

City of Kearney, Missouri
Fiscal Year 2016 Annual Budget

April 1, 2015 to March 31, 2016

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

Approved March 16, 2015

Ordinance No. 1280-2015

FY 2016 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

In Calendar 2014, the City issued 19 commercial building permits, valued at \$13.3 million—the largest private commercial investment in the history of Kearney. Single Family housing permits were 59 (\$10.9 Million), with two developers completing construction on new residential subdivisions, adding to the available housing lot inventory. With one month remaining, Sales tax collections for fy2015 have already broken the record high set in fy2012, projected to close at over \$1,180,000. Commercial development is anticipated to continue at above average rates, with residential construction anticipated to continue at present rates.

With this Budget, the City says goodbye to its long time Street Superintendent Gary Lawson. He started full time employment with the City in 1974, when the population sign read 980, making him the longest tenured City full time employee in our history. Over his forty-one years of service, Gary has helped build and maintain this town, meeting the day to day expectations of the Board and its citizens. We thank him for his dedication to Kearney—it is easy to see that he loves this City and has loved his work.

To help fill those shoes, it is recommended the Board promote Jay Bettis to the new position of Utility and Street Director. Jay also has long tenure with the City—and he has grown in assuming responsibilities as Kearney has grown. This budget divides his salary between the Water and Sewer Fund and the Transportation Fund. A new full time Street Laborer has been budgeted, and the 50% Park/50% Street full time laborer has been restored in this budget. The Park Department will also retain its summer part time help, to enable the City to provide better softball field maintenance as has been promised to KHRA.

This budget provides funding to promote the Community Development Director to Assistant City Administrator. The position contemplates retaining both titles and job responsibilities. David Pavlich has long been performing many functions of Administrator, preparing bid documents and overseeing construction project administration.

Also, a full time Sewer Plant laborer position has been created in order to have a minimum of 8 hour 7-day per week staffing at the Sewer plant. Prior to this time, the sewer plant was monitored by the weekend water plant operator.

This budget also addresses staffing needs in the Police Department by creating two additional Patrolman positions.

A total of 5 new full time positions are created and funded with this budget, bringing the total number of full time employees to 38 and 14 part time (which includes the Board)—still a remarkably small staff as compared to similar sized communities.

Last year, building construction at Shoppes at Kearney completed with the openings of the new 55,000 sq. ft. Price Chopper on October 29th, 2014, followed by the opening of QuikTrip on November 20th. Building construction for Building H and another pad site are anticipated to commence in calendar 2015.

In August, 2014, voters recognized the value and benefit of having an outer road along I-35, from the Shoppes at Kearney to 19th Street, and approved a refunding bond issue which produced \$5,250,000 in new money to construct Watson Drive and make widening improvements on West 19th Street. Named after former Mayor Dennis Watson, the road will improve traffic flow to the Shoppes at Kearney, as well as open up new opportunities for commercial development that will bring valued goods and services to Kearney. The City has hired CFS Engineers to design the project and is working to have the road improvements completed within this budget year.

The City has authorized a \$400,000 lease purchase with U.S. Bancorp to acquire a rotary fan press sludge dewatering system. The project, designed by Larkin, Lamp Rynearson, is estimated to cost \$725,000—so the City will self fund \$325,000 of the project, by transferring \$200,000 from the Water and Sewer Revenue Fund to the Sewer Plant Capital Improvements, which is the source for the remaining \$125,000.

This fy2016 budget also attempts to 'catch up' on patrol car replacement, by replacing 4 Impalas, Model year 2004, 2005 and two 2007's, no replacements were made in fy2015. \$60,000 is budgeted for purchase of a larger, 2 ton truck and snow plow for the Street Department, to compliment the Street Department's 1 ton fleet.

In fy2015, the City acquired the building at 103 E Washington Street which is proposed to be used as an addition to the Kearney Historic Museum--\$25,000 has been budgeted in both the General Fund and in the Downtown Improvements Fund to provide \$50,000 toward the remodeling effort.

The City's 2004 Master plan has run its 10 year life, and the Board of Aldermen authorized hiring of a planning consultant in fy2015. \$80,000 is budgeted in the Wireless Capital Improvements Fund.

This budget proposes a 3% Salary raise for employees, and step increases to those eligible.

THE OPERATING BUDGET

Fd 010 General Fund Revenues
Line Items on Page 30

Property taxes have been calculated with a 4 % growth projection:

ASSESSED VALUATION GROWTH

<u>CALENDAR TAX YEAR</u>		
2008	\$133,398,093	4%
2009	\$134,355,239	1%
2010	\$134,927,451	0.4%
2011	\$133,540,208	(-1%)
2012	\$135,753,659	1.7%
2013	\$138,618,827	2.1%
2014	\$140,095,466	1.3%
2015	\$146,095,466	4% Growth Projected

A 10% increase over fy2015 actual collections in General Sales Tax has been calculated from the Fy2016 budget.

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

DEPT.	Salary	Soc Sec	Medicare	Work Comp	Health	LAGERS	Full Time	Part Time
C.H.	195,261	12,106	2,831	1,400	30,230	15,812	3	5
Court	2,837	176	41	0		244		1
Com Dev	132,184	8,195	1,917	5,000	17,320	10,839	2	
Police	940,005	58,280	13,630	25,700	167,025	93,607	18	3
Street	148,015	12,549	2,935	10,500	29,865	15,755	4	2
Park	163,443	10,133	2,370	7,500	24,750	12,078	3	2
Water	416,091	25,798	6,033	18,500	73,830	35,784	9	
Hwy Const Fd	54,600	3,385	792	2,500				<u>1</u>
Total	2,052,436	130,623	30,549	71,100	343,020	184,119	38	14
Grand Total Salary & Benefits	2,811,847							

budget 2016 payroll and insurance expenses

- Medicare is 1.45% of Salary
- Health Insurance Assumes a 10% Rate Increase over Last year
- LAGERS Retirement for **FY16 8.6% General, 10.3% Police**
 (FY15 10.2% General, 11.7% Police)
 (Fy14 10.4% General, 12.7% Police)
 (Fy13 11.8% General, 13.3% Police)
 (Fy12 12% General, 12.7% of Police)
 (Fy11 11.4% General, 11.7% of Police)

SUMMARY OF INSURANCE The following is a summary of property, liability, and automobile insurance budgeted for Fiscal Year 2016:

	Prop/Liability	Auto Insurance	
City Hall	38,000	0	
Com Dev	0	1,350	
Police Depart	30,000	9,500	
Street Dept	6,500	10,000	
Park Depart	7,500	1,500	
<u>W&S Admin</u>	<u>37,000</u>	<u>9,500</u>	
Budget Totals	119,000	31,850	150,850

budget 2016 payroll and insurance expenses

Fd 010 City Hall Budget
Line Items on Page 31

Payroll Service		8,300
Building Maintenance		50,000
Mill and overlay City Hall Parking Lot	34,000	
Normal Maintenance/Contract Cleaning	16,000	
Computer System Maintenance		15,000
MUNIS 1 year of 3 year Agreement (4 quarterly payments)	9,049	
New Software Office 2013	—4,700	
Misc. Computer Maintenance--	\$1200	
Training/Meetings	7,750.	
• Missouri Municipal League Conference	2,500	
• Finance Officer Training—A Davis	1,000	
• Missouri City Manager's Conf—Osage Beach	500	
• Staff and Board Members Meetings & Conf.	1,250	
• Mileage Reimbursements	1,000	
• Patron Insight Kearney is OPEN Program	1,500	
•		
Dues	7,800.	
• City Clerks Association/Crt	340.	
• Missouri Municipal League	1,400.	
• ICMA/MoCMA (Admin)	825.	
• Chamber of Commerce	300.	
• Clay County EDC	2,200.	
• MARC	1,800.	
• Friends of Jesse James	250.	
Legal Fees		\$60,000.
Cemetery Maintenance	\$10,000.	
• \$1000 Trees for New Addition buffer		
City Internet Web Page		\$6,000.
• City Web Site/Access Kearney/Amphitheater Site		

Fd 010 Non-Departmental
Line Items on Page 31

Transfer to Park Fund	\$349,267
Transfer to Park Capital Improvements	\$21,113
• \$21,113 for Amphitheater Lease/Purchase	

Fd 010 Court & Legal Department
Line Items on Page 32

Legal Services (Prosecutor)	\$22,000
Municipal Judge Services	\$13,800 (\$575 per court Session, \$25 Incr)
Incode Court Software ASP License	7,500.
Includes On-line Web Hosting	
Training/Meetings	2,500
Incarceration Services	\$14,000

Fd 010 Community Development

Line Items on Page 32

The Community Development Director's position is proposed to be combined with duties of an Assistant City Administrator. These are duties that David has been performing years. David represents the City at the MARC Transportation meetings and with MoDOT. He has become a certified LPA (Local Public Agency) partner, able to manage the Federal and State guidelines of MoDOT's grant programs, such as the 19th Street Bridge replacement. The Community Development Salaries provides funding for this promotion.

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

A new line item, 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.

Master Plan Update—the City's 2004 Master Plan is planned to be updated in FY2016—the funding will come from the Wireless Capital Improvements Fund (\$80,000).

Fd 010 Economic Development

Line Items on Page 32

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

Authorized by Resolution 20-2014, the City contracts with KADC to perform economic development services for the City of Kearney.

PlyGem Grant Agreement (Year 4 of 4 Year Agreement) \$15,000.

Res. 49-2012, adopted by the Board of Aldermen authorizes a \$60,000 grant agreement with Ply Gem, to be paid in 4 annual payments commencing in FY2013. The Grant is in consideration for Ply Gem investing over \$5 million in new equipment and creating 15 new jobs over a 5 year period, with the average salary of those jobs being \$30,075.

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

Ply Gem

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

5% Gross Receipts on Electric Consumption

\$59,777

Total Direct Taxes to City

\$103,121

City's Contractual Investment:

\$60,000

Total Return to Community:

\$631,780

Per Job Investment:

\$4,000

Per Job Return:

\$42,119

Fd 010 Fire House Center for Creative Excellence
Line Items on Page 33

Kearney Enrichment Council Contract Renewal \$30,000

Authorized by Resolution 34-2014, the City has a contract with the Kearney Enrichment Council 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 them 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.

Fd 010 Kearney Historic Museum
Line Items on Page 33

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.

\$25,000 has been budgeted for building maintenance—these funds are intended to aid in remodel expense of 103 E. Washington, the building immediate adjacent the museum, which is being acquired by Dr. William and Celia Reed. \$25,000 is also being budgeted in the Downtown Improvement Fund, making a total of \$50,000 available for the remodel effort. Remodeling costs should be anticipated in future budgets, as well.

Fd 010 Police Department Budget
Line Items on Page 34

The Police Department consists of 15 officers including the Chief, and 1 civilian employee. This budget proposed the creation of 2 new Patrolman positions, making a total of 17 Police Officers including the Chief. Also 3 part-time patrol officers have been budgeted.

Building Maintenance	9,500
Vehicle Maintenance	\$30,000
Equipment Maintenance	\$15,000
Computer Equip & Maintenance	\$12,000
Crime Investigations	10,000 (CCIS Drug Squad Contribution-\$3,500)
Jesse James Contract Labor	\$4,000 (Clay County Officers)

Dispatch Service \$20,004 (Clay County Sherriff)*

*Currently there is an effort to consolidate dispatching services by the Cities within the Clay County. The City of Kearney and the Kearney Fire and Recue Protection District have participated financially in a study recently completed. Clay County is also actively participating in the consolidation effort, though no formal decisions have been made. Kearney has enjoyed excellent dispatching services 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
New Equipment	\$4,000

Fd 010 Police Department Budget, Continued
Line Items on Page 34

New Patrol Cars \$127,676 3 Cars, 1 3/4T Pickup
 (Vehicle costs are estimated at \$27,500 each, with equipment costs approx. \$4,500,
 Proceeds from the sale of the cars have been applied to the equipment costs in prior years, though not
 budgeted here, could be used to amend to later amend the budget if needed.)

PATROL VEHICLE FLEET

2014	FORD UTILI INTERCEP (WHT)	1FM5K8AR0EGA14616	POLICE	
2014	FORD UTIL INTERCEP (WHT)	1FM5K8AR9EGA14615	POLICE	
2013	FORD UTILITY INTERCEP (BLK)	1FM5K8AR3DGC40986	POLICE	
2013	FORD UTILITY INTERCEP (WHT)	1FM5K8AR4DGA68709	POLICE	
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B80CGA61192	POLICE	
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B82CGA61193	POLICE	
2008	FORD XLT 4X4 EXPLORER(WHT)	1FMEU73E38UB11295	POLICE	
2007	CHEVROLET IMPALA (WHT)	2G1WS58R379411695	POLICE*	Budgeted for Replacement
2007	CHEVROLET IMPALA (WHT)	2G1WS58R479411429	POLICE*	Budgeted for Replacement
2007	CHEVROLET IMPALA (WHT)	2G1WS58R479410250	POLICE	
2006	CHEVROLET IMPALA (WHT)	2G1WS551269397950	POLICE	
2006	FORD EXPEDITION SUV	1FMF016566LA79040 K-9		
2005	CHEVROLET IMPALA (WHT)	2G1WF55K359354343	POLICE*	Budgeted for Replacement
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	POLICE	
2004	CHEVROLET IMPALA FODOR	2G1WF55K949395106	ANIMAL CTRL*	Budgeted for Replacement
2003	FORD PICKUP	2FTRX18W93CA71017	POLICE	
2003	CARR TRL ATV	4YMUL08143T008246	POLICE	
2007	CARR TRL ATV	4YMUL08157M064606	POLICE	
2003	YAMA 4WHL ATV BEIGE	5Y4AJ08Y43A000844	POLICE	
2002	YAMA 4 WHL ATV 4WHEEL GR	JY4AJ03Y72C036299	POLICE	

Fd 010 Solid Waste Budget
Line Items on Page 35

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

	Jul 1st Anticipated Increase	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Residential		10.75	11.13	11.52	11.92	12.34	12.77	13.21	13.68	14.16	14.65
Senior		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

Roll Off 150.00 155.25 160.68 **166.31** 172.13 178.15 184.39 190.84 197.52 204.43

The City collects 25 cents per bill per month for trash billing, generating approx \$7,000 in net revenue to the General Fund:

Contract trash collections	\$397,000
Contractual Payments	<u>\$390,000</u>
Net	\$ 7,000

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.

Allied Recycling Rebate Revenue \$5,700

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

Recycling Program		35,500
Recycling Drop Site Roll Off Charges	\$12,500	
Household Hazardous Waste Program	\$9,000	(Res 32-2014 \$8,716.24)
Brush Chipping/Handling	<u>\$14,000</u>	
Total	\$35,500	

Fd 010 Street Department Expense MOVED TO TRANSPORTATION FUND
Line Items on Page 35 MOVED TO Line Items on Page 42

As was done in the Fy2015 budget, the Street Department has been moved from the General Fund to the Transportation Fund, eliminating the need for transfers between those two funds. Also, the Road and Bridge Tax revenue and the Gas & Vehicle Sales Tax revenues have also been moved to the Transportation fund, which are subject to very similar spending restrictions.

Note the Street Department Expenses for prior years Fy2014, fy2013 and fy2012 are listed on Page 35 of the budget line items—the Budgets for Fy2015 and Fy2016 have been moved to the Transportation Fund on Page 42.

Fd 011 DWI/Drug Enforcement Fund
Line Items on Page 36

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

Projected revenues of \$3,000 plus the current balance of \$5516, can fund \$8,515 DWI/Drug Enforcement Equipment as may be selected by the Police Department and approved by the Board of Aldermen.

As done in the fy2015, the Police Department would like to purchase 2 In Car Video Systems

Digital Alley Model DWM 800 \$3,995 each with VU HD Kits costing \$995 each for a total expenditure of \$8,985 (DIFFERENCE FUNDED BY GENERAL FUND BUDGET)

The Fund balance was \$5,516 on 1/31/15.

Fd 012 Downtown Capital Improvements Fund
Line Items on Page 36

This fund was created in fy2005, to account for revenue on the Sprint Lease (located on the City's standpipe on 350 W. Washington Street) proceeds which were used to finance a \$234,000 lease purchase agreement with the Kearney Trust Company to make street and sidewalk improvements downtown (Washington Street). On November 19, 2012, the Board of Aldermen approved Resolution No. 50-2012 authorizing a contract with Landmark Dividend assigning the Sprint lease for a period of 20 years for \$190,000. Proceeds of the lease agreement were used to retire the Downtown L/P Agreement with the Kearney Trust Company in FY2013.

The Landmark Dividend lease agreement provides for the City to receive 70% of any increased lease payments by Sprint over and above the existing Sprint Lease. If Landmark is able to lease the site to new tenants, the City will split the rental rate 50/50 with Landmark, pursuant to Res. 50-2012.

This fund currently has no revenues. In Fy2015, the City's Share of the Main Street Program, \$4,800 was budgeted against the funds current fund balance.

The fy2015 budget also contemplated transferring \$30,000 to the General Fund to aid in funding a contract extension with the Kearney Enrichment Council to provide financial support for their Executive Director position. However, with improved sales tax collections in Fy2015, this became unnecessary.

\$25,000 has been budgeted for building maintenance—these funds are intended to aid in remodel expense of 103 E. Washington, the building immediate adjacent the museum, which is being acquired by Dr. William and Celia Reed. \$25,000 is also being budgeted in General Fund Museum Building Maintenance, making a total of \$50,000 available for the remodel effort.

Pursuant to Resolution 33-2014, the building lease contract with the Kearney Enrichment Council, \$7,500 has been budgeted to pay the costs of an Audit for the Kearney Enrichment Council covering all activities. The balance of the fund on 1/31/15 was \$32,669.04.

Fd 013 Sales Tax Fund Budget
Line Items on Page 37

This fund is used to separately account for sales tax revenues.

Revenue is projected at a \$1,307,000 with estimated interest earnings of \$1,000.

In 2001, the City undertook the 33 Highway Widening and 92 Highway widening projects, which a portion of sales tax was committed to fund 2001 General Obligation bond debt. In 2015, the City refunded the 2001/2005 G.O. Bonds and issued \$5,230,000 in new debt. The financing relies on Sales Tax Transfers to make up the difference in annual debt service obligations funded from the Capital Improvements Sales Tax and the 5-cent Debt levy (accounted for in the W&S G.O. Obligation Fund) The balance of Sales Tax Revenue is transferred to the **General Fund**:

2015 Street G.O. Bond Debt Transfer	\$110,851.
General Fund Transfer	\$1,158,649.
Transfer EATS to Shoppes TIF	\$ 37,500.

Fd 014 Park Capital Improvements Fund
Line Items on Page 38

This fund was created by Ordinance No. 621-93, providing for dedication of park lands by developers. The Ordinance provides for a payment of a fee in lieu of land dedication. Ordinance No. 896-2002 increased those fees to \$325. Per Housing Unit.

The Board has waived this fee since FY2011, as an economic development incentive. **With this budget, it is proposed that funding be restored, without disturbing the current discounted Building Permit program. Assuming the total building fee for a single family dwelling remain at \$2000 the duration of Fy2016:**

\$325	Park Fee	X 50 Estimated Permits =	\$16,250
\$1,500	Sewer Connection Fee	X 50 Estimated Permits =	\$75,000
<u>\$175</u>	GenFd Building Permit Fee	X 50 Estimated Permits =	\$ 8,750
<u>\$2,000 Building Permit Total Fee</u>			

For budgeting purposes, \$16,250 from building permits fees has been estimated for Fy2016.

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. The 2006 Amphitheater Lease/Purchases Agreement shared equally with KCB Bank and the Kearney Trust Company will be retired on 10/01/2019 in FY2020.

With restored Park Fees and transfers from the General Fund:

Transfer from General Fund	\$21,113
Interest	\$ 60
Park Fees	<u>\$16,250</u>
Total Revenue	\$ 37,423

Amphitheater Lease Purchase, Principal	\$30,000.
Amphitheater Lease Purchase, Interest	<u>\$ 7,363.</u>
Total Debt	\$ 37,363.

Fd 015 Fairview Cemetery Fund Budget
Line Items on Page 38

Lot fees are \$450 for grave spaces in the existing area, and \$515 for grave spaces in the new addition. (Ordinance No. 825-2000).

\$5,000 generated from Lot Sales is budgeted to build the Fund Balance, as this Fund is intended to be a perpetual maintenance fund-for Fairview. The Fund generated \$831 interest earnings in fy2014 and currently has earned \$830 in fy2015. (Cemetery Maintenance Expense of \$10,000 is provided in the City Hall budget--Page 2)

The balance of this fund is \$192,749 as of 1/31/15.

Fd 016 Police Training Fund
Line Items on Page 39

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

\$2 Police Training Fee \$1,800

\$1 POST Commission Fee \$ 900

This fund also accounts for a \$1 fee assessed for training administrative court personnel (Judge and Court Clerk), pursuant to State Statute and City Ordinance.

\$2,720 is the total estimated revenue for FY2016. The Fund had a balance of \$21,374 on 1/31/15 and \$9,000 of that surplus has been budgeted for expenditure on training.

Training/Meetings \$9,000

Fd 017 Park Fund Budget
P.40-41

The primary revenue source for this fund is a \$349,267 transfer from the general fund.

Cable TV franchise tax \$60,000.

Bill Board Leases \$22,800. Will be Re-negotiated this Fiscal Year

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

It is proposed to restore a full-time park laborer/street laborer, with that person's time being shared 50/50 between the two departments, therefore Salaries and related line items contain additional funding for 50% of that proposed position. This person will be responsible for maintaining the softball fields and park maintenance during the Spring and Summer.

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

Budgeting for Recreation programs is budgeted to break even:

Recreation Program **Revenues** estimated at \$22,000

Recreation Programs **Expense** estimated at \$22,000

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

Fd 017 Park Fund Budget, Continued
P.40-41

Ticket Prices will be proposed by the Park Director, reviewed and approved by the Park Board. Budget amounts have been projected by the Park Department based on a Program Schedule prepared by the Park Director. Since 2008, the Board of Alderman have adopted an ordinance authorizing the Mayor to enter into entertainment contracts not to exceed the Budgeted Expense.

It is proposed this Ordinance be re-enabled for calendar 2015.

The Lion's Club Fireworks	\$35,000	Increased \$1,000 over Fy2015 Budget
Theatre in the Park	\$ 5,500	Increased \$500 over last year's Fy2015 Budget
Park Maintenance	\$80,000	
Training/Meetings	\$2,000	
Uniforms	\$ 500	
Shirts for Personnel, Board Members		
Mower Lease/Purchase	\$3,000	(approved in Fy2015)
Playground Equip/Fitness	\$3,500	
Frisbee Golf		
Christmas Decorations	\$2,000	
For Maintenance of All City Decorations		
Park Capital Improvements	\$5,000	
Day in the Park (formerly Halloween Hallows)	\$9,000	Increased \$1,000 over Fy2015 Budget
This Event continues to be well attended		

Fd 017 Park Special Projects
Line Items on Page 41

Budgeting for fy2016 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue	\$200,000
Amphitheater Event Expense	\$200,000

Pavilion Lease Purchase Principal	\$9,637.
Pavilion Lease Purchase Interest	<u>\$2,912.</u>
(5 th of 10 Payments)	\$12,549.

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

The Board also approved Resolution 28-2010, contracting with the Knights of Columbus and the Jesse James Festival, Inc. to fund annual payments of \$12,000 to retire the debt on the lease/purchase—those proceeds are expected to come from a sponsorship agreement with North Kansas City Beverage Company. However, if 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.

Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 42-43

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”

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.”

Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 42-43

Transportation Sales Taxes	\$560,000	
LESS EATS	(18,750)	\$541,250
Gas and Vehicle Sales Taxes		\$323,000
Road And Bridge Tax, City Share	48,300	
Kearney Road District Share	128,500	\$176,800
Interest		\$ 1,000
 Total Net Revenue		 \$1,042,050.

As noted in the Budget Message, funding has been included for 50% of the salary of a Utility and Street Director with the retirement of the Street Superintendent. Also, a new position for Street Laborer and a shared 50% Park/50% Street Laborer has been budgeted.

Other notable expenditures:

Electricity for Street lights	\$120,000
Engineering	\$40,000
Building Maintenance	\$30,000
Equipment Maintenance	\$20,000
Vehicle Maintenance	\$20,000

Fd 018 Transportation Sales Tax Fund Budget, Continued
Line Items on Page 43

Street Maintenance	\$350,000**
**Project List to be Submitted & Approved at a later date.	
• Slurry Seal	\$60,000
• Asphalt/Concrete Cut & Patch	\$80,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$15,000
• Mill and Overlay	\$195,000
•	
Storm Drainage Maintenance	\$27,000
Sidewalk Maint-50% Program	\$5,000
• It is recommended the City fix its reimbursement amount at \$3.50 per sq ft., half the normal cost of sidewalk tear out and replacement, and eliminate the requirement for property owners to take bids. This amount can be reviewed annually and adjusted with the market price.	
Salt and Sand	\$25,000
New Equipment	\$12,500
Equipment for New Truck	
New Vehicle	\$60,000
2 Ton Dump Truck	

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 44

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

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

Sales Tax Collections	\$560,000	
LESS SHOPPES EATS	(18,750)*	\$541,250

**Contemplates the Shoppes at Kearney Opening—equally offset by an \$18,750 Transfer to TIF*

Transfers to Fund 055	\$541,250	To Retire 2001/2005 G.O. Highway Bonds
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Fd 020 Water and Sewer Revenue Fund Budget
Line Items on Page 45-47

This Budget provides for the operations and administration of water and sewer plant services. A 3% water and a 5% sewer rate adjustment is recommended with this year's budget.

Water and Sewer Rates		Proposed	OLD	
Water	Min. Charge	\$7.91	\$7.68	
	Next 1000	\$6.90	\$6.70	
	All additional	\$6.18	\$6.00	
Sewer	Min. Charge	\$6.52	\$6.21	
	Next 1000	\$4.14	\$3.95	
	All additional	\$3.68	\$3.51	
Average 6000 Gallon Bill				
	Water	\$39.53	\$38.38	
	Sewer	\$25.40	\$24.19	Difference
	TOTAL	\$64.93	\$62.57	\$2.36

Water Rates Budget 2016 3%Water 5%Sewer

To help fund additional sewer plant capital equipment, in addition to keeping pace with Kansas City water and electric rate increases, and other rising operational costs, it is recommended the City adjust its water and sewer rates. This will calculate at \$2.36 per month on the average 6000 gallon water bill.

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

KC Water Charges \$200,000. **Projected to be purchased in Fy2016**

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 45-47

W&S Administration

As explained in the Budget message, it is proposed to create a new position that would be responsible for both the Water and Sewer Departments, and the Street Department, to be called Utility and Street Director. This budget shares 50% of that salary, and also creates a new Sewer Plant Laborer position in order to cover a 7 day per week operations schedule at the City's wastewater plant.

Transfers to Water & Sewer Sinking Fund \$577,458.

Transfer to Sewer Plant Capital Improvements \$ 314,043.

West Creek Sewer L/P Debt \$69,732

Rotary Fan Press L/P \$44,311

Rotary Fan Project* \$200,000

***(One Time Transfer to self fund a portion of the Rotary Fan Press Project)**

Vehicle Inventory

2013	FORD F150 REG CAB #5	1FTMF1EM8DKF21320	WATER
2013	FORD F150 REG CAB #4	1FTMF1EM1DKF21319	WATER
2006	FORD F250 SUPERCREW	1FTSX21556ED85139	WATER
2004	CHEVROLET PICKUP C1500	1GCEK19V34Z323299	WATER
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER
1998	CHEVROLET PICKUP ¾ TON	1GCGC24R3WZ149064	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

Meter AMI System Lease/Purchase \$113,780.

Principal \$98,367

Interest \$15,413

In FY2014, The City executed a 10 year Lease/Purchase Financing with US Bank at a 1.89% Interest Rate and executed an agreement with HD Supply to acquire new water meters that have wireless communication capability to eliminate manual water meter reading.

Water Plant

Plant Maintenance \$65,000

- Card Entry Security System

Distribution Maintenance \$95,000

Equipment Maintenance \$40,000

Water Tower Maintenance \$60,000

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

Variform 500,000 gallon standpipe \$32,417

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

Meter Set Parts \$50,000

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 45-47

Sewer Plant

Electricity	\$125,000
Trash (for Dumpsters for rotary fan press operation)	\$9,100
Collection System Maintenance	\$60,000
Lift Station Maintenance	\$25,000
Clean grease, repair pump, electrical controls, etc.	
Sludge Hauling/Handling	\$20,000
Treatment Chemicals	\$10,000
• Increased for purchase of Polymers used with the Rotary Fan Press	
Equipment Maintenance	\$25,000
New Equipment	\$10,000

Fd 022 Meter Deposit Fund Budget
Line Items on Page 48

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

With the implementation of new water billing software, the accounting procedures will change, showing Meter Deposits as a Liability rather than an Asset. Because Meter Deposit money is not truly a revenue which the City has discretion over spending, but an obligation of the City to hold and return to Customers.

Therefore, Meter Deposit receipts are booked as an increase in Meter Deposit liability and refunds become a reduction in Liability. Interest earnings should be credited directly into Water and Sewer Revenue Fund, or transferred to Water and Sewer Revenue Fund.

Cash Balance of the Meter Deposit Fund was \$200,366. on 1/31/2015.

Fd 024 Water Plant Capital Improvements Budget
Line Items on Page 48

In fy2015, this fund received a transfer of \$300,000 Lease/Purchase Proceeds from the Sewer Plant Capital Improvements Fund (where all the 2013 Lease/Purchase Proceeds were initially credited).

The City contracted with David Ross Construction to build a new Water Plant Filter Wash Basin and with Yates Electric to install new generators at the Water Plant, as identified in the 2012 Larkin Engineering Study, substantially funded by an MoDNR Grant. These projects were successfully completed in fy2015.

This fund currently has no budgeted revenues and no budgeted expenditures.

The fund had a balance of 4,658. on 1/31/2015.

Fd 025 Sewer Capital Improvements Fund Budget
Line Items on Page 49

In FY2014, this fund received \$3,300,000 Lease/Purchase Proceeds for new Sewer Plant Clarifiers and for the Water Plant Generators/Filter Wash Basin project. The Clarifier Project was completed in August, 2014.. The intent of the Clarifier Project was to effectively deal with foaming issues in the treatment basins and improve settle ability

Revenues \$75,000 in permit fees has been budgeted assuming \$1500 from 50 building permits.

A \$314,043 transfer from the Water and Sewer Revenue Fund is budgeted, for the following:

West Creek Sewer L/P Debt \$69,732
 Rotary Fan Press L/P \$44,311
 Rotary Fan Project* \$200,000

*(One Time Transfer to self fund a portion of the Rotary Fan Press Project)

Rotary Fan Press Project Upon completion of the Clarifier Project, it was recognized the change in treatment design generated much more sludge than previously handled. The City contracted with Larkin Lamp Rynearson to evaluate and design a rotary fan press sludge dewatering system similar to that recently deployed by the City of Excelsior Springs.

The project includes acquisition and installation of the rotary fan press, construction of an awning on the east end of the sewer plant building to provide cover to a roll off dumpster intended to collect the solidified sludge waste, a sound wall to deflect and better contain sound from the newly installed blowers as a part of the Clarifier project, and to re-roof the sewer plant building.

Engineering	30,000
Rotary Fan Press Project	670,000

\$400,000 in L/P proceeds will help partially fund the Rotary Fan project, along with a \$200,000 transfer from the Water and Sewer Revenue Fund, and the balance of \$100,000 coming from Sewer Plant Capital Fund Balance.

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

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
West Creek L/P Financing	130,000	17,228	144,228
Rotary Fan Press L/P	36,449	7,862	44,311

**Fd 028 Highway Construction Fund Budget
Line Items on Page 50**

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

The fund balance (approx. \$450,000 million projected at Fiscal year end) is surplus money from the 92 Highway and 33 Highway Widening projects, completed in 2003 and 2007 respectively. When the 33 Highway project was conceived, it was not known whether or not the City would receive MoDOT funding to aid construction costs. The City later qualified for a MoDOT grant paying for 25% of the construction costs, which constitutes the original source of these funds.

Revenues

MoDOT 19 th Street Bridge Project, 80% Construction	\$ 40,000
Contract with Westside CID Annual Payment 3 of 12	\$74,382

In fy2013, the City loaned the Westside CID \$700,000 (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, which will be retired in 3/1/2025.

Transfer from Watson Drive Constr Fd Reimb Engineering Interest	\$200,000 \$ 1,000
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Expenditures

Nation Rd, 92 Sth to 144 th St. Overlay & N.CountryAve Mill and Overlay Street Light Decorations	\$175,000 52,500
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Carryover from fy2015, funds for new banners and decorations for the 33 Highway Street Lights

19th Street Box Culvert Completion	\$50,000
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This project was opened to public travel on the first day of School, August 18th, 2014. Some settling occurred on the roadway which has caused some delay in closing out this project—curb replacement, mill and overlay and final grading remain to be completed.

Construction Inspection (Barchers) Watson Drive	\$69,277
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Also included in this budget are expenses for City construction inspector Virgil Barchers, whom has assisted the City on highway widening projects and numerous other construction projects.

Engineering Misc. Projects	\$40,000
I-35 Landscaping Maintenance	\$16,500

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)

The Highway Construction Fund had a cash balance \$588,816 on 1/31/2015

Fd 029 2015 Street Bond Budget
Line Items on Page 51

The 2015 Street Bond Fund is a newly created Fund, 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.

Bond proceeds of \$5,307,084 were received in February 2015, after refunding the 2005 G.O. Bonds and issuing new debt (debt retirement is in Fund 55).

A \$200,000 reimbursement transfer to Fund 028 Highway Construction Fund is proposed for engineering costs for Watson Drive/19th Street Widening, with 249,000 remaining on the 449,000 CFS Engineers contract, and a construction line item budget of \$4,858,084.

Fd 030 Water & Sewer Sinking Fund Budget
Line Items on Page 52

This fund is used to retire SRF Revenue Bonds and 2013 Clarifier COP Issue. A \$577,458 transfer from Water and Sewer Revenue and \$850Interest will pay for the debt service expense of \$577,458:

	Principal	Interest	Fees	Total
2001 DWSRF Water Bds	145,000	46,059	5,429	196,488
'96 SRF Sewer Bonds	80,000	1,520	600	82,120
2013 Sewr Clarifier COP	150,000	144,850	4,000	298,850
Total	375,000	192,429	10,029	577,458

Budget 2016 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.

1996 Sewer SRF Bonds were issued to extend an 18" City Sewer Main from Shadowbrook Subdivision to the West side of I-35 helping to sewer Innovation Business Park, Westridge Business Center, Cedarwood Subdivision, Hills of Westwood and Oakwood Construct. East side Lift Station located at Clear Creek Drive and 92 Highway was also constructed with proceeds from the '96 SRF and sewer main extensions west from the lift station along 92 Highway west to Marimack Subdivision in keeping with commitments made by the 1994 City-initiated annexation.

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.

Fd 031 Water & Sewer Reserve Fund Budget
Line Items on Page 53

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 \$188,225. balance, as of 1/31/15.

Fd 032 Water & Sewer Depreciation Fund Budget
Line Items on Page 53

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000.

It had a \$57,417 balance as of 1/31/15.

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

	Principal	Interest	Fees	TOTAL
2004 SRF Sewer Refunding Bds	50,000	2,690	1,200	53,890

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

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

Revenue Source for this fund is a 5 cent property tax levy, which is expected to generate \$73,047 combined with \$250 interest for a total of \$73,163 in FY2015.

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

The fund balance was \$88,635. on 1/31/2015.

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

	Principal	Interest	Fees	Total Expense
2015 G.O. Hwy Rfd Bonds	450,000	220,601	1500	672,101.

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

During Fy2006, these bonds were re-financed, lowering the net interest cost to 3.9% from 4.99%, called the 2005 Bond Issue.

During Fy2015, (August , 2014), voters approved a refunding of the 2005 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

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

\$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%, the 5 Cent Debt Levy will remain in force, with \$20,000 annual transfers from the W&S G.O. Bond Fund (the location of the 5 cent G.O. Debt levy accounting) and upon retirement of the 1997 W&S G.O. SRF, the full amount of the 5-cent levy will be dedicated to retirement of the 2015 G.O. Bonds) with contributions from the Sales Tax Fund making up the difference:

Capital Improvements Sales Tax	541,250
Transfer Property Tax from Fd 40, G.O. Oblig Fd 20,000.	
Sales Tax Fund	110,851.
Interest	<u>1,000.</u>
TOTAL REVENUE	673,101.

In 2013, the City obtained its first bond rating from Moody's Investor Service. Moody's assigned an "A1" Rating on the City's outstanding 2001/2005 Highway Construction General Obligation Bonds. The A1 rating was reissued by Moody's 1 for the new, 2015 Street Bond Issue.

Fd 061 Inmate Security Fund
Line Items on Page 56

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

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.

\$1,800 is budgeted for revenue. No expenditures are budgeted for FY2016.

The Fund had a fund balance of \$1,514 on 1/31/15.

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.

FY2015 CELLULAR FRANCHISE TAX

Verizon	48,000
AT&T	40,000
Sprint	34,000
<u>T-Mobile</u>	<u>17,000</u>
Total Revenue	139,000

(Alltel and Cricket and others pay small small amounts. Proceeds from those carriers are placed in the General Fund Telephone Franchise revenue account.)

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

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

Expenditures

	Principal	Interest	Total Expense
2015 Police Station L/P	60,799.	29,489.	90,288
Community Development Master Plan			80,000
Amphitheater Sound Board Replacement/Front Board Relocation			35,000

Cash Balance in the Wireless Capital Improvements Fund was \$110,048 on 21/31.2015

Fd 071 PCEC TIF Capital Projects
Line Items on Page 58

	Principal	Interest	
Early Redemption of '2002 Tif Bds	85,000.	4,208	9/1/2015
2002 Tif Bond Scheduled Payment	<u>50,000.</u>	<u>3,199.</u>	3/1/2016
	135,000.	7,207.	

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 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.

Revenues, in the form of PILOTs (or Payments In Lieu Of Taxes) paid by Platte Clay Electric Cooperative and are estimated at \$138,786 and interest earnings estimated at \$10.

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

On January 5, 2015, the Board of Alderman approved 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.

Fd 071 PCEC TIF Capital Projects, Continued
Line Items on Page 58

City of Kearney, Missouri				
Tax Increment Revenue Bonds				
Series 1996 & Series 2002 Combined				
Redemption History (1998 - 2011)				
Aggregate				
Calendar Year	Beginning Balance	Principal Payments		Ending Balance
		Early Redemption	Scheduled Payments	
1998	1,000,000	18,000	25,000	957,000
1999	957,000	16,000	25,000	916,000
2000	916,000	34,000	25,000	857,000
2001	857,000	30,000	30,000	797,000
2002	797,000	0	30,000	767,000
2003	1,367,000	50,000	39,000	1,278,000
2004	1,278,000	12,000	44,000	1,222,000
2005	1,222,000	29,000	45,000	1,148,000
2006	1,148,000	26,000	54,000	1,068,000
2007	1,068,000	30,000	58,000	980,000
2008	980,000	29,000	68,000	883,000
2009	883,000	25,000	73,000	785,000
2010	785,000	24,000	79,000	682,000
2011	682,000	25,000	84,000	573,000
2012	573,000	27,000	89,000	457,000
2013	457,000	25,000	95,000	337,000
2014*	337,000	85,000	42,000	210,000
2015*	210,000	85,000	45,000	80,000
2016* Balance of Rev to KADC Stm Detntion	80,000	30,000	50,000	0
2017* Revenue to KADC Stm Detention				
2018* Revenue to KADC Stm Detention				
Total Principal Retired		\$600,000	\$1,000,000	\$1,600,000
*Bolted Early Redemption Figures are Projected				
Total Early Redemption to Date:			\$485,000	
TIF Revenue Bonds 1996, 2002 & Combined				

\$85,000 is projected to be available for the early retirement of the 2002 Bond Issue on the September 1st, 2015. To date, the City has exercised its early redemption privileges for \$485,000 in principal (1998 thru 2014).

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

Balance 9/30/14	\$ 2,034.	
Revenue, FY2015	\$138,786.	
Total	\$140,820.	
+ Projected Interest	5.	
Less Debt Service, 3/1/2015 FY2015	\$(50,355.)	2002 Debt Service
FY2016(Sept. 1 st)	\$(4,208.)	2002 Debt Service Interest
Less Reserve	\$ (1,262.)	
Available for Early Redemption \$	85,000.	

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.

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

This fund will account for revenues and expenditures based on the approved plan and agreement.

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

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

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

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

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

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

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

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

Inter-fund Transfers

Transfers of money between funds are included as budgeted items to give full explanation of the fund accounting process. Transfers offset themselves equally between receipts and expenditures.

In order to determine the net revenues and net expenditures, the total transfers should be deducted from revenue and expenditure totals. Below is a summary of Budgeted Transfers:

Transfer From:	Transfer To:	Amount	Explanation
10 General Fund	17 Park Fund	349,267	Transfer to Parks
10 General Fund	14 Park Cap Improv	21,113	L/P Park & Amphitheater Debt Retirement
13 Sales Tax Fund	10 General Fund	1,158,649	General Fd Expenses
13 Sales Tax Fund	55 2015 Street G.O. Bds	110,851	Retire G.O. Bonds
13 Sales Tax Fund	73 Shoppes TIF	37,500	Transfer EATS to TIF Fund
18 Transport Sales Tax	73 Shoppes TIF	18,750	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2015 Street G.O. Bds	541,250	33 Hwy Debt Service
19 Cap Impr Sales Tax	73 Shoppes TIF	18,750	Transfer EATS to TIF Fund
20 W & S Revenue	25 Sew Plant Cap Imp	314,043	Trans Sewer Plant Rate Increase
20 W & S Revenue	30 W & S Sinking	577,458	Retire Revenue Bonds
029 Watson Drive Constr Fd	028 Hwy Constr Fd	200,000	Reimb Engineering for Watson Drive
40 W&S Obligation	55 2015 Street G.O. Bds	20,000	Retire G.O. Bonds
80 Shoppes CID	73 Shoppes TIF	112,500	Transfer EATS to TIF Fund
Total Transfers Between Funds		3,480,131	budget fy2016 Interfund Transfers

Statement of Indebtedness

Fy2016 (Apr 1, 2015 to Mar 31, 2016)	TOTAL DEBT 4/1/2015	Principal Due in fy2016		Total 3/31/2016	Interest Due in Fy2016
		Governmental	Business Type		
General Obligation Bonds					
1997 SRF Sewer Plant Bonds	105,000		50,000	55,000	2,690
2015 Watson Drive & 2001 Rfding Bonds	9,290,000	450,000	0	8,840,000	220,601
Revenue bonds					
1996 SRF Water Plant Bonds	80,000	0	80,000	0	1,520
2001 DWSRF Water Revenue Bonds	1,390,000		145,000	1,245,000	46,059
Other Debt					
2002 PCEC TIF Bonds	165,000	135,000		30,000	7,207
2004 West Creek Interceptor Sewer COP	410,000		130,000	280,000	17,228
2006 Amphitheater COP Obligation	170,000	30,000		140,000	7,363
2009 Police Station COP Obligation	719,474	60,799		658,675	29,489
2010 Pavilion Lease/Purchase Oblig	64,718	9,637		55,081	2,912
2013 Water Meter Replacement L/P Oblig	878,448		98,367	780,081	15,413
2013 Sewer Clarifier COP Obligation	4,470,000		150,000	4,320,000	144,850
2015 Rotary Fan Press Capital Lease	400,000		36,449	363,551	7,862
Total Statement of Indebtedness	18,142,640	685,436	689,816	16,767,388	503,194
Fy2016 (Apr 1, 2015 to Mar 31, 2016)					
Long-Term Obligations:	Governmental	Business Type	Total	Total Principal and Interest Due In Fy2016	
Amounts Due in less than one year:	685,436	689,816	1,375,252	1,375,252	Principal
Amounts Due in more than one year:	9,723,756	7,043,632	16,767,388	503,194	Interest
Total Liabilities	10,409,192	7,733,448	18,142,640	1,878,445	

Y:\Financial Reports\Statement of Bonded Indebtedness for Fy2015 and fy2016

The amount required for the payment of interest, amortization, and redemption charges for the debt of the City of Kearney in FY2016 is \$1,891,174. (Principal 1,375,252 Interest 503,194. and Fees 12,729.)

Fines to General Operating Revenues Comparison								
Pursuant to RSMO 302.341.2			Fy2012 ACTUALS	Fy2013 ACTUALS	Fy2014 ACTUALS	Fy2015 ACTUALS	Fy2015 BUDGET	fy2016 Request
10101	48001	Fines & Court Costs	116,300	129,150	115,176	170,207	150,000	160,000
10101	48061	Court Bond Forfeiture	0	500	0	3,074	0	0
11201	48001	Fines & Court Costs	2,276	1,791	2,067	3,241	2,000	3,000
16201	48001	\$2 Police Training Fee	1,680	1,826	1,505	1,870	1,800	1,800
16201	48020	POST Commission Fds (Mo)	1,054	740	1,054	701	740	900
61101	48001	\$2 Inmate Security Surcharge	0	0	0	0	0	0
		Total Fines & Forfeitures	121,310	134,007	119,801	180,893	154,540	167,500
TOTAL	General Admin. Revenue		2,816,646	2,836,135	2,869,315	3,086,859	3,045,115	3,422,285
		% Comparison	4.31%	4.72%	4.18%	5.86%	5.08%	4.89%

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2016**

CITY HALL

START 6MO. 1 2 3 4 5 6 7 8 9

Administrator/Clerk	80,520	82,170	83,814	85,463	87,111	88,759	91,552	93,223	94,891	96,560	98,229
(Monthly)	6,710	6,847	6,985	7,122	7,259	7,397	7,629	7,769	7,908	8,047	8,186
Asst Admin/Com Dev Dir	72,520	74,006	75,487	76,972	78,456	79,940	82,456	83,961	85,463	86,966	88,470
	6,043	6,167	6,291	6,414	6,538	6,662	6,871	6,997	7,122	7,247	7,372
City Clerk	47,320	48,811	50,301	51,792	53,282	54,772	56,262	57,753	59,242	60,734	62,222
	3,943	4,068	4,192	4,316	4,440	4,564	4,688	4,813	4,937	5,061	5,185
Finance Officer	39,229	40,521	41,810	43,102	44,393	45,683	46,974	48,265	49,556	50,846	52,136
	3,269	3,377	3,484	3,592	3,699	3,807	3,914	4,022	4,130	4,237	4,345
Court Clerk/Deputy Clerk	31,138	32,231	33,320	34,412	35,504	36,594	37,686	38,776	39,869	40,959	42,050
	2,595	2,686	2,777	2,868	2,959	3,049	3,141	3,231	3,322	3,413	3,504

COMMUNITY DEVELOPMENT

Building Inspector	41,690	42,631	43,572	44,514	44,564	45,486	46,411	47,333	48,255	49,178	50,101
	3,474	3,553	3,631	3,709	3,714	3,791	3,868	3,944	4,021	4,098	4,175
Com Dev Director	62,869	64,222	65,571	66,924	68,273	69,625	70,975	72,328	73,677	75,030	76,379
	5,239	5,352	5,464	5,577	5,689	5,802	5,915	6,027	6,140	6,253	6,365

STREET DEPARTMENT

Street Laborer	28,956	29,954	30,953	31,951	32,948	33,948	34,947	35,944	36,943	37,943	38,812
	2,413	2,496	2,579	2,663	2,746	2,829	2,912	2,995	3,079	3,162	3,234
Street Foreman	33,800	34,797	35,793	36,788	37,784	38,779	39,775	40,771	41,767	42,761	43,636
	2,817	2,900	2,983	3,066	3,149	3,232	3,315	3,398	3,481	3,563	3,636
Street Super	55,945	57,451	58,955	60,461	61,964	63,470	64,973	66,479	67,982	69,488	70,992
	4,662	4,788	4,913	5,038	5,164	5,289	5,414	5,540	5,665	5,791	5,916

PARK DEPARTMENT

Park Director	50,504	52,095	53,685	55,277	56,867	58,457	60,047	61,639	63,229	64,820	66,409
	4,209	4,341	4,474	4,606	4,739	4,871	5,004	5,137	5,269	5,402	5,534
Park Recreation Coord	40,054	41,014	41,974	42,934	43,894	44,853	45,814	46,773	47,733	48,692	49,652
	3,338	3,418	3,498	3,578	3,658	3,738	3,818	3,898	3,978	4,058	4,138
Park Laborer	28,956	29,954	30,953	31,951	32,948	33,948	34,947	35,944	36,943	37,943	38,812
	2,413	2,496	2,579	2,663	2,746	2,829	2,912	2,995	3,079	3,162	3,234

3% COLA

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2016**

POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	28,809	29,902	30,990	32,083	33,174	34,264	35,357	36,447	37,540	38,630	39,721
(Monthly)	2,401	2,492	2,583	2,674	2,765	2,855	2,946	3,037	3,128	3,219	3,310
Patrolman	35,253	36,133	37,013	37,893	38,773	39,655	40,533	41,415	42,293	43,175	44,055
	2,938	3,011	3,084	3,158	3,231	3,305	3,378	3,451	3,524	3,598	3,671
Corporal	36,853	37,777	38,701	39,626	40,550	41,517	42,397	43,321	44,247	45,171	46,094
	3,071	3,148	3,225	3,302	3,379	3,460	3,533	3,610	3,687	3,764	3,841
Police Serg	40,054	41,014	41,974	42,934	43,894	44,853	45,814	46,773	47,733	48,692	49,652
	3,338	3,418	3,498	3,578	3,658	3,738	3,818	3,898	3,978	4,058	4,138
Police Lieut	43,974	44,915	45,856	46,797	47,739	48,680	49,623	50,564	51,504	52,445	53,386
	3,664	3,743	3,821	3,900	3,978	4,057	4,135	4,214	4,292	4,370	4,449
Asst. Chief	46,209	47,700	49,190	50,681	52,171	53,661	55,150	56,641	58,131	59,622	61,111
	3,851	3,975	4,099	4,223	4,348	4,472	4,596	4,720	4,844	4,969	5,093
Police Chief	68,614	70,020	71,421	72,825	74,229	75,632	77,036	78,439	79,842	81,246	82,649
	5,267	5,348	5,493	5,634	5,718	5,830	5,943	6,056	6,168	6,281	6,393

**WATER AND SEWER
SEVICES**

Accounts Clerk	31,138	32,231	33,320	34,412	35,504	36,594	37,686	38,776	39,869	40,959	42,050
	2,595	2,686	2,777	2,868	2,959	3,049	3,141	3,231	3,322	3,413	3,504
Senior Collections Clerk	39,229	40,521	41,810	43,102	44,393	45,683	46,974	48,265	49,556	50,846	52,136
	3,269	3,377	3,484	3,592	3,699	3,807	3,914	4,022	4,130	4,237	4,345
Water Laborer	28,956	29,954	30,953	31,951	32,948	33,948	34,947	35,944	36,943	37,943	38,812
	2,413	2,496	2,579	2,663	2,746	2,829	2,912	2,995	3,079	3,162	3,234
Water/Wastewater Operator	32,836	33,928	35,017	36,110	37,201	38,291	39,384	40,474	41,567	42,657	43,748
	2,736	2,827	2,918	3,009	3,100	3,191	3,282	3,373	3,464	3,555	3,646
Chief Water/Waste Water Operator	40,182	40,689	41,890	43,300	44,605	45,010	46,290	47,571	48,851	50,130	51,410
	3,348	3,391	3,491	3,608	3,717	3,751	3,857	3,964	4,071	4,178	4,284
Asst W/W Superintendent	45,029	46,520	48,010	49,501	50,991	52,480	53,970	55,461	56,951	58,442	59,931
	3,752	3,877	4,001	4,125	4,249	4,373	4,498	4,622	4,746	4,870	4,994
Water Superintendent	55,945	57,451	58,955	60,461	61,964	63,470	64,973	66,479	67,982	69,488	70,992
	4,662	4,788	4,913	5,038	5,164	5,289	5,414	5,540	5,665	5,791	5,916
Utilities & Streets Director	68,614	70,020	71,421	72,825	74,229	75,632	77,036	78,439	79,842	81,246	82,649
	5,267	5,348	5,493	5,634	5,718	5,830	5,943	6,056	6,168	6,281	6,393
3% COLA											

04/14/2015 16:56		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources										
				Note: Fund Balances & Revenues display as -Negative Credit Balance						
				Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
General Fund										
10000	31510	Fund Balance		-1,007,154	-1,161,045	-1,097,303	0	-1,100,096	-1,217,863	10.7%
TOTAL		General Fund Balance		-1,007,154	-1,161,045	-1,097,303	0	-1,100,096	-1,217,863	10.7%
10101		General Admin. Revenues								
10101	41100	Property Taxes		-763,832	-801,408	-798,510	-819,973	-822,345	-847,353	3.0%
10101	41120	Property Sur Tax		-155,638	-163,973	-160,509	-160,889	-165,000	-165,000	0.0%
10101	41200	Franchise Tax--Electric		-398,631	-410,162	-427,608	-441,357	-430,000	-440,000	2.3%
10101	41201	Franchise Tax--Gas		-149,975	-110,722	-128,589	-141,152	-140,000	-140,000	0.0%
10101	41202	Franchise Tax--Telephone		-29,267	-32,974	-30,389	-29,498	-32,000	-35,000	9.4%
10101	41300	Gas&VehicleSalesTaxesMVD FD1		-229,501	-299,612	-306,819	0	0	0	0.0%
10101	41400	RD&BridgeTax MVD FD18 TRNSP		-83,125	-381,343	-332,677	0	0	0	0.0%
10101	41500	Financial Institution Tax		-5,852	-5,994	-2,583	-2,024	-5,852	-2,583	-55.9%
10101	42100	Building Permits		-14,847	-17,951	-13,450	-89,064	-17,000	-17,000	0.0%
10101	42175	Plan Review Fees		-634	-8,688	-13,773	-7,433	-13,000	-7,000	-46.2%
10101	42200	City Licenses & Permits		-32,391	-29,033	-22,213	-26,575	-29,000	-27,000	-6.9%
10101	43200	Trash Collections		-288,431	-341,636	-360,573	-380,812	-376,000	-397,000	5.6%
10101	43205	Allied Recycling Rebate		0	-5,627	-8,819	-5,683	-10,600	-5,700	-46.2%
10101	44005	MoDOT Bikeway Grant		0	0	0	0	0	0	0.0%
10101	44010	MoDOT Highway Funding		-90,830	0	-43,327	0	0	0	0.0%
10101	44210	MoDOT Police Grants		-1,902	-1,589	-3,400	-6,209	0	0	0.0%
10101	44310	Enrichment Council Dntion		-43,405	-7,010	-10	-10	0	0	0.0%
10101	45100	Interest on Investments		-1,818	-7,423	-9,982	-11,709	-9,700	-10,000	3.1%
10101	46100	Transf From Sales Tax Fd		-721,500	-751,174	-727,620	-784,618	-784,618	-1,158,649	47.7%
10101	46101	Transf From Transport Tax		-452,700	-473,500	-435,500	0	0	0	0.0%
10101	46102	Transf from Cemetery Fund		0	0	0	0	-5,000	0	-100.0%
10101	46106	Transf from DwnTwn Improv		-19,240	0	0	0	-30,000	0	-100.0%
10101	48001	Fines & Court Costs		-116,300	-129,150	-115,176	-170,207	-150,000	-160,000	6.7%
10101	48002	Rose Mann Police Donation		-50,518	-500	0	0	-15,000	0	-100.0%
10101	48030	Rntal 106EWshngtn -TAXES		0	0	0	0	0	0	0.0%
10101	48061	Court Bond Forfeiture		0	-500	0	-3,074	0	0	0.0%
10101	48100	Miscellaneous Receipts		-22,467	-10,622	-46,109	-6,572	-10,000	-10,000	0.0%
TOTAL		General Admin. Revenue		-3,672,802	-3,990,590	-3,987,638	-3,086,859	-3,045,115	-3,422,285	12.4%

04/14/2015 16:56		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
Note: Fund Balances & Revenues display as -Negative Credit Balance									
			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
City Hall Expenses									
10105	51100	Salaries--Full Time	179,542	190,212	171,528	175,695	176,702	183,861	4.1%
10105	51200	Salaries--Part Time	9,120	10,430	9,670	8,930	11,400	11,400	0.0%
10105	51500	Soc. Security--City Share	11,043	11,708	10,449	10,608	11,662	12,106	3.8%
10105	51501	Medicare--City Share	2,583	2,738	2,444	2,481	2,727	2,831	3.8%
10105	51600	Workman's Compensation	1,118	1,178	1,192	1,567	1,400	1,400	0.0%
10105	51700	Life/Health Insurance	20,337	21,773	23,005	24,436	28,000	30,230	8.0%
10105	51900	LAGERS Retirement Program	21,545	18,396	17,839	17,921	18,024	15,812	-12.3%
10105	52210	Electricity	5,153	4,915	4,503	4,655	5,100	5,100	0.0%
10105	52220	Natural Gas	1,982	1,868	2,413	2,567	3,100	3,100	0.0%
10105	52230	Telephone	7,567	8,156	8,476	9,440	8,200	10,500	28.0%
10105	52232	Cell Phones	837	496	453	407	950	950	0.0%
10105	52235	Payroll Service	4,651	4,193	4,550	6,136	8,300	8,300	0.0%
10105	52240	Legal Notices/Publishing	4,072	3,004	3,049	4,262	5,000	5,000	0.0%
10105	52250	Trash/Clean Up Days	12,933	12,281	0	0	0	0	0.0%
10105	52260	Accounting Service	10,000	10,000	15,600	17,000	16,000	18,000	12.5%
10105	52270	Building Maintenance	15,693	35,365	27,863	25,551	29,000	50,000	72.4%
10105	52280	Equipment Maintenance	3,750	4,092	1,522	2,969	4,000	4,000	0.0%
10105	52285	Computer Equip/Sftwre Mnt	6,924	34,713	9,517	17,577	15,000	15,000	0.0%
10105	52370	Training/Meetings	2,053	8,085	8,526	6,244	7,750	7,750	0.0%
10105	52380	Dues	7,892	3,005	7,762	6,630	6,815	7,800	14.5%
10105	52400	Tax Bill Service	626	0	0	0	0	0	0.0%
10105	52410	Elections	5,216	2,012	2,232	5,336	6,000	6,000	0.0%
10105	52450	Legal Services	58,981	52,817	48,950	46,423	60,000	60,000	0.0%
10105	52452	Bad Debt Collection Serv	1,771	0	0	0	0	0	0.0%
10105	52480	Ordinance Codification	1,996	1,834	540	1,724	2,000	2,000	0.0%
10105	52500	Cemetery Maintenance	7,729	7,755	8,639	7,475	10,000	10,000	0.0%
10105	52651	Property/Liability Ins.	21,449	18,399	32,292	34,118	35,000	38,000	8.6%
10105	53210	Office Supplies	5,293	6,489	5,878	6,517	7,500	7,500	0.0%
10105	53250	Postage	3,299	2,049	1,631	1,049	2,000	2,000	0.0%
10105	53400	Uniforms	210	249	126	240	500	500	0.0%
10105	54100	New Equipment	336	3,607	203	628	1,500	1,500	0.0%
10105	54180	Internet Web Page	5,400	5,400	4,500	5,100	6,000	6,000	0.0%
10105	54512	Christmas Decs/Flag Replc	0	0	0	0	0	0	0.0%
10105	54630	Demo 106 E. Washington	0	0	0	0	0	0	0.0%
10105	58010	Goodwill	2,384	3,069	1,338	1,417	3,000	3,000	0.0%
10105	58100	Other Expenses	-90	1,388	75	67	0	0	0.0%
TOTAL		City Hall Expenses	443,395	491,676	436,764	455,170	492,630	529,640	7.5%
Non-Departmental Expenses									
10106	56104	Transf to Park Cap Improv	84,365	105,600	106,900	55,100	55,100	21,113	-61.7%
10106	56105	Transfer to Park Fund	308,280	308,280	308,280	315,280	315,280	349,267	10.8%
10106	56108	Transf to Police Stn Fd	12,047	0	0	0	0	0	0.0%
TOTAL		Non-Departmental Expense	404,692	413,880	415,180	370,380	370,380	370,380	0.0%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Court & Legal Expenses									
10108	51200	Salaries--Part Time	2,317	2,396	1,863	1,765	2,124	2,837	33.6%
10108	51500	Soc. Security--City Share	144	149	116	109	132	176	33.3%
10108	51501	Medicare--City Share	34	35	27	26	31	41	32.3%
10108	51700	Life/Health Insurance	214	302	300	303	300	350	16.7%
10108	51900	LAGERS Retirement Program	278	171	194	180	217	244	12.4%
10108	52285	Incode Sftware Hosted Subscrip	0	24,132	5,236	5,259	7,500	7,500	0.0%
10108	52370	Training/Meetings	1,020	1,723	2,568	1,904	2,500	2,500	0.0%
10108	52380	Dues	0	150	75	75	150	150	0.0%
10108	52450	Legal Services	16,815	17,118	21,518	19,928	20,000	22,000	10.0%
10108	52455	Municipal Judge Services	11,195	9,975	10,925	11,900	13,200	13,800	4.5%
10108	52463	Incarceration Services	7,521	8,175	10,529	11,873	12,000	14,000	16.7%
10108	58100	Other Expenses	0	77	0	0	0	0	0.0%
TOTAL		Court & Legal Expenses	39,537	64,402	53,349	53,321	58,154	63,598	9.4%
Community Development Dir Exp									
10109	51100	Salaries--Full Time	113,267	117,127	119,347	121,505	121,504	132,184	8.8%
10109	51500	Soc. Security--City Share	7,015	7,251	7,388	7,521	7,533	8,195	8.8%
10109	51501	Medicare--City Share	1,641	1,696	1,728	1,759	1,762	1,917	8.8%
10109	51600	Workman's Compensation	3,797	3,895	3,697	4,861	5,000	5,000	0.0%
10109	51700	Life/Health Insurance	11,410	12,390	13,086	14,574	16,445	17,620	7.1%
10109	51900	LAGERS Retirement Program	13,592	13,821	12,412	12,393	12,393	10,839	-12.5%
10109	52232	Cell Phones	1,378	1,518	1,475	1,423	1,400	1,600	14.3%
10109	52240	Legal Notices/Publishing	410	655	881	1,570	1,000	3,500	250.0%
10109	52265	Engineering Fees	0	0	0	13,518	0	15,000	0.0%
10109	52280	Equipment Maintenance	2,745	3,005	4,218	3,607	4,000	4,000	0.0%
10109	52290	Vehicle Maintenance	1,056	1,210	1,286	440	1,200	1,200	0.0%
10109	52370	Training/Meetings	1,359	5,402	1,615	1,723	3,000	3,000	0.0%
10109	52380	Dues	525	600	450	610	600	600	0.0%
10109	52415	Recording Fees/Surveys	1,416	2,306	4,003	304	3,500	3,500	0.0%
10109	52480	Planning Consultant Study	0	11,530	0	0	15,000	0	-100.0%
10109	52650	Auto Insurance	1,357	1,250	1,322	598	1,350	1,350	0.0%
10109	53200	Small Tools & Equipment	233	200	60	26	500	500	0.0%
10109	53215	Gas & Oil	2,430	3,234	2,717	2,445	3,000	3,000	0.0%
10109	53400	Uniforms	419	271	345	360	500	500	0.0%
10109	54100	New Equipment	154	0	694	0	500	500	0.0%
10109	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL		Community Development	164,203	187,361	176,723	189,235	200,187	214,005	6.9%
Economic Development Expenses									
10110	52295	Kearney Area Dev Council	45,000	45,000	45,000	60,000	60,000	60,000	0.0%
10110	52298	Sen Citizen Nutrition Prg	0	0	0	0	0	0	0.0%
10110	52299	PlyGem Grant Agreement	0	15,000	15,000	15,000	15,000	15,000	0.0%
TOTAL		Economic Development	45,000	60,000	60,000	75,000	75,000	75,000	0.0%

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Firehouse Center									
10117	51200	Salaries-Enrchmnt Cncl Contrct	0	12,500	0	0	0	0	0.0%
10117	51500	Soc. Security--City Share	0	0	0	0	0	0	0.0%
10117	51501	Medicare--City Share	0	0	0	0	0	0	0.0%
10117	52210	Electricity	711	2,382	2,845	2,376	3,500	3,500	0.0%
10117	52220	Natural Gas/Propane	1,552	1,711	2,040	2,310	2,500	2,500	0.0%
10117	52270	Building Maintenance	2,918	3,283	4,377	2,151	3,000	3,000	0.0%
10117	52295	Enrichment Council Contract	0	0	30,000	30,000	30,000	30,000	0.0%
10117	54710	Building Remodeling	47,592	11,763	1,165	0	0	0	0.0%
TOTAL	Firehouse Center		52,772	31,639	40,428	36,838	39,000	39,000	0.0%
Kearney Historic Museum									
10118	52210	Electricity	0	200	480	399	1,000	1,000	0.0%
10118	52220	Natural Gas/Propane	830	795	729	794	900	900	0.0%
10118	52230	Telephone	0	0	0	0	0	0	0.0%
10118	52270	BldgMaint/103EWashingtnRemo	534	3,958	3,280	563	1,000	25,000	2400.0%
10118	54665	City Museum	1,933	1,629	3,334	542	4,500	7,500	66.7%
10118	54700	103 E Washington Bldg Purchase	0	0	0	36,895	0	0	0.0%
TOTAL	Kearney Historic Museum		3,298	6,581	7,823	39,192	7,400	34,400	364.9%

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Police Department									
10211	51100	Salaries--Full Time	664,144	725,821	797,101	803,807	804,705	908,805	12.9%
10211	51200	Salaries--Part Time	25,749	13,708	13,931	16,646	27,700	31,200	12.6%
10211	51220	Physicals/Testing	128	99	140	93	400	400	0.0%
10211	51500	Soc. Security--City Share	40,517	43,646	48,558	49,652	51,826	58,280	12.5%
10211	51501	Medicare--City Share	9,476	10,208	11,356	11,612	12,121	13,630	12.4%
10211	51600	Workman's Compensation	11,129	15,968	17,642	24,872	22,500	25,700	14.2%
10211	51700	Life/Health Insurance	92,103	97,415	110,295	119,035	132,861	167,025	25.7%
10211	51900	LAGERS Retirement Program	83,602	95,372	100,245	94,738	94,150	93,607	-0.6%
10211	52210	Electricity	9,928	10,005	10,698	10,041	11,000	13,000	18.2%
10211	52220	Natural Gas	505	509	575	289	1,000	1,000	0.0%
10211	52230	Telephone	6,518	6,905	6,988	8,628	7,800	9,500	21.8%
10211	52232	Cell Phones	3,930	4,313	4,345	4,650	5,200	5,200	0.0%
10211	52240	Printing	1,228	1,511	152	1,221	1,500	1,500	0.0%
10211	52250	Trash	1,082	268	0	0	0	0	0.0%
10211	52270	Building Maintenance	12,449	9,420	23,299	9,091	9,500	9,500	0.0%
10211	52277	Tornado Siren Maintenance	0	1,707	302	634	3,000	3,000	0.0%
10211	52280	Equipment Maintenance	12,398	17,585	13,843	19,474	15,000	15,000	0.0%
10211	52285	Computer Equip & Maint	3,234	4,922	12,151	11,576	15,500	12,000	-22.6%
10211	52290	Vehicle Maintenance	27,335	31,107	35,109	23,274	30,000	30,000	0.0%
10211	52370	Training/Meetings	3,256	8,907	2,459	1,267	2,500	2,500	0.0%
10211	52375	Community Policing	2,045	1,017	1,745	835	2,500	2,500	0.0%
10211	52380	Dues	70	220	399	340	400	400	0.0%
10211	52425	Drug Dog Maint & Care	1,183	613	3,418	418	1,000	0	-100.0%
10211	52460	County Dispatch Service	20,014	20,014	15,010	20,014	20,014	20,014	0.0%
10211	52462	REJIS Computer System	547	513	5,528	529	700	1,000	42.9%
10211	52465	Crime Investigations	5,161	10,125	8,966	9,545	7,000	10,000	42.9%
10211	52470	James Fest-Contract Labor	3,900	3,150	3,900	3,630	5,000	4,000	-20.0%
10211	52480	Consolidated Dispatch Study	0	4,250	0	0	0	0	0.0%
10211	52650	Auto Insurance	11,555	12,584	15,004	6,868	15,500	9,500	-38.7%
10211	52651	Property/Liability Ins.	14,606	14,395	22,002	27,277	24,000	30,000	25.0%
10211	53200	Hand Tools	7	162	473	101	300	300	0.0%
10211	53210	Office & Maint Supplies	1,932	3,614	2,796	1,890	3,250	3,250	0.0%
10211	53215	Gas & Oil	37,848	39,064	41,344	37,217	45,000	45,000	0.0%
10211	53250	Postage	395	433	309	284	600	600	0.0%
10211	53400	Uniforms	6,553	3,154	8,426	7,712	8,500	10,000	17.6%
10211	54100	New Equipment	1,456	17,065	4,398	6,298	4,000	4,000	0.0%
10211	54201	Rose Mann Equipment Purch	10,207	0	0	8,546	15,000	0	-100.0%
10211	54500	New Vehicle	51,352	52,667	52,796	0	0	127,676	0.0%
10211	58010	Holiday Service Banquet	392	838	416	997	1,000	1,000	0.0%
10211	58100	Other Expenses	416	0	0	0	0	0	0.0%
TOTAL	Police Dept. Expenses		1,178,353	1,283,273	1,396,121	1,343,098	1,402,027	1,670,087	19.1%

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Solid Waste Expenses									
10314	52275	Recycling Program	33,457	35,323	27,385	31,638	28,500	35,000	22.8%
10314	52800	Allied Waste Services Contract	281,895	324,220	353,935	372,278	366,500	390,000	6.4%
TOTAL	Solid Waste Expenses		315,352	359,544	381,320	403,917	395,000	425,000	7.6%
Street Department Expense (See Fund 018 Transportation Fund)									
10315	51100	NO NOT USE Salaries--Full Time	146,178	159,200	124,477	0	0	0	0.0%
10315	51200	NO NOT USE Salaries--Part Time	34,442	15,008	17,215	0	0	0	0.0%
10315	51220	NO NOT USE Physicals	48	95	95	0	0	0	0.0%
10315	51500	NO NOT USE Soc. Sec-City Share	11,003	11,408	8,416	0	0	0	0.0%
10315	51501	NO NOT USE Medicare-City Share	2,573	2,485	1,968	0	0	0	0.0%
10315	51600	NO NOT USE Workman's Comp	6,371	7,789	8,862	0	0	0	0.0%
10315	51700	NO NOT USE Life/Health Ins	17,457	19,158	14,069	0	0	0	0.0%
10315	51900	NO NOT USE LAGERS Retirement	17,541	18,786	12,822	0	0	0	0.0%
10315	52210	NO NOT USE Elect-Street Lights	92,531	99,423	99,414	0	0	0	0.0%
10315	52220	NO NOT USE Natural Gas/Propne	2,762	1,750	3,484	0	0	0	0.0%
10315	52230	NO NOT USE Telephone	0	0	0	0	0	0	0.0%
10315	52232	NO NOT USE Cell Phones	1,542	1,428	1,009	0	0	0	0.0%
10315	52265	NO NOT USE Engineering Fees	57,931	38,834	136,089	0	0	0	0.0%
10315	52270	NO NOT USE Bldg & Grnds Maint	9,901	9,717	17,392	0	0	0	0.0%
10315	52280	NO NOT USE Equipment Maint	15,025	13,343	27,753	0	0	0	0.0%
10315	52290	NO NOT USE Vehicle Maintenance	39,366	19,921	19,620	0	0	0	0.0%
10315	52300	NO NOT USE Street Maintenance	295,419	511,269	494,416	0	0	0	0.0%
10315	52325	NO NOT USE Strm Drainage Main	21,245	41,392	8,723	0	0	0	0.0%
10315	52350	DO NOT USE Sdwk Mnt-50% Prg	460	3,141	6,247	0	0	0	0.0%
10315	52370	DO NOT USE Training/Meetings	1,831	98	354	0	0	0	0.0%
10315	52420	DO NOT USE Animal Control	1,109	827	680	0	0	0	0.0%
10315	52650	DO NOT USE Auto Insurance	7,819	10,037	9,796	0	0	0	0.0%
10315	52651	DO NOT USE Prprty/Lbilty Ins	3,081	3,599	5,500	0	0	0	0.0%
10315	53130	DO NOT USE Traffic Signs	6,318	2,826	6,360	0	0	0	0.0%
10315	53150	DO NOT USE Salt & Sand	5,887	12,315	26,694	0	0	0	0.0%
10315	53180	DO NOT USE Work Supplies	390	702	440	0	0	0	0.0%
10315	53200	DO NOT USE Tools & Hrdwre	1,084	1,260	1,338	0	0	0	0.0%
10315	53215	DO NOT USE Gas & Oil	11,518	14,575	13,652	0	0	0	0.0%
10315	53400	DO NOT USE Uniforms	1,231	1,236	731	0	0	0	0.0%
10315	54100	DO NOT USE New Equipment	13,804	14,569	16,055	0	0	0	0.0%
10315	54360	NOT USE 33Hwy DecelLane-JessP	102,483	0	0	0	0	0	0.0%
10315	54500	DO NOT USE New Vehicle	0	0	0	0	0	0	0.0%
10315	54557	DO NOT USE Porter Park Trail	0	0	0	0	0	0	0.0%
10315	58100	DO NOT USE Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Street Department		928,349	1,036,195	1,083,671	0	0	0	0.0%
TOTAL	General Fund		-1,105,005	-1,217,084	-1,033,561	-120,708	-1,105,433	-1,219,038	10.3%

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DWI/Drug Fund Balance Act									
11000	31510	Fund Balance	-6,217	-7,357	-2,811	0	-2,712	-6,051	123.1%
TOTAL		DWI/Drug Fund Balance	-6,217	-7,357	-2,811	0	-2,712	-6,051	123.1%
DWI/Drug Fund Revenues									
11201	48001	Fines & Court Costs	-2,276	-1,791	-2,067	-3,241	-2,000	-3,000	50.0%
11201	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		DWI/Drug Fund Revenues	-2,276	-1,791	-2,067	-3,241	-2,000	-3,000	50.0%
DWI/Drug Fund Expenses									
11211	54100	New DWI/Drug Equipment	2,927	0	6,613	0	3,900	8,516	118.4%
11211	54125	Narcotic/Tracking Dog	0	0	0	0	0	0	0.0%
TOTAL		DWI/Drug Fund Expenses	2,927	0	6,613	0	3,900	8,516	118.4%
TOTAL		DWI/Drug Enforcement Fund	-5,566	-9,148	1,735	-3,241	-812	-535	-34.1%
Downtown Imprpvmts Fund									
12000	31510	Fund Balance	-20,983	-37,467	-37,468	0	-37,468	-32,669	-12.8%
TOTAL		Downtown Imprpvmts Balance	-20,983	-37,467	-37,468	0	-37,468	-32,669	-12.8%
Downtown Improvements Revevne									
12301	44005	MoDOT Enhancement Grant	0	0	0	0	0	0	0.0%
12301	45100	Interest on Investments	0	-1	-1	-1	0	0	0.0%
12301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
12301	48006	Sprint Antenna Lease	-23,206	-15,882	0	0	0	0	0.0%
12301	48050	LndmrkDiv Sprint Lease Stdpipe	0	-190,548	0	0	0	0	0.0%
TOTAL		Downtown Improvements	-23,206	-206,431	-1	-1	0	0	0.0%
Downtown Improvement Expense									
12310	52260	Accounting Service	0	0	0	0	0	7,500	0.0%
12310	52265	Engineering Fees	0	0	0	0	0	0	0.0%
12310	52270	103 E Washington Remodel	0	0	0	0	0	25,000	0.0%
12310	52350	Sidewalk Rplcmntw/Conduit	288	0	0	0	0	0	0.0%
12310	56105	Transfer to General Fund	19,240	0	0	0	30,000	0	-100.0%
12310	58025	Missouri Mainstreet 50% Share	0	0	0	4,800	4,800	0	-100.0%
TOTAL		Downtown Improvement Expense	19,528	0	0	4,800	34,800	32,500	-6.6%
Downtown Improvements L/P									
12510	55000	DwnTwn L/P Principal	10,000	167,000	0	0	0	0	0.0%
12510	55001	Dwntwn L/P Interest	9,735	6,889	0	0	0	0	0.0%
TOTAL		Downtown Improvements	19,735	173,889	0	0	0	0	0.0%
TOTAL		Downtown Improvements	-4,925	-70,010	-37,469	4,799	-2,668	-169	-93.7%

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Sales Tax Fund									
13000	31510	Fund Balance	-144,328	-55,988	-79,427	0	-79,426	-252,732	218.2%
TOTAL	Sales Tax Balance Acct		-144,328	-55,988	-79,427	0	-79,426	-252,732	218.2%
Sales Tax Revenue									
13101	41600	Sales Tax Revenue	-1,028,876	-1,016,037	-996,340	-1,206,842	-1,057,500	-1,307,000	23.6%
13101	45100	Interest on Investments	-846	-3,954	-999	-674	-1,000	-1,000	0.0%
13101	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	Sales Tax Revenue		-1,029,722	-1,019,992	-997,339	-1,207,516	-1,058,500	-1,308,000	23.6%
Sales Tax Expenses									
13113	56100	Transf to W&S Sinking	100,000	100,000	0	0	0	0	0.0%
13113	56104	Trans to 2001 G.O. DebtFd	222,400	213,330	246,280	236,382	236,382	110,851	-53.1%
13113	56105	Transfer to General Fund	721,500	780,494	727,620	784,618	784,618	1,158,649	47.7%
13113	56106	Transfer EATS to TIF	330	0	0	13,211	37,500	37,500	0.0%
TOTAL	Sales Tax Expenses		1,044,230	1,093,824	973,900	1,034,211	1,058,500	1,307,000	23.5%
TOTAL	Sales Tax Fund		-129,821	17,845	-102,865	-173,305	-79,426	-253,732	219.5%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
Note: Fund Balances & Revenues display as -Negative Credit Balance									
			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Park Cap Improv Fund									
14000	31510	Fund Balance	-130,852	-117,985	-117,525	0	-117,524	-117,572	0.0%
TOTAL	Park Cap Improv Bal.		-130,852	-117,985	-117,525	0	-117,524	-117,572	0.0%
Park Cap Imprvmnt Revenue									
14301	42350	Park Development Fees	-163	0	0	0	0	-16,250	0.0%
14301	45100	Interest on Investments	-173	-398	-93	-105	-60	-60	0.0%
14301	46100	Trans Frm General Fund	-84,365	-105,600	-106,900	-55,100	-55,100	-21,113	-61.7%
14301	48006	Cricket Antenna Lease	-10,013	0	0	0	0	0	0.0%
TOTAL	Park Cap Imprvmnt Reve		-94,714	-105,998	-106,993	-55,205	-55,160	-37,423	-32.2%
Park Cap Imprvmnt Expense									
14316	55000	Amphitheater LP Principal	25,000	25,000	25,000	30,000	30,000	30,000	0.0%
14316	55001	Amphitheater L/P Interest	12,469	11,281	10,094	8,788	8,788	7,363	-16.2%
TOTAL	Park Cap Imprvmnt Expe		37,469	36,281	35,094	38,788	38,788	37,363	-3.7%
JesseJamesPlyGrndRefnace									
14517	55000	2007PK Refnace Principal	62,000	64,000	70,000	16,000	16,000	0	-100.0%
14517	55001	2007PK Refnace Interest	8,371	5,458	2,359	370	370	0	-100.0%
TOTAL	JesseJamesPlyGrndRefna		70,371	69,458	72,359	16,370	16,370	0	-100.0%
TOTAL	Park Capital Imprvmnts		-117,726	-118,244	-117,065	-48	-117,527	-117,633	0.1%
Cemetery Fund									
15000	31510	Fund Balance	-157,124	-173,612	-183,189	0	-183,188	-192,915	5.3%
TOTAL	Cemetery Balance Acct		-157,124	-173,612	-183,189	0	-183,188	-192,915	5.3%
Fairview Cemetery Revenue									
15301	45100	Interest on Investments	-236	-956	-832	-996	-950	-950	0.0%
15301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
15301	48003	Cemetery Lot Sales & Fees	-5,363	-9,832	-8,745	-8,730	-5,000	-5,000	0.0%
15301	48100	Miscellaneous Receipts	0	-100	0	0	0	0	0.0%
TOTAL	Fairview Cemetery Reveue		-5,599	-10,888	-9,577	-9,726	-5,950	-5,950	0.0%
Fairview Cemetery Expense									
15315	52500	Cemetery Maintenance	0	0	0	0	0	0	0.0%
15315	56105	Transfer to General Fund	0	0	0	0	5,000	0	-100.0%
15315	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Fairview Cemetery Expense		0	0	0	0	5,000	0	-100.0%
TOTAL	Fairview Cemetery Fund		-162,724	-184,500	-192,766	-9,726	-184,138	-198,865	8.0%

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PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
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			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Police Training Fund									
16000	31510	Fund Balance	-23,034	-28,373	-25,603	0	-25,295	-16,492	-34.8%
TOTAL		Police Training Balance	-23,034	-28,373	-25,603	0	-25,295	-16,492	-34.8%
LLEBG Grant Revenues									
16101	44210	LLEBG Grant Receipts	0	0	0	0	0	0	0.0%
16101	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
16101	48100	City's Share of LLEGB	0	0	0	0	0	0	0.0%
TOTAL		LLEBG Grant Revenues	0	0	0	0	0	0	0.0%
LLEBG Grant Expenditures									
16111	54100	LLEBG New Equip Purchase	0	0	0	0	0	0	0.0%
TOTAL		LLEBG Grant Expenditur	0	0	0	0	0	0	0.0%
Police Training Revenue									
16201	45100	Interest on Investments	-8	-31	-25	-29	-20	-20	0.0%
16201	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
16201	48001	\$2 Police Training Fee	-1,680	-1,826	-1,505	-1,870	-1,800	-1,800	0.0%
16201	48020	POST Commission Fds (Mo)	-1,054	-740	-1,054	-701	-740	-900	21.6%
16201	48021	POTS--MO PUB SAFTEY-TRNG	0	0	0	0	0	0	0.0%
TOTAL		Police Training Revenue	-2,742	-2,597	-2,584	-2,600	-2,560	-2,720	6.3%
Police Training Expenses									
16211	52370	Training/Meetings	0	0	5,354	11,711	9,000	9,000	0.0%
16211	54100	New Equipment	0	0	0	0	0	0	0.0%
16211	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL		Police Training Expense	0	0	5,354	11,711	9,000	9,000	0.0%
TOTAL		Police Training Fund	-25,776	-30,970	-22,833	9,111	-18,855	-10,212	-45.8%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Park Fund									
	31510	Fund Balance	-194,149	-170,943	-141,066	0	-140,397	-185,900	32.4%
TOTAL		Park Fund Balance Acct	-194,149	-170,943	-141,066	0	-140,397	-185,900	32.4%
Park Fund Revenue									
17301	41200	Cable TV Franchise	-60,874	-60,361	-58,169	-58,966	-60,000	-60,000	0.0%
17301	44300	Pavilion Corporate Spnsr	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	0.0%
17301	45100	Interest on Investments	-104	-279	-103	-117	-75	-100	33.3%
17301	46100	Trans Frm General Fund	-308,280	-308,280	-308,280	-315,280	-315,280	-349,267	10.8%
17301	48002	Amphitheater Revenue	-152,302	-162,946	-78,505	-140,873	-225,000	-200,000	-11.1%
17301	48004	Recreation Prgrm Proceeds	-26,528	-22,981	-20,378	-26,859	-22,000	-22,000	0.0%
17301	48007	Billboard Leases	-22,800	-22,800	-22,800	-22,800	-22,800	-22,800	0.0%
17301	48010	Lease/Purchase Proceeds	0	0	0	0	0	0	0.0%
17301	48100	Miscellaneous Receipts	-3,321	-887	-19,566	-78,665	0	0	0.0%
TOTAL		Park Fund Revenue	-586,209	-590,534	-519,800	-655,559	-657,155	-666,167	1.4%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Park Fund Expenses									
17315	51100	Salaries--Full Time	108,958	115,100	115,404	118,575	121,890	140,443	15.2%
17315	51200	Salaries--Part Time	5,929	12,935	13,677	16,168	21,000	23,000	9.5%
17315	51500	Soc. Security--City Share	6,371	7,006	7,218	7,822	8,859	10,133	14.4%
17315	51501	Medicare--City Share	1,490	1,639	1,688	1,830	2,072	2,370	14.4%
17315	51600	Workman's Compensation	4,907	4,440	4,636	5,541	5,871	7,500	27.7%
17315	51700	Life/Health Insurance	15,364	17,369	17,135	17,220	22,062	24,750	12.2%
17315	51900	LAGERS Retirement Program	13,016	13,388	12,057	14,195	12,433	12,078	-2.9%
17315	52210	Electricity	19,396	21,265	22,097	21,596	24,000	24,000	0.0%
17315	52232	Cell Phones	1,108	1,198	1,070	1,222	1,200	1,200	0.0%
17315	52240	Printing	536	874	701	1,515	4,500	2,500	-44.4%
17315	52250	Trash	2,252	1,215	0	0	1,500	0	-100.0%
17315	52275	Park Maintenance	65,422	109,797	73,517	61,715	78,000	80,000	2.6%
17315	52280	Equipment Maintenance	15,358	4,012	9,601	9,243	8,000	9,000	12.5%
17315	52290	Vehicle Maintenance	1,226	544	891	530	1,500	1,500	0.0%
17315	52370	Training/Meetings	1,033	1,491	2,904	884	2,000	2,000	0.0%
17315	52380	Dues	825	375	577	675	500	700	40.0%
17315	52458	Lion's Fireworks Display	23,082	27,068	30,562	33,970	34,000	35,000	2.9%
17315	52475	Recreation Programs	20,544	20,683	18,239	21,954	22,000	22,000	0.0%
17315	52477	Theatre in the Park	4,000	4,000	5,000	5,000	5,000	5,500	10.0%
17315	52650	Auto Insurance	1,357	1,297	1,371	665	1,500	1,500	0.0%
17315	52651	Property/Liability Ins	4,715	4,498	6,876	6,988	7,500	7,500	0.0%
17315	53200	Hand Tools & Hardware	286	948	749	600	1,200	1,000	-16.7%
17315	53215	Gas & Oil	5,101	4,328	6,656	5,964	9,000	9,000	0.0%
17315	53250	Postage	3,372	860	1,246	852	2,000	2,000	0.0%
17315	53400	Uniforms	34	512	155	449	500	500	0.0%
17315	54100	New Grounds Maint Equip	1,610	0	350	0	0	0	0.0%
17315	54105	New Mower Lease	0	0	0	3,000	3,000	3,000	0.0%
17315	54170	Fitness Equip-FrisbeeGolf	11,629	3,470	3,411	898	3,500	3,500	0.0%
17315	54512	Christmas Decorations	695	1,885	229	656	2,000	2,000	0.0%
17315	54555	Park Capital Improvements	4,322	8,148	2,508	3,767	5,000	5,000	0.0%
17315	58010	Day In the Park	8,504	6,171	7,899	7,643	8,000	9,000	12.5%
17315	58100	Other Expenses	195	501	20,679	0	0	0	0.0%
TOTAL	Park Fund Expenses		352,638	397,016	389,103	371,134	419,587	447,674	6.7%
Park Special Projects									
17316	52475	Amphitheater Event Exp	175,795	207,965	148,025	227,043	225,000	200,000	-11.1%
17316	54532	Jesse James Pavilions	41,436	0	0	0	0	0	0.0%
17316	55000	Pavilion L/P Principal	8,801	8,435	8,825	9,222	9,222	9,637	4.5%
17316	55001	Pavillion LP Interest	3,748	4,114	3,724	3,327	3,327	2,912	-12.5%
TOTAL	Park Special Projects		229,781	220,514	160,574	239,592	237,549	212,549	-10.5%
TOTAL	Park Fund		-197,939	-143,947	-111,189	-44,834	-140,416	-191,844	36.6%

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PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
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			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Transportation Fund									
18000	31510	Fund Balance	-325,852	-290,314	-313,042	0	-313,042	-517,588	65.3%
TOTAL		Transportation Fund Balance	-325,852	-290,314	-313,042	0	-313,042	-517,588	65.3%
Transportation Revenue									
18301	41300	Gas & Vehicle Sales Taxes	0	0	0	-320,500	-310,000	-323,000	4.2%
18301	41400	Road and Bridge Tax	0	0	0	-226,063	-148,243	-176,800	19.3%
18301	41600	Sales Tax Revenue	-465,962	-464,830	-458,228	-546,831	-505,260	-560,000	10.8%
18301	44005	MHTD Bikeway Grant	0	0	0	0	0	0	0.0%
18301	44010	MoDOT Highway Funding	0	0	0	-2,445	0	0	0.0%
18301	45100	Interest on Investments	-476	-979	0	0	-1,000	-1,000	0.0%
18301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
18301	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		Transportation Revenue	-466,438	-465,809	-458,228	-1,095,839	-964,503	-1,060,800	10.0%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Transportation Expense									
18315	51100	Salaries--Full Time	0	0	0	117,795	128,815	183,200	42.2%
18315	51200	Salaries--Part Time	0	0	0	22,561	19,200	19,200	0.0%
18315	51220	Annual Physicals	0	0	0	0	250	250	0.0%
18315	51500	Soc. Security--City Share	0	0	0	8,570	9,177	12,549	36.7%
18315	51501	Medicare--City Share	0	0	0	2,004	2,146	2,935	36.8%
18315	51600	Workman's Compensation	0	0	0	8,263	8,500	10,500	23.5%
18315	51700	Life/Health Insurance	0	0	0	14,877	18,000	29,865	65.9%
18315	51900	LAGERS Retirement Program	0	0	0	10,898	12,433	15,755	26.7%
18315	52210	Electricity	0	0	0	99,728	110,000	120,000	9.1%
18315	52220	Natural Gas/Propane	0	0	0	3,410	4,000	4,000	0.0%
18315	52230	Telephone	0	0	0	408	0	450	0.0%
18315	52232	Cell Phones	0	0	0	815	1,800	1,800	0.0%
18315	52265	Engineering Fees	0	0	0	28,804	40,000	40,000	0.0%
18315	52270	Building Maintenance	0	0	0	5,224	30,000	30,000	0.0%
18315	52280	Equipment Maintenance	0	0	0	14,213	20,000	20,000	0.0%
18315	52290	Vehicle Maintenance	0	0	0	17,164	20,000	20,000	0.0%
18315	52300	Street Maintenance	0	0	0	416,254	363,510	350,000	-3.7%
18315	52325	Storm Drainage Maint.	0	0	0	36,559	27,000	27,000	0.0%
18315	52350	Sidewalk Maint-50% Progrm	0	0	0	0	5,000	5,000	0.0%
18315	52370	Training/Meetings	0	0	0	69	1,000	1,000	0.0%
18315	52420	Animal Control	0	0	0	1,421	1,500	3,500	133.3%
18315	52650	Auto Insurance	0	0	0	4,432	10,000	10,000	0.0%
18315	52651	Property/Liability Ins.	0	0	0	5,574	6,000	6,500	8.3%
18315	53130	Traffic Signs	0	0	0	5,502	5,000	5,000	0.0%
18315	53150	Salt & Sand	0	0	0	10,338	30,000	25,000	-16.7%
18315	53180	Work Supplies	0	0	0	426	1,000	1,000	0.0%
18315	53200	Hand Tools & Hardware	0	0	0	754	2,500	2,500	0.0%
18315	53215	Gas & Oil	0	0	0	14,353	25,000	20,000	-20.0%
18315	53400	Uniforms	0	0	0	922	2,000	2,500	25.0%
18315	54100	New Equipment	0	0	0	16,098	12,500	12,500	0.0%
18315	54360	Hwy 33 Widening--Sign Reloc	0	0	0	17,250	25,000	0	-100.0%
18315	54500	New Vehicle	0	0	0	0	0	60,000	0.0%
18315	56105	Transfer to General Fund	452,700	473,500	435,500	0	0	0	0.0%
18315	56106	Transfer EATS to TIF	165	0	0	6,606	18,750	18,750	0.0%
18315	56109	Transfer to Wireless Cap	41,420	0	0	0	0	0	0.0%
18315	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	Transportation Expense		494,285	473,500	435,500	891,293	960,081	1,060,754	10.5%
TOTAL	Transportation Fund		-298,005	-282,623	-335,770	-204,545	-317,464	-517,634	63.1%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Cap Imp Sales Tax Fund									
19000	31510	Fund Balance	-138,486	-86,432	-82,982	0	-82,982	-75,301	-9.3%
TOTAL		Cap Imp Sales Tax Bal	-138,486	-86,432	-82,982	0	-82,982	-75,301	-9.3%
Cap Improv Sales Tax Rev.									
19101	41600	Sales Tax Revenue	-461,238	-459,686	-454,534	-543,115	-479,750	-560,000	16.7%
19101	45100	Interest on Investments	-183	-330	0	0	-350	0	-100.0%
19101	46100	Inter-Fund Transfers	0	-29,320	0	0	0	0	0.0%
TOTAL		Cap Improv Sales Tax Revenue	-461,421	-489,337	-454,534	-543,115	-480,100	-560,000	16.6%
Cap Improv Sales Tax Exp.									
19315	52275	I 35 Landscaping Maint	23,142	8,585	3,450	1,075	0	0	0.0%
19315	56104	Trans to 2001 G.O. DebtFd	461,238	509,682	454,534	543,115	461,000	541,250	17.4%
19315	56105	Transfer to 33 Hwy Fd 028	0	0	0	0	0	0	0.0%
19315	56106	Transfer EATS to TIF	165	0	0	6,606	18,750	18,750	0.0%
TOTAL		Cap Improv Sales Tax Expense	484,545	518,266	457,984	550,796	479,750	560,000	16.7%
TOTAL		Capitail Improv. Sales	-115,362	-57,503	-79,533	7,681	-83,332	-75,301	-9.6%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
W&S Revenue Fund									
20000	31510	Fund Balance	-1,028,125	-513,407	-593,723	0	-627,897	-686,761	9.4%
TOTAL		W&S Revenue Balance	-1,028,125	-513,407	-593,723	0	-627,897	-686,761	9.4%
W & S Revenue Receipts									
20401	42400	Sewer Connection Fee	-30	-30	0	0	0	0	0.0%
20401	42500	Meter Set Fees	-1,980	-16,320	0	-33,280	0	-8,750	0.0%
20401	42510	PWSD#6 Fee Collections	-3,600	-2,400	-3,600	0	-3,600	-3,600	0.0%
20401	43100	Water Collections	-1,399,610	-1,555,422	-1,413,483	-1,422,166	-1,515,000	-1,576,000	4.0%
20401	43150	Sewer Collections	-713,825	-838,067	-831,938	-841,181	-825,000	-878,500	6.5%
20401	43155	Penalties--Water&Sewer	0	0	-69,473	-50,955	-60,000	-65,000	8.3%
20401	44010	MoDOT Highway Funding	0	0	-8,372	-3,529	0	0	0.0%
20401	44325	LPG Sewer Contribution	0	0	-19,828	0	0	0	0.0%
20401	44410	MoDNR Eng Water Study Grant	0	-12,274	-5,670	0	0	0	0.0%
20401	45100	Interest on Investments	-6,514	-10,277	-14,111	-14,404	-13,500	-13,880	2.8%
20401	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
20401	48010	Lease/Purchase Proceeds	0	0	-1,036,164	-7	0	0	0.0%
20401	48100	Miscellaneous Receipts	-46,527	-475	-62,114	-27,317	-20,299	0	-100.0%
TOTAL		W & S Revenue Receipts	-2,172,086	-2,435,265	-3,464,751	-2,392,839	-2,437,399	-2,545,730	4.4%

04/14/2015 16:56		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
Note: Fund Balances & Revenues display as -Negative Credit Balance									
			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
		W & S Admin. Expenses							
20423	51100	Salaries--Full Time	339,844	348,809	398,215	394,545	401,200	416,091	3.7%
20423	51220	Physicals/Tests	0	0	95	129	300	300	0.0%
20423	51500	Soc. Security--City Share	20,822	21,456	24,624	23,934	24,874	25,798	3.7%
20423	51501	Medicare--City Share	4,870	5,018	5,759	5,597	5,817	6,033	3.7%
20423	51600	Workman's Compensation	7,711	10,515	10,019	19,039	16,500	18,500	12.1%
20423	51700	Life/Health Insurance	39,579	44,632	47,927	57,241	59,400	73,830	24.3%
20423	51900	LAGERS Retirement Program	40,429	41,528	36,358	38,650	40,922	35,784	-12.6%
20423	52230	Telephone	3,427	3,461	4,732	5,642	4,500	6,200	37.8%
20423	52232	Cell Phones	2,021	1,996	2,297	3,044	2,200	3,400	54.5%
20423	52240	Printing	1,861	3,358	2,539	1,852	3,500	3,500	0.0%
20423	52285	Computer Equip/Sftware Mt	4,223	2,715	10,627	10,022	12,000	12,000	0.0%
20423	52290	Vehicle Maintenance	10,088	10,346	14,461	5,839	24,000	15,000	-37.5%
20423	52370	Training/Meetings	3,188	2,385	3,986	1,703	4,000	4,000	0.0%
20423	52452	Bad Debt Collection Serv	36	2	41	1,850	1,200	2,000	66.7%
20423	52453	On Line Bill Paymt Fees	100	0	0	0	0	0	0.0%
20423	52650	Auto Insurance	9,699	9,542	12,689	5,983	13,500	9,500	-29.6%
20423	52651	Property/Liability Ins.	21,954	22,686	34,548	34,200	37,000	37,000	0.0%
20423	53210	Office Supplies	993	622	1,697	838	2,000	2,000	0.0%
20423	53215	Gas & Oil	12,684	15,626	15,035	10,978	20,000	20,000	0.0%
20423	53250	Postage	13,683	12,470	13,883	13,656	16,000	16,000	0.0%
20423	53400	Uniforms	1,475	1,114	1,647	1,561	2,500	2,800	12.0%
20423	54500	New Vehicle	0	0	43,864	0	0	0	0.0%
20423	54517	Computer Software-CAPITAL	0	36,300	0	0	0	0	0.0%
20423	55000	Meter AMI System Principal	0	0	78,493	94,192	96,527	98,367	1.9%
20423	55001	AMI Meter System Interest	0	0	16,323	19,591	17,253	15,413	-10.7%
20423	55100	Meter AMI System L/P	0	0	0	0	0	0	0.0%
20423	56100	Transfer to W&S Sinking	331,000	340,000	530,687	524,292	524,292	577,458	10.1%
20423	56105	Transfer to Sew Plnt Cap	132,465	128,578	86,375	69,732	69,732	314,043	350.4%
20423	58070	DNR Water Primacy Fee	10,831	12,623	-3,073	0	0	0	0.0%
20423	58075	Missouri Sales Taxes	19,520	28,487	-957	0	0	0	0.0%
20423	58100	Other Expenses	499	0	0	0	0	0	0.0%
TOTAL		W & S Admin. Expenses	1,033,003	1,104,269	1,392,891	1,344,108	1,399,217	1,715,017	22.6%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Water Plant Expenses									
20424	52210	Electricity	62,291	55,899	61,356	59,533	70,000	70,000	0.0%
20424	52220	Natural Gas	3,379	3,232	4,815	5,300	6,000	6,000	0.0%
20424	52233	Alarm System Monitoring	814	774	902	970	875	1,100	25.7%
20424	52250	Trash	514	281	0	0	0	0	0.0%
20424	52265	Engineering Fees	0	50,526	11,911	0	7,500	5,000	-33.3%
20424	52271	Plant Maintenance	18,401	65,744	62,132	23,577	71,799	65,000	-9.5%
20424	52272	Distribution Maintenance	42,111	263,236	165,080	69,724	95,000	95,000	0.0%
20424	52276	Water Tower Maintenance	56,134	79,852	57,084	56,134	60,000	60,000	0.0%
20424	52280	Equipment Maintenance	19,313	48,091	37,372	54,572	30,000	40,000	33.3%
20424	52380	Dues	1,629	405	645	583	900	900	0.0%
20424	52490	Rent/Railroad Leases	110	121	133	146	720	720	0.0%
20424	52850	Kansas City Water	64,282	235,152	199,792	132,334	235,000	200,000	-14.9%
20424	53180	Work Supplies	996	2,855	2,924	1,797	2,800	2,800	0.0%
20424	53200	Hand Tools & Hardware	1,320	2,179	2,923	2,656	2,100	3,500	66.7%
20424	53300	Test Chemicals & Expenses	26,977	19,521	11,860	19,252	20,400	20,400	0.0%
20424	53310	Treatment Chemicals	87,878	71,202	80,369	73,905	80,000	85,000	6.3%
20424	53450	Advncd Meter Infrstructure	0	0	987,763	68,875	70,000	0	-100.0%
20424	53500	Meter Set Parts	22,602	27,216	35,010	64,695	25,000	50,000	100.0%
20424	53510	PWSD#6 Fee Payment	3,600	2,400	3,600	0	3,600	3,600	0.0%
20424	54100	New Equipment	34,677	11,347	2,820	9,372	6,000	6,000	0.0%
20424	55000	KC Water Debt-Principal	56,163	56,566	15,376	0	0	0	0.0%
20424	55001	KC Water Debt-Interest	55,038	54,635	12,424	0	0	0	0.0%
20424	58100	Other Expenses	3	3	0	0	0	0	0.0%
TOTAL	Water Plant Expenses		558,231	1,051,238	1,756,291	643,424	787,694	715,020	-9.2%
Sewer Plant Expenses									
20425	52210	Electricity	98,993	100,273	108,682	111,750	120,000	125,000	4.2%
20425	52233	Alarm System Monitoring	395	384	419	439	500	500	0.0%
20425	52250	Trash	1,814	1,764	0	0	0	9,100	0.0%
20425	52265	Engineering Fees	31,384	265,125	17,326	3,231	30,000	5,000	-83.3%
20425	52271	Plant Maintenance	9,314	21,185	19,521	23,684	15,000	15,000	0.0%
20425	52272	Collection System Maint.	19,243	36,544	37,304	54,625	73,500	60,000	-18.4%
20425	52273	Lift Station Maintenance	32,248	57,311	20,575	16,058	35,000	25,000	-28.6%
20425	52274	Sludge Hauling/Handling	2,850	3,200	5,490	31,350	15,000	20,000	33.3%
20425	52280	Equipment Maintenance	12,178	17,864	13,751	22,038	25,000	25,000	0.0%
20425	53180	Work Supplies	670	899	1,094	727	1,650	1,650	0.0%
20425	53200	Hand Tools & Hardware	318	528	1,124	1,283	1,100	1,400	27.3%
20425	53300	Test Chemicals/Lab Tests	7,534	5,531	6,678	7,153	8,000	8,000	0.0%
20425	53310	Treatment Chemicals	20,576	4,898	0	11,746	5,000	10,000	100.0%
20425	54100	New Equipment	5,676	7,570	3,229	25,725	10,000	10,000	0.0%
20425	54680	UV Disinfection Facility	284,817	258,755	0	0	0	0	0.0%
20425	54685	LPG Sewer Connection	0	64,167	0	0	0	0	0.0%
20425	54700	Land Purchase	-1,000	0	0	0	0	0	0.0%
20425	58100	Sewer Discharge Permit	60	2,260	60	2,460	3,000	60	-98.0%
TOTAL	Sewer Plant Expenses		527,071	848,257	235,253	312,269	342,750	315,710	-7.9%
TOTAL	W & S Revenue Fund		-1,081,906	55,091	-674,039	-93,038	-535,635	-486,745	-9.1%

04/14/2015 16:56		City of Kearney							
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Meter Deposit Fund									
22000	31510	Fund Balance	-188,522	-199,608	-20,453	0	-199,189	-201,250	1.0%
TOTAL		Meter Deposit Bal. Acct	-188,522	-199,608	-20,453	0	-199,189	-201,250	1.0%
Meter Deposit Revenue									
22401	43300	Meter Deposits	-21,645	-23,740	35	0	0	0	0.0%
22401	45100	Interest on Investments	-2	-9	-8	-9	0	0	0.0%
22401	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
22401	48100	Miscellaneous Receipts	0	0	-49	0	0	0	0.0%
TOTAL		Meter Deposit Revenue	-21,647	-23,749	-22	-9	0	0	0.0%
Meter Deposit Expenses									
22423	56105	Transfer to W & S Revenue	0	0	0	0	0	0	0.0%
22423	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
22423	58030	Meter Deposit Refunds	4,320	4,774	0	0	0	0	0.0%
22423	58031	Paymt Water/Trash by J.V.	12,312	12,905	0	0	0	0	0.0%
22423	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL		Meter Deposit Expenses	16,632	17,679	0	0	0	0	0.0%
TOTAL		Meter Deposit Fund	-193,538	-205,678	-20,475	-9	-199,189	-201,250	1.0%
Water Cap. Improvements Fund									
24000	31510	Fund Balance	-21,706	-21,706	-19,206	0	-19,196	-4,658	-75.7%
TOTAL		Water Cap. Imp. Bal.	-21,706	-21,706	-19,206	0	-19,196	-4,658	-75.7%
Water Cap. Imp. Revenue									
24401	42500	Meter Set Fees	0	0	0	0	0	0	0.0%
24401	44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%
24401	45100	Interest on Investments	0	0	0	0	0	0	0.0%
24401	46100	Inter-Fund Transfers	0	0	0	-301,932	-300,000	0	-100.0%
24401	48010	Lease Purchase Proceeds	0	0	0	0	0	0	0.0%
24401	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		Water Cap. Imp. Revenue	0	0	0	-301,932	-300,000	0	-100.0%
Water Cap. Imp. Expenses									
24424	52263	Engineering--Design Phase	0	0	0	0	0	0	0.0%
24424	52265	Engineering Fees	0	0	2,500	0	2,500	0	-100.0%
24424	54210	Generators	0	0	0	175,680	175,680	0	-100.0%
24424	54605	Filter Wash Catch Basin	0	0	0	140,800	140,800	0	-100.0%
24424	54665	92 Clear Creek Relocation	0	0	0	0	0	0	0.0%
TOTAL		Water Cap. Imp. Expens	0	0	2,500	316,480	318,980	0	-100.0%
TOTAL		Water Capital Improv.	-21,706	-21,706	-16,706	14,548	-216	-4,658	2056.4%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Sewer Cap. Improvements Fund									
25000	31510	Fund Balance	-115,196	-75,585	-1,373,482	0	-1,961,867	-468,616	-76.1%
TOTAL		Sewer Cap. Imp. Bal. A	-115,196	-75,585	-1,373,482	0	-1,961,867	-468,616	-76.1%
Sewer Cap. Imp. Revenue									
25401	42400	Sewer Connection Fee	-1,335	-18,030	-94,140	-99,270	-75,000	-75,000	0.0%
25401	45100	Interest on Investments	-413	-2,411	-3,582	-4,188	-3,400	-3,000	-11.8%
25401	46100	Transfer from W&S Revenue	-132,465	-128,578	-86,375	-69,732	-69,732	-314,043	350.4%
25401	46105	Transf from Wireless Cap	0	0	0	0	0	0	0.0%
25401	48010	Lease Purchase Proceeds	0	0	-3,390,822	-400,000	0	-400,000	0.0%
25401	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		Sewer Cap. Imp. Revenu	-134,213	-149,019	-3,574,920	-573,190	-148,132	-792,043	434.7%
Sewer Cap. Imp. Expenses									
25425	52265	Engineering	0	30,000	60,621	93,070	40,000	30,000	-25.0%
25425	54665	Clarifier Project	0	0	2,010,174	931,236	1,250,469	0	-100.0%
25425	54667	Rotary Fan Press Project	0	0	0	0	0	670,000	0.0%
25425	54800	Bond Issuance Expenses	0	0	57,553	0	0	0	0.0%
25425	55000	Rotary Fan Press L/P-Principal	0	0	0	3,004	0	36,449	0.0%
25425	55001	Rotary Fan Press L/P--Interest	0	0	0	689	0	7,862	0.0%
25425	56105	Transfer to Other Funds	0	0	0	301,932	300,000	0	-100.0%
25425	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL		Sewer Cap. Imp. Expens	0	30,000	2,128,348	1,329,931	1,590,469	744,311	-53.2%
West Creek L/P Debt Serv									
25525	55000	West Creek L/P Principal	110,000	110,000	120,000	125,000	125,000	130,000	4.0%
25525	55001	West Creek L/P Interest	38,966	33,878	28,675	23,125	23,125	17,228	-25.5%
TOTAL		West Creek L/P Debt Se	148,966	143,878	148,675	148,125	148,125	147,228	-0.6%
TOTAL		Sewer Capital Improvements Fund	-100,444	-50,726	-2,671,379	904,866	-371,405	-369,120	-0.6%

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				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	
									PCT CHANGE	
33 Hwy Construction Fund										
28000	31510	Fund Balance		-1,939,866	-991,350	-974,115	0	-974,114	-453,730	-53.4%
TOTAL	33 Hwy	Construction Fu		-1,939,866	-991,350	-974,115	0	-974,114	-453,730	-53.4%
Highway Constr Fd Revenue										
28301	44010	MoDOT Highway Funding		0	0	0	-486,804	-572,000	-40,000	-93.0%
28301	44315	Contract w/Westside CID		0	-300,000	-74,382	-74,382	-74,382	-74,382	0.0%
28301	44320	Pilot Contract		0	-256,426	0	0	0	0	0.0%
28301	45100	Interest on Investments		-2,483	-4,771	-2,396	-2,724	-2,000	-1,000	-50.0%
28301	46100	Inter-Fund Transfers		0	0	0	0	0	-200,000	0.0%
TOTAL	Highway Constr	Fd Reve		-2,483	-561,196	-76,778	-563,910	-648,382	-315,382	-51.4%
Bennett Boulevard										
28310	51200	Salaries--Part Time		0	39,008	0	0	0	0	0.0%
28310	51500	Soc. Security--City Share		0	1,638	0	0	0	0	0.0%
28310	51501	Medicare--City Share		0	566	0	0	0	0	0.0%
28310	51600	Workman's Compensation		0	1,558	0	0	0	0	0.0%
28310	52265	Engineering Fees		183,050	14,608	0	0	0	0	0.0%
28310	52370	Mileage & Exp Reimb		0	3,805	0	0	0	0	0.0%
28310	54212	Relocate Power Utility		0	29,600	0	0	0	0	0.0%
28310	54355	Bennett Boulevard Constr		0	936,363	5,825	0	0	0	0.0%
TOTAL	Bennett Boulevard			183,050	1,027,146	5,825	0	0	0	0.0%
Highway Constr Expense										
28315	51200	Salaries--Part Time		0	0	51,238	69,662	53,040	54,600	2.9%
28315	51500	Soc. Security--City Share		0	0	3,177	4,319	3,288	3,385	3.0%
28315	51501	Medicare--City Share		0	0	743	1,010	769	792	3.0%
28315	51600	Workman's Compensation		0	0	1,984	1,943	2,000	2,500	25.0%
28315	52264	Engineering Watson Drive		0	0	0	218,792	449,000	0	-100.0%
28315	52265	Engineering Fees		0	0	0	15,707	20,000	40,000	100.0%
28315	52275	I-35 Landscaping Contract Main		0	0	4,343	10,566	16,500	16,500	0.0%
28315	52300	Sam Barr Drive Mill & Overlay		177,000	0	0	125,002	175,000	0	-100.0%
28315	52370	Mileage & Exp Reimb		0	0	5,601	6,967	8,000	8,000	0.0%
28315	52480	I-35 & 19th St NEPA Study		125,000	0	0	0	0	0	0.0%
28315	54352	19th Street Box Culvert/Bridge		0	0	0	600,326	700,000	50,000	-92.9%
28315	54355	Mill and Overlay Streets		0	0	0	0	0	175,000	0.0%
28315	54359	Street Lights		0	0	0	0	0	0	0.0%
28315	54363	33 Hwy Multi-Lane Improv.		0	0	12,866	0	0	0	0.0%
28315	54512	Str Light Decorations		0	0	0	30,000	82,500	52,500	-36.4%
28315	54524	Flowering Tree Planting		0	0	8,236	0	0	0	0.0%
TOTAL	Highway Constr	Expense		302,000	0	88,188	1,084,294	1,510,097	403,277	-73.3%
TOTAL	Highway Construction	Fund		-1,457,299	-525,400	-956,880	520,384	-112,399	-365,835	225.5%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE	
2015 Street Bond Fund										
29000	31510	Fund Balance	0	0	0	0	0	-5,310,412	0.0%	
TOTAL	2015 Street Bond Balan		0	0	0	0	0	-5,310,412	0.0%	
2015 Street Bond Revenues										
29301	44010	MoDOT Highway Funding	0	0	0	0	0	0	0.0%	
29301	45100	Interest on Investments	0	0	0	0	0	-5,000	0.0%	
29301	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%	
29301	48010	Bond Proceeds Project Fund	0	0	0	-5,307,084	-5,307,084	0	-100.0%	
29301	48011	Bond Proceeds Cost of Issuance	0	0	0	-80,788	-80,788	0	-100.0%	
TOTAL	2015 Street Bond Revenue		0	0	0	-5,387,872	-5,387,872	-5,000	-99.9%	
2015 Street Bond Expense										
29315	51200	Salaries--Part Time	0	0	0	0	0	0	0.0%	
29315	51500	Soc. Security--City Share	0	0	0	0	0	0	0.0%	
29315	51501	Medicare--City Share	0	0	0	0	0	0	0.0%	
29315	51600	Workman's Compensation	0	0	0	0	0	0	0.0%	
29315	52264	Engineering Watson Drive	0	0	0	0	449,000	249,000	-44.5%	
29315	52265	Engineering Fees	0	0	0	0	0	0	0.0%	
29315	54355	Watson Drive/19th St Widening	0	0	0	0	4,858,084	4,858,084	0.0%	
29315	54359	Street Lights	0	0	0	0	0	0	0.0%	
29315	54524	Flowering Tree Planting	0	0	0	0	0	0	0.0%	
29315	54800	Bond Issuance Expenses	0	0	0	77,460	80,788	0	-100.0%	
29315	56105	Transfer to Hwy Const Fd	0	0	0	0	0	200,000	0.0%	
TOTAL	2015 Street Bond Expense		0	0	0	77,460	5,387,872	5,307,084	-1.5%	
TOTAL	2015 Street Bond Const		0	0	0	-5,310,412	0	-8,328	0.0%	

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
W & S Sinking Fund									
30000	31510	Fund Balance	-282,526	-380,122	-347,514	0	-347,513	-345,367	-0.6%
TOTAL	W & S Sink. Balance Ac		-282,526	-380,122	-347,514	0	-347,513	-345,367	-0.6%
W & S Sinking Revenue									
30501	45100	Interest on Investments	-371	-1,551	-751	-854	-680	-850	25.0%
30501	46100	Transfer from W&S Revenue	-331,000	-340,000	-530,687	-524,292	-524,292	-577,458	10.1%
30501	46102	Transfer from Sales Tax	-100,000	-100,000	0	0	0	0	0.0%
30501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Sinking Revenue		-431,371	-441,551	-531,438	-525,146	-524,972	-578,308	10.2%
2001 SRF Rev Bd Expense									
30523	54800	Bond Issuance Expenses	0	0	0	0	0	0	0.0%
30523	55000	2001 SRF--Principal	119,773	123,750	133,750	142,500	135,000	145,000	7.4%
30523	55001	2001 SRF--Interest	62,157	89,447	52,759	47,683	51,474	46,059	-10.5%
30523	55002	2001 SRF--Fees	7,203	6,802	6,258	5,788	5,921	5,429	-8.3%
30523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
30523	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	2001 SRF Rev Bd Expense		189,133	219,999	192,766	195,971	192,395	196,488	2.1%
2013 Sewer Clarifier L/P									
30525	55000	2013 Sewer L/P--Principal	0	0	225,000	105,000	105,000	150,000	42.9%
30525	55001	2013 Sewer L.P--Interest	0	0	108,450	146,995	147,500	144,850	-1.8%
30525	55002	2013 Sewer L/P--UMB Fees	0	0	0	2,385	1,000	4,000	300.0%
TOTAL	2013 Sewer Clarifier L/P		0	0	333,450	254,380	253,500	298,850	17.9%
2004 W&S REF REVENUE BNDS									
30623	55000	2004 W&S REF--Principal	145,000	150,000	0	0	0	0	0.0%
30623	55001	2004 W&S REF--Interest	29,480	24,695	9,685	0	0	0	0.0%
30623	55002	2004 W&S REF--Fees	270	261	305	0	0	0	0.0%
TOTAL	2004 W&S Refinancing Revenue Bonds		174,750	174,956	9,990	0	0	0	0.0%
1996 SRF REV BD Expense									
30624	55000	1996 W&S SRF--Principal	65,000	66,250	71,250	76,250	75,000	80,000	6.7%
30624	55001	1996 W&S SRF--Interest	0	17,110	352	0	3,100	1,520	-51.0%
30624	55002	1996 W&S SRF--Fees	2,016	1,409	1,326	692	975	600	-38.5%
TOTAL	1996 SRF REV BD Expense		67,016	84,769	72,928	76,942	79,075	82,120	3.9%
TOTAL	W & S Sinking Fund		-282,996	-341,949	-269,817	2,147	-347,515	-346,217	-0.4%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
Note: Fund Balances & Revenues display as -Negative Credit Balance									
			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
W & S Reserve Fund									
31000	31510	Fund Balance	-187,092	-186,736	-187,477	0	-187,475	-188,226	0.4%
TOTAL	W & S Reserve Bal. Acc		-187,092	-186,736	-187,477	0	-187,475	-188,226	0.4%
W & S Reserve Revenue									
31501	45100	Interest on Investments	-831	-628	-741	-749	-700	-750	7.1%
31501	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
31501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Reserve Revenue		-831	-628	-741	-749	-700	-750	7.1%
W & S Reserve Expenses									
31523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
31523	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
31523	58100	Other Expenses	1,815	0	0	0	0	0	0.0%
TOTAL	W & S Reserve Expenses		1,815	0	0	0	0	0	0.0%
TOTAL	W & S Reserve Fund		-186,107	-187,364	-188,218	-749	-188,175	-188,976	0.4%
W & S Depreciation Fund									
32000	31510	Fund Balance	-56,795	-56,603	-57,008	0	-57,006	-57,418	0.7%
TOTAL	W & S Deprec. Bal. Acc		-56,795	-56,603	-57,008	0	-57,006	-57,418	0.7%
W & S Deprec. Revenue									
32501	45100	Interest on Investments	-453	-344	-405	-410	-400	-400	0.0%
32501	46100	Trans Frm W&S Revenue Fd	0	0	0	0	0	0	0.0%
32501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Deprec. Revenue		-453	-344	-405	-410	-400	-400	0.0%
W & S Deprec. Expenses									
32523	56105	Transfer to Other Funds	0	0	0	0	0	0	0.0%
32523	56200	Trans. To Wat Cap Improv.	0	0	0	0	0	0	0.0%
32523	58100	Other Expenses	990	0	0	0	0	0	0.0%
TOTAL	W & S Deprec. Expenses		990	0	0	0	0	0	0.0%
TOTAL	W & S Depreciation Fund		-56,259	-56,947	-57,413	-410	-57,406	-57,818	0.7%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
Note: Fund Balances & Revenues display as -Negative Credit Balance									
			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
W & S Obligation Fund									
40000	31510	Fund Balance	-94,895	-83,017	-81,742	0	-75,730	-82,523	9.0%
TOTAL	W & S Oblig. Balance		-94,895	-83,017	-81,742	0	-75,730	-82,523	9.0%
W & S Oblig. Revenue									
40501	41100	Property Taxes	-66,425	-70,383	-69,587	-71,345	-72,913	-73,665	1.0%
40501	45100	Interest on Investments	-23	-279	-227	-258	-250	-225	-10.0%
40501	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
40501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	W & S Oblig. Revenue		-66,448	-70,662	-69,814	-71,603	-73,163	-73,890	1.0%
W & S Oblig. Expenses									
40523	52468	Assessment Maintenance Fd	5,161	0	0	0	0	0	0.0%
40523	55000	Debt Service--Principal	45,000	45,000	50,000	50,000	50,000	50,000	0.0%
40523	55001	Debt Service--Interest	1,116	12,813	0	0	1,500	2,690	79.3%
40523	55002	Debt Service--Fees	1,567	1,328	1,089	823	1,600	1,200	-25.0%
40523	56105	Transf Fd55 Hwy G.O.Bonds	34,000	20,000	20,000	20,000	20,000	20,000	0.0%
40523	58100	Other Expenses	0	0	0	0	0	0	0.0%
TOTAL	W & S Oblig. Expenses		86,843	79,140	71,089	70,823	73,100	73,890	1.1%
TOTAL	W & S Obligation Fund		-74,499	-74,539	-80,468	-780	-75,793	-82,523	8.9%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
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			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
2015 G.O. Hwy Bond Fund									
55000	31510	Fund Balance	-195,109	-307,723	-326,005	0	-326,004	-408,328	25.3%
TOTAL	2015 G.O. Hwy Bond Bal		-195,109	-307,723	-326,005	0	-326,004	-408,328	25.3%
2015 G.O. Hwy Bds Rev Act									
55501	45100	Interest on Investments	-686	-2,907	-1,065	-1,210	-1,000	-1,000	0.0%
55501	46100	TransFrm Fd40 W&S G.O.Bds	-34,000	-20,000	-20,000	-20,000	-20,000	-20,000	0.0%
55501	46101	Trans from CapImpSalesTax	-461,238	-509,682	-454,534	-543,115	-461,000	-541,250	17.4%
55501	46102	Transfer from Sales Tax	-222,400	-213,330	-246,280	-236,382	-236,382	-110,851	-53.1%
55501	46104	Transf frm SewPlant Oblig	0	0	0	0	0	0	0.0%
55501	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL	2015 G.O. Hwy Bds Revenue		-718,324	-745,919	-721,879	-800,708	-718,382	-673,101	-6.3%
2005 G.O. Refndg Bonds									
55615	55000	2005 G.O. Hwy--Principal	420,000	450,000	490,000	525,000	525,000	0	-100.0%
55615	55001	2005 G.O. Hwy--Interest	248,981	231,656	213,094	192,881	192,881	0	-100.0%
55615	55002	2005 G.O. Hwy--Fees	496	496	504	504	500	0	-100.0%
TOTAL	2005 G.O. Refndg Bonds		669,478	682,153	703,597	718,385	718,381	0	-100.0%
2015 G.O. Hwy Bond Expense									
55715	55000	2005 G.O. Hwy--Principal	0	0	0	0	0	450,000	0.0%
55715	55001	2005 G.O. Hwy--Interest	0	0	0	0	0	220,601	0.0%
55715	55002	2005 G.O. Hwy--Fees	0	0	0	0	0	1,500	0.0%
TOTAL	2015 G.O. Hwy Bond Exp		0	0	0	0	0	672,101	0.0%
TOTAL	2015 G.O. Highway Bond		-243,956	-371,490	-344,286	-82,323	-326,005	-409,328	25.6%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
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			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Inmate Security Fund									
61000	31510	Fund Balance	-2,565	0	0	0	0	-1,800	0.0%
TOTAL		Inmate Security Bal	-2,565	0	0	0	0	-1,800	0.0%
Inmate Security Revenues									
61101	45100	Interest on Investments	0	0	0	0	0	0	0.0%
61101	48001	\$2 Inmate Security Surcharge	0	0	0	-1,800	0	-1,800	0.0%
TOTAL		Inmate Security Revenue	0	0	0	-1,800	0	-1,800	0.0%
Inmate Security Expenses									
61111	54100	Biometric Verification Equip	0	0	0	0	0	3,300	0.0%
TOTAL		Inmate Security Expense	0	0	0	0	0	3,300	0.0%
Police Station Revenues									
61201	46100	Inter-Fund Transfers	-12,047	0	0	0	0	0	0.0%
TOTAL		Police Station Revenue	-12,047	0	0	0	0	0	0.0%
Police Station Expenses									
61211	52265	Architectural Fees	67	0	0	0	0	0	0.0%
61211	54665	Remodeling and Renovation	14,545	0	0	0	0	0	0.0%
61211	54700	Land Purchase	0	0	0	0	0	0	0.0%
61211	54800	Bond Issuance Expenses	0	0	0	0	0	0	0.0%
TOTAL		Police Station Expense	14,612	0	0	0	0	0	0.0%
TOTAL		Inmate Security Fund	0	0	0	-1,800	0	-300	0.0%

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources										
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				Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
Wireless Cap Improvements Fund										
65000	31510	Fund Balance		-232,055	-42,080	-68,645	0	-68,645	-116,722	70.0%
TOTAL		Wireless Cap Imp Bal		-232,055	-42,080	-68,645	0	-68,645	-116,722	70.0%
Wireless Cap Imp Revenues										
65101	41202	Franchise Tax--Verizon		-20,157	-20,012	-40,622	-47,864	-47,600	-48,000	0.8%
65101	41203	Franchise Tax--AT&T		-51,855	-51,582	-47,764	-39,385	-45,600	-40,000	-12.3%
65101	41204	Franchise Tax--Sprint		-33,069	-37,133	-36,188	-33,958	-36,000	-34,000	-5.6%
65101	41205	Franchise Tax--T-Mobile		-22,947	-25,537	-19,168	-17,031	-18,000	-17,000	-5.6%
65101	45100	Interest on Investments		-117	-137	-112	-127	-100	0	-100.0%
65101	46100	Inter-Fund Transfers		-41,420	0	0	0	0	0	0.0%
TOTAL		Wireless Cap Imp Revenue		-169,565	-134,401	-143,854	-138,364	-147,300	-139,000	-5.6%
Community Development										
65109	52480	Zoning/Subdvsn Consulting		0	0	0	0	45,000	80,000	77.8%
TOTAL		Community Development		0	0	0	0	45,000	80,000	77.8%
Wireless Econ Development										
65110	58025	Kearney Promotions		0	19,800	0	0	0	0	0.0%
TOTAL		Wireless Econ Development		0	19,800	0	0	0	0	0.0%
Police Capital Purchases										
65211	54500	New Vehicle		0	0	27,000	0	0	0	0.0%
65211	55000	Pol Station L/P Principal		55,596	49,280	55,924	58,348	58,348	60,799	4.2%
65211	55001	Debt Service--Interest		42,216	33,484	34,364	31,940	31,940	29,489	-7.7%
TOTAL		Police Capital Purchases		97,812	82,764	117,288	90,288	90,288	90,288	0.0%
Wireless Cap Imp Exp-Strt										
65315	54600	Public Works Building		208,565	0	0	0	0	0	0.0%
TOTAL		Wireless Cap Imp Exp-Street		208,565	0	0	0	0	0	0.0%
Wireless Cap Imp Exp-Park										
65316	54535	Amphitheater Sound Boards		0	0	0	0	12,000	35,000	191.7%
65316	55000	Amp Sound System L/P		25,000	0	0	0	0	0	0.0%
TOTAL		Wireless Cap Imp Exp-Park		25,000	0	0	0	12,000	35,000	191.7%
TOTAL		Wireless Capital Improvements		-70,243	-73,917	-95,211	-48,076	-68,657	-50,433	-26.5%

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PROJECTION: 2016 fy2016 Kearney Budget Certification of Resources									
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			Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE
PCEC TIF Fund									
71000	31510	Fund Balance	-53,071	-40,587	-94,554	0	-94,553	-90,279	-4.5%
TOTAL		TIF Fund Balance Acct	-53,071	-40,587	-94,554	0	-94,553	-90,279	-4.5%
TIF Fund Revenues									
71001	41100	PILOT's--Real Property	-139,191	-141,202	-138,786	-138,597	-141,043	-138,786	-1.6%
71001	45100	Interest on Investments	-90	-81	-5	-5	-10	-5	-50.0%
71001	46100	Inter-Fund Transfers	0	0	0	0	0	0	0.0%
71001	48010	Bond Proceeds	0	0	0	0	0	0	0.0%
71001	48100	Miscellaneous Receipts	0	0	0	0	0	0	0.0%
TOTAL		TIF Fund Revenues	-139,281	-141,283	-138,791	-138,602	-141,053	-138,791	-1.6%
TIF Debt Service									
71510	55000	Debt Service--Principal	114,000	122,000	67,000	130,000	125,000	135,000	8.0%
71510	55001	Debt Service--Interest	32,024	25,025	17,825	12,878	15,045	7,207	-52.1%
TOTAL		TIF Debt Service	146,024	147,025	84,825	142,878	140,045	142,207	1.5%
TOTAL		PCEC TIF	-46,329	-34,846	-148,520	4,275	-95,561	-86,863	-9.1%
Shoppes TIF Fund									
73000	31510	Fund Balance	426	426	-3,094	0	-3,094	9,913	-420.4%
TOTAL		Shoppes TIF Balance	426	426	-3,094	0	-3,094	9,913	-420.4%
Shoppes TIF Revenue									
73001	41100	PILOTS-Real Property	0	0	0	0	0	-161,987	0.0%
73001	41600	Clay County EATS	0	0	0	0	-32,816	-32,816	0.0%
73001	42185	TIF Funding Agreement Dep	0	0	0	0	0	0	0.0%
73001	42186	Developer Advanced Funds	0	0	-15,000	0	-30,000	0	-100.0%
73001	45100	Interest on Investments	0	0	0	0	-5	-200	3900.0%
73001	46100	Transf EATS Sales Tax	0	0	0	-13,211	-37,500	-37,500	0.0%
73001	46101	Transf EATS CapImpSalesTx	0	0	0	-6,606	-18,750	-18,750	0.0%
73001	46103	Transf EATS TrnsptSalesTx	0	0	0	-6,606	-18,750	-18,750	0.0%
73001	46107	CID EATS Due Shoppes TIF	0	0	0	-21,668	-112,500	-112,500	0.0%
TOTAL		Shoppes TIF Revenue	0	0	-15,000	-48,092	-250,321	-382,503	52.8%
Shoppes Tif Expense									
73310	52100	Administrative Fees	0	0	0	0	7,500	7,500	0.0%
73310	52105	School Capital Contribution	0	0	0	0	9,400	9,400	0.0%
73310	52110	FireDistReimb RSMO99.847	0	0	0	0	0	10,500	0.0%
73310	52240	Legal Notices/Publishing	0	0	0	0	0	0	0.0%
73310	52450	Legal Services	0	0	11,480	13,567	30,000	7,500	-75.0%
73310	52480	Plan Analysis & Conslting	0	0	0	0	0	0	0.0%
73310	55300	Developer Reimbursement	0	0	0	47,532	203,421	343,000	68.6%
TOTAL		Shoppes Tif Expense	0	0	11,480	61,099	250,321	377,900	-81.1%
TOTAL		Shoppes TIF	426	426	-6,614	13,007	-3,094	5,311	-99.7%

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PROJECTION:		2016 fy2016 Kearney Budget Certification of Resources							
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		Fy2012	Fy2013	Fy2014	Fy2015	Fy2015	Fy2016	PCT	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Final	CHANGE	
BEGINNING FUND BALANCES		-6,545,277	-5,977,705	-4,935,319	-6,269,227	-7,024,413	-11,021,259		
GRAND TOTAL Revenues		-10,213,879	-11,587,986	-15,277,153	-17,604,888	-17,049,119	-12,713,043		
	Less Transfers	-2,921,315	-2,979,464	-2,916,176	-2,731,536	-2,988,904	-3,480,131		
NET Grand Total Revenues		-7,292,564	-8,608,522	-12,360,977	-14,873,351	-14,060,215	-9,232,912		
GRAND TOTAL Expenditures		10,781,451	12,630,372	13,943,245	12,991,703	19,642,411	18,496,256		
	Less Transfers	2,921,315	2,979,464	2,916,176	2,898,543	2,988,904	3,480,131		
NET Grand Total Expenditures		7,860,136	9,650,908	11,027,069	10,054,366	16,653,507	15,016,125		
PROJECTED ENDING FUND BALANCES		-5,977,705	-4,935,319	-6,269,227	-11,088,212	-4,431,120	-5,238,046		
** END OF REPORT - Generated by James Eldridge **									

