	9.8%		
TOTAL	General Fund	(1,338,423)	(1,707,196)	(1,482,777)	(1,875,879)	(1,459,163)	(1,473,676)	1.0%		
11000	DWI/Drug Fund									
11000	31510 Fund Balance	(6,051)	(701)	(2,855)	(2,855)	(2,855)	(5,074)	77.7%		
11201	DWI/Drug Fund Revenues									
11201	48001 Fines & Court Costs	(3,241)	(2,622)	(2,154)	(2,454)	(2,000)	(2,500)	25.0%		
TOTAL	DWI/Drug Fund Revenues	(3,241)	(2,622)	(2,154)	(2,454)	(2,000)	(2,500)	25.0%		
11211	DWI/Drug Fund Expenses									
11211	54100 New DWI/Drug Equipment	0	7,972	0	0	0	7,500	0.0%		
TOTAL	DWI/Drug Fund Expenses	0	7,972	0	0	0	7,500	0.0%		
TOTAL	DWI/Drug Enforcement F	(9,292)	4,650	(5,009)	(5,309)	(4,855)	(74)	-98.5%		
12000	Downtown Imprpvmnts									
12000	31510 Fund Balance	(32,669)	(32,670)	(7,671)	(7,671)	(7,671)	(173)	-97.7%		
12301	Downtown Improvements Rev									
12301	45100 Interest on Investments	(1)	(1)	(1)	(2)	0	0	0.0%		
TOTAL	Downtown Improvements	(1)	(1)	(1)	(2)	0	0	0.0%		
12310	Downtown Improvement Exp									
12310	52260 Accounting Service	0	0	0	7,500	7,500	0	-100.0%		
12310	56109 Transfer to Wireless Cap	0	0	25,000	0	0	0	0.0%		
12310	58025 Missouri Mainstreet 50% Share	4,800	0	0	0	0	0	0.0%		
TOTAL	Downtown Improvement E	4,800	0	25,000	7,500	7,500	0	-100.0%		
TOTAL	Downtown Improvements	(27,870)	(32,671)	17,327	(173)	(171)	(173)	1.1%		

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8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON									
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			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
13000	Sales Tax								
13000	31510	Fund Balance	(252,732)	(181,200)	(233,630)	(233,630)	(233,629)	(190,688)	-18.4%
13101	Sales Tax Revenue								
13101	41600	Sales Tax Revenue	(1,206,842)	(1,372,858)	(1,422,076)	(1,328,953)	(1,490,000)	(1,519,800)	2.0%
13101	44005	MoDNR Bikeway Grant	0	0	0	(89,710)	(200,000)	0	-100.0%
13101	45100	Interest on Investments	(674)	(1,249)	(1,744)	(2,840)	(1,400)	(2,500)	78.6%
13101	48010	Bond Proceeds-ClrCrkBdg/92S	0	0	0	(413,000)	(1,200,000)	(740,876)	-38.3%
TOTAL	Sales Tax Revenue		(1,207,516)	(1,374,107)	(1,423,821)	(1,834,503)	(2,891,400)	(2,263,176)	-21.7%
13113	Sales Tax Expenses								
13113	52265	ClrCrk PedBrdg Engineering	0	0	0	90,576	95,000	0	-100.0%
13113	54352	Clear Creek Ped Bridge Trail	0	0	0	516,837	553,000	0	-100.0%
13113	54357	92 Hwy Sidewalk	0	0	0	0	752,000	740,876	-1.5%
13113	55000	ClrCrkBrdge Debt-Principal	0	0	0	34,709	75,000	30,294	-59.6%
13113	55001	ClrCrkBrdg--Interest	0	0	0	6,555	0	11,238	0.0%
13113	55300	Developer Reimbursement	0	0	0	49,241	49,241	0	-100.0%
13113	56100	Transf to W&S Sinking	0	0	0	0	0	33,500	0.0%
13113	56103	Trans to Park Fund	0	87,500	0	0	0	0	0.0%
13113	56104	Trans to 2015 G.O. DebtFd	236,382	110,851	75,600	0	0	0	0.0%
13113	56105	Transfer to General Fund	784,618	1,181,149	1,215,400	1,337,000	1,337,000	1,359,268	1.7%
13113	56106	Transfer EATS to TIF	13,211	66,138	80,391	76,737	73,100	88,000	20.4%
TOTAL	Sales Tax Expenses		1,034,211	1,445,638	1,371,391	2,111,655	2,934,341	2,263,176	-22.9%
TOTAL	Sales Tax Fund		(426,037)	(109,669)	(286,059)	43,522	(190,688)	(190,688)	0.0%
14000	Park Cap Improv								
14000	31510	Fund Balance	(117,572)	(129,711)	(147,382)	(147,382)	(147,000)	(141,009)	-4.1%
14301	Park Cap Imprvmnt Revenue								
14301	42350	Park Development Fees	0	(28,275)	(30,550)	(37,050)	(29,250)	(32,500)	11.1%
14301	45100	Interest on Investments	(105)	(113)	(156)	(218)	(100)	(100)	0.0%
14301	46100	Trans Frm General Fund	(55,100)	(21,113)	(21,113)	(19,896)	(9,948)	(4,942)	-50.3%
TOTAL	Park Cap Imprvmnt Reve		(55,205)	(49,501)	(51,819)	(57,164)	(39,298)	(37,542)	-4.5%
14316	Park Cap Imprvmnt Expense								
14316	55000	Amphitheater LP Principal	30,000	30,000	30,000	37,000	37,000	36,000	-2.7%
14316	55001	Amphitheater L/P Interest	8,788	7,363	4,147	2,291	2,291	1,542	-32.7%
14316	56103	Trans to Park Fund	0	0	0	20,000	20,000	0	-100.0%
TOTAL	Park Cap Imprvmnt Expe		38,788	37,363	34,147	59,291	59,291	37,542	-36.7%
14517	JesseJamesPlyGrndRefnace								
14517	55000	2007PK Refnace Principal	16,000	0	0	0	0	0	0.0%
14517	55001	2007PK Refnace Interest	370	0	0	0	0	0	0.0%
TOTAL	JesseJamesPlyGrndRefna		16,370	0	0	0	0	0	0.0%
TOTAL	Park Capital Imprvmnts		(117,620)	(141,849)	(165,053)	(145,255)	(127,007)	(141,009)	11.0%

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
15000	Cemetery									
15000	31510 Fund Balance	(192,915)	(197,835)	(208,773)	(208,773)	(208,000)	(215,489)	3.6%		
15301	Fairview Cemetery Revenue									
15301	45100 Interest on Investments	(996)	(1,094)	(1,553)	(2,257)	(1,600)	(2,600)	62.5%		
15301	48003 Cemetery Lot Sales & Fees	(8,730)	(3,825)	(9,385)	(5,265)	(5,000)	(5,000)	0.0%		
TOTAL	Fairview Cemetery Reve	(9,726)	(4,919)	(10,938)	(7,522)	(6,600)	(7,600)	15.2%		
15315	Fairview Cemetery Expense									
15315	52500 Cemetery Maintenance	0	0	0	0	15,000	15,000	0.0%		
TOTAL	Fairview Cemetery Expe	0	0	0	0	15,000	15,000	0.0%		
TOTAL	Fairview Cemetery Fund	(202,642)	(202,754)	(219,711)	(216,295)	(199,600)	(208,089)	4.3%		
16000	Police Training									
16000	31510 Fund Balance	(16,492)	(13,451)	(8,055)	(8,055)	(8,000)	(7,664)	-4.2%		
TOTAL	Police Training Bal. A	(16,492)	(13,451)	(8,055)	(8,055)	(8,000)	(7,664)	-4.2%		
16201	Police Training Revenue									
16201	44210 MoDot Trning Grant	0	(750)	0	0	0	0	0.0%		
16201	45100 Interest on Investments	(29)	(31)	(43)	(60)	(40)	(50)	25.0%		
16201	48001 \$2 Police Training Fee	(1,870)	(1,237)	(1,050)	(965)	(1,200)	(1,200)	0.0%		
16201	48020 POST Commission Fds (Mo)	(701)	(861)	(1,340)	(1,231)	(1,400)	(1,400)	0.0%		
TOTAL	Police Training Revenue	(2,600)	(2,879)	(2,433)	(2,256)	(2,640)	(2,650)	0.4%		
16211	Police Training Expenses									
16211	52370 Training/Meetings	11,711	5,920	7,829	6,677	9,000	9,000	0.0%		
TOTAL	Police Training Expens	11,711	5,920	7,829	6,677	9,000	9,000	0.0%		
TOTAL	Police Training Fund	(7,381)	(10,411)	(2,658)	(3,634)	(1,640)	(1,314)	-19.9%		

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8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2019 City of Kearney Budget									
bgnyrpts									
			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
17000	Park Fund								
17000	31510	Fund Balance	(185,900)	(232,039)	(189,672)	(189,672)	(189,000)	(181,200)	-4.1%
17301	Park Fund Revenue								
17301	41200	Cable TV Franchise	(58,966)	(60,564)	(63,444)	(63,113)	(63,000)	(67,000)	6.3%
17301	44300	Pavilion Corporate Spnsr	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	0.0%
17301	45100	Interest on Investments	(117)	(125)	(173)	(242)	(125)	(250)	100.0%
17301	46100	Trans Frm General Fund	(315,280)	(371,767)	(383,000)	(383,000)	(383,000)	(430,680)	12.4%
17301	46102	Transfer from Sales Tax	0	(65,000)	0	0	0	0	0.0%
17301	46106	Transf from Park Cap Improvme	0	0	0	(20,000)	(20,000)	0	-100.0%
17301	48002	Amphitheater Revenue	(140,873)	(161,863)	(114,000)	(188,522)	(265,000)	(235,000)	-11.3%
17301	48004	Recreation Prgm Proceeds	(26,859)	(29,960)	(51,262)	(59,529)	(70,929)	(75,000)	5.7%
17301	48007	Billboard Leases	(22,800)	(22,800)	(19,400)	(18,650)	(22,800)	(22,800)	0.0%
17301	48100	Miscellaneous Receipts	(78,665)	0	(1,223)	(12,907)	0	0	0.0%
TOTAL	Park Fund Revenue		(655,559)	(724,079)	(644,502)	(757,963)	(836,854)	(842,730)	0.7%

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
17315 Park Fund Expenses										
17315	51100	Salaries--Full Time	118,575	135,736	141,509	143,375	168,711	162,075	-3.9%	
17315	51200	Salaries--Part Time	16,168	11,592	22,771	22,735	23,000	23,000	0.0%	
17315	51500	Soc. Security--City Share	7,822	9,124	10,133	10,243	12,109	11,475	-5.2%	
17315	51501	Medicare--City Share	1,830	2,134	2,370	2,396	2,669	2,684	0.6%	
17315	51600	Workman's Compensation	5,541	6,309	5,512	0	8,200	8,200	0.0%	
17315	51700	Life/Health Insurance	17,220	18,192	18,375	19,742	25,137	26,500	5.4%	
17315	51900	LAGERS Retirement Program	14,195	10,747	9,993	9,216	12,908	12,183	-5.6%	
17315	52210	Electricity	21,596	20,095	22,728	25,895	24,000	28,000	16.7%	
17315	52232	Cell Phone Amphtr Intrnet	1,222	1,337	1,050	2,246	1,400	2,200	57.1%	
17315	52240	Printing	1,515	1,268	2,534	1,131	2,500	2,500	0.0%	
17315	52275	Park Maintenance	61,715	142,751	75,033	85,230	80,000	83,000	3.8%	
17315	52280	Equipment Maintenance	9,243	6,967	6,678	5,800	7,000	8,000	14.3%	
17315	52290	Vehicle Maintenance	530	3,313	1,660	1,372	1,500	1,500	0.0%	
17315	52370	Training/Meetings	884	1,519	1,131	1,190	1,750	1,750	0.0%	
17315	52380	Dues	675	240	665	690	700	700	0.0%	
17315	52458	Lion's Fireworks Display	33,970	35,120	41,192	39,836	42,000	45,000	7.1%	
17315	52475	Recreation Programs	21,954	28,615	44,132	53,283	40,000	68,606	71.5%	
17315	52477	Theatre in the Park	5,000	5,500	6,000	6,000	6,000	6,000	0.0%	
17315	52650	Auto Insurance	665	851	860	786	1,000	1,000	0.0%	
17315	52651	Property/Liability Ins	6,988	6,908	7,319	7,565	8,000	8,000	0.0%	
17315	53200	Hand Tools & Hardware	600	1,158	427	1,312	2,000	2,000	0.0%	
17315	53215	Gas & Oil	5,964	3,426	3,544	4,640	6,000	6,000	0.0%	
17315	53250	Postage	852	1,210	1,610	1,457	2,000	2,000	0.0%	
17315	53400	Uniforms	449	365	342	415	500	650	30.0%	
17315	54105	New Mower Lease	3,000	4,100	4,100	2,746	4,101	6,750	64.6%	
17315	54170	Playground Equipment	898	650	1,500	889	1,500	1,500	0.0%	
17315	54500	New Trk & Tommy Lift	0	0	32,785	0	0	0	0.0%	
17315	54512	Christmas Decorations	656	809	885	1,090	3,500	5,000	42.9%	
17315	54555	Park Capital Improvements	3,767	2,879	3,469	60,473	60,000	60,000	0.0%	
17315	58010	Day In the Park	7,643	8,317	8,042	0	9,000	9,000	0.0%	
17315	58100	Other Expenses	0	200	150	0	0	0	0.0%	
TOTAL Park Fund Expenses			371,134	471,433	478,502	511,752	557,185	595,273	6.8%	
17316 Park Special Projects										
17316	52475	Amphitheater Event Exp	227,043	193,959	195,476	222,220	265,500	235,000	-11.5%	
17316	55000	Pavilion L/P Principal	9,222	9,637	10,064	11,000	11,116	12,000	8.0%	
17316	55001	Pavillion LP Interest	3,327	2,912	2,828	953	963	370	-61.6%	
TOTAL Park Special Projects			239,592	206,508	208,367	234,173	277,579	247,370	-10.9%	
TOTAL Park Fund			(230,734)	(278,177)	(147,305)	(201,711)	(191,090)	(181,287)	-5.1%	

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bgnyrpts									
			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
18000	Transportation Fund								
18000	31510	Fund Balance	(517,588)	(787,534)	(807,674)	(807,674)	(887,675)	(748,107)	-15.7%
18301	Transportation Revenue								
18301	41300	Gas & Vehicle Sales Taxes	(320,500)	(328,205)	(334,379)	(285,322)	(335,000)	(343,000)	2.4%
18301	41400	Road and Bridge Tax	(226,063)	(190,843)	(200,173)	(173,333)	(200,000)	(290,000)	45.0%
18301	41600	Sales Tax Revenue	(546,831)	(636,216)	(671,636)	(591,691)	(690,000)	(730,800)	5.9%
18301	42175	Developer Fees	0	(8,655)	0	0	0	0	0.0%
18301	44010	MoDOT Highway Funding	(2,445)	0	0	0	0	0	0.0%
18301	45100	Interest on Investments	0	(2,857)	(3,124)	(11,826)	(2,800)	(12,000)	328.6%
18301	48100	Miscellaneous Receipts	0	0	(957)	(5,000)	0	0	0.0%
TOTAL	Transportation Revenue		(1,095,839)	(1,166,775)	(1,210,269)	(1,067,173)	(1,227,800)	(1,375,800)	12.1%
18315	Transportation Expense								
18315	51100	Salaries--Full Time	117,795	163,702	188,903	169,131	215,939	243,129	12.6%
18315	51200	Salaries--Part Time	22,561	13,568	15,740	14,598	24,075	25,050	4.0%
18315	51220	Annual Physicals	0	95	50	190	250	250	0.0%
18315	51500	Soc. Security--City Share	8,570	10,986	12,633	11,345	14,881	16,627	11.7%
18315	51501	Medicare--City Share	2,004	2,569	2,954	2,653	3,480	3,889	11.8%
18315	51600	Workman's Compensation	8,263	8,833	8,451	0	11,500	11,500	0.0%
18315	51700	Life/Health Insurance	14,877	20,051	36,500	30,576	48,602	53,462	10.0%
18315	51900	LAGERS Retirement Program	10,898	8,264	13,301	13,635	18,571	18,478	-0.5%
18315	52210	Electricity	99,728	96,019	113,790	101,242	120,000	125,000	4.2%
18315	52220	Natural Gas/Propane	3,410	1,527	1,905	1,874	4,000	4,000	0.0%
18315	52230	Telephone	408	665	686	687	700	900	28.6%
18315	52232	Cell Phones	815	892	1,737	1,301	1,800	1,800	0.0%
18315	52265	Engineering Fees	28,804	21,802	35,909	17,505	40,000	40,000	0.0%
18315	52270	Building Maintenance	5,224	9,546	8,482	4,875	55,000	75,000	36.4%
18315	52280	Equipment Maintenance	14,213	16,783	13,890	11,757	20,000	20,000	0.0%
18315	52285	Computer Equipment Maint.	0	0	226	1,616	3,000	3,000	0.0%
18315	52290	Vehicle Maintenance	17,164	13,655	8,530	10,001	20,000	20,000	0.0%
18315	52300	Street Maintenance	416,254	346,780	491,618	484,649	485,000	480,000	-1.0%
18315	52325	Storm Drainage Maint.	36,559	15,973	52,353	61,365	100,000	100,000	0.0%
18315	52350	Sidewalk Maint-50% Progm	0	2,076	18,609	3,440	5,000	5,000	0.0%
18315	52370	Training/Meetings	69	329	301	197	1,000	1,000	0.0%
18315	52420	MOVED TO POLICE Animal C	1,421	715	866	108	0	0	0.0%
18315	52650	Auto Insurance	4,432	5,673	5,732	6,018	8,000	8,000	0.0%
18315	52651	Property/Liability Ins.	5,574	6,161	6,831	8,708	9,000	9,500	5.6%
18315	53130	Traffic Signs	5,502	11,243	6,177	4,494	10,000	10,000	0.0%
18315	53150	Salt & Sand	10,338	15,364	14,861	8,203	25,000	35,000	40.0%
18315	53180	Work Supplies	426	1,189	180	1,292	1,500	1,500	0.0%
18315	53200	Hand Tools & Hardware	754	1,465	2,196	2,021	2,500	2,500	0.0%
18315	53215	Gas & Oil	14,353	4,739	4,204	4,498	10,000	10,000	0.0%
18315	53400	Uniforms	922	803	797	1,115	1,500	1,500	0.0%
18315	54100	New Equipment	16,098	1,208	62,877	16,010	35,000	5,000	-85.7%
18315	54360	Hwy 33 Widening--Sign Reloc	17,250	0	0	0	0	0	0.0%
18315	54500	New Vehicle	0	61,000	16,837	0	0	0	0.0%
18315	55300	Developer Reimbursement	0	0	0	24,621	24,621	0	-100.0%
18315	56106	Transfer EATS to TIF	6,606	33,069	41,911	38,552	36,500	44,000	20.5%
18315	58100	Other Expenses	0	86	94	0	0	0	0.0%
TOTAL	Transportation Expense		891,293	896,828	1,190,128	1,058,277	1,356,419	1,375,085	1.4%
TOTAL	Transportation Fund		(722,133)	(1,057,481)	(827,815)	(816,571)	(759,056)	(748,822)	-1.3%

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
19000	Cap Imp Sales Tax									
19000	31510 Fund Balance	(75,301)	(90,730)	(120,787)	(120,787)	(120,786)	(120,786)	0.0%		
19101	Cap Improv Sales Tax Rev.									
19101	41600 Sales Tax Revenue	(543,115)	(634,111)	(670,252)	(659,760)	(690,000)	(703,800)	2.0%		
19101	45100 Interest on Investments	0	0	0	(1,503)	0	(200)	0.0%		
TOTAL	Cap Improv Sales Tax R	(543,115)	(634,111)	(670,252)	(661,262)	(690,000)	(704,000)	2.0%		
19315	Cap Improv Sales Tax Exp.									
19315	52275 I 35 Landscaping Maint	1,075	0	0	0	0	0	0.0%		
19315	54557 ClrCrk Ped Trail Overlay	0	0	0	0	0	30,000	0.0%		
19315	55300 Developer Reimbursement	0	0	0	24,621	24,621	0	-100.0%		
19315	56104 Trans to 2015 G.O. DebtFd	543,115	586,354	600,000	599,042	653,500	628,800	-3.8%		
19315	56106 Transfer EATS to TIF	6,606	32,329	40,195	38,552	36,500	44,000	20.5%		
TOTAL	Cap Improv Sales Tax E	550,796	618,683	640,195	662,215	714,621	702,800	-1.7%		
TOTAL	Capitl Improv. Sales	(67,620)	(106,159)	(150,843)	(119,834)	(96,165)	(121,986)	26.9%		

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		fy2019 City of Kearney Budget							
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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
20000	W&S Revenue								
20000	31510 Fund Balance	(686,761)	(442,854)	(511,771)	(511,771)	(511,771)	(511,771)	0.0%	
20401	W & S Revenue Receipts								
20401	42500 Meter Set Fees	(33,280)	(22,560)	(5,860)	(10,010)	(14,750)	(14,750)	0.0%	
20401	42510 PWSD#6 Fee Collections	0	(1,800)	(3,000)	(8,985)	(36,000)	(36,000)	0.0%	
20401	43100 Water Collections	(1,422,166)	(1,495,580)	(1,567,062)	(1,392,167)	(1,628,000)	(1,949,000)	19.7%	
20401	43150 Sewer Collections	(841,181)	(844,906)	(947,867)	(837,713)	(935,000)	(1,428,758)	52.8%	
20401	43155 Penalties--Water&Sewer	(50,955)	(53,701)	(49,419)	(44,641)	(65,000)	(65,000)	0.0%	
20401	44010 MoDOT Highway Funding	(3,529)	0	0	0	0	0	0.0%	
20401	45100 Interest on Investments	(14,404)	(10,539)	(7,579)	(14,337)	(8,000)	(11,000)	37.5%	
20401	48010 Lease/Purchase Proceeds	(7)	0	0	0	0	0	0.0%	
20401	48100 Miscellaneous Receipts	(27,317)	(21,309)	(27,596)	(4,406)	(20,000)	(5,000)	-75.0%	
TOTAL	W & S Revenue Receipts	(2,392,839)	(2,450,396)	(2,608,383)	(2,312,259)	(2,706,750)	(3,509,508)	29.7%	

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
20423	W & S Admin. Expenses								
20423	51100	Salaries--Full Time	394,545	417,144	416,740	393,576	455,031	510,979	12.3%
20423	51220	Physicals/Tests	129	98	0	100	300	300	0.0%
20423	51500	Soc. Security--City Share	23,934	24,783	25,334	23,940	28,212	31,681	12.3%
20423	51501	Medicare--City Share	5,597	5,796	5,925	5,599	6,598	7,409	12.3%
20423	51600	Workman's Compensation	19,039	15,693	15,431	0	21,000	24,000	14.3%
20423	51700	Life/Health Insurance	57,241	73,107	82,769	73,973	81,840	96,000	17.3%
20423	51900	LAGERS Retirement Program	38,650	33,849	30,424	28,468	35,037	38,834	10.8%
20423	52230	Telephone	5,642	6,643	7,268	6,831	7,500	8,500	13.3%
20423	52232	Cell Phones	3,044	3,812	3,192	2,777	4,000	4,000	0.0%
20423	52240	Printing	1,852	2,474	2,621	1,917	3,500	3,500	0.0%
20423	52285	Computer Equip/Software Mt	10,022	7,332	11,806	12,334	18,000	24,000	33.3%
20423	52290	Vehicle Maintenance	5,839	5,937	11,606	5,677	10,000	10,000	0.0%
20423	52370	Training/Meetings	1,703	4,912	15,554	2,792	4,000	4,000	0.0%
20423	52452	Bad Debt Collection Serv	1,850	180	51	0	1,000	1,000	0.0%
20423	52453	On Line Bill Paymt Fees	0	914	3,445	0	3,500	0	-100.0%
20423	52650	Auto Insurance	5,983	5,390	5,446	5,794	7,500	7,500	0.0%
20423	52651	Property/Liability Ins.	34,200	34,538	37,083	38,367	40,000	44,000	10.0%
20423	53210	Office Supplies	838	1,210	495	748	2,000	1,000	-50.0%
20423	53215	Gas & Oil	10,978	8,903	7,694	5,206	15,000	15,000	0.0%
20423	53250	Postage	13,656	13,629	9,970	15,069	16,000	16,000	0.0%
20423	53400	Uniforms	1,561	1,891	1,149	1,133	2,800	2,000	-28.6%
20423	55000	Meter AMI System Principal	94,192	98,367	100,242	102,153	102,153	104,101	1.9%
20423	55001	AMI Meter System Interest	19,591	15,410	13,537	11,626	11,626	9,679	-16.7%
20423	56100	Transfer to W&S Sinking	524,292	577,458	514,504	498,775	597,054	925,656	55.0%
20423	56105	Transfer to Sew Plnt Cap	69,732	314,043	156,227	145,600	254,720	0	-100.0%
20423	58100	Other Expenses	0	90	558	(329)	0	0	0.0%
TOTAL	W & S Admin. Expenses		1,344,108	1,673,604	1,479,073	1,382,127	1,728,372	1,889,139	9.3%

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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	% CHG		
20424	Water Plant Expenses									
20424	52210 Electricity	59,533	60,316	59,148	57,081	70,000	70,000		0.0%	
20424	52220 Natural Gas	5,300	3,171	2,302	2,677	6,000	6,000		0.0%	
20424	52233 Alarm System Monitoring	970	890	1,042	780	1,100	1,100		0.0%	
20424	52265 Engineering Fees	0	2,847	0	2,509	5,000	5,000		0.0%	
20424	52271 Plant Maintenance	23,577	61,047	57,261	16,336	60,000	215,000		258.3%	
20424	52272 Distribution Maintenance	69,724	52,601	48,990	59,283	70,000	120,000		71.4%	
20424	52276 Water Tower Maintenance	56,134	28,067	56,134	30,831	90,832	191,002		110.3%	
20424	52280 Equipment Maintenance	54,572	23,059	23,874	48,923	25,000	40,000		60.0%	
20424	52380 Dues	583	1,149	510	417	1,100	1,100		0.0%	
20424	52490 Rent/Railroad Leases	146	161	177	195	720	720		0.0%	
20424	52850 Kansas City Water	132,334	176,993	171,740	250,818	200,000	250,000		25.0%	
20424	53180 Work Supplies	1,797	1,945	605	1,009	3,000	3,000		0.0%	
20424	53200 Hand Tools & Hardware	2,656	895	1,763	1,082	3,500	3,500		0.0%	
20424	53300 Test Chemicals & Expenses	19,252	15,634	19,838	25,845	21,000	30,000		42.9%	
20424	53310 Treatment Chemicals	73,905	83,686	80,574	70,587	85,000	95,000		11.8%	
20424	53450 Advncd Meter Infrstrcture	68,875	0	0	0	0	0		0.0%	
20424	53500 Meter Set Parts	64,695	64,507	90,494	129,551	90,000	110,000		22.2%	
20424	53510 PWSD#6 Fee Payment	0	1,800	1,800	11,985	36,000	36,000		0.0%	
20424	54100 New Equipment	9,372	14,089	9,449	0	9,000	9,000		0.0%	
	TOTAL Water Plant Expenses	643,424	592,858	625,701	709,910	777,252	1,186,422		52.6%	
20425	Sewer Plant Expenses									
20425	52210 Electricity	111,750	105,398	111,641	118,568	125,000	140,000		12.0%	
20425	52233 Alarm System Monitoring	439	431	467	428	500	500		0.0%	
20425	52250 Trash	0	3,391	231	0	3,500	3,500		0.0%	
20425	52265 Engineering Fees	3,231	1,748	6,883	14,077	5,000	7,500		50.0%	
20425	52271 Plant Maintenance	23,684	21,737	73,388	24,596	25,000	25,000		0.0%	
20425	52272 Collection System Maint.	54,625	24,702	18,658	12,222	25,000	25,000		0.0%	
20425	52273 Lift Station Maintenance	16,058	79,442	52,574	16,143	35,000	35,000		0.0%	
20425	52274 Sludge Hauling/Handling	31,350	50,955	52,800	50,809	48,000	60,000		25.0%	
20425	52279 Clear Water Disconnect Progra	0	0	3,325	22,475	40,000	40,000		0.0%	
20425	52280 Equipment Maintenance	22,038	34,703	48,789	44,498	25,000	40,000		60.0%	
20425	53180 Work Supplies	727	2,762	2,696	1,643	2,500	2,500		0.0%	
20425	53200 Hand Tools & Hardware	1,283	1,286	1,111	2,089	1,400	2,500		78.6%	
20425	53300 Test Chemicals/Lab Tests	7,153	12,267	20,803	8,082	12,000	12,000		0.0%	
20425	53310 Treatment Chemicals	11,746	63,605	38,878	23,774	48,000	35,000		-27.1%	
20425	54100 New Equipment	25,725	25,414	2,447	488	5,000	5,000		0.0%	
20425	58100 Sewer Discharge Permit	2,460	0	0	0	0	0		0.0%	
	TOTAL Sewer Plant Expenses	312,269	427,842	434,691	339,892	400,900	433,500		8.1%	
	TOTAL W & S Revenue Fund	(779,799)	(198,946)	(580,689)	(392,101)	(311,997)	(512,218)		64.2%	

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
22000	Meter Deposit									
22000	31510 Fund Balance	(20,462)	(20,471)	(20,484)	(8,880)	(215,000)	(8,880)	-95.9%		
22401	Meter Deposit Revenue									
22401	43300 Meter Deposits	0	0	0	(150)	0	0	0.0%		
22401	45100 Interest on Investments	(9)	(9)	(13)	(18)	(10)	(10)	0.0%		
TOTAL	Meter Deposit Revenue	(9)	(9)	(13)	(168)	(10)	(10)	0.0%		
TOTAL	Meter Deposit Fund	(20,470)	(20,480)	(20,496)	(9,047)	(215,010)	(8,890)	-95.9%		
24000	Water Cap. Imp.									
24000	31510 Fund Balance	(4,658)	(4,658)	(4,658)	(4,658)	(4,658)	(4,658)	0.0%		
24401	Water Cap. Imp. Revenue									
24401	45100 Interest on Investments	0	(0)	(0)	(0)	0	0	0.0%		
24401	46100 Inter-Fund Transfers	(301,932)	0	0	0	0	0	0.0%		
24401	48010 Lease Purchase Proceeds	0	0	0	0	0	(500,000)	0.0%		
TOTAL	Water Cap. Imp. Revenue	(301,932)	(0)	(0)	(0)	0	(500,000)	0.0%		
24424	Water Cap. Imp. Expenses									
24424	52263 Engineering--Design Phase	0	0	0	0	0	33,515	0.0%		
24424	52265 Engineering Fees	0	0	0	0	0	44,320	0.0%		
24424	54210 Generators	175,680	0	0	0	0	0	0.0%		
24424	54424 Westside Booster Pump Stn	0	0	0	0	0	422,000	0.0%		
24424	54605 Filter Wash Catch Basin	140,800	0	0	0	0	0	0.0%		
TOTAL	Water Cap. Imp. Expens	316,480	0	0	0	0	499,835	0.0%		
TOTAL	Water Capital Improv.	9,890	(4,658)	(4,658)	(4,658)	(4,658)	(4,823)	3.5%		

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		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
25000	Sewer Cap. Imp.									
25000	31510 Fund Balance	(468,616)	(223,303)	(324,305)	(324,305)	(324,304)	(350,000)	7.9%		
25401	Sewer Cap. Imp. Revenue									
25401	42400 Sewer Connection Fee	(99,270)	(154,950)	(144,060)	(171,030)	(135,000)	(150,000)	11.1%		
25401	44410 MoDNR Eng Sewer Study Grar	0	0	(50,000)	0	0	0	0.0%		
25401	45100 Interest on Investments	(4,188)	(1,913)	(768)	(1,075)	(600)	0	-100.0%		
25401	46100 Transfer from W&S Revenue	(69,732)	(314,043)	(156,227)	(145,600)	(254,720)	0	-100.0%		
25401	48010 Lease Purchase Proceeds	(400,000)	0	0	0	0	(6,152,000)	0.0%		
25401	48100 Miscellaneous Receipts	0	(196)	(5,386)	0	0	0	0.0%		
TOTAL	Sewer Cap. Imp. Revenu	(573,190)	(471,103)	(356,441)	(317,705)	(390,320)	(6,302,000)	1514.6%		
25425	Sewer Cap. Imp. Expenses									
25425	52265 Engineering	93,070	18,522	64,190	284,064	479,000	591,000	23.4%		
25425	54665 Clarifier Project	931,236	18,000	0	0	0	0	0.0%		
25425	54667 Rotary Fan Press Project	0	488,356	0	0	0	0	0.0%		
25425	54680 Sewer Plant Headworks	0	0	0	0	0	2,920,000	0.0%		
25425	54690 West Creek Interceptor 2	0	0	0	0	0	2,641,000	0.0%		
25425	55000 Rotary Fan Press L/P-Principal	3,004	36,449	37,820	34,790	37,986	38,778	2.1%		
25425	55001 Rotary Fan Press L/P--Interest	689	7,862	6,491	5,828	6,325	5,532	-12.5%		
25425	56105 Transfer to W&S Sinking	301,932	0	0	0	0	105,689	0.0%		
TOTAL	Sewer Cap. Imp. Expens	1,329,931	569,188	108,500	324,682	523,311	6,302,000	1104.3%		
25525	West Creek L/P Debt Serv									
25525	55000 West Creek L/P Principal	125,000	130,000	139,000	143,000	143,000	0	-100.0%		
25525	55001 West Creek L/P Interest	23,125	17,228	7,939	2,900	2,900	0	-100.0%		
TOTAL	West Creek L/P Debt Se	148,125	147,228	146,939	145,900	145,900	0	-100.0%		
TOTAL	Sewer Capital Improv.	436,250	22,011	(425,307)	(171,428)	(45,413)	(350,000)	670.7%		

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8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON									
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			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG
28000	33 Hwy Construction Fund								
28000	31510	Fund Balance	(453,730)	(433,379)	(65,179)	(65,179)	(65,179)	(166,400)	155.3%
28301	Highway Constr Fd Revenue								
28301	44010	MoDOT Highway Funding	(486,804)	(23,002)	(12,186)	(108,444)	0	0	0.0%
28301	44315	Contract w/Westside CID	(74,382)	(74,382)	(74,382)	(74,382)	(74,382)	(74,382)	0.0%
28301	45100	Interest on Investments	(2,724)	(2,914)	(4,027)	(2,857)	(1,000)	(1,500)	50.0%
28301	46100	Inter-Fund Transfers	0	(218,792)	0	0	0	0	0.0%
TOTAL		Highway Constr Fd Reve	(563,910)	(319,090)	(90,595)	(185,683)	(75,382)	(75,882)	0.7%
28315	Highway Constr Expense								
28315	51200	Salaries--Part Time	69,662	74,970	54,740	0	0	0	0.0%
28315	51500	Soc. Security--City Share	4,319	4,648	3,394	0	0	0	0.0%
28315	51501	Medicare--City Share	1,010	1,087	794	0	0	0	0.0%
28315	51600	Workman's Compensation	1,943	2,029	1,837	0	0	0	0.0%
28315	52264	Engineering Watson Drive	218,792	0	0	0	0	0	0.0%
28315	52265	Engineering Fees	15,707	13,719	62,925	0	0	0	0.0%
28315	52275	I-35 Landscaping Contract Mair	10,566	8,725	12,493	7,510	9,000	9,000	0.0%
28315	52300	Sam Barr Drive Mill & Overlay	125,002	0	0	0	0	0	0.0%
28315	52350	Sidewalk Maintenance	0	0	45,314	0	0	0	0.0%
28315	52370	Mileage & Exp Reimb	6,967	7,652	5,579	0	0	0	0.0%
28315	52480	I-35 & 19th St NEPA Study	0	(31,178)	0	0	0	0	0.0%
28315	54352	19th Street Box Culvert/Bridge	600,326	42,324	0	0	0	0	0.0%
28315	54355	Mill and Overlay Streets	0	175,000	136,000	65,000	65,000	100,000	53.8%
28315	54357	New Sidewalk Construction	0	0	135,719	0	0	98,000	0.0%
28315	54512	Str Light Decorations	30,000	40,465	0	0	0	0	0.0%
28315	54524	SamBarr Round-About Flag Po	0	0	0	0	0	35,000	0.0%
TOTAL		Highway Constr Expense	1,084,294	339,441	458,795	72,510	74,000	242,000	227.0%
TOTAL		Highway Construction Fd	66,654	(413,028)	303,020	(178,352)	(66,561)	(282)	-99.6%
29000	2015 Street Bond								
29000	31510	Fund Balance	(5,310,412)	(2,694,514)	(428,952)	(428,952)	(428,952)	(198,511)	-53.7%
29301	2015 Street Bond Revenues								
29301	45100	Interest on Investments	0	(28,907)	(31,610)	(3,341)	(3,000)	(3,000)	0.0%
29301	48010	Bond Proceeds Project Fund	(5,307,084)	0	0	0	0	0	0.0%
29301	48011	Bond Proceeds Cost of Issuanc	(80,788)	0	0	0	0	0	0.0%
TOTAL		2015 Street Bond Revenue	(5,387,872)	(28,907)	(31,610)	(3,341)	(3,000)	(3,000)	0.0%
29315	2015 Street Bond Expense								
29315	52264	Engineering Watson Drive	0	225,952	40,351	0	0	0	0.0%
29315	52265	Engineering Fees	0	0	0	0	40,000	0	-100.0%
29315	54352	19th ST/Stone Lk Pipe Replcm	0	0	0	31,439	31,150	0	-100.0%
29315	54355	Watson Drive/19th St Widening	0	2,200,061	2,256,821	32,711	0	0	0.0%
29315	54357	New Sidewalk Construction	0	0	0	102,953	153,850	52,000	-66.2%
29315	54359	Street Lights	0	0	0	66,680	172,100	134,500	-21.8%
29315	54524	Flowering Tree Planting	0	0	0	0	15,000	15,000	0.0%
29315	54800	Bond Issuance Expenses	77,460	0	0	0	0	0	0.0%
29315	56105	Transfer to Hwy Const Fd	0	218,792	0	0	0	0	0.0%
TOTAL		2015 Street Bond Expen	77,460	2,644,804	2,297,172	233,783	412,100	201,500	-51.1%
TOTAL		2015 Street Bond Const	(10,620,823)	(78,617)	1,836,610	(198,511)	(19,852)	(11)	-99.9%

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		fy2019 City of Kearney Budget								
			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
30000	W & S Sink.									
30000	31510	Fund Balance	(345,367)	(369,382)	(230,564)	(230,564)	(230,563)	(369,382)	60.2%	
30501	W & S Sinking Revenue									
30501	45100	Interest on Investments	(854)	(1,456)	(1,856)	(4,437)	(1,500)	(2,200)	46.7%	
30501	46100	Transfer from W&S Revenue	(524,292)	(577,458)	(514,504)	(498,775)	(597,054)	(925,656)	55.0%	
30501	46102	Transfer from Sales Tax	0	0	0	0	0	(33,500)	0.0%	
30501	46108	Transf from SewPlntCap	0	0	0	0	0	(105,689)	0.0%	
TOTAL	W & S Sinking Revenue		(525,146)	(578,914)	(516,360)	(503,212)	(598,554)	(1,067,045)	78.3%	
30523	2001 SRF Rev Bd Expense									
30523	55000	2001 SRF--Principal	142,500	148,750	157,500	153,333	160,000	170,000	6.3%	
30523	55001	2001 SRF--Interest	47,683	42,232	36,639	27,977	34,358	28,992	-15.6%	
30523	55002	2001 SRF--Fees	5,788	5,300	4,681	4,091	4,346	3,772	-13.2%	
TOTAL	2001 SRF Rev Bd Expens		195,971	196,281	198,821	185,402	198,704	202,764	2.0%	
30525	2013 Sewer Clarifier L/P									
30525	55000	2013 Sewer L/P--Principal	105,000	150,000	175,000	90,000	260,000	340,000	30.8%	
30525	55001	2013 Sewer L.P--Interest	146,995	144,849	140,249	65,549	134,850	126,338	-6.3%	
30525	55002	2013 Sewer L/P--UMB Fees	2,385	3,344	3,185	2,544	5,000	5,000	0.0%	
TOTAL	2013 Sewer Clarifier L		254,380	298,193	318,434	158,093	399,850	471,338	17.9%	
30526	2018 WSTCRK/HDWKS/WSTPUMPS									
30526	55000	2018 Debt Service--Principal	0	0	0	0	0	40,000	0.0%	
30526	55001	2018 Debt Service--Interest	0	0	0	0	0	254,850	0.0%	
30526	55002	2018 Debt Service--Fees	0	0	0	0	0	3,500	0.0%	
TOTAL	2018 WSTCRK/HDWKS/WSTP		0	0	0	0	0	298,350	0.0%	
30624	1996 SRF REV BD Expense									
30624	55000	1996 W&S SRF--Principal	76,250	60,000	0	0	0	0	0.0%	
30624	55002	1996 W&S SRF--Fees	692	425	0	0	0	0	0.0%	
TOTAL	1996 SRF REV BD Expens		76,942	60,425	0	0	0	0	0.0%	
TOTAL	W & S Sinking Fund		(343,220)	(393,398)	(229,669)	(390,281)	(230,563)	(463,976)	101.2%	

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8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
31000	W & S Reserve									
31000	31510 Fund Balance	(188,226)	(188,983)	(189,752)	(189,752)	(189,752)	(190,531)	0.4%		
31501	W & S Reserve Revenue									
31501	45100 Interest on Investments	(749)	(757)	(769)	(779)	(800)	(800)	0.0%		
TOTAL	W & S Reserve Revenue	(749)	(757)	(769)	(779)	(800)	(800)	0.0%		
TOTAL	W & S Reserve Fund	(188,975)	(189,740)	(190,522)	(190,531)	(190,552)	(191,331)	0.4%		
32000	W & S Deprec.									
32000	31510 Fund Balance	(57,418)	(57,832)	(58,253)	(58,253)	(58,253)	(58,680)	0.7%		
TOTAL	W & S Deprec. Bal. Acc	(57,418)	(57,832)	(58,253)	(58,253)	(58,253)	(58,680)	0.7%		
32501	W & S Deprec. Revenue									
32501	45100 Interest on Investments	(410)	(414)	(421)	(427)	(425)	(450)	5.9%		
TOTAL	W & S Deprec. Revenue	(410)	(414)	(421)	(427)	(425)	(450)	5.9%		
TOTAL	W & S Depreciation Fund	(57,827)	(58,246)	(58,674)	(58,680)	(58,678)	(59,130)	0.8%		
40000	W & S Oblig.									
40000	31510 Fund Balance	(94,032)	(96,970)	(45,090)	(45,090)	(45,090)	0	-100.0%		
40501	W & S Oblig. Revenue									
40501	41100 Property Taxes	(71,345)	(74,469)	(6,802)	(753)	0	0	0.0%		
40501	45100 Interest on Investments	(258)	(276)	(382)	(189)	0	0	0.0%		
TOTAL	W & S Oblig. Revenue	(71,603)	(74,746)	(7,183)	(942)	0	0	0.0%		
40523	W & S Oblig. Expenses									
40523	55000 Debt Service--Principal	50,000	51,250	41,250	0	0	0	0.0%		
40523	55002 Debt Service--Fees	823	558	292	0	0	0	0.0%		
40523	56105 Transf Fd55 Hwy G.O.Bonds	20,000	20,000	0	45,279	45,090	0	-100.0%		
TOTAL	W & S Oblig. Expenses	70,823	71,808	41,542	45,279	45,090	0	-100.0%		
TOTAL	W & S Obligation Fund	(94,812)	(99,908)	(10,732)	(753)	0	0	0.0%		

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		fy2019 City of Kearney Budget									
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%			
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG			
55000	2015 G.O. Hwy Bond										
55000	31510 Fund Balance	(408,328)	(456,606)	(529,710)	(529,710)	(529,709)	(529,709)	0.0%			
55501	2015 G.O. Hwy Bds Rev Act										
55501	41100 Property Taxes	0	0	(69,924)	(78,159)	(78,900)	(82,900)	5.1%			
55501	45100 Interest on Investments	(1,210)	(2,823)	(3,461)	(13,310)	(2,800)	(4,500)	60.7%			
55501	46100 TransFrm Fd40 W&S G.O.Bds	(20,000)	(20,000)	0	(45,279)	(45,090)	0	-100.0%			
55501	46101 Trans from CapImpSalesTax	(543,115)	(586,354)	(600,000)	(599,042)	(653,500)	(628,800)	-3.8%			
55501	46102 Transfer from Sales Tax	(236,382)	(110,851)	(75,600)	0	0	0	0.0%			
TOTAL	2015 G.O. Hwy Bds Rev	(800,708)	(720,028)	(748,984)	(735,790)	(780,290)	(716,200)	-8.2%			
55615	2005 G.O. Refndg Bonds										
55615	55000 2005 G.O. Hwy--Principal	525,000	0	0	0	0	0	0.0%			
55615	55001 2005 G.O. Hwy--Interest	192,881	0	0	0	0	0	0.0%			
55615	55002 2005 G.O. Hwy--Fees	504	349	0	0	0	0	0.0%			
TOTAL	2005 G.O. Refndg Bonds	718,385	349	0	0	0	0	0.0%			
55715	2015 G.O. Hwy Bond Expense										
55715	55000 2015 G.O. Hwy--Principal	0	450,000	470,000	520,000	520,000	530,000	1.9%			
55715	55001 2015 G.O. Hwy--Interest	0	220,601	203,913	194,513	194,513	184,113	-5.3%			
55715	55002 2015 G.O. Hwy--Fees	0	800	1,968	1,168	1,500	2,000	33.3%			
TOTAL	2015 G.O. Hwy Bond Exp	0	671,401	675,881	98,424	716,013	716,113	0.0%			
TOTAL	2015 G.O. Highway Bond	(490,651)	(504,884)	(602,813)	(549,819)	(593,987)	(529,796)	-10.8%			

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8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
		fy2019 City of Kearney Budget								
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
61000	Inmate Security									
61000	31510 Fund Balance	(1,800)	(1,245)	(1,103)	(1,103)	(4,107)	(5,025)	22.4%		
61101	Inmate Security Revenues									
61101	45100 Interest on Investments	0	(12)	(13)	(18)	(11)	(13)	18.2%		
61101	48001 \$2 Inmate Security Surcharge	(1,800)	(1,233)	(1,050)	(965)	(900)	(1,100)	22.2%		
TOTAL	Inmate Security Revenu	(1,800)	(1,245)	(1,063)	(983)	(911)	(1,113)	22.2%		
61111	Inmate Security Expenses									
61111	54100 Biometric Verification Equip	0	0	0	0	0	5,000	0.0%		
TOTAL	Inmate Security Expense	0	0	0	0	0	5,000	0.0%		
TOTAL	Inmate Security Fund	(3,600)	(2,490)	(2,166)	(2,086)	(5,018)	(1,138)	-77.3%		

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		fy2019 City of Kearney Budget								
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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG		
65000	Wireless Cap Imp									
65000	31510 Fund Balance	(116,722)	(71,368)	(161,934)	(161,934)	(161,934)	(41,000)	-74.7%		
65101	Wireless Cap Imp Revenues									
65101	41202 Franchise Tax--Verizon	(47,864)	(43,538)	(39,864)	(29,859)	(40,000)	(36,000)	-10.0%		
65101	41203 Franchise Tax--AT&T	(39,385)	(35,918)	(33,284)	(26,477)	(33,800)	(31,720)	-6.2%		
65101	41204 Franchise Tax--Sprint	(33,958)	(32,167)	(30,709)	(16,032)	(31,500)	(20,500)	-34.9%		
65101	41205 Franchise Tax--T-Mobile	(17,031)	(11,236)	(9,338)	(5,946)	(9,500)	(6,650)	-30.0%		
65101	45100 Interest on Investments	(127)	(136)	(188)	(263)	(100)	(300)	200.0%		
65101	46100 Inter-Fund Transfers	0	0	(117,500)	(28,000)	(28,000)	(48,277)	72.4%		
65101	48010 Lease/Purchase Proceeds	0	0	(508,239)	0	0	0	0.0%		
TOTAL	Wireless Cap Imp Revenue	(138,364)	(122,994)	(739,121)	(106,577)	(142,900)	(143,447)	0.4%		
65109	Community Development									
65109	52285 GovMOTUS Software	0	0	0	6,240	13,500	0	-100.0%		
65109	52480 Zoning/Subdvsn Consulting	0	48,984	31,080	0	0	0	0.0%		
TOTAL	Community Development	0	48,984	31,080	6,240	13,500	0	-100.0%		
65118	Kearney Historic Museum									
65118	54270 103 E Wash Bldg Remodel	0	0	316,124	81,923	0	0	0.0%		
TOTAL	Kearney Historic Museum	0	0	316,124	81,923	0	0	0.0%		
65211	Police Capital Purchases									
65211	54270 Police Bldg Remodel	0	0	168,525	7,093	0	0	0.0%		
65211	55000 Pol Station L/P Principal	58,348	60,799	60,644	73,000	73,000	75,000	2.7%		
65211	55001 Debt Service--Interest	31,940	29,489	20,653	12,410	12,410	10,930	-11.9%		
TOTAL	Police Capital Purchase	90,288	90,288	249,821	92,503	85,410	85,930	0.6%		
65316	Wireless Cap Imp Exp-Park									
65316	54535 Amphitheater Sound Boards	0	29,075	0	0	0	0	0.0%		
TOTAL	Wireless Cap Imp Exp-P	0	29,075	0	0	0	0	0.0%		
65506	Museum/PolTrngRm L/P									
65506	54800 L/P Issuance Expenses	0	0	31,000	0	0	0	0.0%		
65506	55000 Debt Service--Principal	0	0	17,000	48,000	48,000	49,000	2.1%		
65506	55001 Debt Service--Interest	0	0	3,530	9,490	9,490	8,517	-10.3%		
TOTAL	Museum/PolTrngRm L/P	0	0	51,530	57,490	57,490	57,517	0.0%		
TOTAL	WIRELESS CAPITAL IMPRV	(164,798)	(26,015)	(252,500)	(30,355)	(148,434)	(41,000)	-72.4%		

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		fy2019 City of Kearney Budget							
		Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
71000	TIF Fund								
71000	31510 Fund Balance	(90,279)	(82,045)	(189,856)	(189,856)	(189,856)	0	-100.0%	
71001	TIF Fund Revenues								
71001	41100 PILOT's--Real Property	(138,597)	(138,045)	(138,027)	(139,625)	(138,027)	0	-100.0%	
71001	45100 Interest on Investments	(5)	(501)	(549)	(731)	(5)	0	-100.0%	
TOTAL	TIF Fund Revenues	(138,602)	(138,545)	(138,576)	(140,357)	(138,032)	0	-100.0%	
71310	TIF Fund Expenses								
71310	54690 Sewer Stub	0	5,531	0	0	0	0	0.0%	
71310	54695 KADC Storm Detention Cntrct	0	0	0	330,213	327,797	0	-100.0%	
TOTAL	TIF Fund Expenses	0	5,531	0	330,213	327,797	0	-100.0%	
71510	TIF Debt Service								
71510	55000 Debt Service--Principal	130,000	135,000	30,000	0	0	0	0.0%	
71510	55001 Debt Service--Interest	12,878	6,248	765	0	0	0	0.0%	
TOTAL	TIF Debt Service	142,878	141,248	30,765	0	0	0	0.0%	
TOTAL	PCEC TIF	(86,003)	(73,812)	(297,667)	0	(91)	0	-100.0%	
73000	Shoppes TIF								
73000	31510 Fund Balance	9,913	(10,818)	(20,801)	(20,801)	(20,800)	(20,801)	0.0%	
73001	Shoppes TIF Revenue								
73001	41100 PILOTS-Real Property	(0)	(195,813)	(213,464)	(237,359)	(250,000)	(250,000)	0.0%	
73001	41600 Clay County EATS	0	(43,947)	(81,078)	(39,874)	(61,250)	(85,000)	38.8%	
73001	41605 Zoo EATS	0	(7,317)	(9,733)	(7,800)	(8,750)	(10,500)	20.0%	
73001	46100 Transf EATS Sales Tax	(13,211)	(66,138)	(80,391)	(76,737)	(73,100)	(88,000)	20.4%	
73001	46101 Transf EATS CapImpSalesTx	(6,606)	(33,069)	(41,911)	(38,552)	(36,500)	(44,000)	20.5%	
73001	46103 Transf EATS TrnsptSalesTx	(6,606)	(32,329)	(40,195)	(38,552)	(36,500)	(44,000)	20.5%	
73001	46107 CID EATS Due Shoppes TIF	(21,668)	(141,080)	(155,646)	(147,238)	(154,000)	(176,000)	14.3%	
TOTAL	Shoppes TIF Revenue	(48,092)	(519,692)	(622,418)	(586,114)	(620,100)	(697,500)	12.5%	
73310	Shoppes Tif Expense								
73310	52100 Administrative Fees	0	7,500	2,917	7,500	7,500	7,500	0.0%	
73310	52105 School Capital Contribution	0	9,400	10,980	12,550	12,550	15,690	25.0%	
73310	52110 FireDistReimb RSMO99.847	0	11,577	12,622	14,381	15,785	15,785	0.0%	
73310	52450 Legal Services	13,567	0	4,988	369	7,500	7,500	0.0%	
73310	55300 Developer Reimbursement	47,532	470,484	580,928	587,073	576,765	651,025	12.9%	
TOTAL	Shoppes Tif Expense	61,099	498,961	612,435	621,872	620,100	697,500	12.5%	
TOTAL	Shoppes TIF	22,920	(31,549)	(30,783)	14,957	(20,800)	(20,801)	0.0%	

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		fy2019 City of Kearney Budget								
			Fy2015	Fy2016	Fy2017	Fy2018	Fy2018	Fy2019	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget	CHG	
Beginning Fund Balances			(10,851,980)	(8,282,827)	(5,981,564)	(5,969,960)	(6,256,544)	(6,015,143)		
Grand Total Revenues			(17,604,888)	(12,867,885)	(13,392,065)	(13,055,526)	(14,962,988)	(21,285,826)		
Less Interfund Transfers			(2,898,543)	(3,739,142)	(3,401,487)	(3,377,672)	(3,628,412)	(3,888,822)		
Net Total Revenues			(14,706,345)	(9,128,743)	(9,990,577)	(9,677,854)	(11,334,576)	(17,397,004)		
Grand Total Expenditures			12,991,851	15,435,238	15,536,677	13,522,701	16,278,482	22,492,220		
Less Interfund Transfers			2,898,543	3,739,142	3,401,487	3,377,672	3,628,412	3,888,822		
Net Total Expenditures			10,093,308	11,696,095	12,135,190	10,145,029	12,650,070	18,603,398		
Ending Fund Balances			(15,465,017)	(5,715,474)	(3,836,952)	(5,502,785)	(4,941,050)	(4,808,749)		
** END OF REPORT - Generated by James Eldridge **										