

City of Kearney, Missouri
Fiscal Year 2021 Annual Budget

April 1, 2020 to March 31, 2021

Randy Pogue, Mayor
Dan Holt, Board President, Alderman Ward II
Gerri Spencer, Alderwoman Ward I
Marie Steiner, Alderwoman, Ward II
Kathy Barger, Alderwoman, Ward I

Approved March 16, 2020, ORDINANCE NO. 1419-2020

2021 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

Capital improvements undertaken in Fiscal years 2019 and 2020 have been completed or are nearly complete:

- | | |
|--|--------------------------|
| • Sewer Plant Headworks (Sewer Plnt Cap Fd) | 94% Complete Jan 2020 |
| • West Creek Interceptor, Phase II (Sewer Plnt Cap Fd) | 99% Complete Jul 2019 |
| • 92 Highway Sidewalk Project (Sales Tax Fund) | 99% Complete, Oct 2019 |
| • Sam Barr Roundabout Flagpole and Landscaping | Completed, June, 2019 |
| • Washington Street Sidewalk Construction | Completed, Dec 2019 |
| • City's First Street Sweeper (Fd 018) | Acquired, Jun 2019 |
| • 105 West Main Street Building Siding/Windows | Completed, Dec 2019 |
| • New Basement Squad Room & Equip (Fd 010) | Under Contract, Jan 2020 |
| • Westside Booster Pump Station (Water Plnt Cap Fd) | Under Contract, Nov 2019 |
| • 105 South Clark Acquired for Lion's Park | Purchased Jan, 2020 |

The most significant expenditure planned in this budget remains the 19th and I-35 Interchange, constituting over 55% of total planned expenditures (\$21,391,139 of \$38,354,570 total budget), involving a \$20,800,000 general obligation bond anticipated to be issued this Fall to coincide with MoDOT's target bid letting this coming November.

Lease/Purchase Financing is proposed in Fund 014 Park Capital Improvements, to redevelop Lion's Park and construct a splash pad spray park, utilizing a \$250,000 grant secured through the Missouri Department of Natural Resource's Land and Water Conservation Fund program.

This budget includes funding for the Dogwood sidewalk project, and the 19th Street Brookhaven Sidewalk crossing in Fund 029. Funding is also included to construct a sidewalk and Street Crossing, connecting the Brookhaven sidewalk to sidewalks in Blue Sky Gardens and ultimately to the School's South Campus.

The City is working with the Kearney Enrichment Council's Main Street Designs Committee to design and place Way Finding Signs, which is budgeted in Fund 029 at \$50,000.

It has become apparent the City needs additional revenue to undertake needed stormwater improvements identified over the course of the past several years and it is recommended the Board consider presenting a Use Tax question to voters in the August or November election.

We have not been able to include funding for the Shadowbrook storm repairs, the 12 Street Culvert, Regency Park stormwater issues, as well as needed sanitary sewer relining in Kearney Manor and Southbrook subdivision.

The Use tax could generate a combined total of \$180,000 annually that could be used to fund a debt financing, or do a pay-as-you-go storm water projects and other capital replacement projects this budget (and prior budgets) has been unable to fund. It would be proposed the Use Tax proceeds be placed in a fund restricted for Capital Improvements and budgeted according to priority needs.

One vehicle replacement is planned in this budget in the Street Department—our 1999 one ton flat bed needs to go as we rely on it everyday.

No new personnel positions are contemplated with this budget.

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

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

The City of Kearney needs to consider calling an election for the adoption of a Use Tax, or at a minimum, call an election to fix the tax loophole created by a 2012 Court decision disallowing local sales tax on vehicles purchased out of state.

*SB 773 (2018) was signed by Governor Parson on July 5, 2018. This bill provides another extension on the collection of the local sales tax on motor vehicles, trailers, boats and outboard motors purchased from out-of-state dealers or from private sellers and then titled in Missouri. **Municipalities now have until November of 2022 to receive voter approval for the continuation of the collection of the local sales tax for motor vehicles, trailers, boats and outboard motors purchased from private sellers or out-of-state dealers and then titled in Missouri.***

Municipalities that have passed a use tax do NOT need separate voter approval to continue to collect the local sales tax from the titling of vehicles purchased from out-of-state.

The January 31, 2012 Missouri Supreme Court decision, Street v. Director of Revenue, provided that the local sales tax should only be collected on vehicles purchased out-of-state if the city had a local use tax. Prior to this court decision the local sales tax had always been imposed based on the address of the owner.

*Municipalities must seek voter approval to continue to impose the local sales tax on purchases of vehicles, trailers, and out-board motors from out-of-state or person-to-person sales by November of 2018 or lose this revenue stream. **Cities have the option of passing either the use tax or just the continuation of the sales tax on out-of-state vehicles sales to plug the "street decision loophole".***

Passage of the use tax will not only allow cities to continue to collect the local sales tax on vehicles purchased from out-of-state but will also apply the local sales tax to purchases delivered to residents from out-of-state vendors. Collection of the use tax from out-of-state vendors is not universal. Vendors with a nexus in Missouri are required to collect and remit. If the vendor does not collect the tax consumers are supposed to file a use tax return when gross un-taxed purchases exceed \$2000 annually. While the recent U.S. Supreme Court Case South Dakota vs. Wayfair opens the door for states to apply their sale tax to vendors that do not have a physical presence in the state, currently Missouri law still requires vendors to have a physical presence. The Missouri Municipal League expects legislation to be filled in the 2019 legislative session to address this important issue and will follow this issue closely.

(Source: Missouri Municipal League <https://mocities.site-ym.com/page/outofstatevehicles>)

THE OPERATING BUDGET

Fd 010 General Fund Revenues
Line Items on Page 41

Property taxes have been calculated with a 3% growth over fy2020 collections to factor growth on new construction in this Non-reassessment calendar year (2020),:

ASSESSED VALUATION GROWTH

Year	Total Assessed Valuation	% Growth	Net Assessed Valuation (Less TIF)	% Net Growth	City Tax Levy	
2020	\$197,930,607	3.0%	\$193,802,460	3.0%	0.6015	<i>Growth Projected</i>
2019	\$192,165,638	11.1%	\$188,157,728	11.1%	0.6015	
2018	\$172,995,011	4.5%	\$169,319,671	5.4%	0.6262	
2017	\$165,551,755	5.6%	\$160,619,155	5.4%	0.6300	
2016	\$156,763,602	4.4%	\$152,454,882	4.3%	0.6300	
2015	\$150,177,143	7.2%	\$146,100,993	5.2%	0.6300	Shoppes TIF Commences
2014	\$140,095,466	1.1%	\$138,852,190	1.3%	0.6300	
2013	\$138,618,827	1.0%	\$137,117,957	1.0%	0.6300	
2012	\$137,254,529	1.6%	\$135,753,659	1.7%	0.6300	
2011	\$135,041,078	0.1%	\$133,540,208	0.6%	0.6300	

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

Sales Tax A 2% increase over Fy2020 Budget has been calculated for Fy2021.

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.	261,718	16,227	3,795	1,800	33,919	14,922	3.0	5
Court	55,320	3,430	802	400	12,500	3,706	1.0	
Com Dev	149,597	9,275	2,169	4,000	20,000	10,023	2.0	
Police	1,150,123	71,308	16,677	32,000	218,555	94,783	19.0	2
Street	324,778	20,136	4,709	14,000	53,462	19,418	5.5	2
Park	210,798	13,069	3,057	8,200	26,500	13,715	3.0	2
Water	564,939	35,026	8,192	25,000	105,000	37,166	10.5	
Total	2,717,273	168,471	39,400	85,400	469,936	193,734	44.0	11
Grand Total Salary & Benefits	3,674,214					6.7%	Gen	
budget 2021 payroll and insurance expenses						8.7%	Pol	

- Social Security Employer's Share 6.2%
- Medicare is 1.45% of Salary
- Health Insurance Budget Remains Same as FY2020
- LAGERS Retirement for **Fy21 6.7% General, 8.7% Police**

(Fy20 7.4% General 9.1% Police)	
(Fy19 7.6% General, 8.9% Police)	(Fy15 10.2% General, 11.7% Police)
(Fy18 7.7% General, 9.0% Police)	(Fy14 10.4% General, 12.7% Police)
(Fy17 7.6% General, 9.3% Police)	(Fy13 11.8% General, 13.3% Police)
(Fy16 8.6% General, 10.3% Police)	(Fy12 12% General, 12.7% Police)

**Fd 010 City Hall Budget
Line Items on Page 42**

SUMMARY OF INSURANCE The following is a summary of property, liability, and automobile insurance budgeted for Fiscal Year 2021:

	Prop/Liability	Auto Insurance	
City Hall	47,000	0	
Com Dev	0	800	
Police Depart	44,000	9,000	
Street Dept	10,500	9,000	
Park Depart	8,000	1,000	
W&S Admin	50,000	9,000	
Budget Totals	159,500	28,800	188,300
budget 2021 payroll and insurance expenses			

Payroll Service 8,300

Building Maintenance 40,000

City Hall Roof Conklin Foam and Coating Recoat System 12 year Warranty 24,000
City Hall Roof was replaced 20 years ago, in April 1998, by Singer Roofing for \$20,458—the successor company has offered to recoat the roof and provide a 12 year warranty—the roof has been a good value .

Normal Maintenance/Contract Cleaning 16,000

Computer System Maintenance 35,000

- Replace City Hall Server \$15,000
- IT Services \$5,000
- MUNIS SaaS 3rd of 3 Year Acctg Sftware \$ 9,502
- Google Apps for Government 3,100

Training/Meetings 12,000.+

- Missouri Municipal League Conference & Mtgs 4,000
- Finance Officer Training—S Ranes 1,000
- Missouri City Manager's Conf—Osage Beach 500
- Staff and Board Members Meetings & Conf. 3,000
- Mileage Reimbursements 1,500

Dues 9,500.

- City Clerks Association/Crt 340.
- Missouri Municipal League 1,400.
- ICMA/MoCMA (Admin) 900.
- Chamber of Commerce 500.
- Clay County EDC 4,000.
- MARC 1,900.
- Friends of Jesse James 250.

Legal Fees \$50,000.

Cemetery Maintenance \$20,000.

- \$1000 Trees for New Addition buffer

City Internet Web Page \$30,000.

**Fd 010 Non-Departmental
Line Items on Page 42**

Transfer to Wireless Cap for Debt	\$ 75,000. (Museum/Police Trng Room)
Transfer to Park Capital Improvemnts for Debt	\$ 40,000
Transfer to Park Fund	\$432,690

**Fd 010 Court & Legal Department
Line Items on Page 44**

Legal Services (Prosecutor)	\$22,000
Municipal Judge Services	\$16,200 (\$675 per court Session)
Incode Court Software ASP License	7,500
Includes On-line Web Hosting	
Training/Meetings	1,500
Incarceration Services	\$6,000

**Fd 010 Community Development
Line Items on Page 43**

Engineering budgeted at \$20,000, is for consulting services relative to commercial site plan review not related to streets and storm water, which is funded in the Transportation fund.

Training/Meetings	\$6,000 (\$3,000 for Pavlich Attendance of APA National Conference)
Dues	\$1,500 APA, AICP, Floodplain, ICC, City Northland Chamber, Building Officials

**Fd 010 Economic Development
Line Items on Page 44**

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

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

Chamber of Commerce Contract \$30,000

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

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

**Fd 010 Fire House Center for Creative Excellence
Line Items on Page 44**

Kearney Enrichment Council Executive Director Contract \$60,000

Authorized by Resolution 7-2019, the City amended its Executive Director Contract to increase annual funding from \$30,000 to \$60,000 to fund the KEC Executive Director and Administrative functions of that position.

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

Firehouse Community Center –Electricity	\$ 3,000
Firehouse Community Center –Gas	\$ 2,000
Firehouse Community Center –Bldg Maint	\$ 4,000
Kearney Enrichment Council Annual Audit	\$ 4,500

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

Resolution 32-2018 amended the building lease agreement to include a provision to pay for prior audits and to pay not to exceed \$4,500 annually for audits for the Kearney Enrichment Council of all its activities. A new expense line item has been created for the Audit fee.

Spark Youth Program Contract Renewal \$30,000

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

**Fd 010 Kearney Historic Museum
Line Items on Page 44**

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

Building Maintenance	\$ 3,000
Replace 3 exterior doors 101 S Jefferson	\$12,000

A future exterior remodeling of 106 South Jefferson, including door replacements, anticipated to be proposed in a future budget.

City Museum	\$7,500
For special events and acquisitions	
\$1,500 Missouri Bicentennial	

**Fd 010 Police Department Budget
Line Items on Page 45**

The Police Department consists of 17 officers, the Chief, and 1 civilian employee.

Equipment Maintenance	\$16,000
Computer Equip & Maintenance	\$20,000
Vehicle Maintenance	\$20,000
Training and Meetings	\$15,000
<ul style="list-style-type: none"> PLS On Line Training/Add. Training for Missouri P.O.S.T C.I.T Training for all officers-\$3,000 All other Outside training and Fire Arms Training-\$3,000 	
Community Policing	1,500
<ul style="list-style-type: none"> Halloween Safety lights, Sponsor Soccer Team, Safety Handouts 	
Crime Investigations	14,500
<ul style="list-style-type: none"> (CCIS Drug Squad Contribution-6,500, Lab Fees-Children's Mercy Lab—KCMOPD Lab) 	
Jesse James Contract Labor	\$4,000 (Clay County Officers)
Drug Dog Care & Certification	\$2,000
Dispatch Service	\$20,014 (Clay County Sherriff)
Gas and Oil	\$45,000
Uniforms	\$18,000
New Equipment	\$25,000
<ul style="list-style-type: none"> AED (Auto Emergency Defibulator) for Police Station-\$1,700, Ice Maker \$400 CVSA (Voice Stress Analyzer) Replacement \$6,000 3 New Car Cams 971-978-980 \$15,000 	
Basement Squad Room Remodel & Equip	\$120,000 (Carryover)
<ul style="list-style-type: none"> Architect, Construction, Equipment 	

Fd 010 Police Department Budget, Continued
Line Items on Page 45

PATROL VEHICLE FLEET

2019	DODGE Durango UT	1C4SDJFT2KC753891	POLICE
2019	DODGE Durango UT	1C4SDJFT2KC753892	POLICE
2019	Speed Trailer	1B9AF5110KP825254	POLICE
2018	DODGE Charger	2C3CDXKT4JH222138	POLICE
2018	DODGE Charger	2C3CDXFTXJH323510	POLICE
2017	FORD Explorer Utility	1FM5K8AR0HGD13642	POLICE
2017	FORD 250 4x4 PICKUP	1FTEX1E8XHGD84181	POLICE
2017	FORD INTERCEPTOR AWD	1FM5K8AR2HGA13049	POLICE
2017	FORD INTERCEPTOR AWD	1FM5K8AR3HGA17319	POLICE
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR4GGA04660	POLICE
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR6GGA04661	POLICE
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR8GGA04659	POLICE
2015	FORD F-250 TRUCK (WHT)	1FT7X2B63FED69521	POLICE
2014	FORD UTILI INTERCEP (WHT)	1FM5K8AR0EGA14616	POLICE
2014	FORD UTIL INTERCEP (WHT)	1FM5K8AR9EGA14615	POLICE
2013	FORD UTILITY INTERCEP (BLK)	1FM5K8AR3DGC40986	POLICE
2013	FORD UTILITY INTERCEP (WHT)	1FM5K8AR4DGA68709	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B82CGA61193	POLICE
2008	FORD XLT 4X4 EXPLORER(WHT)	1FMEU73E38UB11295	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 46

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

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

The City retains 25 cents per bill per month for trash billing, and with late fees, approx \$13,000 is generated in net revenue to the General Fund:

Contract trash collections	\$542,000
Contractual Payments	<u>\$529,000</u>
Net	\$ 13,000

Recycling Rebate/Mattress Fee Revenue \$2,000 The Allied Contract provides for the City to receive 50% of the value of the recycling materials generated both from the curbside and drop off programs,

Recycling Program

\$35,000

Recycling Drop Site Roll Off Charges

\$14,000*

***Propose dropping cardboard from the accepted recycles list—we have no way to compact and the number of roll offs to accommodate have steadily increased as Kearney is one of the last recycling drop sites in the Northland.**

Fd 010 Solid Waste Budget—Cont.

Line Items on Page 46

Mattress Recycling	\$ 1,400
Electronics Recycling	\$ 2,000
Household Hazardous Waste Program	\$11,189 (Res 42-2019)
Brush Chipping/Handling	\$ 6,000*
Total	\$34,589

*Street Department has been saving the City thousands \$\$\$ by grinding most all brush, but we must still bring in tub grinder

General Fund Balance, Mar 31	Budgeted Balances	Actual Balances	Surplus+/Deficit-
2017	1,100,096	\$1,472,653	
2018	1,472,000	\$1,711,962	\$239,309
2019	1,530,000	\$1,938,495	\$226,533
Projected Fund Balance 2020	1,587,774	\$1,801,000	-\$137,495
Fy20, Jan Fund Balance		\$2,300,551	
		Total Surplus Identified	\$328,347 Fy 20 Projected Surplus

The following Capital carryover expenditures, are identified to be funded from Surplus Fund Balances accumulated in the General Fund as identified in the Prior Fy2020 Budget:

Surplus Budget Expenditures, Fy2021			
Internet Web Page		30,000	Carryover
City Hall Roof		24,000.00	Carryover
Finish Basement Squad Room		120,000.00	Carryover
		Total	174,000.00

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Fd 011 DWI/Drug Enforcement Fund

Line Items on Page 47

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

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

Projected revenues are \$2,500 with the \$5,200 Projected 2021 Fund Balance, \$7,500 will be available for expenditure in Fy2021.

\$7,500 is budgeted for purchase of new DWI/Drug Enforcement equipment to be determined later.

The fund balance was \$6,764 on 1/31/2019.

Fd 012 Downtown Capital Improvements Fund

Line Items on Page 47

This fund has no balance, revenues or expenditures. This Fund is presented to show complete revenue and expenses for prior Fiscal Years and will be removed from use.

**Fd 013 Sales Tax Fund Budget
Line Items on Page 48**

As stated on Page 3, 2% increase in General Sales Tax has been calculated for Fy2021.

This fund is used to separately account for sales tax revenues. Revenue is projected at a \$1,627,000 estimated interest earnings of \$10,000.

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

	Principal	Interest	Total
Clear Creek Ped Bridge L/P	32,120.	9,412	41,532.

92 Highway Sidewalk Financing The City's share of the 92 Highway Sidewalk, \$375,000, was financed with the West Creek 2/Headworks/Westside Water Pump project for borrowing efficiency. Debt was budgeted to pay from the Sales Tax Fund.

Therefore, a transfer to the W&S Sinking Fund (\$41,530) is being budgeted, to contribute to debt retirement of the financing costs of \$375,000.

92 Highway Sidewalk Improvements (from Grove Street West to Marimack Drive)

Contingency Escrow Amount \$88,364. This amount is remaining anticipated Change Orders (which is the balance of the Escrow Account dedicated to the Sidewalk project, currently estimated at \$55,000 by MoDOT 1-24-2020. Surplus over the outstanding change orders will be utilized by the Westside Lift Station project.

Shoppes TIF Economic Activity Taxes (EATS) are budgeted for retail businesses locating within the Shoppes at Kearney Tax Increment Financing District at 50% of revenue (Price Chopper has a protected retail sales base of \$15,000,000 to account for existing sales tax revenues prior to its relocation to Shoppes at Kearney in Oct, 2014.) (La Fuente also has a restricted retail sales base of \$1,556,000, which was their Annual Sales prior to relocating from Old Church Plaza)

Transfer EATS to Shoppes TIF	\$ 120,000.
Transfer to W&S Sinking for 92 Hwy Sidewalk	\$ 41,530.
Transfer to Transportation Fund	\$100,000

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

General Fund Transfer	\$1,333,000.
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**Fd 014 Park Capital Improvements Fund
Line Items on Page 49**

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

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

\$325 Park Fee X 50 Estimated Permits = \$16,250

\$16,250 from building permits fees has been estimated for Fy2021.

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 dedicating a portion of future revenues to debt retirement in order to generate \$350,000 for the Amphitheater project, which was retired on 3/1/2020.

LION'S PARK REDEVELOPMENT It is proposed with the adoption of this budget, the Board shall authorize current and future revenues to this fund to aid in the redevelopment of Lion's Park, including partially funding debt retirement or to reduce the initial amount borrowed, as to be determined by the Board.

Lion's Park Redevelopment Lease Purchase Debt Financing Lease Purchase Financing in the amount of \$931,000 is proposed to be issued—proceeds will be received and expended in the Park Fund.

A \$250,000 Land and Water Conservation grant has been secured through the Missouri Department of Natural Resources Parks Division to aid in the projected \$1,200,000 redevelopment of Lion's Park including a spray park. The Kearney Enrichment Council pledged to raise \$300,000 toward the cost of the project, which was presented in the City's grant application.

A 10 year financing is contemplated, with the City retaining the ability to prepay a portion of the lease as soon as contributions are received from the Enrichment Council. The prepayment would lower the lease payments, as it is planned to borrow the full amount so as to allow a certain time line for the Spray Park and other redevelopment projects to proceed ahead of the planned fund raising.

Debt Retirement

Park Fees	\$16,250
<u>General Fund Transf</u>	<u>\$40,000</u>
Revenue for Debt	\$56,250

Budgeted Interest	\$26,000
Budgeted Principal	<u>\$30,000</u>
Projected 1 st Debt	\$56,000

Fd 015 Fairview Cemetery Fund Budget
Line Items on Page 50

The City has owned and maintained Fairview Cemetery, a 6.5 acre cemetery located at 501 North Grove Street since 1887. Lot fees are \$515 for grave spaces. (Ordinance No. 825-2000).

Interest is estimated \$4,200 with Lots Sales budgeted at \$5,000.

The Cemetery requires subsidies from the General Fund in order to accomplish mowing maintenance. (Cemetery Maintenance Expense of \$20,000 is provided in the City Hall budget--Page 2)

Cemetery Stone Maintenance \$15,000 (Carryover)

A budget carryover from fy2020, requests for proposals were sought to perform Cemetery Stone Maintenance. A number of stones have settled and need leveling and base support.

The balance of this fund was \$241,126 as of 11/30/2019

Fd 016 Police Training Fund
Line Items on Page 50

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

\$2 Police Training Fee \$1,200

\$1 POST Commission Fee \$1,400

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

Training/Meetings \$2,700

Fd 017 Park Fund Budget
Page 51-52

The primary revenue source for this fund is a \$432,690 transfer from the general fund.

Cable TV franchise tax \$70,000.

Bill Board Leases \$22,800.

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

Two seasonal part time employees for daily park maintenance chores \$16,000

Budgeting for Recreation programs:

Recreation Program **Revenues** estimated at \$78,000

Recreation Program **Expense** estimated at \$75,000

Fees will be proposed by the Park Director, reviewed and approved by the Park Board.
Ticket Prices will be proposed by the Park Director, reviewed and approved by the Park Board. Budget amounts have been projected by the Park Department based on a Program Schedule prepared by the Park Director.

The Lion's Club Fireworks \$30,000

Theatre in the Park \$11,200

Kearney Holt Productions \$7,200 Kearney Amphitheater Play Production plus Sound Technicians Cost

Park Maintenance \$87,000

New Grounds Maintenance Equipment \$17,000

Mower \$17,000

Christmas Decorations \$5,000

Pole Light Snowflakes Maintenance (Identified Unfunded Need: New Pole Light Displays)

Park Capital Improvements \$30,000

Dog Park at Jesse James Park in Storage Barn Field \$26,000 fencing

South Building in Mack Porter Park: Replace 2 Bathroom doors, Chase Rm Door and Concession Door-\$4,000

Fall Kid's Day in Jesse James Park \$9,000

This Event continues to be well attended

Fd 017 Park Special Projects
Line Items on Page 52

Budgeting for fy2021 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue	\$90,000
Amphitheater Event Expense	\$90,000

Pavilion Lease Purchase In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016) combining 4 other lease purchase financings—the revised obligation for fy2021 is:

Pavilion Lease Purchase Principal	\$12,000.
Pavilion Lease Purchase Interest	<u>\$ 243.</u>
(10 th of 10 Payments)	\$12,243.

The 2016 2% re-financing replaced a \$100,000, 4.5% lease/purchase agreement with the KCB Bank, which helped fund construction of an 11,016 sq ft Pavilion at Jesse James Park on the existing concrete slab surrounding the Amphitheater Concession building costing \$166,470. The obligation retires in Fy2021 on Mar 1, 2021.

Resolution 28-2010 authorized contracting with the Knights of Columbus and the Jesse James Festival, Inc. to fund annual payments of \$12,000 to retire the debt on the pavilion 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.

This successful partnership has helped the City acquire a beautiful pavilion structure that continues to be enjoyed by the Community. Providing the partners are able to continue receiving the NKC Beverage Corporate sponsorship, it may be possible to develop future such mutually beneficial projects after FY2021.

PARK Vehicles

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

Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 53

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”

Gas and Vehicle Sales taxes are governed by the Missouri Constitution, which limits the expenditure of such funds as provided Constitutional provision 30(a)1.(2). to be used “solely for construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes...”

Road and Bridge Taxes are collected and distributed by Clay County from a property tax levy and also partially from sales tax monies. Pursuant to a Settlement Agreement with Clay County (Resolution 23-2012), the City receives Road and Bridge taxes, directly from Clay County, and indirectly from the Kearney Special Road District by virtue of an intergovernmental agreement between the City and Road District (Resolution 13-2008). Road and Bridge Taxes are used for road and bridge purposes and may include certain storm water control projects off rights of way that are directly related to the construction of roads and bridges but not limited to, constructing, improving, or repairing streets, avenues, or alleys of such political subdivision.

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 54**

Transportation Sales Taxes	\$745,000	
LESS EATS	(60,000)	\$685,000
Gas and Vehicle Sales Taxes		\$346,000
Road And Bridge Tax, City Share	60,000	
Kearney Road District (by Contract)	170,000	\$230,000
Transfer from Sales Tax Fund		\$100,000
Interest		\$ 16,000
Total Net Revenue		\$1,377,000.

Other notable expenditures:

Electricity for Street lights	\$130,000
Engineering	\$60,000
Design Shadowbrook Storm Replacement	
Building Maintenance	\$30,000
Street Maintenance	\$530,000**

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

Tentative Distribution:

• Slurry Seal	\$ 80,000
• Asphalt/Concrete Cut & Patch	\$180,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$ 40,000
• Mill and Overlay	\$200,000
• Contingency	<u>\$ 30,000</u>
	\$530,000

Storm Drainage Maintenance \$25,000
(Shadowbrook Pipe Priority, Now projected to cost >\$400,000)
Need Use Tax for Capital Projects

Sidewalk Maint-50% Program \$5,000

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

Salt and Sand	\$ 25,000
New Equipment	\$ 5,000
New Vehicle Replace 1999 Chev 1-Ton Flatbed	\$ 50,000

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 54**

Street Department Vehicle and Equipment Inventory

2020	INTERNATIONAL STREET SWEEPER	3HAMMMMN3LL822202	STREET
2019	FORD F-450 WHITE DIESEL	1FDUF4HT9KEE75556	STREET
2019	FORD F-550 WHITE DIESEL	1FDUF5HT1KED44093	STREET
2013	FORD F150 REG CAB #4	1FTMF1EM1DKF21319	STREET
2013	CHEV 3500 BUCKET TRUCK	1GB3KZCG3DF208692	STREET
2010	Dollittle 20' Flatbed Trailer	1DGRS2028AM089573	STREET
2008	FORD F250 4X4	1FTNF21548EE36357	STREET (COLTON)
2008	FORD F550 4X4	1FDAF57RX8EA36101	STREET
2006	FREIGHTLINER M2 106	1FUBCXCS66HV62560	STREET
2005	FORD F550 165 SD REG	1FDAF57P05ED16667	STREET
2001	FORD PICKUP F150	1FDWF37F01EC83830	STREET
2002	FORD F550	1FDAF57F02EC89232	STREET
1999	CHEVORLET C&C	1GBJK34J5XF071371	STREET To Be Replaced
1989	CRAFCO CRACK FILLER	TANK 8950040P	STREET

**Fd 019 Capital Improvements Sales Tax Fund
Line Items on Page 55**

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

In August, 2001, voters approved the removal of the sunset provision and authorized the continued collection of this tax to Issue debt for completion of the 33 Highway and 92 Highway widening projects.

In August 2014, voters approved the 2015 Watson Drive Bond Issue and Refinancing, which contemplated continuation of these funds being dedicated to retiring General Obligation Bonds, which consumes most of the revenue generated by this ½ cent capital improvements sales tax:

Sales Tax Collections	\$745,000
New Sidewalk Construction	\$20,000
Dogwood (Partial)	20,000
Salt Dome	\$75,000
TIF EATS	60,000
Transfers to Fund 055	\$ 642,000 Retire 2015 G.O. Highway Bond (Watson Drive)

Fund 020 Water and Sewer Revenue Fund Budget
Line Items on Page 56-57

This Budget provides for the operations and administration of water and sewer plant services.

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

A 5% Water and Sewer Rate increase is proposed to be implemented with this budget listed below as "NEW" Rates.

Water and Sewer Rates	NEW	OLD		Water Service Connection Fee	Meter Size
Water Min. Charge	\$9.40	\$8.95		\$5.00	Standard 5/8"X3/4"
Next 1000	\$8.20	\$7.81		\$9.00	1"
All additional	\$7.35	\$7.00		\$17.50	2"
				\$60.00	4"
Sewer Min. Charge	\$9.06	\$8.63		Sewer Service Connection Fee	Meter Size
Next 1000	\$5.76	\$5.48		\$5.00	5/8"X3/4"
All additional	\$5.11	\$4.87		\$9.00	1"
				\$17.50	2"
Average 5000 Gallon Bill				\$60.00	4"
Water	\$44.65	\$42.77			
Sewer	\$35.16	\$33.73	Difference		
TOTAL	\$79.81	\$76.50	\$3.31		
Less Senior Discount	-\$4.00	-\$4.00	\$0.00		
Senior Rate	\$75.81	\$72.50	\$3.31		
Water Rates Budget 2021 Water 5% Sewer 5%					

Fund 020 Water and Sewer Revenue Fund Budget--Cont
Line Items on Page 56-57

W&S Administration.

Transfers to Water Plant Capital Improvements \$ 50,000
 Transfers to Water & Sewer Sinking Fund \$923,880
 For 2001 Revenue Bond for the Kansas City Water Projects and COP Debt Retirement including Sewer Clarifiers, 2018 West Creek/Headwks/Westside Booster COP

Computer Software \$24,000
 Google Mail and Work Order System-----6,000
 Cloud based Utility Billing System Annual Subscription Fee 7,560

Meter AMI System Lease/Purchase (8th yr of 10 yr) \$113,780
 Principal \$108,108.
 Interest \$ 5,672.

*In Apr, 2013, (Res 16-2013)The City executed a 10 year Lease/Purchase Financing with US Bank at a 1.89% Interest Rate and executed an agreement with HD Supply (Res 11-2013) to acquire new Sensus water meters and data collectors having wireless communication capability to retrieve meter readings at City Hall, with final payment May 15, 2023.

Water Plant

Plant Maintenance \$60,000
~~Filter Valve Replacement 115,000~~

Distribution Maintenance \$295,000

North Grove Street—Washington St North to Frank Street—1,720' \$271,000

Water Line Replacement Projects Identified Candidate water line replacement projects that continue to plague the City with frequent water line breaks—these are estimated costs, based on \$125 per foot price:

Other Candidate Projects:

1) Lawrence Street—Clark St. East to N. Grove 1140'	\$143,000
2) Major Street—Clark St East to N Grove 980'	\$150,000
3) 8 th Street—Prospect to Marguerite—714'	\$89,250
4) 7 th Street—Ada to Marguerite—450'	\$56,250
5) Ada Street—92 Hwy to 8 th Street—710'	\$88,750
6) 9 th Street—Prospect to Marguerite—720'	\$90,000

Equipment Maintenance \$40,000

Water Tower Maintenance \$192,543

Utility Services Contract

Westwood 1.5 MG Tower \$160,170

- Annual fees for a maintenance contract with Utility Service Company for Hills of Westwood 1.5 MG hypopillar located at 14901 NE 162nd Street. The Agreement, dated Jun 2017 (Resolution 34-2017), This agreement has not been activated, waiting for the West Booster Pump Installation.

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 56-57

Utility Services Contract 11th year of Agreement \$32,374
 I-35 Water 250,000 ga. Spheroid Tower \$14,156
 Variform 500,000 gallon standpipe \$16,676

- Annual fees for a maintenance contract with Utility Service Company for I-35 Water 250,000 ga. Spheroid Tower, and the Variform 500,000 gallon standpipe, dated May 2010 (Resolution 13-2010) The contract provides that in years 8-10, the annual maintenance shall be reduced to \$30,832 (\$14,156 & \$16,676 respectively), after retiring the capital cost of painting and repairs made in 2010 and 2011. The Contract provides for all maintenance of the towers, including power washing as may be needed to remove dirt, mold and mildew from the exterior finish. In year 11 and every third anniversary thereafter, the adjustment of the annual fee shall be limited to 5% per annum. It should be noted the contract excluded prevailing wages and specifically states the City should contact Utility Service to recalculate fees.

KC Water (Reduced—To Maximize Water Plant Operations) \$325,000

Meter Set Parts \$110,000

Sewer Plant

Electricity (Increased for Headworks) \$160,000

Engineering Facility Plan for Future Expansion \$ 60,000
 Contingent upon MoDNR Grant

Plant Maintenance \$25,000

Collection System Maintenance \$75,000

Spot Repair on Kearney Manor Sewer near Marguerite
 (Needed: \$350,000 Lining for 400 E 7th South to 409 9th Street Kearney Manor Sewer,
 Geneva Street Sewer and 10th and Prospect Sewer)

Lift Station Maintenance \$35,000

Clean grease, repair pump, electrical controls, etc.

Clear Water Disconnect Program \$20,000

Sludge Hauling/Handling \$70,000

- Greg Rhodus Hauling Contract

Treatment Chemicals \$40,000

- Polymers used with the Rotary Fan Press

Equipment Maintenance \$40,000

New Equipment \$ 5,000

Water and Sewer Vehicle Inventory

2013	FORD F150 REG CAB #5	1FTMF1EM8DKF21320	WATER
2013	DECKOVER TRIL	4YMF2027DM004446	WATER
2012	FORD F150 REG CAB #4	1FTMF1EM1DKF21319	WATER
2007	TRILERMAN FLAT-BED TRAILER	5L3CX18297L001173	WATER
2006	FORD F250 SUPERCREW	1FTSX21556ED85139	WATER
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	SEWER
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER
1997	GILLESPIE 5X10 TRL GENERATOR	1G9US1014VP178038	WATER
1991	FIELD GYMMY	1GDL7H1J7MJ502773	SEWER
1990	HMDE 2 WHL TRAILER	DRX000135339MO	WATER

Fd 022 Meter Deposit Fund Budget
Line Items on Page 58

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

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

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

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

Cash Balance of the Meter Deposit Fund was \$233,630.48. on 12/31/2019, with a Meter Deposit liability of \$234,999 (3,729 Customer Deposits), based on a Meter Deposit Registry, dated Feb 15, 2020.

Fd 024 Water Plant Capital Improvements Budget
Line Items on Page 58

Westside Booster Pump Station Project

In FY2019, this fund received \$487,300 to construct the Westside Booster Pump.

A contract was awarded to J&N Utilities for \$679,395 on October 7, 2019. The Board also authorized a \$318,000 transfer from the W&S Revenue Fund to make up the difference, and add funds for utility road upgrades:

Westside Booster Pump Station	\$679,395
Engineering & Inspections	20,000
Utility Road Upgrades & Contingency	\$100,000

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

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

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

Fd 025 Sewer Capital Improvements Fund Budget
Line Items on Page 59

Revenues \$82,500 in permit fees has been budgeted assuming \$1500 from 55 building permits. \$8,400 interest on existing fund balance/\$10,000 Interest on Bond Proceeds

2018 West Creek Phase 2/Sewer Plant Headworks Bond Proceeds for the West Creek Phase 2 and Sewer Plant Headworks projects were received into this fund in FY2019 in the amount of \$6,315,850.

2018 Sewer Capital Projects

Engineering	\$ 30,000
Sewer Plant Headworks	\$ 858,000
West Creek Interceptor, Phase 2	\$ 141,250

(Project put in Service Jul 1 2019—Final closeout has not occurred as the Contractor is seeking additional \$400,000 for encountered rock which has been denied by City engineers)

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. In its 6th year, the final maturity is February 27, 2025.

	Principal	Interest	Total
Rotary Fan Press L/P	40,414.	3,897.	44,311.

The Balance of Revenue from Sewer Connection fees, \$38,208., will be transferred to the W&S Sinking Fund for Debt Retirement on the Sewer Capital Improvement projects, West Creek Interceptor, Ph II, and the Sewer Plant Headworks.

**Fd 028 Highway Construction Fund Budget
Line Items on Page 60**

This fund was created with the 2001 G.O. Bond issue approved by voters in August, of that year for the purpose of funding the 92 and 33 Highway widening construction projects.

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

The fund has been reserved for Street Capital projects and is being used to account for the I-35/19th Street Interchange

Revenues

MoDOT Enhancement Grant—Dogwood Sidewalk	\$185,502
Contract with Westside CID Annual Payment 8 of 12	\$74,382
<p>In fy2013, the City loaned the Westside CID \$700,000 at 4% Interest (Res. 17-2012 & 18-2012) to construct Bennett Boulevard to Pilot Travel Center. Pilot Travel also contributed \$256,426 to the project, which totaled \$1,161,463. This fund is receiving annual payments of \$74,382 from the Westside CID loan, which will be retired in 3/1/2025. (Payment #8: Applied to Principal: \$61,137., Interest Earnings \$13,246, Balance Owed City After this payment: \$270,000.)</p>	
Interest	\$ 2,400
Less Revenue Dedicated to I-35 Landscape Maint	(\$10,000)
Total Revenues Dedicated to Dogwood Sidewalk	\$257,284

Expenditures

I-35 Landscaping Maintenance	\$10,000
<p>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)</p>	
Dogwood Sidewalk (\$20,000 Contingency in Cap Imp Sales Tax)	\$257,284

**Fd 028 Highway Construction Fund Budget
Line Items on Page 60—Cont.**

I-35 and 19th Street Interchange Project Approved by voters in April, 2018, \$24.3 million in general obligation bonds were authorized to design and construct the I-35 and 19th Street Interchange--accounting is set up within this fund for bond proceeds revenues and capital expenditures.

Relative to the I-35 and 19th Street Interchange, the City executed two agreements with the Missouri Highways and Transportation Commission (MoDOT) with Ordinance 1366-2018, and further amended with Ordinance 1410-2019 and Ordinance 1418-2020:

MoDOT Cost Share Agreement 2020-02-55426, Project J4I2006, J4I2006Z provides funding up to a maximum of 50% to the total project cost of the I-35 and 19th Street Interchange, estimated to cost a total of \$26,965,782, with a current estimate of the City's responsibilities to be \$16,965,782. MoDOT shall make contributions up to the project up to \$10,000,000:

- \$2.5 Mil available State FY2020,
- \$2.5 Mil available State FY2021,

- \$3.21 available State FY2022
- The City shall front costs if necessary. The City shall be responsible for balance of the total project in excess of twenty million dollars.

Pursuant to this agreement and prior agreements, the City deposited \$1,437,359 to cover preliminary engineering and environmental assessment costs, and remitted \$970,313 to cover right of way acquisition and utilities costs upon Acquisition Authority Date (A-Date). The City shall remit \$17,776,412 to cover estimated construction costs prior to the Commission's advertisement for project bids.

I-35 and 19th Street Interchange Project—Maintenance Agreement

MoDOT Municipal and Maintenance Agreement 2019-09-52989, Project J4I2006, J4I2006Z, Describes the City's maintenance responsibilities: the City shall maintain all continuous street lighting within the project., , shall be responsible for any utility locate request relative to the continuous lighting, shall own and maintain street signs including illuminated street signs, shall maintain pavement markings within the project, shall be responsible for maintain public improvements on 19th Street excluding the bridge, ramps, traffic signals, traffic signals or basic intersection lighting.

City shall maintain all sidewalks and shared use paths constructed or in place on 19th Street, Route 92 and Route 33. City shall maintain vegetation, including all grassy areas, paved surfaces, bridge slope protection and any landscaping items, on 19th Street, Route 33, Route 92 (including the Sam Barr and Nations Road roundabouts), and inside the I-35 ramps at Route 92 and 19th Street Interchanges (triangular areas between the ramps and I-35), including litter removal, mowing, trimming, weed control.

City shall be responsible for machine or chemical removal of all snow and ice along the traveled portions of 19th Street within the limits of I35 ROW.

City shall be responsible for sweeping roadway surfaces and curbs of 19th Street, Route 92 and Route 33 two times annually, Spring and Fall starting in calendar 2020. The City shall be responsible for maintaining the storm drainage system installed on Route 33, from Route 92, south to 19th Street.

All of these responsibilities, except for Street sweeping which commences in 2020, shall begin once the I-35 and 19th Street Interchange is opened to traffic.

During Fy2021 (likely October 2020), a second Bond Issue is contemplated to be issued, likely for the full amount of the City's remaining authorization of \$20.8 million.

Budget Expenditures are as follows:

Engineering Design of City Projects (Nation Rd Roundabout & 19 th & 33 Hwy)	\$ 514,727
I35 & 19 th Interchange Constr Escrow (per MoDOT Contract)	\$17,776,412
Nation Road and 19 th Street Roundabout	\$ 3,100,000

**Fd 029 2015 Street Bond Budget
Line Items on Page 61**

The 2015 Street Bond Fund was created to track expenditures of Bond Proceeds for construction of outer road Watson Drive, from Shoppes at Kearney south to 19th Street, and 19th Street widening improvements. The balance of these funds may be expended on Street projects:

Way Finding Signs	\$50,000
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New Sidewalk Construction	\$52,000
19 th Street Brookhaven Crossing	

Fund Balance on 1/31/2019 was \$133,297

**Fd 030 Water & Sewer Sinking Fund Budget
Line Items on Page 62**

This fund is used to retire the 2001 DWSRF Revenue Bonds, 2013 Clarifier COP Issue, and the 2018 COP Bond Issue (that provides funding for West Creek Ph II, Sewer Plant Headworks, Westside Booster Pump Station, and 92 Highway Sidewalk Project)

Revenue Transfers		Annual Amt	Monthly Transfer
020 W & S Revenue Fund		923,880	76,990
025 Sewer Plnt Cap Fund		56,500	4,708
013 Sales Tax Fd	92 Hwy Sdwlk	38,208	3,184
Total Revenue		1,018,588	

X:/Jim/Budget/Budget 2021 Fund 30 Bond Schedule

Debt Obligations	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	185,000	17,204	2,098	204,302
2013 Sewer Clarifier COP	350,000	108,819	3,500	462,319
2018 West Crk/Hdwks COP	115,000	229,988	4,000	348,988
Total	650,000	356,010	9,598	1,015,608

X:/Jim/Budget/Budget 2021 Fund 30 Bond Schedule

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

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

Refund the 2004 W&S Rev Bond Issue (Fd30 debt)	\$494,842.50
Refund the KC Water Agreement (Fd20 debt)	\$888,195.10
Sewer Clarifier Project	\$3,027,822.20
Water Plant Filter Wash Basin & Generators	\$300,000.00
Costs of Issuance	\$89,140.00

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

2018 L/P WEST CREEK PH 2/SEWER HEADWORKS/WESTSIDE WATER PUMP STATION On July 2, 2018, the Board approved Ordinance 1369A-2018 authorizing issuance of \$7,360,000 in COP Debt with a true interest rate of 3.2% for the purpose of funding: West Creek Ph 2 Interceptor, Sewer Plant Headworks, Westside Water Booster Pump Station and 92 Hwy Sidewalk Project.

Relative to this issue, on June 27, 2018, Moody's Investors Service upgraded the city's GOULT rating to Aa3 (from A1), and the rating on appropriation debt for more essential purposes (COP Debt) to A1 (from A2)

Fund Balance on 11/30/2019 was \$633,925.

Fd 031 Water & Sewer Reserve Fund Budget
Line Items on Page 63

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 \$191,325. balance, as of 1/31/19.

Fd 032 Water & Sewer Depreciation Fund Budget
Line Items on Page 63

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000. It had a \$59,117 balance as of 1/31/2019.

Fd 040 Water and Sewer Obligation Fund Budget
Line Items on Page 63

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

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

This fund has a zero balance with no activity budgeted.

**Fd 055 2015 G.O. Highway Bond Fund
Line Items on Page 64**

This debt fund was created to retire 2001 General Obligation Bond of \$7,915,000 for the Highway 33 Widening Improvements and for 92 Highway. During FY2006, these bonds were re-financed, lowering the net interest cost to 3.9% from 4.99%, called the 2005 Bond Issue.

During FY2015, (August , 2014), voters approved a refunding of the 2005 Bonds and issuing an additional \$5,250,000 to extend the Shoppes at Kearney Road (Watson Drive) south to 19th Street, and widen West 19th Street to three lanes.

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

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

**Fd 055 2015 G.O. Highway Bond Fund--Continued
Line Items on Page 60**

These 2015 G.O. Bonds initially carried A1 rating by Moody's Investment Services, which was upgraded by Moody's to Aa3 on Jun 28, 2018

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

Capital Improvements Sales Tax	642,000.
Property Tax (5 cent levy from W&S Oblig)	96,901.
Interest	<u>16,690.</u>
TOTAL REVENUE	755,591.

Expenditures

	Principal	Interest	Fees	Total Expense
2015 G.O. Hwy Rfd Bonds	590,000	162,413	2,500	754,913.

Fd 056 I-35 and 19th Street Interchange Bond Fund
Line Items on Page 65

This debt fund was created to account for collections of a new 1% Sales Tax approved by Voters on April 3, 2018 dedicated to retire up to \$24,300,000 in General Obligation Bonds.

Ordinance 1356-2018 authorized the election and 1365-2018 authorized the sales tax increase until December 31, 2038, or until the financing of the I-35 and 19th Street improvements are paid in full, restricting the expenditure of the new 1% sales tax to debt retirement.

On August 6, 2018, the Board passed Ordinance 1373-2018, authorizing the issuance of \$3,500,000 general obligation bonds to pay for engineering design, ROW acquisition and utility relocations for the I-35 and 19th Street interchange, and related projects.

On July 16, 2018, Moody's Investors Service reviewed and assigned a rating of Aa3 to this 2018 G.O. Bond Issue.

It is anticipated the City will issue the balance of the authorized bonds in Fy2021.

Revenues	1% Sales Tax			1,617,000.
	Interest			<u>5,000.</u>
	TOTAL REVENUE			1,622,000.
Bond Payments	Principal	Interest	Fees	Total Expense
2018 G.O. I35/19 th Bds	135,000	122,269	3,500	260,769.
2020 G.O. I35/19 th Bds	685,000	650,000	12,500	<u>1,347,500.</u>
		Total		1,608,269.

**Proposed*

Fd 061 Inmate Security Fund
Line Items on Page 66

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.

The Police Department secured grant funding in Fy2019 to acquire LiveScan equipment. This fund is available for use to pay for maintenance and operation (computer services) relative to its operation and connection to national law enforcement databases.

\$1,100 is budgeted for revenue.

<u>Expenses</u>	
Biometric Verification Equipment Maintenance (Electronic Fingerprinting)	\$5,000
Biometric Verification Equipment (Capital)	\$1,500

The Fund had a fund balance of \$7,459 on 12/31/2019.

Fd 065 Wireless Capital Improvement Fund
Line Items on Page 67

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.

FY2020 CELLULAR FRANCHISE TAX

Verizon	35,000
AT&T	16,800
Sprint	12,000
T-Mobile	2,600
Total Revenue	66,400

The revenue projections are 22% lower than actual revenues collected in FY2019 (\$86,145), this revenue source helped the City acquire the Police Station at 725 West 92 Highway, and finance the Police Training Room and restoration of the Museum expansion at 103 East Washington. This diminishing revenue source requires larger subsidies from the General Fund to retire the debt for those investments.

Fiscal Year	Verizon	ATT	Sprint	T-Mobile	TOTAL
Fy2013	20,012	51,682	37,133	25,537	134,364
Fy2014	40,622	47,764	36,188	19,168	143,742
Fy2015	47,864	39,385	33,958	17,031	138,237
Fy2016	43,538	35,918	32,167	11,236	122,858
Fy2017	39,864	33,284	30,709	9,338	113,195
Fy2018	35,652	31,925	18,333	7,607	93,517
Fy2019	34,272	33,716	15,504	4,653	88,145

Transfer from General Fund 75,000 Debt Retirement Contribution (up from \$54,000 FY2020)

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

Expenditures

	Principal	Interest	Total Expense
2016 Police Station L/P	77,000.	7,868..	84,868.

Fd 065 Wireless Capital Improvement Fund—Continued
Line Items on Page 67

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

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

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

Expenditures	Principal	Interest	Total
Expense			
2016 Museum/Police Training L/P	51,000.	6,509.	57,509.

Fd 071 PCEC TIF Capital Projects
Line Items on Page 64

The PCEC TIF fund was created in 1995 to track accounting activity concerning the TIF or Tax Increment Financing for the Platte Clay Electric corporate headquarters facility. The TIF Plan expired September 5, 2018, and all projects will have been successfully completed.

On January 7, 2019, Ordinance 1387-2019 was adopted, closing out the TIF Plan and redirect Payments in Lieu of Taxes to the respective taxing jurisdictions.

Fd 073 Shoppes TIF
Line Items on Page 68

This fund was created pursuant to Resolution 26-2009, adopted by the Board on September 21, 2009, to authorize a funding agreement with Star Acquisitions, LLC to reimburse the City for administrative, legal, plan analysis and consultation expenses relative to the Shoppes at Kearney TIF redevelopment plan application. The TIF plan was ultimately approved by Ordinance No. 1126-2010 on January 19, 2010. The TIF Plan approves a capped amount of \$13,828,572 reimbursable project costs of a total Project Cost of \$39,540.357.

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

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

The Shoppes CID Associated with Shoppes TIF, the Shoppes at Kearney Community Improvement District (CID) was formed in FY2014. The Shoppes CID is a separate and distinct political entity, and its budget is set and approved by the CID Board which consists of three members designated by the City and two members selected by the Developer.

The Shoppes CID established a 1% sales tax, of which 50% of the 1% CID 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.

The Shoppes CID budget is NOT a part of the City's budget, although its monthly budget reports and financial statements are included in the Board of Aldermen meeting agendas, identified as Shoppes CID Fund 81.

As part of the development agreement, the CID is to aid in funding a Public Facility project, meaning a community center, aquatics center, or other public facility which will be designed and constructed by the City or the CID with the Non-Captured CID Revenues. The Shoppes CID Fund had a balance of \$505,408 in non-captured revenues on 11/30/2019, and the Shoppes CID FY2021 budget forecasts it generating \$180,000 budgeted for a public facility.

CERTIFIED TIF EXPENSES

Certified Expense Request #1, Approved 11/19/2014	\$625,761.03
Certified Expense Request #2, Approved 01/07/2016	<u>\$6,551,167.92</u>
Total to date (1-25-2020)	\$7,176,928.95*

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

TOTAL REIMBURSEMENT TO DATE (2-18-2020) 3,147,548.70

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Fd 073 Shoppes TIF—Cont.
Line Items on Page 68

Revenue Projections

PILOTS—Real Property	\$334,000
EATS, Clay County (.875%)	\$100,000
EATS, Zoo District (.125%)	\$ 12,000
EATS, Sales Tax	\$120,000
EATS, Transportation Sales Tax	\$ 60,000
EATS, Capital Improvements Sales Tax	\$ 60,000
EATS, CID	\$189,000

Expenditures

Administrative Fees* \$ 15,000

*Ord 1201-2012, Development Agreement Ordinance Section 2.05 Funding of Administrative Costs provides for an amount not to exceed in any year the greater of \$15,000 or 1% of the Payments in Lieu of Taxes and Economic Activity Taxes actually received into the Special Allocation Fund during such year.

Developer Reimbursement \$ 819,000

School Capital Contribution \$ 18,830

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

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

Fire District Reimbursement \$22,000 Also, by State Statute, the Fire District's PILOT cannot exceed 50% of the Assessed Valuation of the TIF, therefore, a "pass through" has been calculated at \$22,000

Fines to General Operating Revenues Comparison

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

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

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

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

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

04/25/2020 13:50		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
Fines to General Operating Revenues Comparison									
*Pursuant to RSMO 479.359 and 479.362 and 15 CSR 40-3.170.									
				Fy2017	Fy2018	Fy2019	Fy2020	Fy2020	Fy2021
				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET
10101	48001	Fines & Court Costs		77,257	80,201	82,731	83,940	90,000	100,000
10101	48061	Court Bond Forfeiture		625	3,175	0	850	2,000	2,000
11201	48001	Fines & Court Costs		2,154	2,589	1,892	2,053	2,500	2,500
16201	48001	\$2 Police Training Fee		1,050	1,095	1,159	1,232	1,200	1,200
16201	48020	POST Commission Fds (Mo)		1,340	1,231	467	1,301	1,400	1,400
61101	48001	\$2 Inmate Security Surcharge		1,050	1,095	1,159	1,232	1,100	1,100
		Total Fines & Forfeitures		83,476	89,386	87,407	90,609	98,200	108,200
TOTAL	General Admin Revenue			3,513,939	3,931,960	4,005,392	4,127,186	4,089,693	4,076,740
		% Comparison		2.38%	2.27%	2.18%	2.20%	2.40%	2.65%

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Inter-fund Transfers

Transfers are treated as revenues and expenditures and offset themselves equally.

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	14 Park Cap Imp	40,000	Lion's Park L/P Debt
10 General Fund	17 Park Fund	432,690	Transfer to Parks
10 General Fund	65 Wireless Cap Improv	75,000	L/P Museum & Police Trning Room Debt
13 Sales Tax Fund	10 General Fund	1,333,000	General Fd Expenses
13 Sales Tax Fund	73 Shoppes TIF	120,000	Transfer EATS to TIF Fund
13 Sales Tax Fund	30 W & S Sinking	41,530	Retire Debt 92 Hwy Sidewalk
13 Sales Tax Fund	18 Transport Sale Tax	100,000	Transfer for Storm Maintenance
18 Transport Sales Tax	73 Shoppes TIF	60,000	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	73 Shoppes TIF	60,000	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2015 Street G.O. Bds	642,000	Retire G.O. Bonds
20 W & S Revenue	30 W & S Sinking	923,880	Retire Revenue Bonds
20 W & S Revenue	24 Water Plant Cap	50,000	West Booster Pump Contract
25 Sewer Plnt Capital Improv	30 W & S Sinking	38,208	Retire Revenue Bonds
Total Transfers Between Funds		3,916,308	

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81 Shoppes CID*	73 Shoppes TIF	189,000	Transfer EATS to TIF Fund
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*Transfers from Shoppes CID is a Sales Tax Revenue for Purposes of City Budget

Grand Total Transfers	4,105,308
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CITY OF KEARNEY PROPOSED SALARY SCHEDULE FY2021											
CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator/Clerk	92,874	94,777	96,674	98,576	100,476	102,377	105,599	107,526	109,450	111,375	113,300
(Monthly)	7,739	7,898	8,056	8,215	8,373	8,531	8,800	8,960	9,121	9,281	9,442
Asst Admin/Com Dev Dir	80,853	82,510	84,161	85,817	87,471	89,126	91,931	93,608	95,283	96,959	98,635
	6,738	6,876	7,013	7,151	7,289	7,427	7,661	7,801	7,940	8,080	8,220
Finance Officer	45,477	46,975	48,470	49,967	51,463	52,959	54,456	55,952	57,449	58,945	60,440
	3,790	3,915	4,039	4,164	4,289	4,413	4,538	4,663	4,787	4,912	5,037
Asst Finance Officer	35,047	36,276	37,502	38,731	39,960	41,187	42,416	43,643	44,873	46,100	47,328
	2,921	3,023	3,125	3,228	3,330	3,432	3,535	3,637	3,739	3,842	3,944
Court Administrator	39,661	41,053	42,440	43,831	45,221	46,610	48,002	49,390	50,782	52,170	53,560
	3,305	3,421	3,537	3,653	3,768	3,884	4,000	4,116	4,232	4,347	4,463
COMMUNITY DEVELOPMENT											
Codes Enforcement Officer	35,881	37,075	38,264	39,458	40,651	41,842	43,036	44,227	45,421	46,612	47,804
	2,990	3,090	3,189	3,288	3,388	3,487	3,586	3,686	3,785	3,884	3,984
Building Inspector	48,330	49,421	50,512	51,603	51,661	52,731	53,803	54,872	55,941	57,010	58,080
	4,027	4,118	4,209	4,300	4,305	4,394	4,484	4,573	4,662	4,751	4,840
STREET DEPARTMENT											
Street Laborer	33,568	34,725	35,883	37,040	38,196	39,355	40,513	41,669	42,827	43,987	44,994
	2,797	2,894	2,990	3,087	3,183	3,280	3,376	3,472	3,569	3,666	3,750
Street Foreman	39,183	40,340	41,494	42,647	43,802	44,955	46,110	47,265	48,419	49,572	50,586
	3,265	3,362	3,458	3,554	3,650	3,746	3,842	3,939	4,035	4,131	4,216
Street Superintendent	48,330	49,421	50,512	51,603	51,661	52,731	53,803	54,872	55,941	57,010	58,080
	4,027	4,118	4,209	4,300	4,305	4,394	4,484	4,573	4,662	4,751	4,840
Asst Utilities & Streets Director	53,569	55,297	57,024	58,753	60,480	62,208	63,934	65,663	67,390	69,119	70,844
	4,464	4,608	4,752	4,896	5,040	5,184	5,328	5,472	5,616	5,760	5,904
Utilities & Streets Director	76,498	78,066	79,628	81,193	82,758	84,323	85,887	87,452	89,017	90,581	92,146
	6,375	6,505	6,636	6,766	6,896	7,027	7,157	7,288	7,418	7,548	7,679
PARK DEPARTMENT											
Park Director	58,548	60,393	62,236	64,081	65,924	67,768	69,611	71,456	73,299	75,144	76,986
	4,879	5,033	5,186	5,340	5,494	5,647	5,801	5,955	6,108	6,262	6,416
Asst Park Director	52,200	53,929	55,656	57,385	59,112	60,839	62,566	64,295	66,022	67,751	69,476
	4,350	4,494	4,638	4,782	4,926	5,070	5,214	5,358	5,502	5,646	5,790
Park Laborer	33,568	34,725	35,883	37,040	38,196	39,355	40,513	41,669	42,827	43,987	44,994
	2,797	2,894	2,990	3,087	3,183	3,280	3,376	3,472	3,569	3,666	3,750
3% COLA											

**CITY OF KEARNEY
PROPOSED SALARY SCHEDULE FY2021**

POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	33,397	34,664	35,926	37,193	38,458	39,722	40,988	42,252	43,519	44,782	46,047
(Monthly)	2,783	2,889	2,994	3,099	3,205	3,310	3,416	3,521	3,627	3,732	3,837
Patrolman	40,868	41,888	42,908	43,929	44,949	45,971	46,989	48,011	49,029	50,051	51,071
	3,406	3,491	3,576	3,661	3,746	3,831	3,916	4,001	4,086	4,171	4,256
Corporal	42,723	43,794	44,865	45,937	47,008	48,129	49,149	50,221	51,294	52,365	53,435
	3,560	3,650	3,739	3,828	3,917	4,011	4,096	4,185	4,274	4,364	4,453
Police Sergeant	46,433	47,546	48,659	49,772	50,885	51,997	53,110	54,223	55,335	56,448	57,560
	3,869	3,962	4,055	4,148	4,240	4,333	4,426	4,519	4,611	4,704	4,797
Police Lieutenant	50,977	52,069	53,160	54,251	55,342	56,433	57,526	58,617	59,707	60,798	61,889
	4,248	4,339	4,430	4,521	4,612	4,703	4,794	4,885	4,976	5,067	5,157
Assistant Chief	53,569	55,297	57,024	58,753	60,480	62,208	63,934	65,663	67,390	69,119	70,844
	4,464	4,608	4,752	4,896	5,040	5,184	5,328	5,472	5,616	5,760	5,904
Police Chief	76,498	78,066	79,628	81,193	82,758	84,323	85,887	87,452	89,017	90,581	92,146
	6,375	6,505	6,636	6,766	6,896	7,027	7,157	7,288	7,418	7,548	7,679
WATER AND SEWER SERVICES											
Accounts Clerk	36,098	37,365	38,627	39,893	41,159	42,422	43,689	44,953	46,219	47,483	48,748
	3,008	3,114	3,219	3,324	3,430	3,535	3,641	3,746	3,852	3,957	4,062
Senior Collections Clerk	45,477	46,975	48,470	49,967	51,463	52,959	54,456	55,952	57,449	58,945	60,440
	3,790	3,915	4,039	4,164	4,289	4,413	4,538	4,663	4,787	4,912	5,037
Water/Waste Water Laborer	33,568	34,725	35,883	37,040	38,196	39,355	40,513	41,669	42,827	43,987	44,994
	2,797	2,894	2,990	3,087	3,183	3,280	3,376	3,472	3,569	3,666	3,750
Waste Water Operator	38,066	39,332	40,594	41,861	43,126	44,390	45,657	46,920	48,187	49,451	50,716
	3,172	3,278	3,383	3,488	3,594	3,699	3,805	3,910	4,016	4,121	4,226
Chief Waste Water Operator	46,582	47,170	48,562	50,196	51,709	52,179	53,663	55,148	56,631	58,115	59,598
	3,882	3,931	4,047	4,183	4,309	4,348	4,472	4,596	4,719	4,843	4,967
Water Operator	38,066	39,332	40,594	41,861	43,126	44,390	45,657	46,920	48,187	49,451	50,716
	3,172	3,278	3,383	3,488	3,594	3,699	3,805	3,910	4,016	4,121	4,226
Chief Water Distribution Operator	46,582	47,170	48,562	50,196	51,709	52,179	53,663	55,148	56,631	58,115	59,598
	3,882	3,931	4,047	4,183	4,309	4,348	4,472	4,596	4,719	4,843	4,967
Chief Water Operator	46,582	47,170	48,562	50,196	51,709	52,179	53,663	55,148	56,631	58,115	59,598
	3,882	3,931	4,047	4,183	4,309	4,348	4,472	4,596	4,719	4,843	4,967
Asst Utilities & Streets Director	53,569	55,297	57,024	58,753	60,480	62,208	63,934	65,663	67,390	69,119	70,844
	4,464	4,608	4,752	4,896	5,040	5,184	5,328	5,472	5,616	5,760	5,904
Utilities & Streets Director	76,498	78,066	79,628	81,193	82,758	84,323	85,887	87,452	89,017	90,581	92,146
	6,375	6,505	6,636	6,766	6,896	7,027	7,157	7,288	7,418	7,548	7,679
3% COLA											

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04/25/2020 08:29		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
General Fund										
10000	31510	Fund Balance	-1,472,653	-1,711,962	-1,938,495	-1,938,495	-1,938,495	-1,949,333	0.6%	
10101	General Revenue									
10101	41100	Property Taxes	-882,320	-919,376	-971,859	-1,047,455	-1,003,590	-1,100,000	9.6%	
10101	41120	Property Sur Tax	-181,972	-184,537	-193,859	-193,294	-191,000	-221,000	15.7%	
10101	41200	Franchise Tax--Electric	-448,008	-479,229	-533,029	-505,848	-489,000	-535,000	9.4%	
10101	41201	Franchise Tax--Gas	-105,322	-122,835	-142,807	-143,905	-128,750	-145,000	12.6%	
10101	41202	Franchise Tax--Telephone	-36,522	-39,169	-37,389	-31,535	-36,500	-36,500	0.0%	
10101	41500	Financial Institution Tax	-1,546	-524	-460	-685	-500	-500	0.0%	
10101	42100	Building Permits	-36,165	-52,695	-44,185	-29,804	-52,000	-52,000	0.0%	
10101	42175	Plan Review Fees	-18,126	-18,768	-20,546	-13,390	-22,500	-22,500	0.0%	
10101	42185	TIF Admin Fees Per DevAgree	-7,500	-12,647	-13,046	-13,553	-13,000	-20,500	57.7%	
10101	42200	City Licenses & Permits	-25,267	-38,780	-43,681	-44,069	-47,000	-43,000	-8.5%	
10101	43200	Trash Collections	-443,137	-477,730	-505,851	-544,379	-537,000	-542,000	0.9%	
10101	43205	RecyclingRebate/Mattress Fees	-5,050	-7,338	-2,220	-1,909	-1,400	-2,000	42.9%	
10101	44210	Grants	-6,409	-4,000	-4,542	-4,932	-5,000	-5,000	0.0%	
10101	45100	Interest on Investments	-8,139	-31,588	-27,285	-28,130	-27,000	-33,000	22.2%	
10101	46100	Transf From Sales Tax Fd	-1,215,400	-1,337,174	-1,359,268	-1,420,500	-1,420,500	-1,333,000	-6.2%	
10101	48001	Fines & Court Costs	-77,257	-80,201	-82,731	-83,940	-90,000	-100,000	11.1%	
10101	48061	Court Bond Forfeiture	-625	-3,175	0	-850	-2,000	-2,000	0.0%	
10101	48100	Miscellaneous Receipts	-15,173	-122,196	-22,633	-19,010	-22,953	-10,000	-56.4%	
TOTAL	General Revenue		-3,513,939	-3,931,960	-4,005,392	-4,127,186	-4,089,693	-4,203,000	2.8%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
10105	City Hall Expenses									
10105	51100	Salaries--Full Time	187,451	193,725	200,115	187,763	203,097	222,718	9.7%	
10105	51200	Salaries--Part Time	9,539	9,640	17,503	25,238	33,000	39,000	18.2%	
10105	51500	Soc. Security--City Share	11,252	11,554	12,214	12,010	14,979	16,227	8.3%	
10105	51501	Medicare--City Share	2,631	2,702	2,856	2,809	3,503	3,795	8.3%	
10105	51600	Workman's Compensation	1,723	1,186	725	801	1,800	1,800	0.0%	
10105	51700	Life/Health Insurance	27,441	28,207	29,774	19,572	33,919	33,919	0.0%	
10105	51900	LAGERS Retirement Program	14,246	15,155	15,209	13,741	15,029	14,922	-0.7%	
10105	52210	Electricity	4,576	7,168	4,104	3,654	5,100	5,000	-2.0%	
10105	52220	Natural Gas	1,603	1,923	2,305	2,003	3,100	3,000	-3.2%	
10105	52230	Telephone	10,542	9,142	7,928	7,355	10,500	8,500	-19.0%	
10105	52235	Payroll Service	6,938	7,607	8,088	9,001	8,300	8,300	0.0%	
10105	52240	Legal Notices/Publishing	3,328	5,922	6,438	3,708	6,000	6,000	0.0%	
10105	52260	Accounting Service	15,000	15,000	15,900	16,000	18,000	18,000	0.0%	
10105	52270	Building Maintenance	29,666	189,414	17,445	34,955	40,000	40,000	0.0%	
10105	52280	Equipment Maintenance	2,712	4,685	3,001	2,710	4,000	4,000	0.0%	
10105	52285	Computer Equip/Sftwre Mnt	14,652	21,794	17,378	17,911	16,500	40,000	142.4%	
10105	52370	Training/Meetings	8,950	7,838	11,011	8,082	12,000	12,000	0.0%	
10105	52380	Dues	7,511	4,319	7,108	5,086	9,500	9,500	0.0%	
10105	52410	Elections	2,750	5,309	3,390	2,798	6,000	6,000	0.0%	
10105	52450	Legal Services	49,825	43,305	35,787	39,337	60,000	50,000	-16.7%	
10105	52480	Ordinance Codification	3,499	2,352	1,952	2,494	3,500	3,500	0.0%	
10105	52500	Cemetery Maintenance	13,790	11,374	14,201	20,699	14,000	20,000	42.9%	
10105	52651	Property/Liability Ins.	40,630	44,310	44,928	44,846	46,000	47,000	2.2%	
10105	53210	Office Supplies	6,820	7,679	6,199	4,237	7,500	7,500	0.0%	
10105	53250	Postage	1,810	2,938	1,550	1,467	3,000	3,000	0.0%	
10105	53400	Uniforms	285	305	131	320	500	500	0.0%	
10105	54100	New Equipment	291	3,702	0	737	1,500	1,500	0.0%	
10105	54180	Internet Web Page	3,300	3,600	3,600	5,204	30,000	30,000	0.0%	
10105	58010	Goodwill	534	581	410	1,301	1,000	1,200	20.0%	
10105	58100	Other Expenses	225	296	-392	580	0	0	0.0%	
10105	59100	Reconciliation Adjustments	38	-253	-32	1,338	0	0	0.0%	
TOTAL	City Hall Expenses		483,562	662,479	490,825	497,756	611,327	656,881	7.5%	
10106	Non-Departmental Exp									
10106	56104	Transf to Park Cap Improv	21,113	19,896	4,942	0	0	40,000	0.0%	
10106	56105	Transfer to Park Fund	383,000	383,000	450,690	450,690	450,690	432,690	-4.0%	
10106	56108	Transf to Wireless Cap Imp	92,500	28,000	48,277	54,000	54,000	75,000	38.9%	
TOTAL	Non-Departmental Exp		496,613	430,896	503,909	504,690	504,690	547,690	8.5%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
10108	Court & Legal Expenses									
10108	51100	Salaries--Full Time	0	0	0	45,321	49,928	55,320	10.8%	
10108	51200	Salaries--Part Time	1,493	1,609	2,063	192	0	0	0.0%	
10108	51500	Soc. Security--City Share	92	100	78	2,918	3,096	3,430	10.8%	
10108	51501	Medicare--City Share	21	23	18	682	724	802	10.8%	
10108	51700	Life/Health Insurance	293	332	221	6,938	12,500	12,500	0.0%	
10108	51900	LAGERS Retirement Program	110	126	96	3,485	3,695	3,706	0.3%	
10108	52285	Incode Sftware Hosted Subscrip	5,310	327	11,010	5,721	7,500	7,500	0.0%	
10108	52370	Training/Meetings	780	149	1,842	1,116	2,000	2,000	0.0%	
10108	52380	Dues	85	85	45	180	150	150	0.0%	
10108	52450	Legal Services	16,615	15,421	18,388	19,338	22,000	20,000	-9.1%	
10108	52454	Indigent Legal Defense	200	400	600	1,600	2,500	4,500	80.0%	
10108	52455	Municipal Judge Services	13,725	13,850	15,525	14,225	16,200	16,200	0.0%	
10108	52463	Incarceration Services	3,463	6,825	6,318	1,833	9,000	6,000	-33.3%	
TOTAL		Court & Legal Expenses	42,187	39,246	56,204	103,548	129,293	132,108	2.2%	
10109	Community Dev Dir Exp									
10109	51100	Salaries--Full Time	136,841	141,948	146,492	139,950	145,203	149,597	3.0%	
10109	51500	Soc. Security--City Share	8,484	8,801	9,082	8,202	9,003	9,275	3.0%	
10109	51501	Medicare--City Share	1,984	2,058	2,124	2,005	2,105	2,169	3.0%	
10109	51600	Workman's Compensation	3,674	2,184	2,414	1,781	4,000	4,000	0.0%	
10109	51700	Life/Health Insurance	18,012	18,079	14,992	14,998	20,000	20,000	0.0%	
10109	51900	LAGERS Retirement Program	10,400	11,102	9,165	8,141	10,745	10,023	-6.7%	
10109	52232	Cell Phones	1,162	1,227	921	1,316	1,600	1,600	0.0%	
10109	52240	Legal Notices/Publishing	3,061	1,554	968	1,087	3,500	3,500	0.0%	
10109	52265	Engineering Fees	7,102	22,029	23,792	5,271	20,000	20,000	0.0%	
10109	52280	Equipment Maintenance	4,085	2,071	3,365	5,012	3,000	3,000	0.0%	
10109	52285	IBTS Blding Code Software Fees	0	0	1,665	405	2,000	2,000	0.0%	
10109	52290	Vehicle Maintenance	159	1,439	1,872	861	1,500	1,500	0.0%	
10109	52370	Training/Meetings	1,624	2,811	5,283	2,789	6,000	6,000	0.0%	
10109	52380	Dues	1,100	955	995	1,234	1,300	1,500	15.4%	
10109	52415	Recording Fees/Surveys	3,375	5,219	4,796	199	4,000	4,000	0.0%	
10109	52480	Planning Consultant Study	0	0	0	0	25,000	0	-100.0%	
10109	52650	Auto Insurance	774	597	623	719	800	800	0.0%	
10109	53200	Small Tools & Equipment	238	62	47	37	500	500	0.0%	
10109	53215	Gas & Oil	1,520	1,869	1,608	1,011	3,000	3,000	0.0%	
10109	53400	Uniforms	351	350	162	292	700	500	-28.6%	
TOTAL		Community Dev Dir Exp	203,945	224,354	230,367	195,311	263,956	242,964	-8.0%	

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fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
10110	Economic Dev Exp									
10110	52295	Kearney Area Dev Council	85,000	70,000	70,000	70,000	70,000	70,000	0.0%	
10110	52297	Chamber of Commerce Contract	0	0	22,500	37,500	30,000	30,000	0.0%	
10110	54700	Land Purchase	0	0	96,950	110,127	110,000	0	-100.0%	
TOTAL	Economic Dev Exp		85,000	70,000	189,450	217,627	210,000	100,000	-52.4%	
10117	Firehouse Center									
10117	52210	Electricity	2,405	1,840	2,748	2,320	3,000	3,000	0.0%	
10117	52220	Natural Gas/Propane	1,524	1,709	1,801	1,758	2,000	2,000	0.0%	
10117	52260	KEC Annual Audit	0	0	0	4,500	4,500	4,500	0.0%	
10117	52270	Building Maintenance	1,690	1,941	3,874	3,408	4,000	4,000	0.0%	
10117	52295	Enrichment Council Contract	30,000	30,000	39,650	60,000	60,000	60,000	0.0%	
10117	52296	KEC Spark Youth Program	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
TOTAL	Firehouse Center		65,619	65,489	78,073	101,986	103,500	103,500	0.0%	
10118	Historic Museum Exp									
10118	52210	Electricity	710	1,724	2,054	1,864	2,500	2,500	0.0%	
10118	52220	Natural Gas/Propane	1,792	1,589	1,597	1,514	2,000	2,000	0.0%	
10118	52270	Building Maintenance	3,988	2,358	1,585	19,695	22,953	3,000	-86.9%	
10118	54665	City Museum	3,537	24,254	3,618	7,117	6,000	7,500	0.0%	
TOTAL	Historic Museum Exp		10,027	29,925	8,855	30,189	33,453	15,000	-59.6%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
10211	Police Dept Exp									
10211	51100	Salaries--Full Time	960,105	1,016,572	1,027,863	1,107,182	1,080,996	1,111,123	2.8%	
10211	51200	Salaries--Part Time	12,697	8,564	10,452	9,709	37,050	39,000	5.3%	
10211	51220	Physicals/Testing	50	345	60	203	400	400	0.0%	
10211	51500	Soc. Security--City Share	59,143	61,919	62,630	63,939	69,319	71,308	2.9%	
10211	51501	Medicare--City Share	13,832	14,481	14,647	14,947	16,212	16,677	2.9%	
10211	51600	Workman's Compensation	19,620	11,660	11,271	14,799	32,000	32,000	0.0%	
10211	51700	Life/Health Insurance	151,360	157,973	166,474	135,911	218,555	218,555	0.0%	
10211	51900	LAGERS Retirement Program	88,747	91,183	91,015	95,370	96,399	94,783	-1.7%	
10211	52210	Electricity	10,051	10,011	9,801	9,866	13,000	13,000	0.0%	
10211	52220	Natural Gas	474	547	561	463	1,000	1,000	0.0%	
10211	52230	Telephone	9,368	9,566	9,030	8,948	11,000	11,000	0.0%	
10211	52232	Cell Phones	3,979	3,665	3,707	5,598	5,200	6,000	15.4%	
10211	52240	Printing	495	186	260	134	1,500	1,500	0.0%	
10211	52250	Trash	39	0	0	0	0	0	0.0%	
10211	52270	Building Maintenance	11,191	13,233	11,733	21,871	15,000	15,000	0.0%	
10211	52277	Tornado Siren Maintenance	298	0	1,462	618	3,000	3,000	0.0%	
10211	52280	Equipment Maintenance	16,408	18,309	17,764	12,585	16,000	16,000	0.0%	
10211	52285	Computer Equip & Maint	16,470	12,475	17,050	94,655	145,000	20,000	-86.2%	
10211	52290	Vehicle Maintenance	22,829	23,677	13,006	19,819	30,000	20,000	-33.3%	
10211	52370	Training/Meetings	3,377	709	3,252	7,814	6,000	15,000	150.0%	
10211	52375	Community Policing	578	1,544	0	1,301	2,500	1,500	-40.0%	
10211	52380	Dues	176	390	32	0	400	400	0.0%	
10211	52420	Animal Control (FROM STREET)	0	1,007	1,398	1,961	3,500	3,500	0.0%	
10211	52425	Drug Dog Care & Cerfication	0	0	98	791	500	2,000	300.0%	
10211	52460	County Dispatch Service	16,678	20,014	20,014	15,010	20,014	20,014	0.0%	
10211	52462	REJIS Computer System	1,123	1,361	1,962	2,099	2,500	3,000	20.0%	
10211	52464	MARRS 800 Radio Host Fees	0	0	0	0	10,000	0	-100.0%	
10211	52465	Crime Investigations	10,494	11,764	12,701	11,113	14,500	14,500	0.0%	
10211	52470	James Fest-Contract Labor	2,332	2,624	2,720	3,894	3,000	4,000	33.3%	
10211	52650	Auto Insurance	5,446	7,249	5,613	7,185	8,000	9,000	12.5%	
10211	52651	Property/Liability Ins.	29,276	35,867	40,518	39,042	40,000	44,000	10.0%	
10211	53200	Hand Tools	122	141	204	23	300	300	0.0%	
10211	53210	Office & Maint Supplies	2,241	1,466	1,986	1,883	3,250	3,250	0.0%	
10211	53215	Gas & Oil	27,010	28,342	34,627	32,821	45,000	35,000	-22.2%	
10211	53250	Postage	258	237	147	327	600	600	0.0%	
10211	53400	Uniforms	7,894	10,919	17,191	10,264	18,000	18,000	0.0%	
10211	54100	New Equipment	17,694	19,646	19,157	14,907	15,000	25,000	66.7%	
10211	54215	800 MHZ Radios	64,849	0	0	0	0	0	0.0%	
10211	54270	Basement Squad Room	0	0	0	55,288	120,000	120,000	0.0%	
10211	54500	New Vehicle	75,790	72,205	60,725	73,317	80,000	0	-100.0%	
10211	58010	Holiday Service Banquet	683	384	117	428	1,000	1,000	0.0%	
TOTAL	Police Dept Exp		1,663,178	1,670,237	1,691,248	1,896,086	2,185,695	2,010,410	-8.0%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
10314	Solid Waste Expenses									
10314	52275	Recycling Program	23,574	35,159	33,524	39,473	42,500	35,000	-17.6%	
10314	52800	Allied Waste Services Contract	430,110	464,867	496,405	529,681	524,000	529,000	1.0%	
TOTAL	Solid Waste Expenses		453,685	500,025	529,929	569,154	566,500	564,000	-0.4%	
TOTAL	General Fund		<u>-1,482,777</u>	<u>-1,951,270</u>	<u>-2,165,028</u>	<u>-1,949,333</u>	<u>-1,419,774</u>	<u>-1,770,780</u>	25.5%	

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fy2021 Budget Certification of Resources										
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
11000	DWI/Drug Fund									
11000	31510	Fund Balance	-2,855	-5,444	-7,336	-7,336	-7,336	-5,389	-26.5%	
11201	DWI/Drug Fund Revenues									
11201	48001	Fines & Court Costs	-2,154	-2,589	-1,892	-2,053	-2,500	-2,500	0.0%	
TOTAL	DWI/Drug Fund Revenues		-2,154	-2,589	-1,892	-2,053	-2,500	-2,500	0.0%	
11211	DWI/Drug Fund Expenses									
11211	54100	New DWI/Drug Equipment	0	0	0	0	3,500	7,500	114.3%	
11211	54125	Narcotic/Tracking Dog	0	0	0	4,000	4,000	0	-100.0%	
TOTAL	DWI/Drug Fund Expenses		0	0	0	4,000	7,500	7,500	0.0%	
TOTAL	DWI/Drug Enforce Fd		-5,009	-8,033	-9,228	-5,389	-2,336	-389	-83.3%	
12000	Downtown Imprpvmnts Fd									
12000	31510	Fund Balance	-7,671	0	0	0	0	0	0.0%	
12301	Downtown Improv Rev									
12301	45100	Interest on Investments	-1	-2	0	0	0	0	0.0%	
TOTAL	Downtown Improv Rev		-1	-2	0	0	0	0	0.0%	
12310	Downtown Improv Exp									
12310	52260	Accounting Service	0	7,500	0	0	0	0	0.0%	
12310	56105	Transfer to General Fund	0	174	0	0	0	0	0.0%	
12310	56109	Transfer to Wireless Cap	25,000	0	0	0	0	0	0.0%	
TOTAL	Downtown Improv Exp		25,000	7,674	0	0	0	0	0.0%	
TOTAL	Downtown Improv Fd		17,327	7,671	0	0	0	0	0.0%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
13000	Sales Tax Fund									
13000	31510	Fund Balance	-233,630	-224,837	-323,632	-323,632	-323,632	-237,608	-26.6%	
13101	Sales Tax Revenue									
13101	41600	Sales Tax Revenue	-1,422,076	-1,501,952	-1,507,475	-1,550,432	-1,591,100	-1,627,000	2.3%	
13101	44005	MoDNR Bikeway Grant	0	-199,999	0	0	0	0	0.0%	
13101	45100	Interest on Investments	-1,744	-3,479	-9,853	-10,012	-8,000	-10,000	25.0%	
13101	48010	Bond Proceeds-ClrCrkBdg/92SWlk	0	-413,000	-375,000	0	0	0	0.0%	
TOTAL	Sales Tax Revenue		-1,423,821	-2,118,431	-1,892,327	-1,560,445	-1,599,100	-1,637,000	2.4%	
13113	Sales Tax Expenses									
13113	52265	ClrCrk PedBrdg Engineering	0	90,576	4,351	0	0	0	0.0%	
13113	54352	Clear Creek Ped Bridge Trail	0	516,837	4,575	0	0	0	0.0%	
13113	54357	92 Hwy Sidewalk	0	0	306,261	0	88,363	88,363	0.0%	
13113	55000	ClrCrkBrdge Debt-Principal	0	34,709	0	61,460	31,166	32,120	3.1%	
13113	55001	ClrCrkBrdg--Interest	0	6,555	11,193	10,820	10,366	9,412	-9.2%	
13113	55300	Developer Reimbursement	0	49,241	0	0	0	0	-100.0%	
13113	56100	Transf to W&S Sinking	0	0	7,461	42,400	42,400	41,530	-2.1%	
13113	56102	Transfer to Transport Tax	0	0	0	0	0	100,000	0.0%	
13113	56104	Trans to 2015 G.O. DebtFd	75,600	0	0	0	0	0	0.0%	
13113	56105	Transfer to General Fund	1,215,400	1,337,000	1,359,268	1,420,500	1,420,500	1,333,000	-6.2%	
13113	56106	Transfer EATS to TIF	80,391	92,306	100,423	111,290	94,500	120,000	27.0%	
TOTAL	Sales Tax Expenses		1,371,391	2,127,224	1,793,532	1,646,469	1,687,295	1,724,425	2.2%	
TOTAL	Sales Tax Fund		-286,059	-216,043	-422,428	-237,608	-235,437	-150,183	-36.2%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
14000	Park Cap Improv Fund									
14000	31510	Fund Balance	-147,382	-155,649	-157,517	-157,517	-157,517	-91,822	-41.7%	
14301	Park Cap Imprvmnt Revenue									
14301	42350	Park Development Fees	-30,550	-47,125	-30,875	-21,125	-32,500	-16,250	-50.0%	
14301	44001	MoDNR LWCF Grant Funding	0	0	0	0	0	-250,000	0.0%	
14301	45100	Interest on Investments	-156	-538	-3,591	-3,350	-500	-500	0.0%	
14301	46100	Trans Frm General Fund	-21,113	-19,896	-4,942	0	0	-40,000	0.0%	
14301	48010	Ln's Pk L/P Proceeds	0	0	0	0	0	-931,000	0.0%	
TOTAL	Park Cap Imprvmnt Reve		-51,819	-67,559	-39,408	-24,475	-33,000	-1,237,750	3650.8%	
14315	Park Capital Projects									
14315	54540	Amph Entrance & Ticket Bldg	0	0	0	19,530	19,530	0	-100.0%	
TOTAL	Park Capital Projects		0	0	0	19,530	19,530	0	-100.0%	
14316	Park Cap Imprvmnt Expense									
14316	55000	Amphitheater LP Principal	30,000	37,000	36,000	40,000	40,000	0	-100.0%	
14316	55001	Amphitheater L/P Interest	4,147	2,291	1,541	813	813	0	-100.0%	
14316	56103	Trans to Park Fund	0	20,000	0	0	0	0	0.0%	
TOTAL	Park Cap Imprvmnt Expe		34,147	59,291	37,541	40,813	40,813	0	-100.0%	
14317	Lion's Park Redevelopment									
14317	54555	Lion's Park Redevelopment	0	0	0	29,826	70,470	1,200,000	1602.9%	
14317	55000	Ln's Prk L/P--Principal	0	0	0	0	0	30,000	0.0%	
14317	55001	Ln's Prk L/P--Interest	0	0	0	0	0	26,000	0.0%	
TOTAL	Lion's Park Redevelopm		0	0	0	29,826	70,470	1,256,000	1682.3%	
TOTAL	Park Capital Imprvmnts		-165,053	-163,917	-159,384	-91,822	-59,703	-73,572	23.2%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2021 Budget Certification of Resources									
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG
15000	Cemetery Fund								
15000	31510	Fund Balance	-208,773	-216,864	-231,119	-231,119	-231,119	-243,698	5.4%
15301	Fairview Cemetery Revenue								
15301	45100	Interest on Investments	-1,553	-2,826	-3,905	-3,824	-4,000	-4,200	5.0%
15301	48003	Cemetery Lot Sales & Fees	-9,385	-5,265	-10,350	-8,755	-5,000	-5,000	0.0%
TOTAL	Fairview Cemetery Reve		-10,938	-8,091	-14,255	-12,579	-9,000	-9,200	2.2%
15315	Fairview Cemetery Expense								
15315	52500	Cemetery Maintenance	0	0	0	0	15,000	15,000	0.0%
TOTAL	Fairview Cemetery Expe		0	0	0	0	15,000	15,000	0.0%
TOTAL	Fairview Cemetery Fund		<u>-219,711</u>	<u>-224,955</u>	<u>-245,374</u>	<u>-243,698</u>	<u>-225,119</u>	<u>-237,898</u>	5.7%
16000	Police Training Fund								
16000	31510	Fund Balance	-8,055	-3,779	1,524	1,524	1,524	-738	-148.5%
16201	Police Training Revenue								
16201	45100	Interest on Investments	-43	-75	-98	-93	-100	-100	0.0%
16201	48001	\$2 Police Training Fee	-1,050	-1,095	-1,159	-1,232	-1,200	-1,200	0.0%
16201	48020	POST Commission Fds (Mo)	-1,340	-1,231	-467	-1,301	-1,400	-1,400	0.0%
TOTAL	Police Training Revenue		-2,433	-2,401	-1,723	-2,627	-2,700	-2,700	0.0%
16211	Police Training Expenses								
16211	52370	Police Training	7,829	6,677	7,025	365	1,400	2,700	92.9%
TOTAL	Police Training Expense		7,829	6,677	7,025	365	1,400	2,700	92.9%
TOTAL	Police Training Fund		<u>-2,658</u>	<u>497</u>	<u>6,826</u>	<u>-738</u>	<u>224</u>	<u>-738</u>	-430.2%

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
17000	Park Fund									
17000	31510	Fund Balance	-189,672	-195,045	-97,356	-97,356	-97,356	-99,302	2.0%	
17301	Park Fund Revenue									
17301	41200	Cable TV Franchise	-63,444	-66,559	-60,678	-67,758	-67,000	-70,000	4.5%	
17301	44300	Pavilion Corporate Spnsr	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	0.0%	
17301	45100	Interest on Investments	-173	-655	-3,710	-3,491	-3,000	-5,000	66.7%	
17301	46100	Trans Frm General Fund	-383,000	-383,000	-450,690	-450,690	-450,690	-432,690	-4.0%	
17301	46106	Transf from Park Cap Improvmnt	0	-20,000	0	0	0	0	0.0%	
17301	48002	Amphitheater Revenue	-114,000	-188,522	-104,901	-55,927	-135,000	-90,000	-33.3%	
17301	48004	Recreation Prgm Proceeds	-51,262	-82,400	-65,980	-75,271	-78,000	-78,000	0.0%	
17301	48007	Billboard Leases	-19,400	-18,650	-22,800	-22,800	-22,800	-22,800	0.0%	
17301	48100	Miscellaneous Receipts	-1,223	-13,007	-2,054	-8,478	0	0	0.0%	
TOTAL	Park Fund Revenue		-644,502	-784,794	-722,813	-696,414	-768,490	-710,490	-7.5%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
17315	Park Fund Expenses									
17315	51100	Salaries--Full Time	141,509	162,981	159,139	182,943	185,555	194,798	5.0%	
17315	51200	Salaries--Part Time	22,771	22,735	11,319	15,028	16,000	16,000	0.0%	
17315	51500	Soc. Security--City Share	10,133	11,452	10,520	12,127	12,496	13,070	4.6%	
17315	51501	Medicare--City Share	2,370	2,678	2,460	2,836	3,923	3,057	-22.1%	
17315	51600	Workman's Compensation	5,512	3,275	3,302	118	8,200	8,200	0.0%	
17315	51700	Life/Health Insurance	18,375	23,546	25,168	20,365	26,500	26,500	0.0%	
17315	51900	LAGERS Retirement Program	9,993	6,622	11,939	11,484	14,600	13,715	-6.1%	
17315	52210	Electricity	22,728	25,895	25,950	27,059	28,000	28,000	0.0%	
17315	52232	Cell Phone AmphitheaterIntrnet	1,050	2,427	2,146	2,164	2,200	2,200	0.0%	
17315	52240	Printing	2,534	1,499	2,432	1,205	2,500	2,500	0.0%	
17315	52275	Park Maintenance	75,033	85,740	89,686	119,785	85,000	87,000	2.4%	
17315	52280	Equipment Maintenance	6,678	5,927	5,381	9,597	8,000	10,000	25.0%	
17315	52290	Vehicle Maintenance	1,660	1,372	1,131	940	1,500	1,500	0.0%	
17315	52370	Training/Meetings	1,131	1,190	518	1,390	1,750	1,750	0.0%	
17315	52380	Dues	665	690	924	1,173	850	1,000	17.6%	
17315	52458	Lion's Fireworks Display	41,192	39,836	41,933	21,873	42,000	30,000	-28.6%	
17315	52475	Recreation Programs	44,132	59,625	69,118	59,521	75,000	75,000	0.0%	
17315	52477	Theatre in the Park	6,000	6,000	6,115	2,170	13,200	11,200	-15.2%	
17315	52650	Auto Insurance	860	786	779	898	1,000	1,000	0.0%	
17315	52651	Property/Liability Ins	7,319	7,565	7,641	7,791	8,000	8,000	0.0%	
17315	53200	Hand Tools & Hardware	427	1,312	851	1,927	2,000	2,000	0.0%	
17315	53215	Gas & Oil	3,544	4,867	4,154	4,978	6,000	6,000	0.0%	
17315	53250	Postage	1,610	1,498	1,292	1,115	2,000	2,000	0.0%	
17315	53400	Uniforms	342	445	462	951	650	1,000	53.8%	
17315	54100	New Grounds Maint Equip	0	0	0	15,404	15,404	17,000	10.4%	
17315	54105	New Mower Lease	4,100	2,746	20,240	0	0	0	0.0%	
17315	54170	Playground Equipment	1,500	889	67	538	1,500	1,500	0.0%	
17315	54500	New Trk & Tommy Lift	32,785	0	0	0	0	0	0.0%	
17315	54512	Christmas Decorations	885	1,090	2,644	3,305	5,000	5,000	0.0%	
17315	54555	Park Capital Improvements	3,469	60,473	50,311	23,405	30,000	30,000	0.0%	
17315	58010	Day In the Park	8,042	0	8,535	8,460	9,000	9,000	0.0%	
17315	58100	Other Expenses	150	0	-8	105	0	0	0.0%	
TOTAL	Park Fund Expenses		478,502	545,163	566,150	560,654	607,828	607,990	0.0%	
17316	Park Special Projects									
17316	52475	Amphitheater Event Exp	195,476	222,305	238,822	121,326	135,000	90,000	-33.3%	
17316	52480	Lion's Park Master Plan	0	0	2,800	0	0	0	0.0%	
17316	55000	Pavilion L/P Principal	10,064	11,000	12,000	12,000	12,000	12,000	0.0%	
17316	55001	Pavillion LP Interest	2,828	953	730	488	488	243	-50.1%	
TOTAL	Park Special Projects		208,367	234,258	254,352	133,814	147,488	102,243	-30.7%	
TOTAL	Park Fund		-147,305	-200,418	334	-99,302	-110,530	-99,559	-9.9%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
18000	Transportation Fund									
18000	31510	Fund Balance	-807,674	-939,648	-1,039,039	-1,039,039	-1,039,039	-648,544	-37.6%	
18301	Transportation Revenue									
18301	41300	Gas & Vehicle Sales Taxes	-334,379	-338,623	-337,562	-341,500	-345,000	-346,000	0.3%	
18301	41400	Road and Bridge Tax	-200,173	-225,371	-238,297	-216,327	-270,000	-230,000	-14.8%	
18301	41600	Sales Tax Revenue	-671,636	-705,805	-700,599	-723,289	-730,800	-745,000	1.9%	
18301	44010	MoDOT Highway Funding	0	0	0	-31,820	0	0	0.0%	
18301	45100	Interest on Investments	-3,124	-14,378	-19,328	-16,041	-16,060	-12,000	-25.3%	
18301	46102	Transfer from Sales Tax	0	0	0	0	0	-100,000	0.0%	
18301	48100	Miscellaneous Receipts	-957	-5,100	-3,250	-16,054	0	0	0.0%	
TOTAL	Transportation Revenue		-1,210,269	-1,289,278	-1,299,036	-1,345,030	-1,361,860	-1,433,000	5.2%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
18315	Transportation Expense									
18315	51100	Salaries--Full Time	188,903	202,661	209,465	235,052	251,363	275,753	9.7%	
18315	51200	Salaries--Part Time	15,740	16,434	17,745	17,853	18,038	28,025	55.4%	
18315	51220	Annual Physicals	50	190	228	243	250	250	0.0%	
18315	51500	Soc. Security--City Share	12,633	13,545	14,036	15,572	18,005	20,136	11.8%	
18315	51501	Medicare--City Share	2,954	3,168	3,283	3,642	4,534	4,709	3.9%	
18315	51600	Workman's Compensation	8,451	5,022	4,630	6,233	14,000	14,000	0.0%	
18315	51700	Life/Health Insurance	36,500	34,829	36,941	31,956	53,462	53,462	0.0%	
18315	51900	LAGERS Retirement Program	13,301	15,374	13,044	11,940	20,141	19,418	-3.6%	
18315	52210	Electricity	113,790	111,550	109,075	113,141	130,000	130,000	0.0%	
18315	52220	Natural Gas/Propane	1,905	2,317	11,316	3,066	4,000	4,000	0.0%	
18315	52230	Telephone	686	746	704	716	900	900	0.0%	
18315	52232	Cell Phones	1,737	1,395	1,767	3,020	2,000	3,000	50.0%	
18315	52265	Engineering Fees	35,909	34,577	43,096	67,022	40,000	60,000	50.0%	
18315	52270	Building Maintenance	8,482	7,081	28,913	77,001	100,000	30,000	-70.0%	
18315	52280	Equipment Maintenance	13,890	11,757	9,875	9,120	20,000	20,000	0.0%	
18315	52285	Computer Equipment Maint.	226	1,636	250	277	3,000	500	-83.3%	
18315	52290	Vehicle Maintenance	8,530	10,843	17,672	17,278	20,000	20,000	0.0%	
18315	52300	Street Maintenance	491,618	484,649	461,982	530,648	530,000	530,000	0.0%	
18315	52325	Storm Drainage Maint.	52,353	62,004	12,353	56,044	100,000	25,000	-75.0%	
18315	52350	Sidewalk Maint-50% Progrm	18,609	3,440	8,215	4,549	5,000	5,000	0.0%	
18315	52370	Training/Meetings	301	197	1,064	4,295	1,000	2,500	150.0%	
18315	52420	MOVED TO POLICE Animal Control	866	108	0	0	0	0	0.0%	
18315	52650	Auto Insurance	5,732	6,018	6,228	8,083	9,000	9,000	0.0%	
18315	52651	Property/Liability Ins.	6,831	8,708	9,422	10,225	10,500	10,500	0.0%	
18315	53130	Traffic Signs	6,177	4,494	4,404	1,775	10,000	7,500	-25.0%	
18315	53150	Salt & Sand	14,861	13,576	15,070	11,867	35,000	25,000	-28.6%	
18315	53180	Work Supplies	180	1,292	658	3,246	1,500	2,500	66.7%	
18315	53200	Hand Tools & Hardware	2,196	2,021	1,551	1,841	2,500	2,500	0.0%	
18315	53215	Gas & Oil	4,204	5,255	7,175	9,037	10,000	10,000	0.0%	
18315	53400	Uniforms	797	1,236	1,246	1,701	1,500	2,000	33.3%	
18315	54100	New Equipment	62,877	20,224	140	52,056	5,000	5,000	0.0%	
18315	54500	New Vehicle	16,837	0	0	131,269	150,000	50,000	-66.7%	
18315	54505	Street Sweeper	0	0	0	240,115	240,000	0	-100.0%	
18315	54700	Land Purchase	0	0	97,562	0	0	0	0.0%	
18315	55300	Developer Reimbursement	0	24,621	0	0	0	0	0.0%	
18315	56106	Transfer EATS to TIF	41,911	46,337	50,535	55,645	47,250	60,000	27.0%	
18315	58100	Other Expenses	94	0	0	0	0	0	0.0%	
TOTAL	Transportation Expense		1,190,128	1,157,304	1,199,646	1,735,525	1,857,943	1,430,653	-23.0%	
TOTAL	Transportation Fund		-827,815	-1,071,623	-1,138,429	-648,544	-542,956	-650,891	19.9%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
19000	CapImpSalesTax Fd									
19000	31510	Fund Balance	-120,787	-102,410	-93,907	-93,907	-93,907	-132,195	40.8%	
19101	Cap Improv Sales Tax Rev.									
19101	41600	Sales Tax Revenue	-670,252	-704,109	-698,557	-721,598	-730,800	-745,000	1.9%	
19101	45100	Interest on Investments	0	-1,972	-2,275	-2,336	-2,200	-2,400	9.1%	
TOTAL	Cap Improv Sales Tax R		-670,252	-706,081	-700,832	-723,933	-733,000	-747,400	2.0%	
19315	Cap Improv Sales Tax Exp.									
19315	54357	Dogwood Sidewalk Contingency	0	0	0	0	0	20,000	0.0%	
19315	54530	Salt Dome	0	0	0	0	0	75,000	0.0%	
19315	54557	ClrCrk Ped Trail Overlay	0	0	30,000	0	0	0	0.0%	
19315	55300	Developer Reimbursement	0	24,621	0	0	0	0	0.0%	
19315	56104	Trans to 2015 G.O. DebtFd	600,000	653,500	628,800	630,000	630,000	642,000	1.9%	
19315	56106	Transfer EATS to TIF	40,195	46,337	50,535	55,645	47,250	60,000	27.0%	
TOTAL	Cap Improv Sales Tax E		640,195	724,457	709,335	685,645	677,250	797,000	17.7%	
TOTAL	Capitial Improv. Sales		-150,843	-84,033	-85,404	-132,195	-149,657	-82,595	-44.8%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2021 Budget Certification of Resources									
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG
20000	W&S Revenue Fund								
20000	31510	Fund Balance	-511,771	-675,983	-855,657	-855,657	-855,657	-962,428	12.5%
20401	W & S Revenue Receipts								
20401	42500	Meter Set Fees	-5,860	-14,130	-12,760	-66,160	-14,750	-70,000	374.6%
20401	42510	PWSD#6 Fee Collections	-3,000	-19,437	-28,212	-13,974	-36,000	-15,000	-58.3%
20401	43100	Water Collections	-1,567,062	-1,684,931	-2,012,803	-2,060,630	-2,118,000	-2,153,000	1.7%
20401	43150	Sewer Collections	-947,867	-1,060,891	-1,452,052	-1,494,639	-1,527,000	-1,558,000	2.0%
20401	43155	Penalties--Water&Sewer	-49,419	-50,098	-56,974	-61,092	-65,000	-65,000	0.0%
20401	45100	Interest on Investments	-7,579	-16,115	-17,059	-19,022	-18,000	-18,000	0.0%
20401	48100	Miscellaneous Receipts	-27,596	-10,970	-36,594	-9,220	-5,000	-5,000	0.0%
TOTAL	W & S Revenue Receipts		-2,608,383	-2,856,572	-3,616,454	-3,724,735	-3,783,750	-3,884,000	2.6%
20423	W & S Admin. Expenses								
20423	51100	Salaries--Full Time	416,740	439,939	477,111	580,184	612,359	564,939	-7.7%
20423	51200	Salaries--Part Time	0	0	6,409	0	0	0	0.0%
20423	51220	Physicals/Tests	0	100	60	246	300	300	0.0%
20423	51500	Soc. Security--City Share	25,334	26,730	29,274	35,019	37,966	35,026	-7.7%
20423	51501	Medicare--City Share	5,925	6,251	6,847	8,190	8,556	8,192	-4.3%
20423	51600	Workman's Compensation	15,431	9,171	9,660	11,131	25,000	25,000	0.0%
20423	51700	Life/Health Insurance	82,769	87,594	90,277	80,297	105,000	110,000	4.8%
20423	51900	LAGERS Retirement Program	30,424	32,374	32,983	38,418	42,925	37,166	-13.4%
20423	52230	Telephone	7,268	7,450	7,646	8,365	8,500	8,500	0.0%
20423	52232	Cell Phones	3,192	2,964	3,302	4,448	4,000	4,500	12.5%
20423	52240	Printing	2,621	1,930	2,317	2,276	3,500	3,500	0.0%
20423	52268	Consulting Services	0	0	0	200	0	5,000	0.0%
20423	52285	Computer Equip/Sftware Mt	11,806	12,459	19,776	17,946	24,000	24,000	0.0%
20423	52290	Vehicle Maintenance	11,606	5,721	6,693	5,650	10,000	10,000	0.0%
20423	52370	Training/Meetings	15,554	2,935	3,579	874	4,000	12,000	200.0%
20423	52452	Bad Debt Collection Serv	51	0	0	0	0	0	0.0%
20423	52453	On Line Bill Paymt Fees	3,445	0	10,721	11,418	0	0	0.0%
20423	52650	Auto Insurance	5,446	4,447	6,617	8,083	7,500	9,000	20.0%
20423	52651	Property/Liability Ins.	37,083	38,367	41,777	44,795	46,000	50,000	8.7%
20423	53210	Office Supplies	495	1,239	1,250	602	1,500	1,500	0.0%
20423	53215	Gas & Oil	7,694	5,206	6,190	5,276	15,000	15,000	0.0%
20423	53250	Postage	9,970	15,243	14,515	19,623	18,000	20,000	11.1%
20423	53400	Uniforms	1,149	1,236	2,174	2,731	3,000	3,200	6.7%
20423	55000	Meter AMI System Principal	100,242	102,153	104,101	106,086	106,086	108,108	1.9%
20423	55001	AMI Meter System Interest	13,537	11,626	9,679	7,694	7,694	5,672	-26.3%
20423	56100	Transfer to W&S Sinking	514,504	598,534	925,656	880,200	880,200	923,880	5.0%
20423	56105	Transfer to Sew Plnt Cap	156,227	145,600	200,000	0	0	0	0.0%
20423	56200	Trans. To Wat Cap Improv.	0	0	0	318,000	318,000	50,000	-84.3%
20423	58100	Other Expenses	558	-319	-8	0	0	0	0.0%
TOTAL	W & S Admin. Expenses		1,479,073	1,558,952	2,018,608	2,197,753	2,289,086	2,034,483	-11.1%

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
20424	Water Plant Expenses									
20424	52210	Electricity	59,148	57,081	58,568	56,023	70,000	75,000	7.1%	
20424	52220	Natural Gas	2,302	3,213	4,546	4,396	6,000	6,000	0.0%	
20424	52233	Alarm System Monitoring	1,042	851	1,221	741	1,100	1,100	0.0%	
20424	52250	Trash	0	0	351	158	0	500	0.0%	
20424	52265	Engineering Fees	0	2,509	0	34,303	5,000	30,000	500.0%	
20424	52271	Plant Maintenance	57,261	55,570	47,663	61,492	195,000	60,000	-69.2%	
20424	52272	Distribution Maintenance	48,990	63,591	101,075	154,750	150,000	295,000	96.7%	
20424	52276	Water Tower Maintenance	56,134	30,831	30,831	32,086	191,002	192,543	0.8%	
20424	52280	Equipment Maintenance	23,874	49,136	41,805	38,204	40,000	40,000	0.0%	
20424	52380	Dues	510	1,127	1,947	1,724	2,100	2,100	0.0%	
20424	52490	Rent/Railroad Leases	177	195	214	235	720	300	-58.3%	
20424	52850	Kansas City Water	171,740	260,125	339,754	321,592	375,000	325,000	-13.3%	
20424	53180	Work Supplies	605	1,009	2,020	2,294	3,000	3,000	0.0%	
20424	53200	Hand Tools & Hardware	1,763	1,109	1,679	826	3,500	3,500	0.0%	
20424	53300	Test Chemicals & Expenses	19,838	28,832	18,776	22,900	30,000	30,000	0.0%	
20424	53310	Treatment Chemicals	80,574	72,890	79,906	79,108	95,000	95,000	0.0%	
20424	53500	Meter Set Parts	90,494	136,747	103,483	107,208	110,000	110,000	0.0%	
20424	53510	PWSD#6 Fee Payment	1,800	11,985	33,018	16,368	36,000	15,000	-58.3%	
20424	54100	New Equipment	9,449	0	1,088	7,339	9,000	9,000	0.0%	
20424	54700	Land Purchase	0	0	97,562	0	0	0	0.0%	
20424	58100	Other Expenses	0	0	0	331	0	0	0.0%	
TOTAL	Water Plant Expenses		625,701	776,802	965,509	942,077	1,322,422	1,293,043	-2.2%	
20425	Sewer Plant Expenses									
20425	52210	Electricity	111,641	118,568	124,560	123,201	140,000	160,000	14.3%	
20425	52233	Alarm System Monitoring	467	467	467	577	500	600	20.0%	
20425	52250	Trash	231	0	0	8	0	3,500	0.0%	
20425	52265	Engineering Fees	6,883	14,077	0	15,569	7,500	60,000	700.0%	
20425	52271	Plant Maintenance	73,388	24,994	30,877	42,830	25,000	25,000	0.0%	
20425	52272	Collection System Maint.	18,658	12,246	68,675	31,473	25,000	75,000	200.0%	
20425	52273	Lift Station Maintenance	52,574	22,000	59,392	45,096	35,000	35,000	0.0%	
20425	52274	Sludge Hauling/Handling	52,800	53,009	63,300	93,363	70,000	70,000	0.0%	
20425	52279	Clear Water Disconnect Program	3,325	22,475	34,663	19,965	40,000	20,000	-50.0%	
20425	52280	Equipment Maintenance	48,789	44,556	17,146	37,493	40,000	40,000	0.0%	
20425	53180	Work Supplies	2,696	1,671	2,054	1,819	2,500	2,500	0.0%	
20425	53200	Hand Tools & Hardware	1,111	2,089	1,770	1,202	2,500	2,500	0.0%	
20425	53300	Test Chemicals/Lab Tests	20,803	10,050	11,371	13,848	15,000	15,000	0.0%	
20425	53310	Treatment Chemicals	38,878	29,916	37,170	31,410	38,000	40,000	5.3%	
20425	54100	New Equipment	2,447	488	1,216	20,281	5,000	5,000	0.0%	
TOTAL	Sewer Plant Expenses		434,691	356,607	452,662	478,134	446,000	554,100	24.2%	
TOTAL	W & S Revenue Fund		-580,689	-840,194	-1,035,332	-962,428	-581,900	-964,802	65.8%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2021 Budget Certification of Resources									
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG
22000	Meter Deposit Fund								
22000	31510	Fund Balance	-20,484	-9,052	-9,006	-9,006	-9,006	-9,448	4.9%
22401	Meter Deposit Revenue								
22401	43300	Meter Deposits	0	-150	75	75	0	0	0.0%
22401	45100	Interest on Investments	-13	-22	-29	-518	-25	-200	700.0%
TOTAL	Meter Deposit Revenue		-13	-172	46	-443	-25	-200	700.0%
TOTAL	Meter Deposit Fund		-20,496	-9,224	-8,959	-9,448	-9,031	-9,648	6.8%
24000	Water Cap. Imp. Fund								
24000	31510	Fund Balance	-4,658	-4,658	-449,178	-449,178	-449,178	-670,654	49.3%
24401	Water Cap. Imp. Revenue								
24401	45100	Interest on Investments	0	0	0	-372	0	0	0.0%
24401	45101	Interest Bd Proceeds	0	0	0	0	-100	0	-100.0%
24401	46100	Inter-Fund Transfers	0	0	0	-318,000	-318,000	-50,000	-84.3%
24401	48010	Lease Purchase Proceeds	0	0	-487,300	0	0	0	0.0%
TOTAL	Water Cap. Imp. Revenue		0	0	-487,300	-318,372	-318,100	-50,000	-84.3%
24424	Water Cap. Imp. Expenses								
24424	52263	Engineering--Design Phase	0	0	30,030	6,100	40,000	0	-100.0%
24424	52265	Engineering Fees	0	0	11,550	2,500	18,000	20,000	11.1%
24424	54210	Generators	0	0	1,200	0	0	0	0.0%
24424	54424	Westside Booster Pump Stn	0	0	0	88,296	714,300	780,000	9.2%
TOTAL	Water Cap. Imp. Expens		0	0	42,780	96,896	772,300	800,000	3.6%
TOTAL	Water Capital Improv.		-4,658	-4,658	-893,698	-670,654	5,022	79,346	1480.0%

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
25000	Sewer Cap. Imp Fd									
25000	31510	Fund Balance	-324,305	-172,427	-5,296,495	-5,296,495	-5,296,495	-892,792	-83.1%	
25401	Sewer Cap. Imp. Revenue									
25401	42400	Sewer Connection Fee	-144,060	-219,060	-153,030	-100,560	-150,000	-82,500	-45.0%	
25401	44410	MoDNR Eng Sewer Study Grant	-50,000	0	0	0	0	0	0.0%	
25401	45100	Interest on Investments	-768	-1,571	-8,458	-12,566	-4,000	-8,400	110.0%	
25401	45101	Interest Bd Proceeds	0	0	-48,395	-96,643	-87,000	-10,000	-88.5%	
25401	46100	Transfer from W&S Revenue	-156,227	-145,600	-200,000	0	0	0	0.0%	
25401	48010	Lease Purchase Proceeds	0	0	-6,315,850	0	0	0	0.0%	
25401	48011	Bond Proceeds Cost of Issuance	0	0	-128,036	0	0	0	0.0%	
25401	48100	Miscellaneous Receipts	-5,386	0	-1	0	0	0	0.0%	
TOTAL	Sewer Cap. Imp. Revenue		-356,441	-366,231	-6,853,770	-209,770	-241,000	-100,900	-58.1%	
25425	Sewer Cap. Imp. Expenses									
25425	52265	Engineering	64,190	327,899	275,724	143,422	130,000	30,000	-76.9%	
25425	54680	Sewer Plant Headworks	0	0	47,840	3,869,168	4,438,013	858,000	-80.7%	
25425	54690	West Creek Interceptor 2	0	0	1,139,736	450,884	170,000	141,250	-16.9%	
25425	54800	Bond Issuance Expenses	0	0	116,402	0	0	0	0.0%	
25425	55000	Rotary Fan Press L/P-Principal	37,820	37,986	38,778	39,570	39,588	40,414	2.1%	
25425	55001	Rotary Fan Press L/P--Interest	6,491	6,325	5,532	4,740	4,723	3,897	-17.5%	
25425	56105	Transfer to W&S Sinking	0	0	105,689	105,689	105,689	38,208	-63.8%	
TOTAL	Sewer Cap. Imp. Expens		108,500	372,210	1,729,701	4,613,474	4,888,013	1,111,769	-77.3%	
25525	West Creek L/P Debt Serv									
25525	55000	West Creek L/P Principal	139,000	143,000	0	0	0	0	0.0%	
25525	55001	West Creek L/P Interest	7,939	2,900	0	0	0	0	0.0%	
TOTAL	West Creek L/P Debt Serv		146,939	145,900	0	0	0	0	0.0%	
TOTAL	Sewer Capital Improv.		-425,307	-20,549	-10,420,564	-892,792	-649,483	118,077	-118.2%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
28000	33 Hwy Construction Fund									
28000	31510 Fund Balance		-65,179	-178,751	-2,215,513	-2,215,513	-2,215,513	-987,714	-55.4%	
28301	Highway Constr Fd Revenue									
28301	44010	MoDOT Highway Funding	-12,186	-108,444	0	-7,130	-2,500,000	-185,502	-92.6%	
28301	44315	Contract w/Westside CID	-74,382	-74,382	-74,382	-74,382	-74,382	-74,382	0.0%	
28301	45100	Interest on Investments	-4,027	-3,256	-2,743	-2,856	-2,400	-2,400	0.0%	
28301	45101	Interest 2018G.O.Bds	0	0	-27,946	-36,358	-18,000	-18,000	0.0%	
28301	48010	Bond Proceeds	0	0	-3,573,409	0	-20,800,000	-20,800,000	0.0%	
TOTAL	Highway Constr Fd Reve		-90,595	-186,082	-3,678,481	-120,726	-23,394,782	-21,080,284	-9.9%	
28315	Highway Constr Expense									
28315	51200	Salaries--Part Time	54,740	0	0	0	0	0	0.0%	
28315	51500	Soc. Security--City Share	3,394	0	0	0	0	0	0.0%	
28315	51501	Medicare--City Share	794	0	0	0	0	0	0.0%	
28315	51600	Workman's Compensation	1,837	0	0	0	0	0	0.0%	
28315	52265	Engineering Fees	62,925	0	0	0	0	0	0.0%	
28315	52275	I-35 Landscaping Contract Main	12,493	7,510	6,820	14,300	9,000	10,000	11.1%	
28315	52350	Sidewalk Maintenance	45,314	0	0	0	0	0	0.0%	
28315	52370	Mileage & Exp Reimb	5,579	0	0	0	0	0	0.0%	
28315	54355	Mill and Overlay Streets	136,000	65,000	100,000	65,000	65,000	0	-100.0%	
28315	54357	Dogwood Sidewalk Project	135,719	0	0	72,559	98,000	257,284	162.5%	
28315	54524	SamBarr Round-About Flag Pole	0	0	0	30,251	35,000	0	-100.0%	
TOTAL	Highway Constr Expense		458,795	72,510	106,820	182,110	207,000	267,284	29.1%	
28328	I35 & 19th Interchange Prjct									
28328	52264	MoDOT Engineering-I35&19thDsgn	0	0	1,437,359	0	0	0	0.0%	
28328	52265	Engineering Fees	0	0	43,313	196,102	710,828	514,727	-27.6%	
28328	54212	ROW Acq/Utility Relocation	0	0	0	970,313	1,117,000	0	-100.0%	
28328	54355	I35 & 19th Interchange Constr	0	0	0	0	17,716,983	17,776,412	0.3%	
28328	54360	19th & Nations Roundabout	0	0	0	0	0	3,100,000	0.0%	
28328	54800	Bond Issuance Expenses	0	0	54,227	0	0	0	0.0%	
TOTAL	I35 & 19th Interchange		0	0	1,534,899	1,166,415	19,544,811	21,391,139	9.4%	
TOTAL	Highway Construction Fund		<u>303,020</u>	<u>-292,322</u>	<u>-4,252,275</u>	<u>-987,714</u>	<u>-5,858,484</u>	<u>-409,576</u>	-93.0%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
29000	2015 Street Bond Fund									
29000	31510	Fund Balance	-428,952	-130,744	-133,783	-133,783	-133,783	-133,606	-0.1%	
29301	2015 Street Bond Revenues									
29301	45100	Interest on Investments	-31,610	-4,174	-3,039	-2,836	-2,000	-1,000	-50.0%	
29315	2015 Street Bond Exp									
29315	52264	Engineering Watson Drive	40,351	0	0	0	0	0	0.0%	
29315	53130	Way Finding Signs	0	0	0	2,000	83,000	50,000	-39.8%	
29315	54352	19th ST/Stone Lk Pipe Replcmnt	0	31,439	0	0	0	0	0.0%	
29315	54355	Watson Drive/19th St Widening	2,256,821	32,711	0	1,013	0	0	0.0%	
29315	54357	19th Brookhaven Sdwk Crossng	0	102,953	0	0	52,000	52,000	0.0%	
29315	54359	Street Lights	0	135,280	0	0	0	0	0.0%	
TOTAL	2015 Street Bond Exp		2,297,172	302,383	0	3,013	135,000	102,000	-24.4%	
TOTAL	2015 Street Bond Const		<u>1,836,610</u>	<u>167,465</u>	<u>-136,822</u>	<u>-133,606</u>	<u>-783</u>	<u>-32,606</u>	4065.6%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
30000	W&S Sinking Fund									
30000	31510	Fund Balance	-230,564	-234,361	-478,075	-478,075	-478,075	-589,575	23.3%	
30501	W & S Sinking Revenue									
30501	45100	Interest on Investments	-1,856	-5,541	-8,635	-12,222	-5,000	-12,000	140.0%	
30501	46100	Transfer from W&S Revenue	-514,504	-598,534	-925,656	-880,200	-880,200	-923,880	5.0%	
30501	46102	Transfer from Sales Tax	0	0	-7,461	-42,400	-42,400	-41,530	-2.1%	
30501	46108	Transf from SewPlntCap	0	0	-105,689	-105,689	-105,689	-38,208	-63.8%	
30501	48100	Miscellaneous Receipts	0	0	-7,087	-1,967	0	0	0.0%	
TOTAL	W & S Sinking Revenue		-516,360	-604,075	-1,054,528	-1,042,478	-1,033,289	-1,015,618	-1.7%	
30523	2001 SRF RevBd Expense									
30523	55000	2001 SRF--Principal	157,500	167,500	177,500	183,750	180,000	185,000	2.8%	
30523	55001	2001 SRF--Interest	36,639	30,549	24,032	17,392	23,581	17,204	-27.0%	
30523	55002	2001 SRF--Fees	4,681	4,091	3,464	2,800	2,753	2,098	-23.8%	
TOTAL	2001 SRF RevBd Expense		198,821	202,140	204,997	203,942	206,334	204,302	-1.0%	
30525	2013 SewerClarifierL/P									
30525	55000	2013 Sewer L/P--Principal	175,000	260,000	340,000	345,000	345,000	350,000	1.4%	
30525	55001	2013 Sewer L.P--Interest	140,249	134,843	126,202	117,607	117,838	108,819	-7.7%	
30525	55002	2013 Sewer L/P--UMB Fees	3,185	3,295	3,116	2,195	3,500	3,500	0.0%	
TOTAL	2013 SewerClarifierL/P		318,434	398,138	469,318	464,802	466,338	462,319	-0.9%	
30526	18 WstCrk/Hdwks/WBP/92Sdwk									
30526	55000	2018 Debt Service--Principal	0	0	0	30,000	30,000	115,000	283.3%	
30526	55001	2018 Debt Service--Interest	0	0	136,498	232,234	232,588	229,988	-1.1%	
30526	55002	2018 Debt Service--Fees	0	0	0	0	4,000	4,000	0.0%	
TOTAL	18 WstCrk/Hdwks/WBP/92		0	0	136,498	262,234	266,588	348,988	30.9%	
TOTAL	W & S Sinking Fund		-229,669	-238,158	-721,790	-589,575	-572,105	-589,584	3.1%	

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NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
31000	W&S Reserve Fund									
31000	31510	Fund Balance	-189,752	-190,535	-191,330	-191,330	-191,330	-191,741	0.2%	
31501	W & S Reserve Revenue									
31501	45100	Interest on Investments	-769	-782	-795	-411	-800	-800	0.0%	
TOTAL	W & S Reserve Revenue		-769	-782	-795	-411	-800	-800	0.0%	
TOTAL	W & S Reserve Fund		-190,522	-191,317	-192,125	-191,741	-192,130	-192,541	0.2%	
32000	W & S Deprec. Fund									
32000	31510	Fund Balance	-58,253	-58,683	-59,120	-59,120	-59,120	-59,348	0.4%	
TOTAL	W & S Deprec. Fund		-58,253	-58,683	-59,120	-59,120	-59,120	-59,348	0.4%	
32501	W & S Deprec. Revenue									
32501	45100	Interest on Investments	-421	-430	-438	-228	-450	-450	0.0%	
TOTAL	W & S Deprec. Revenue		-421	-430	-438	-228	-450	-450	0.0%	
TOTAL	W & S Deprec Fd		-58,674	-59,112	-59,558	-59,348	-59,570	-59,798	0.4%	
40000	W&S Oblig. Fund									
40000	31510	Fund Balance	-45,090	0	0	0	0	0	0.0%	
40501	W & S Oblig. Revenue									
40501	41100	Property Taxes	-6,802	0	0	0	0	0	0.0%	
40501	45100	Interest on Investments	-382	-189	0	0	0	0	0.0%	
TOTAL	W & S Oblig. Revenue		-7,183	-189	0	0	0	0	0.0%	
40523	W & S Oblig. Expenses									
40523	55000	Debt Service--Principal	41,250	0	0	0	0	0	0.0%	
40523	55002	Debt Service--Fees	292	0	0	0	0	0	0.0%	
40523	56105	Transf Fd55 Hwy G.O.Bonds	0	45,279	0	0	0	0	0.0%	
TOTAL	W & S Oblig. Expenses		41,542	45,279	0	0	0	0	0.0%	
TOTAL	W & S Obligation Fund		-10,732	45,090	0	0	0	0	0.0%	

04/25/2020 08:29		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
55000	2015 G.O. Hwy Bond Fd									
55000	31510	Fund Balance	-529,710	-608,928	-622,337	-622,337	-622,337	-629,334	1.1%	
55501	2015 G.O. Hwy Bds Rev									
55501	41100	Property Taxes	-69,924	-79,946	-84,555	-91,085	-87,000	-96,901	11.4%	
55501	45100	Interest on Investments	-3,461	-16,974	-16,134	-15,592	-14,745	-16,690	13.2%	
55501	46100	TransFrm Fd40 W&S G.O.Bds	0	-45,279	0	0	0	0	0.0%	
55501	46101	Trans from CapImpSalesTax	-600,000	-653,500	-628,800	-630,000	-630,000	-642,000	1.9%	
55501	46102	Transfer from Sales Tax	-75,600	0	0	0	0	0	0.0%	
TOTAL	2015 G.O. Hwy Bds Rev		-748,984	-795,699	-729,489	-736,677	-731,745	-755,591	3.3%	
55715	2015 G.O. Hwy Bond Expense									
55715	55000	2015 G.O. Hwy--Principal	470,000	520,000	530,000	555,000	555,000	590,000	6.3%	
55715	55001	2015 G.O. Hwy--Interest	203,913	194,513	184,113	173,513	173,513	162,413	-6.4%	
55715	55002	2015 G.O. Hwy--Fees	1,968	1,968	1,968	1,168	2,500	2,500	0.0%	
TOTAL	2015 G.O. Hwy Bond Exp		675,881	716,481	716,081	729,681	731,013	754,913	3.3%	
TOTAL	2015 G.O. Highway Bond		-602,813	-688,147	-635,745	-629,334	-623,069	-630,012	1.1%	

04/25/2020 08:29		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
56000	I35/19th G.O. Bond Fd									
56000	31510	Fund Balance	0	0	-383,155	-383,155	-383,155	-1,673,954	336.9%	
56501	I35/19th GO Bd Revenue									
56501	41600	I35/19th Sales Tax	0	0	-452,769	-1,539,770	-1,600,000	-1,617,000	1.1%	
56501	45100	I35/19th GO Bd Int Revnue	0	0	0	-5,797	-5,000	-5,000	0.0%	
56515	I35/19th GO Bd Expense									
56515	55000	2018 GO Bds --Principal	0	0	0	125,000	125,000	135,000	8.0%	
56515	55001	2018 GO Bd--Interest	0	0	69,614	128,519	128,519	122,269	-4.9%	
56515	55002	2018 GO Bond--Fees	0	0	0	1,250	3,500	3,500	0.0%	
TOTAL	I35/19th GO Bd Expense		0	0	69,614	254,769	257,019	260,769	1.5%	
56628	2019 I35/19th G.O. Bds									
56628	55000	Debt Service--Principal	0	0	0	0	685,000	685,000	0.0%	
56628	55001	Debt Service--Interest	0	0	0	0	650,000	650,000	0.0%	
56628	55002	Debt Service--Fees	0	0	0	0	12,500	12,500	0.0%	
TOTAL	2019 I35/19th G.O. Bds		0	0	0	0	1,347,500	1,347,500	0.0%	
TOTAL	I35/19th G.O. Bond Fd		0	0	-766,309	-1,673,954	-383,636	-1,687,685	339.9%	

04/25/2020 08:29		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2021 Budget Certification of Resources									
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG
61000	Inmate Security Fund								
61000	31510	Fund Balance	-1,103	-1,313	-1,298	-1,298	-6,327	-7,719	22.0%
61101	InmateSecurity Revenue								
61101	45100	Interest on Investments	-13	-26	-118	-160	-100	-100	0.0%
61101	48001	\$2 Inmate Security Surcharge	-1,050	-1,095	-1,159	-1,232	-1,100	-1,100	0.0%
TOTAL	InmateSecurity Revenue		-1,063	-1,121	-1,276	-1,392	-1,200	-1,200	0.0%
61111	InmateSecurity Expense								
61111	52280	Equipment Maintenance	0	0	0	0	6,000	5,000	-16.7%
61111	54100	Biometric Verification Equip	0	0	178	0	0	1,500	0.0%
TOTAL	InmateSecurity Expense		0	0	178	0	6,000	6,500	8.3%
TOTAL	Inmate Security Fund		<u>-2,166</u>	<u>-2,434</u>	<u>-2,397</u>	<u>-2,690</u>	<u>-1,527</u>	<u>-2,419</u>	58.4%

04/25/2020 08:29		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
65000	Wireless Cap Fund									
65000	31510	Fund Balance	-161,934	-45,848	-38,770	-38,770	-38,770	-15,893	-59.0%	
65101	Wireless Cap Revenues									
65101	41202	Franchise Tax--Verizon	-39,864	-35,652	-34,272	-35,436	-35,000	-35,000	0.0%	
65101	41203	Franchise Tax--AT&T	-33,284	-31,925	-33,716	-15,364	-35,000	-16,800	-52.0%	
65101	41204	Franchise Tax--Sprint	-30,709	-18,333	-13,504	-11,966	-14,000	-12,000	-14.3%	
65101	41205	Franchise Tax--T-Mobile	-9,338	-7,607	-4,653	-2,403	-5,650	-2,600	-54.0%	
65101	45100	Interest on Investments	-188	-552	-1,946	-933	-1,000	-900	-10.0%	
65101	46100	Inter-Fund Transfers	-117,500	-28,000	-48,277	-54,000	-54,000	-75,000	38.9%	
65101	48010	Lease/Purchase Proceeds	-508,239	0	0	0	0	0	0.0%	
TOTAL	Wireless Cap Revenues		-739,121	-122,070	-136,368	-120,101	-144,650	-142,300	-1.6%	
65109	Community Development									
65109	52285	GovMOTUS Software	0	6,240	0	0	0	0	0.0%	
65109	52480	Zoning/Subdvsn Consulting	31,080	0	0	0	0	0	0.0%	
TOTAL	Community Development		31,080	6,240	0	0	0	0	0.0%	
65118	Kearney Museum Exp									
65118	54270	103 E Wash Bldg Remodel	316,124	81,923	0	0	0	0	0.0%	
TOTAL	Kearney Museum Exp		316,124	81,923	0	0	0	0	0.0%	
65211	Police Capital Exp									
65211	54270	Police Bldg Remodel	168,525	7,093	0	0	0	0	0.0%	
65211	55000	Pol Station L/P Principal	60,644	73,000	75,000	76,000	76,000	77,000	1.3%	
65211	55001	Debt Service--Interest	20,653	12,410	10,930	9,435	9,435	7,868	-16.6%	
TOTAL	Police Capital Exp		249,821	92,503	85,930	85,435	85,435	84,868	-0.7%	
65506	Museum/PolTrngRm L/P									
65506	54800	L/P Issuance Expenses	31,000	0	0	0	0	0	0.0%	
65506	55000	Debt Service--Principal	17,000	48,000	49,000	50,000	50,000	51,000	2.0%	
65506	55001	Debt Service--Interest	3,530	9,490	8,517	7,544	7,544	6,509	-13.7%	
TOTAL	Museum/PolTrngRm L/P		51,530	57,490	57,517	57,544	57,544	57,509	-0.1%	
TOTAL	Wirless Cap Imprv Fd		-252,500	70,238	-31,692	-15,893	-40,441	-15,816	-60.9%	

04/25/2020 08:29		City of Kearney								
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2021 Budget Certification of Resources										
			fy2017	fy2018	fy2019	fy2020	fy2020	fy2021	%	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHNG	
71000	PCEC TIF Fund									
71000	31510	Fund Balance	-189,856	0	0	0	0	0	0.0%	
71001	TIF Fund Revenues									
71001	41100	PILOT's--Real Property	-138,027	-139,625	0	0	0	0	0.0%	
71001	45100	Interest on Investments	-549	-731	0	0	0	0	0.0%	
TOTAL	TIF Fund Revenues		-138,576	-140,357	0	0	0	0	0.0%	
71310	TIF Fund Expenses									
71310	54695	KADC Storm Detention Contract	0	330,213	0	0	0	0	0.0%	
TOTAL	TIF Fund Expenses		0	330,213	0	0	0	0	0.0%	
71510	TIF Debt Service									
71510	55000	Debt Service--Principal	30,000	0	0	0	0	0	0.0%	
71510	55001	Debt Service--Interest	765	0	0	0	0	0	0.0%	
TOTAL	TIF Debt Service		30,765	0	0	0	0	0	0.0%	
TOTAL	PCEC TIF		-297,667	189,856	0	0	0	0	0.0%	
73000	Shoppes TIF Fund									
73000	31510	Fund Balance	-20,801	-23,939	-68,441	-68,441	-68,441	-33,495	-51.1%	
TOTAL	Shoppes TIF Fund		-20,801	-23,939	-68,441	-68,441	-68,441	-33,495	-51.1%	
73001	Shoppes TIF Revenue									
73001	41100	PILOTS-Real Property	-213,464	-237,359	-248,624	-301,218	-321,000	-334,000	4.0%	
73001	41600	Clay County EATS	-81,078	-78,631	-45,542	-140,615	-91,275	-100,000	9.6%	
73001	41605	Zoo EATS	-9,733	-7,800	-16,241	-13,114	-11,275	-12,000	6.4%	
73001	45100	Interest on Investments	0	-38	-633	-667	-500	-600	20.0%	
73001	46100	Transf EATS Sales Tax	-80,391	-92,306	-100,423	-111,290	-94,500	-120,000	27.0%	
73001	46101	Transf EATS CapImpSalesTx	-41,911	-46,337	-50,535	-55,645	-47,250	-60,000	27.0%	
73001	46103	Transf EATS TrnsptSalesTx	-40,195	-46,337	-50,535	-55,645	-47,250	-60,000	27.0%	
73001	46107	CID EATS Due Shoppes TIF	-155,646	-176,917	-186,329	-197,663	-189,000	-189,000	0.0%	
TOTAL	Shoppes TIF Revenue		-622,418	-685,726	-698,864	-875,856	-802,050	-875,600	9.2%	
73310	Shoppes Tif Expense									
73310	52100	Administrative Fees	2,917	7,500	7,500	8,260	8,260	15,000	81.6%	
73310	52105	School Capital Contribution	10,980	12,550	15,690	18,830	18,830	18,830	0.0%	
73310	52110	FireDistReimb RSMO99.847	12,622	14,381	14,671	17,674	19,000	22,000	15.8%	
73310	52450	Legal Services	4,988	369	0	0	6,500	0	-100.0%	
73310	55300	Developer Reimbursement	580,928	647,789	616,500	866,039	749,220	819,000	9.3%	
TOTAL	Shoppes Tif Expense		612,435	682,588	654,361	910,803	801,810	874,830	-62.7%	
TOTAL	Shoppes TIF		-30,783	-27,076	-112,944	-33,495	-68,681	-34,265	-101.5%	

