

City of Kearney, Missouri
Fiscal Year 2023 Annual Budget

April 1, 2022 to March 31, 2023

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

Approved March 21, 2022
Ordinance 1487-2022

2023 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

The most significant expenditure planned in the is budget (\$5.6 million, Fund 028) remains the I-35 Interchange at 19th Street. The City has deposited its share of funding with MoDOT, who is anticipated to issue a notice to proceed on April the 15th with substantial completion anticipated in November, 2023, and full completion on May 15th 2024. The City is proceeding to complete design of the Nation Road Roundabout which should go to bid this year and is anticipated to be completed within the same time frame.

Thanks to our voters, a new Use Tax Fund has been created (Fund 012) which projects \$600,000 revenues, and includes budgeting for debt to be incurred for the construction of the 19th Street pickle ball complex (\$1,850,000) and Hall Park (\$500,000). We are investigating the grant application opportunities for Hall Park to leverage the City's investment.

The Use Tax will fund the salaries for two new police officer, and equipment. Budgeting is also in place for Cottonwood sidewalk extension, and a new animal control officer.

As part of the Lion's Park renovation, the Park Capital Improvements Fund has funds budgeted for siding and windows replacement (partially donated by Plygem) and funding for a new roof at the Fire House Center.

The General fund also has funds budgeted for roof replacements at City Hall and the 103 E. Washington Museum building which may require lease purchase financing depending on costs.

Thanks to the availability of the ARPA funds (Fund 066) the following projects have been identified in this budget:

- Water plant Valves & piping \$403,135
- Salt Barn project \$442,200
- Shadowbrook Storm Sewer Line, \$400,000
- 12th Street Culvert Replacement, \$100,000
- Ground Storage Tank, \$778,400

\$15,000 is budgeted for a zoning map update in the Community Development budget.

Two new positions are being created in the Water and Sewer Administration budget—a new sewer plant operator and new water plant operator are proposed to be hired—to cover expanded hours of operation, especially with the intention of lowering KC water purchases.

A new pickup is proposed for the Water/Sewer Department to replace an aging vehicle at the Sewer Plant.

\$20,000 is proposed for New street Banners (Fund 29), thanks to the efficient efforts of the Way-finding sign committee, who kept costs down for their project.

A Finance Director position is again shared between the City Hall Budget and the Water Department is proposed with this budget as is similarly done with the Utilities and Streets Director position is shared.

This budget proposes a 3% Salary raise for employees, and step increases to those eligible. Also included is the new wellness reimbursement program for employees.

THE OPERATING BUDGET

Fd 010 General Fund Revenues
Line Items on Page 40

Property taxes have been calculated with a 5% growth over fy2022 collections to factor growth on new construction and reassessment calendar year (2021). The General levy (Fund 010) is .5515, and Debt levy (Fund 055) is .05:

ASSESSED VALUATION GROWTH

Year	Total Assessed Valuation	% Growth	Net Assessed Valuation (Less TIF)	% Net Growth	City Tax Levy		
2022	\$241,777,348	5.0%	\$235,611,286	5.0%	0.5541	Growth Projected	
2021	\$230,264,141	14.6%	\$224,391,701	14.0%	0.5541		
2020	\$201,005,914	4.6%	\$196,863,224	4.6%	0.6015		
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		

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

Sales Tax A 2% increase over Fy2022 Budget has been calculated for Fy2023.

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.	279,454	17,326	4,052	2,000	33,919	19,860	3.5	6
Court	60,172	3,731	872	400	9,500	4,814	1.0	
Com Dev	160,556	9,954	2,328	4,000	17,600	12,844	2.0	
Police	1,301,835	80,714	18,877	38,000	200,000	96,507	21.0	2
Street	320,413	19,866	4,646	14,000	53,462	23,267	5.5	2
Park	239,445	14,846	3,472	8,200	29,150	17,876	3.0	2
Water	735,493	45,601	10,665	36,000	120,000	58,839	13.0	
Total	3,097,368	192,037	44,912	102,600	463,631	234,008	49.0	12
Grand Total Salary & Benefits		4,134,556				8.0%	Gen	
budget 2023 payroll and insurance expenses						7.8%	Pol	

- Social Security Employer's Share 6.2%
- Medicare is 1.45% of Salary
- Health Insurance
- LAGERS Retirement for **Fy23 8.0% General, 7.8% Police**

(Fy22 7.7% General, 8.8% Police)	
(Fy21 6.7% General 8.7% Police)	(Fy16 8.6% General, 10.3% Police)
(Fy20 7.4% General 9.1% Police)	(Fy15 10.2% General, 11.7% Police)
(Fy19 7.6% General, 8.9% Police)	(Fy14 10.4% General, 12.7% Police)
(Fy18 7.7% General, 9.0% Police)	(Fy13 11.8% General, 13.3% Police)
(Fy17 7.6% General, 9.3% Police)	(Fy12 12% General, 12.7% Police)

**Fd 010 City Hall Budget
Line Items on Page 41**

SUMMARY OF INSURANCE The following is a summary of property, liability, and automobile insurance budgeted for Fiscal Year 2022:

	Prop/Liability	Auto Insurance	
City Hall	50,000	0	
Com Dev	0	1,000	
Police Depart	50,000	13,000	
Street Dept	14,000	14,000	
Park Depart	10,000	1,300	
W&S Admin	65,000	12,500	
Budget Totals	189,000	41,800	230,800

Building Maintenance		41,000
City Hall & Museum Roof Replacement		
Municipal lease purchase at \$30,000 per year		
Computer System Maintenance		20,000
IT Services	\$5,000	
MUNIS SaaS 2nd of 3 Year Acctg Sftware	\$9,700	
Google Apps for Government	\$4,000	
Training/Meetings		12,000.
• Missouri Municipal League Conference & Mtgs	4,000	
• Finance Officer Training	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	2,000.	
• Friends of Jesse James	250.	
Legal Fees	\$50,000.	
Cemetery Maintenance	\$16,000	
City Internet Web Page	\$6,000.	

**Fd 010 Non-Departmental
Line Items on Page 41**

Transfer to Wireless Cap Fd for Debt	\$ 104,000
Transfer to Park Capital Imprvmnts Fund for Debt	\$ 60,000
Transfer to Park Fund	\$474,000

Fd 010 Court & Legal Department
Line Items on Page 42

Legal Services (Prosecutor)	\$25,000
Municipal Judge Services	\$16,800 (\$725 per court Session)
Incode Court Software ASP License Includes On-line Web Hosting	6,000
Training/Meetings	1,500
Incarceration Services	\$6,000

Fd 010 Community Development
Line Items on Page 42

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.

Planning Study to Update Zoning Map	\$15,000
Training/Meetings	\$6,000 (\$3,000 Attendance of APA National Conference)

Fd 010 Economic Development
Line Items on Page 43

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.

Innovation 4th Plat Interest Contingency* \$30,000

***KADC/KEARNEY TRUST COOPERATIVE AGREEMENT ORDINANCE NO. 1447-2020** On Dec 21, 2020, the Board of Aldermen approved a cooperative agreement with the KADC and the Kearney Trust Company to make annual appropriations of \$30,000 to be held in a Reserve Fund to be used to pay interest costs of a development loan made by KADC. Upon the event of notice by the City from the Bank that the KADC has failed to make payment of the interest on the Loan, the City shall make a payment from the Reserve Fund of amounts sufficient to pay the interest due (but in no event in an amount more than \$30,000 for any Fiscal Year of the City) within 15 days of receipt of the notice from the Bank.

In lieu of creating a separate fund, a CD has been created and named "Innovation 4th Plat Reserve Fund" with the initial \$30,000 payment and will be reported as an asset of the General Fund.

The City acknowledges that the amounts budgeted and held in the Reserve Fund shall constitute currently budgeted expenditures of the City, and shall not in any way be construed or interpreted as creating a liability or a general obligation or debt of the City in contravention of any applicable constitutional or statutory limitation or requirements concerning the creation of indebtedness by the City, nor shall anything contained in the Agreement constitute a pledge of the general credit, tax revenues, funds or moneys of the City.

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

Fd 010 Economic Development—Cont.
Line Items on Page 43

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 43

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	\$ 3,500
Firehouse Community Center –Gas	\$ 2,000
Firehouse Community Center –Bldg Maint	\$ 4,000*
*Roof Replacement to be financed and budgeted during new fiscal year	
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 43

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*
*New Roof will be financed and budgeted during fiscal year in City Hall Building Maintenance	
City Museum	\$7,500

**Fd 010 Police Department Budget
Line Items on Page 44**

The Police Department will have 19 officers, the Chief, and 1 civilian employee. (Two new officers are added.)

Building Maintenance	\$15,000
Equipment Maintenance	\$16,000
Computer Equip & Maintenance	\$50,000
Normal IT	\$30,000
Equipment for new officers	
Vehicle Maintenance	\$30,000
Training and Meetings	\$15,000
PLS On Line Training/Add. Training for Missouri P.O.S.T C.I.T Training for all officers	
All other Outside training and Fire Arms Training	
Community Policing	1,500
Halloween Safety lights, Sponsor Soccer Team, Safety Handouts	
Crime Investigations	14,500
(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	\$22,000
Vests ETC	
New Equipment	\$47,500
• Re-Outfit Chief Carey's 2017 Ford Pickup	
• Glock Gen 4 Model 23 Handguns (2 for New Hires + 2 for Inventory)-1,636	
• Mossberg 590 12 gauge shotguns (2 for New Hires + 2 for Inventory)-\$1,850	
• Axon Body Cameras for new hires-\$1,000	
• Phones and Chairs for new hire officers--\$2,000	
• Ballistic Shields X2 \$3,000	
• New Equipment for new vehicles--\$28,000	
New Cars	\$73,000
Two F-150 Responders	

**Fd 010 Police Department Budget, Continued
Line Items on Page 44**

PATROL VEHICLE FLEET

2021	DODGE DURANGO	AUTO	1C4SDJFT2MC747267
2019	DODGE DURANGO UTILI	AUTO	1C4SDJFT2KC753891
2019	DODGE DURANGO UTILI	AUTO	1C4SDJFT4KC753892
2018	DODGE CHARGER	AUTO	2C3CDXKT4JH222138
2018	DODGE CHARGER	AUTO	2C3CDXKTJH323510
2017	FORD EXPLORER AWD 4DR (BLK)	AUTO	1FM5KAAR2HGA13049
2017	FORD EXPLORER AWD 4DR (BLK)	AUTO	1FM5K8AR3HGA17319
2017	FORD EXPLORER UTIL	AUTO	1FM5K8AR0HGD13642
2016	FORD EXPLORER UTILI (WHT)	AUTO	1FM5K8AR4GGA04660
2016	FORD EXPLORER UTILI (WHT)	AUTO	1FM5K8AR6GGA04661
2016	FORD EXPLORER UTILI (WHT)	AUTO	1FM5K8AR8GGA04659
2014	FORD UTILI INTERCEP (WHT)	AUTO	1FM5K8AR0EGA14616
2014	FORD UTIL INTERCEP (WHT)	AUTO	1FM5K8AR9EGA14615
2013	FORD UTILITY INTERCEP (BLK)	AUTO	1FM5K8AR3DGC40986
2013	FORD UTILITY INTERCEP	AUTO	1FM5K8AR4DGA68709
2012	EXPLORER AWD	AUTO	1FMHK8B82CGA61193
2008	FORD XLT 4X4 EXPLORER(WHT)	AUTO	1FMEU73E38UB11295
1998	JOHN DEERE GATOR 4X4	GATOR	MOHP4GX011810
2017	FORD PICKUP	PICKUP	1FTEX1E8XHKD84181
2015	FORD F-250 TRUCK (WHT)	PICKUP	1FT7X2B63FED69521
2019	SPEED TRAILER	Trailer	1B9AF5110KP825254
2021	POLARIS RANGER 1000 EPS	UTV	4XATAE997M8387315

**Fd 010 Solid Waste Budget
Line Items on Page 45**

The City renegotiated its contract with Republic Allied Waste contract. Republic has successfully provided residential waste hauling, curbside recycling, and bi-annual bulky item pickups for Kearney citizens at rates lower than any of our neighboring communities. The Republic contract also provides for services at the Drop off Recycling facility at 504 East 19th Street. The annual increases will be based on the Consumer Price Index-Urban CPI-U (water, sewer and trash Line Item) not to exceed 4%,

	Jul 1st	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	Anticipated Increase		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Residential		15.45	16.07	16.71	17.38	18.07	18.80	19.55	20.33	21.14	21.99
Senior		13.93	14.49	15.07	15.67	16.30	16.95	17.63	18.33	19.06	19.83
Additional Cart		2.83	2.94	3.06	3.18	3.31	3.44	3.58	3.72	3.87	4.03

The City retains 25 cents per bill per month for trash billing, and with late fees, approx \$16,000 is generated in net revenue to the General Fund:

Contract trash collections	\$656,225
Contractual Payments	<u>\$640,225</u>
Net	\$ 16,000

Recycling Rebate/Mattress Fee Revenue \$5,000

Electronics Recycling Fees Will be Based on the current charges from Midwest Recycling plus a \$5 handling fee—fees will be increased to match market rate and additional charge items may be added based on Midwest Recycling Invoicing:

LCD/LED Televisions	\$25
Freon Removal	\$15
Computers	\$10*

Recycling Program \$45,000

Recycling Drop Site Roll Off Charges	\$25,036*
Mattress Recycling	\$ 1,400
Electronics Recycling	\$ 3,546
Household Hazardous Waste Program	\$11,340
Brush Chipping/Handling	<u>\$ 9,000*</u>
Total	\$50,322

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

The General Fund Balance is projected to close with as accumulated surplus of \$312,667 from fiscal years 2021 and 2022, of which \$155,000 is identified below as capital expenditures proposed to be funded with this budget.

General Fund Balance, Mar 31	Budgeted Balances	Actual Balances	Surplus+/Deficit-
Fund Balance 2020	1,938,495	\$1,949,333	
2021	1,949,333	\$2,193,681	\$244,348
2022		\$2,262,000	\$68,319
Projected fy2022 Ending Fund Balance		\$2,262,000	
		Total Surplus Identified	\$312,667
The following Capital carryover expenditures, are identified to be funded from Surplus Fund Balances accumulated in the General Fund as identified in the Prior Fy2023 Budget:			
Surplus Budget Expenditures, Fy2023			
Police Equipment And Additional for Patrol Cars			\$60,000
Park Fund Captial Improvements			\$50,000
Park Fund Pickup			\$30,000
Community Development Master Plan			\$15,000
		Total	\$155,000
X:\Jim\My Documents\Budget\Fund Balances and Surplus Fund Amt 2023			

**Fd 011 DWI/Drug Enforcement Fund
Line Items on Page 45**

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 revenues generated, expenditures don't regularly occur from this fund. This fund was used to purchase our search canine, Yori from the Clinton County Sheriff in December, 2019.

Projected revenues are \$1,675 with the \$8,700 balance Projected for 2023 Fund Balance, \$8,700 will be available for expenditure in Fy2023.

\$8,700 is budgeted for purchase of new DWI/Drug Enforcement equipment to be determined later.

The fund balance was \$8,722 on 1/31/2022.

Fd 012 Use Tax Fund
Line Items on Page 46

Created to receipts and expenditures for the Use Tax approved by voters on November 2, 2021. Revenues are anticipated to commence with the June sales tax distribution from the Missouri Department of Revenue.

In a December 28, 2021 letter from the Missouri Department of Revenue that proper submittal of Use Tax ballot documentation has been received for the tax to become effective April 1, 2022. The letter also noted passage of the use tax shall satisfy the requirements of Section 32.078 concerning the collection of local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

The Board of Aldermen have formed a Use Tax Steering Committee to provide oversight in keeping promises made to voters.

Fd 013 Sales Tax Fund Budget
Line Items on Page 47

As stated on Page 3, 2% increase in General Sales Tax has been calculated for Fy2023.

This fund is used to separately account for sales tax revenues. Revenue is projected at a \$1,735,000.

A transfer of \$50,000 is budgeted from the Transportation Fund to contribute to debt incurred on the 92 Highway Sidewalk.

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	34,057.	7,475	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 for this project has been budgeted to pay from the Sales Tax Fund and retires in 3/1/2030:

	. Principal	Interest	Total
92 Highway Sidewalk L/P	30,000.	9,130	39,130

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

Contingency Escrow Amount \$88,364. This amount remaining for anticipated Change Orders (this is the balance of the Escrow Account dedicated to the Sidewalk project, Change orders were estimated at \$55,000 by MoDOT 1-24-2020. We have been promised MoDOT is working on closing out the project—it is not abnormal for this to happen years after the 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 \$149,004.

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

General Fund Transfer	\$1,555,000.
------------------------------	---------------------

**Fd 014 Park Capital Improvements Fund
Line Items on Page 48**

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 125 Estimated Permits = \$40,625

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.

LION’S PARK REDEVELOPMENT On November 16, 2020, the Board adopted Ordinance No. 1433-2020, authorizing current and future revenues to this fund to aid in the redevelopment of Lion’s Park, to retire a 10 year lease purchase financing in the amount of \$1,093,000, financed by the Kearney Trust Company at a rate of 1.65%.

The project is also eligible for a \$250,000 Land and Water Conservation grant 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 has donated \$51,180 toward the cost of the project, and have pledged to continue fund raising efforts to provide additional amenities to the splash pad project.

Outstanding Projects Included in this Budget—Fire House Center

Siding and Windows	106 S Jefferson Bldg	\$ 30,000
Irrigation System	Lion’s Park	\$25,000
New Roof	106 S Jefferson Bldg	\$118,000

Debt Retirement

General Fund Transf \$60,000

	Principal	Interest	Total
Lion’s Park Redevelopment L/P	40,000.	17,408	57,408.

Fd 015 Fairview Cemetery Fund Budget
Line Items on Page 49

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 \$-0- 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 Maintenance	\$30,000	
• Stone Repairs		\$15,000
• FENCING remainder of Addition		\$15,000

The balance of this fund was \$265,103 as of 1/31/2022

Fd 016 Police Training Fund
Line Items on Page 49

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

\$2 Police Training Fee	\$800
\$1 POST Commission Fee	\$800

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. COVID-19 has had a dramatic effect on ticket writing and associated revenues.

Training/Meetings	\$4,000
-------------------	---------

The balance of this fund was \$4,098 as of 1/31/2022

Fd 017 Park Fund Budget
Page 50-51

The primary revenue source for this fund is a \$474,000 transfer from the general fund.
 Cable TV franchise tax \$65,000.

Corporate Sponsorship (NKC Beverage) \$1,500
 Due to COVID, the NKC Beverage Sponsorship was \$8,000 as negotiated for 2021, and divided between the Jesse James Festival--\$5,000, Knights of Columbus \$1,500 and City \$1,500. 2022 remains to be negotiated.

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 \$80,000
 Recreation Program **Expense** estimated at \$60,000

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.

Fireworks Events \$27,000
 Includes the Lion's Club Fireworks Event at the Amphitheater July 3rd Event, and a December Lights Parade display.

Park Maintenance \$72,000

New Pickup \$30,000

Park Capital Improvements \$50,000

October Festival \$6,000

A normal Amphitheater program will not be possible until our Region recovers from the COVID Pandemic.. We are hopeful we will see health restrictions lifted in the Fall, but are realistic that planning should not take place until that time.

Amphitheater Revenue \$80,000
 Amphitheater Event Expense \$80,000

PARK Vehicles

<u>Year</u>	<u>Make/Model</u>	<u>TYPE</u>	<u>VIN</u>
2016	FORD F-250 WHITE PARK W/T-LIFT	PICKUP	1FT7X2B65GED00430
2006	CHEVROLET PICKUP C1500 ERIC	PICKUP	3GCEC14X56G255175
2020	INTIMIDATOR GC1K TRUCK SERIES	UTV	A7BL5B1M8MB007465

**Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 52-53**

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 53**

Transportation Sales Taxes	\$813,192	
LESS EATS	(74,500)	\$738,692
Trnsfr to Fd 013, 92 Hwy Sdwlk/Ped BrdgDebt	(50,000)	\$688,692
Gas and Vehicle Sales Taxes		\$420,000
Road And Bridge Tax, City Share	90,000	
Kearney Road District (by Contract)	200,000	\$290,000
Interest		\$ -0-
Total Net Revenue		\$1,398,692.

Other notable expenditures:

Electricity for Street lights	\$130,000
Engineering	\$55,000
Phase 2 Stormwater Plan	
Building Maintenance	\$30,000
Street Maintenance	\$510,000**
**Project List to be Submitted & Approved at a later date.	

Tentative Distribution:

• Slurry Seal	\$ 60,000
• Asphalt/Concrete Cut & Patch	\$130,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$ 60,000
• Mill and Overlay	\$250,000
• Contingency	<u>\$ 30,000</u>
	\$510,000

Storm Drainage Maintenance	\$65,000
----------------------------	----------

Sidewalk Maint-50% Program	\$5,000
----------------------------	---------

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

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

New Vehicle	\$16,000
Pickup Shared with Water Depart	\$16,000

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 53**

Street Department Vehicle and Equipment Inventory

2020	INTERNATIONAL ST SWEEPER	Off Road	3HAMMMMN3LL822202
2020	FORD F350 FLAT BED	PICKUP	1FDRF3H64LEE95497
2019	FORD F-450 WHITE DIESEL	PICKUP	1FDUF4HT9KEE75556
2019	FORD F-550 WHITE DIESEL	PICKUP	1FDUF5HT1KED44093
2013	FORD F150 REG CAB #4	PICKUP	1FTMF1EM1DKF21319
2013	CHEVROLET SILVERADO BUCKET	PICKUP	1GB3KZCG3DF208692
2008	FORD F250 4X4	PICKUP	1FTNF21548EE36357
2008	FORD F350 4X4	PICKUP	1FDAF57RX8EA36101
2006	FRHT M2 WHITE TRUCK	PICKUP	1FUBCXCS66HV62560
2005	FORD F550 165 SD REG	PICKUP	1FDAF57P05ED16667
2001	FORD PICKUP F 350	PICKUP	1FDWF37F01EC83830
2010	Doolittle 20' Flatbed Trlr	Trailer	1DGRS2028AM089573
1989	CRAFCO CRACK FILLER TANK	Trailer	8950040P

Fd 019 Capital Improvements Sales Tax Fund
Line Items on Page 54

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	\$812,192
Salt Barn Contingency Funds	\$50,000
TIF EATS	65,000
Transfers to Fund 055	\$ 700,000 Retire 2015 G.O. Highway Bond (Watson Drive)

Fund 020 Water and Sewer Revenue Fund Budget
Line Items on Page 55-57

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

Two new employee positions have been created—a new water plant operator and a new sewer plant operator.

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 2% Water and 3% Sewer Rate increase is again proposed to be **implemented January, 2023**, as listed below as “NEW” Rates.

Water and Sewer Rates	NEW	OLD		Water Service Connection	Meter Size
Water Min. Charge	\$9.78	\$9.59		\$5.00	Standard 5/8"X3/4"
Next 1000	\$8.53	\$8.36		\$9.00	1"
All additional	\$7.65	\$7.50		\$17.50	2"
				\$60.00	4"
Sewer Min. Charge	\$9.61	\$9.33		Sewer Service Connection Fee	Meter Size
Next 1000	\$6.11	\$5.93		\$5.00	5/8"X3/4"
All additional	\$5.42	\$5.27		\$9.00	1"
				\$17.50	2"
Average 5000 Gallon Bill				\$60.00	4"
Water	\$46.25	\$45.44			
Sewer	\$36.99	\$36.06	Difference		
TOTAL	\$83.24	\$81.50	\$1.74		
Less Senior Discount	-\$4.00	-\$4.00	\$0.00		
Senior Rate	\$79.24	\$77.50	\$1.74		
Water Rates Budget 2023 Water 2% Sewer 3%					

Fund 020 Water and Sewer Revenue Fund Budget--Cont
Line Items on Page 55-57

W&S Administration.

Transfers to Water & Sewer Sinking Fund \$909,333

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 \$26,000
 IT Maintenance
 Google Mail 3,000
 CUSI Hosted Utility Billing System Annual Subscription Fees, Web Portal 17,000

Meter AMI System Lease/Purchase (10th yr of 10 yr) \$113,780
 Principal \$112,269.
 Interest \$ 1,510.

*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. Radio read meters have been an excellent investment for the City. Sensus meters have a working life of 20 years.

New Vehicle \$16,000
 ½ Ton 4X4 Pickup Shared with Street Depart \$16,000

Water Plant

Engineering (Ground Storage Contract) \$110,000
 Plant Maintenance \$ 75,000

Distribution Maintenance \$105,000
 Sensus Meter System Hosting Fee-\$19,000

Water Tower Maintenance \$194,512

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 hydropillar located at 14901 NE 162nd Street. The Agreement, dated Jun 2017 (Resolution 34-2017). This agreement has not been activated, waiting a thorough testing of the West Booster Pump Station.

Utility Services Contract 13th year of Agreement \$34,342

I-35 Water 250,000 ga. Spheroid Tower \$15,712

Variform 500,000 gallon standpipe \$18,630

- 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.

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 55-57

KC Water	\$400,000
Meter Set Parts	\$120,000

Sewer Plant

Electricity	\$135,000
Engineering	\$ 20,000
Plant Maintenance	\$30,000
Collection System Maintenance	\$400,000
Spot Repair on Kearney Manor Sewer near Marguerite	
\$350,000 Lining for 400 E 7 th South to 409 9 th Street Kearney Manor Sewer, Geneva Street Sewer and 10 th and Prospect Sewer)	
Lift Station Maintenance	\$35,000
Clear Water Disconnect Program	\$20,000
Sludge Hauling/Handling	\$90,000
• Greg Rhodus Hauling Contract	
Treatment Chemicals	\$35,000
• Polymers used with the Rotary Fan Press	
Equipment Maintenance	\$45,000
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	TRAILERMAN FLAT-BED TRAILER	5L3CX18297L001173	WATER
2006	FORD F250 SUPERCREW	1FTSX21556ED85139	WATER
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	SEWER
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER Dispose
1997	GILLESPIE 5X10 TRL GENERATOR	1G9US1014VP178038	WATER
1991	FIELD GYMMY	1GDL7H1J7MJ502773	SEWER
1990	HMDE 2 WHL TRAILER	DRX000135339MO	WATER

GENERATORS

M/N 50ROZJ71 Kohler: Trailer generator at 105 e main
M/N SD100 Generac: West booster pump
M/N 4815330300 Generac: Jamespointe LS
M/N DS180D6S MTU: Water plant shop
M/N DS50D6S MTU: Water plant Building
M/N GGHH4959022 Onan: Brookhaven LS
M/N DSFAC-4243034 Onan: Eastwood LS
M/N 750REOZMD Kohler: Sewer plant

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 \$242,029. on 12/31/2020, with a Meter Deposit liability of \$240,520 (3,723 Customer Deposits), based on the Meter Deposit Registry, dated 12/31/2020.

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

With full restoration of connection fees, which had been waived since the Great Recession, this fund has started to receive \$1,460 capital connection charges, intended for capital investments and reinvestment in the City water system.

Water Meter Set Fees \$1,460 X 125 Estimated permits \$182,000

With a projected ending fund balance of \$120,000, it is recommended the water department identify and prioritize system improvements with the assistance of the City engineer.

Engineering \$80,000 Budget for designing water line replacement project

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

Candidate Projects:

1) Clark Street South from Lawrence to 3 rd Street	\$350,000
2) Ada Street—92 Hwy to 8 th Street—710'	\$100,000

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

Revenues \$187,500 in sewer connection permit fees has been budgeted assuming \$1500 from 125 building permits.

Eastside Lift Station Generator Our last remaining lift station without an onsite alternate power supply, this lift station is located at 92 Highway and Clear Creek Drive and in 2015 was inundated with flood waters, and contributed to the Methodist Church sanitary sewer backup.

While the power and control panels have been raised, and the lift station access doors water proofed, an onsite generator has remained an unfunded need. When the lift station was constructed, a portable generator was acquired to utilize at the site for extended power outages. As the 2015 flood proved out, accessing the lift station in high water would not be possible.

The City has contracted with Lamp Rynearson, who is designing a generator for the site—which will need to be placed on a platform above the flood plain elevation.

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, and the associated capital expenditures tracked within this fund.

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 7th year, the final maturity is February 27, 2025.

	Principal	Interest	Total
Rotary Fan Press L/P	42,118.	2,193.	44,311.

The balance of revenue from Sewer Connection fees, \$143,189., will be transferred to the W&S Sinking Fund for Debt Retirement on 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 projects.

Revenues

Contract with Westside CID Annual Payment 10 of 12 \$74,382

In fy2013, the City loaned the Westside CID \$700,000 at 4% Interest (Res. 17-2012 & 18-2012) to construct Bennett Boulevard to Pilot Travel Center. Pilot Travel also contributed \$256,426 to the project, which totaled \$1,161,463. This fund is receiving annual payments of \$74,382 from the Westside CID loan, which will be retired in 3/1/2025. (Payment #10: Applied to Principal: \$66,125., Interest \$8,257, Balance Owed City After this payment: \$140,292.)

Expenditures

I-35 Landscaping Maintenance \$15,000

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

**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). In fy2021, the City deposited \$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, the second Bond Issue was completed 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)	\$ 415,000
I35 & 19 th Interchange Constr Contingency	\$ 2,000,000
ROW & Utility Relocation	\$ 130,000
Nation Road and 19 th Street Roundabout	\$ 3,100,000

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

This fund is used to retire the 2001 DWSRF Revenue Bonds, 2018 COP Bond Issue (that provides funding for West Creek Ph II, Sewer Plant Headworks, Westside Booster Pump Station, and 92 Highway Sidewalk Project), and the 2020 Refinancing for the 2013 Sewer Clarifier Project.

Revenue Transfers	Annual Amt	Monthly Transfer
020 W & S Revenue Fund	909,333	75,778
025 Sewer Plnt Cap Fund	143,189	
Total Revenue	1,052,522	75,778

X:/Jim/Budget/Budget 2023 Fund 30 Bond Schedule

X:/Jim/Budget/Budget 2023 Fund 30 Bond Schedule

Debt Obligations	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	205,000	714	2,800	208,514
2018 West Crk/Hdwks COP	95,000	211,258	4,000	310,258
2020 Rfnc Sewer Clrfr COP	475,000	53,750	5,000	533,750
Total	775,000	265,722	11,800	1,052,522

X:/Jim/Budget/Budget 2023 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 water supply of 2.9 million gallons.

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. (for which debt will be paid from the Sales Tax Fund.

2018 COPS L/P Financing	Principal	Interest	Total
Westside Booster Pumpstation		0	15,538
West Creek Interceptor		0	74,651
Sewer Plant Headworks	95,000		121,069
92 Highway Sidewalk (SalesTxFd)	30,000		10,330
	125,000	221,588	346,588

X:/Jim/Budget/Budget 2023 Fund 30 Bond Schedule

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

2020 COP BOND REFINANCING 2013 Sewer Clarifier Issue On July 6, 2020, the Board approved Ordinance No. 1425-2020 authorizing the 2020 Refunding in the amount of 3,185,000 to retire the 2013 Sewer Clarifier Issue; and authorizing a competitive sale to be held on July 14th. The successful bidder was Commerce Bank of Kansas City with a true interest rate of .907503%, saving the City over \$215,000 over the 6-year life of the issue, (approx. \$34,000 annually) which retires 4/1/2026. Moody's Investors Service issued an A1 bond rating for this issue.

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. CD Interest estimated at \$400.

It had a \$193,279. balance, as of 1/31/22.

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. CD Interest estimated at \$200. It had a \$60,187 balance as of 1/31/2022.

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

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

Capital Improvements Sales Tax	700,000.
Property Tax (5 cent levy from W&S Oblig)	121,000.
Interest	-0-
TOTAL REVENUE	821,000.

Expenditures

	Principal	Interest	Fees	Total Expense
2015 G.O. Hwy Rfd Bonds	680,000	138,213	2,500	820,713.

2001 GO BONDS—33 Highway and 92 Highway Widening Improvements

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 widening, from 33 west to the west side of I-35 Interchange.

2005 GO BONDS—Refinancing Bonds

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

2015 GO BONDS—Watson Drive

During Fy2015, (August, 2014), voters approved a refunding of the 2005 Bonds and issuing an additional \$5,250,000 to extend Watson Drive from the Shoppes at Kearney 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.

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. This rating was renewed on August 20, 2020.

**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.

Revenues	1% Sales Tax				1,960,662.
Bond Payments	Principal	Interest	Fees	Total Expense	
2018 G.O. I35/19 th Bds	145,000	108,516	3,500	257,019.	
2020 G.O. I35/19 th Bds	590,000	618,750	12,500	<u>1,221,250.</u>	
		Total			1,478,269.

2018 GO Bond Issue—I-35 & 19th Street Interchange Design & ROW

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. This rating was renewed on August 20, 2020 with the next Bond issue.

2020 GO Bond Issue—I-35 & 19th Street Interchange Construction

On August 17, 2020, the Board passed Ordinance 1418-2020 authorizing the issuance of \$20.8 million general obligation bonds to pay for construction costs for the I-35 and 19th Street interchange, and related projects. FHN Financial Capital Markets purchased the bonds at competitive sale for 1.83% true interest cost, and closed on September 29, 2020.

The City's share of the project was deposited into the MoDOT Construction Fund in the amount of \$17,776,412 pursuant to Ordinance 1418-2020 and the balance of the proceeds will be placed in a MOSIP account (Missouri Securities Investment Program).

On August 20, 2020, Moody's Investors Service assigned a rating of Aa3 to the City of Kearney, MO's \$20.8 million General Obligation Bonds, Series 2020, maintaining the Aa3 rating on the city's outstanding general obligation unlimited tax (GOULT) debt. Post-sale, the city had \$30.9 million in GOULT debt outstanding.

**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. \$800 is budgeted for revenue.

<u>Expenses</u>	
Biometric Verification Equipment Maintenance (Electronic Fingerprinting)	\$6,000
Biometric Verification Equipment (Capital)	\$3,000

The Fund had a fund balance of \$9,280 on 1/31/2022.

**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.

FY2023 CELLULAR GROSS RECIEPTS

Fiscal Year	Verizon	ATT	Sprint	T-Mobile	TOTAL
Fy2023	16,471	12,848	5,473	2,334	37,127
Fy2022 83%	13,726	10,707	4,561	1,945	30,939
Fy2021	25,000	12,354	10,791	1,985	50,130
Fy2020	35,436	15,364	11,966	2,403	65,169
Fy2019	34,272	33,716	15,504	4,653	88,145
Fy2018	35,652	31,925	18,333	7,607	93,517
Fy2017	39,864	33,284	30,709	9,338	113,195
Fy2016	43,538	35,918	32,167	11,236	122,858
Fy2015	47,864	39,385	33,958	17,031	138,237
Fy2014	40,622	47,764	36,188	19,168	143,742
Fy2013	20,012	51,682	37,133	25,537	134,364
x:./.../Budget/Cell Phone Franchise Taxes					

Revenues from Cell Phone taxes have dwindled to ¼ of collections in Fy2013, when this funding source became available to 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.

Transfer from General Fund 104,000 Debt Retirement Contribution

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	81,000.	4,704..	85,704

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

Expense	Principal	Interest	Total
2016 Museum/Police Training L/P	53,000.	4,421.	57,421.

Fd 066 ARPA/CARES ACT Funds
Line Items on Page 68

This fund was created in fy2020 to track the CARES Funding shared to the City by Clay County. Needs currently exceed funding—we are also seeking additional funding support from Clay County, who has shared their ARPA funds with neighboring Clay County cities:

ARPA Funds	Receipts	Obligations	Unobligated	Comment
8/30/2021	1,095,493.87			Wire from State of Mo
	1,095,493.87	Anticipated		
10/4/2021		\$35,000	2,155,988	RES 23-2021, CHAMBER TOURISM PROGRAM
11/1/2021		\$410,335	1,745,653	RES 29-2021, WATER PLANT PIPING
12/2/2021		\$25,000	1,720,653	RES 35-2021, KEC LEGENDS FESTIVAL
2/7/2022		\$442,200	1,278,453	SALT DOME FUNDING--Lost Revenue
		\$400,000	878,453	<i>Silhouette Storm Pipe Lining</i>
		\$100,000	778,453	<i>12th Street Culvert Replacement</i>
		\$2,800,000	-2,021,547	<i>Ground Water Storage</i>
		\$300,000	-2,321,547	<i>Sanitary Sewer Lining</i>

On July, 2021, the Board approved Ordinance 1469-21, authorizing the Mayor to sign documents relative to securing funds through the American Rescue Plan Act (ARPA) estimated to total \$2,190,987.74, to be paid in two payments, 1,095,493.87 each.

Cities can use ARPA funds to:

- Support public health expenditures;
- Address the negative economic impacts caused by the public health emergency;
- Replace lost public sector revenue;
- Provide premium pay for essential workers; and
- Invest in water, sewer, and broadband infrastructure.
-

Cities have until December 31, 2024, to obligate funds and until December 31, 2026, to spend funds.

The following Resolutions were adopted, authorizing the disbursement of ARPA Act Funding as follows:

- **Resolution 23-2021**, recognizing the need to aid impacted industries such as tourism, travel and hospitality by authorizing a memorandum of understanding with the **Kearney Chamber of Commerce** of Kearney, Missouri, Inc to implement a program to “Strengthen Kearney Missouri Tourism” at a cost of \$35,000 and further determining said program is an eligible expense of ARPA Funds pursuant to the American Rescue Plan Act (ARPA)
- **Resolution 29-2021**, authorizing the appropriation and budgeting of ARPA Funds to make necessary **water plant repairs** pursuant to plans and specifications prepared by Lamp Rynearson Engineers and low bid award to Rand Construction Company of Kansas City, Missouri in the amount of \$410,335.00 and further determining said the water plant repair project is an eligible expense of ARPA Funds pursuant to the American Rescue Plan Act (ARPA)
- **Resolution 35-2021**, recognizing the need to aid impacted industries such as tourism, travel and hospitality by authorizing a memorandum of understanding with the **Kearney Enrichment Council** of

Kearney, Missouri, Inc. to assist the City in administrating, managing, promoting, and coordinating all facets of "The Kearney Legends Festival" to be funded, in part with \$25,000 in ARPA Funds and further determining said tourism festival is an eligible expense of ARPA Funds pursuant to the American Rescue Plan Act (ARPA)

- **Resolution 4-2022**, declaring the balance of all unobligated ARPA Funds received and to be received (\$629,159 of the 1st tranche AND \$1,095,493.87 anticipated funds in the 2nd tranche—TOTALING \$1,720,652), as **lost revenue** and to elect these funds be recognized as being within the "Standard Allowance" as permitted by the Final Rule of the US Treasury relative to Coronavirus State and Local Fiscal Recovery Acts

Pursuant to Resolution 4-2022, transfers of 'Lost Revenues' funds to be further budgeted for expenditure as general government services been budgeted for further appropriation by the Board of Aldermen, to Date:

- **Resolution 3-2022**, authorizing a contract with David E. Ross Construction for a Salt Barn Storage project costing \$442,200, and amending the budget by appropriating ARPA Lost Revenue Funding in the same amount
-

Fd 073 Shoppes TIF Line Items on Page 69

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 \$1,155,652.60 in non-captured revenues on 11/30/2021, and the Shoppes CID FY2021 budget forecasts it generating \$180,000 budgeted for a public facility.

**Fd 073 Shoppes TIF—Cont.
Line Items on Page 69**

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 (1-7-2022)	<u>\$7,176,928.95*</u>

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

TOTAL REIMBURSEMENT TO DATE (1-8-2022) \$4,487,165.77

Y:\wp\TIF Harris (TIF REVENUES Mvd to JIM-MyDocs-Sales Tax Rpts\STAR ACQUISITIONS PAYMENTS TO DATE, 3-31-2021 (2).xlsx

Revenue Projections

PILOTS—Real Property	\$435,000
EATS, Clay County (.875%)	\$144,500
EATS, Zoo District (.125%)	\$ 20,019
EATS, Sales Tax	\$149,004
EATS, Transportation Sales Tax	\$ 74,500
EATS, Capital Improvements Sales Tax	\$ 74,500
EATS, CID	<u>\$205,000</u>
Total	<u>\$1,102,523</u>

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 \$1,043,000

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 \$25,876 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 \$25,876 based on the actual fy2022 PILOTS collected proportionate to the fy2023 PILOTS projection.

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

05/01/2022 10:46 City of Kearney			P 1					
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON							bgnyrpts	
PROJECTION: 20231 fy2023 Certification of Resources BOTH							FOR PERIOD 12	
Fines to General Operating Revenues Comparison								
*Pursuant to RSMO 479.359 and 479.362 and 15 CSR 40-3.170.								
			Fy2019	Fy2020	Fy2021	Fy2022	Fy2022	Fy2023
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET
10101	48001	Fines & Court Costs	82,731	83,940	52,910	48,149	50,000	55,000
10101	48061	Court Bond Forfeiture	0	850	0	350	1,000	1,000
11201	48001	Fines & Court Costs	1,892	2,053	1,662	1,671	1,500	1,675
16201	48001	\$2 Police Training Fee	1,159	1,232	767	959	750	800
16201	48020	POST Commission Fds (Mo)	467	1,301	500	1,300	750	800
61101	48001	\$2 Inmate Security Surcharge	1,159	1,232	767	802	600	800
		Total Fines & Forfeitures	87,407	90,609	56,605	53,231	54,600	60,075
TOTAL		General Admin Revenue	4,005,392	4,127,186	4,403,083	5,211,128	5,228,458	4,829,325
		% Comparison	2.18%	2.20%	1.29%	1.02%	1.04%	1.24%

My Documents\budget\Fines to General Fund Comparison fy2023.xls

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	60,000	Lion's Park L/P Debt
10 General Fund	17 Park Fund	474,000	Transfer to Parks
10 General Fund	65 Wireless Cap Improv	104,000	L/P Museum & Police Training Room Debt
12 Use Tax	10 General Fund	150,000	Transfer from Use Tax for Police Dept Exp
13 Sales Tax Fund	10 General Fund	1,555,000	General Fd Expenses
13 Sales Tax Fund	73 Shoppes TIF	149,004	Transfer EATS to TIF Fund
18 Transport Sales Tax	13 Sales Tax Fund	50,000	Transfer for 92 Highway Sidewalk Debt
18 Transport Sales Tax	73 Shoppes TIF	74,500	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	73 Shoppes TIF	74,500	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2015 Street G.O. Bds	700,000	Retire G.O. Bonds
20 W & S Revenue	30 W & S Sinking	909,333	Retire Revenue Bonds
25 Sewer Plnt Capital Improv	30 W & S Sinking	143,189	Retire Revenue Bonds
Total Transfers Between Funds		4,443,526	
X:\My Documents\Budget\budget fy2023 Interfund Transfers			
81 Shoppes CID*	73 Shoppes TIF	205,000	Transfer EATS to TIF Fund
*Transfers from Shoppes CID is a Sales Tax Revenue for Purposes of City Budget			
	Grand Total Transfers	4,648,526	

Statement of Indebtedness

Statement of Indebtedness								
Debt Fund	Fy2023 (Apr 1, 2022 to Mar 31, 2023)	Beginning	Principal Due in fy2023		Ending Total Debt 3/31/23		Ending	
		TOTAL DEBT	Governmental	Business Type	Governmental	Business Type	TOTAL DEBT	Interest Due in Fy2023
		Total Outstanding 4/1/2022					Total Outstanding 3/31/2023	
General Obligation Bonds								
55	2015 Watson Drive & 2001 Rfding Bonds	5,555,000	680,000		4,875,000		4,875,000	138,213
56	2018 I35/19th Street G.O. Bond Issue	3,100,000	145,000		2,955,000		2,955,000	108,519
56	2020 I35/19th Street G.O. Bond Issue	19,350,000	590,000		18,760,000		18,760,000	618,750
Revenue bonds								
30	2001 DWSRF Water Revenue Bonds	205,000		205,000		0	0	714
Other Debt								
20	2013 Water Meter Replacement L/P Oblig	131,188		112,269		18,919	18,919	1,510
25	2015 Rotary Fan Press Capital Lease	125,316		42,118		83,198	83,198	2,193
30	2020 Sewer Clarifier Refdgd COP	2,440,000		475,000		1,965,000	1,965,000	53,750
2016 KCB Refinancing								
65	Museum/Police Training Room	218,000	53,000		165,000		165,000	4,421
65	Police Station COP Obligation	232,000	81,000		151,000		151,000	4,704
13	2017 92 ClrCrk Ped Bridge	251,637	34,057		217,580		217,580	7,475
2018 COPS L/P Financing								
30	Westside Booster Pumpstation	505,000		0		505,000	505,000	15,538
30	West Creek Interceptor	2,424,000		0		2,424,000	2,424,000	74,651
30	Sewer Plant Headworks	3,885,000		95,000		3,790,000	3,790,000	121,069
13	92 Highway Sidewalk	281,000	30,000		251,000		251,000	9,130
14	2020 Lion's Park L/P	1,055,000	40,000		1,015,000		1,015,000	17,408
Total Statement of Indebtedness		39,758,141	1,653,057	929,387	28,389,580	8,786,117	37,175,697	1,178,044
Fy2023 (Apr 1, 2022 to Mar 31, 2023)								
Long-Term Obligations:		Governmental	Business Type	Total	Total Principal and Interest Due In Fy2023			
Amounts Due in less than one year:		1,653,057	929,387	2,582,444	2,582,444	Principal		
Amounts Due in more than one year:		28,389,580	8,786,117	37,175,697	1,178,044	Interest		
Total Liabilities		30,042,637	9,715,504	39,758,141	28,800	Fees		
					3,789,288			
Jim's Documents\Budget\Debt fy2023.xls								

The amount required for the payment of interest, amortization, and redemption charges for the debt of the City of Kearney in FY2023 is \$3,789,288 (Principal 2,582,444, Interest 1,178,044 and Fees 28,800)

CITY OF KEARNEY PROPOSED SALARY SCHEDULE FY2023											
CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator/Clerk	97,573	99,573	101,566	103,564	105,560	107,557	110,942	112,966	114,988	117,010	119,033
(Monthly)	8,131	8,298	8,464	8,630	8,797	8,963	9,245	9,414	9,582	9,751	9,919
Asst Admin/Com Dev Dir	84,944	86,685	88,420	90,159	91,897	93,636	96,583	98,345	100,104	101,865	103,626
	7,079	7,224	7,368	7,513	7,658	7,803	8,049	8,195	8,342	8,489	8,636
Finance Officer	48,247	49,836	51,421	53,010	54,598	56,184	57,772	59,359	60,947	62,535	64,121
	4,021	4,153	4,285	4,418	4,550	4,682	4,814	4,947	5,079	5,211	5,343
Asst Finance Officer	37,181	38,486	39,785	41,090	42,393	43,695	45,000	46,301	47,606	48,907	50,210
	3,098	3,207	3,315	3,424	3,533	3,641	3,750	3,858	3,967	4,076	4,184
Court Administrator	42,077	43,553	45,024	46,501	47,975	49,448	50,925	52,398	53,874	55,347	56,822
	3,506	3,629	3,752	3,875	3,998	4,121	4,244	4,366	4,490	4,612	4,735
COMMUNITY DEVELOPMENT											
Codes Enforcement Officer	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
Building Inspector	51,273	52,431	53,588	54,746	55,881	57,016	58,151	59,286	60,421	61,556	62,691
	4,273	4,369	4,466	4,562	4,567	4,662	4,757	4,851	4,946	5,040	5,135
STREET DEPARTMENT											
Street Laborer	35,612	36,840	38,069	39,295	40,522	41,752	42,980	44,207	45,436	46,666	47,734
	2,968	3,070	3,172	3,275	3,377	3,479	3,582	3,684	3,786	3,889	3,978
Street Foreman	41,570	42,796	44,021	45,245	46,470	47,693	48,918	50,143	51,368	52,591	53,667
	3,464	3,566	3,668	3,770	3,872	3,974	4,076	4,179	4,281	4,383	4,472
Street Superintendent	51,273	52,431	53,588	54,746	55,881	57,016	58,151	59,286	60,421	61,556	62,691
	4,273	4,369	4,466	4,562	4,567	4,662	4,757	4,851	4,946	5,040	5,135
Asst Utilities & Streets Director	56,831	58,665	60,497	62,331	64,163	65,996	67,828	69,662	71,494	73,328	75,159
	4,736	4,889	5,041	5,194	5,347	5,500	5,652	5,805	5,958	6,111	6,263
Utilities & Streets Director	80,369	82,016	83,657	85,302	86,945	88,589	90,233	91,877	93,521	95,165	96,809
	6,697	6,835	6,971	7,108	7,245	7,382	7,519	7,656	7,793	7,930	8,067
PARK DEPARTMENT											
Park Director	68,597	70,758	72,918	75,080	77,239	79,399	81,559	83,720	85,880	88,042	90,200
	5,716	5,897	6,076	6,257	6,437	6,617	6,797	6,977	7,157	7,337	7,517
Asst Park Director	55,379	57,213	59,046	60,880	62,712	64,544	66,376	68,210	70,043	71,877	73,707
	4,615	4,768	4,920	5,073	5,226	5,379	5,531	5,684	5,837	5,990	6,142
Park Laborer	35,612	36,840	38,069	39,295	40,522	41,752	42,980	44,207	45,436	46,666	47,734
	2,968	3,070	3,172	3,275	3,377	3,479	3,582	3,684	3,786	3,889	3,978
3% COLA											

CITY OF KEARNEY											
PROPOSED SALARY SCHEDULE FY2023											
POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	35,431	36,775	38,114	39,458	40,800	42,141	43,485	44,825	46,169	47,510	48,852
(Monthly)	2,953	3,065	3,176	3,288	3,400	3,512	3,624	3,735	3,847	3,959	4,071
Patrolman	43,357	44,439	45,522	46,604	47,686	48,770	49,851	50,935	52,015	53,099	54,181
	3,613	3,703	3,793	3,884	3,974	4,064	4,154	4,245	4,335	4,425	4,515
Corporal	45,325	46,461	47,598	48,734	49,871	51,060	52,143	53,279	54,418	55,554	56,689
	3,777	3,872	3,966	4,061	4,156	4,255	4,345	4,440	4,535	4,630	4,724
Police Sergeant	49,261	50,442	51,623	52,804	53,984	55,164	56,345	57,525	58,705	59,885	61,066
	4,105	4,203	4,302	4,400	4,499	4,597	4,695	4,794	4,892	4,990	5,089
Police Lieutenant	54,082	55,240	56,397	57,555	58,713	59,870	61,030	62,187	63,343	64,501	65,658
	4,507	4,603	4,700	4,796	4,893	4,989	5,086	5,182	5,279	5,375	5,472
Police Captain	56,831	58,665	60,497	62,331	64,163	65,996	67,828	69,662	71,494	73,328	75,159
	4,736	4,889	5,041	5,194	5,347	5,500	5,652	5,805	5,958	6,111	6,263
Assistant Chief	68,600	70,340	72,077	73,816	75,554	77,293	79,031	80,769	82,507	84,246	85,984
	5,717	5,862	6,006	6,151	6,296	6,441	6,586	6,731	6,876	7,021	7,165
Police Chief	80,369	82,016	83,657	85,302	86,945	88,589	90,233	91,877	93,521	95,165	96,809
	6,697	6,835	6,971	7,108	7,245	7,382	7,519	7,656	7,793	7,930	8,067
WATER AND SEWER SERVICES											
Accounts Clerk	38,296	39,640	40,979	42,323	43,665	45,006	46,350	47,690	49,034	50,375	51,717
	3,191	3,303	3,415	3,527	3,639	3,750	3,862	3,974	4,086	4,198	4,310
Senior Collections Clerk	48,247	49,836	51,421	53,010	54,598	56,184	57,772	59,359	60,947	62,535	64,121
	4,021	4,153	4,285	4,418	4,550	4,682	4,814	4,947	5,079	5,211	5,343
Water/Waste Water Laborer	35,612	36,840	38,069	39,295	40,522	41,752	42,980	44,207	45,436	46,666	47,734
	2,968	3,070	3,172	3,275	3,377	3,479	3,582	3,684	3,786	3,889	3,978
Water/Waste Distribution Operat	40,384	41,728	43,067	44,410	45,753	47,093	48,437	49,778	51,122	52,462	53,804
	3,365	3,477	3,589	3,701	3,813	3,924	4,036	4,148	4,260	4,372	4,484
Waste Water Operator	40,384	41,728	43,067	44,410	45,753	47,093	48,437	49,778	51,122	52,462	53,804
	3,365	3,477	3,589	3,701	3,813	3,924	4,036	4,148	4,260	4,372	4,484
Chief Waste Water Operator	49,419	50,042	51,519	53,253	54,858	55,357	56,931	58,506	60,080	61,654	63,228
	3,998	4,049	4,168	4,308	4,438	4,479	4,606	4,734	4,861	4,988	5,116
Water Operator	39,208	40,512	41,812	43,117	44,420	45,722	47,026	48,328	49,633	50,934	52,237
	3,267	3,376	3,484	3,593	3,702	3,810	3,919	4,027	4,136	4,245	4,353
Chief Water Distribution Operatc	49,419	50,042	51,519	53,253	54,858	55,357	56,931	58,506	60,080	61,654	63,228
	4,118	4,170	4,293	4,438	4,572	4,613	4,744	4,876	5,007	5,138	5,269
Chief Water Operator	49,419	50,042	51,519	53,253	54,858	55,357	56,931	58,506	60,080	61,654	63,228
	4,118	4,170	4,293	4,438	4,572	4,613	4,744	4,876	5,007	5,138	5,269
Asst Utilities & Streets Director	56,831	58,665	60,497	62,331	64,163	65,996	67,828	69,662	71,494	73,328	75,159
	4,736	4,889	5,041	5,194	5,347	5,500	5,652	5,805	5,958	6,111	6,263
Utilities & Streets Director	80,369	82,016	83,657	85,302	86,945	88,589	90,233	91,877	93,521	95,165	96,809
	6,697	6,835	6,971	7,108	7,245	7,382	7,519	7,656	7,793	7,930	8,067
3% COLA											

Intentionally Blank

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
10000	General Fund								
10000	31510	Fund Balance	-1,938,495	-1,949,333	-1,949,333	-2,193,681	-2,193,681	-2,248,280	2.5%
10101	General	Revenue							
10101	41100	Property Taxes	-971,859	-1,047,455	-1,068,831	-1,150,615	-1,189,220	-1,221,000	2.7%
10101	41120	Property Sur Tax	-193,859	-193,294	-228,233	-249,373	-234,000	-253,000	8.1%
10101	41200	Franchise Tax--Electric	-533,029	-505,848	-500,903	-522,505	-540,000	-540,000	0.0%
10101	41201	Franchise Tax--Gas	-142,807	-143,905	-125,741	-133,441	-175,000	-175,000	0.0%
10101	41202	Franchise Tax--Telephone	-37,389	-31,535	-26,995	-24,377	-30,000	-30,000	0.0%
10101	41500	Financial Institution Tax	-460	-685	-292	-172	-300	-100	-66.7%
10101	42100	Building Permits	-44,185	-29,804	-74,060	-101,206	-70,000	-95,000	35.7%
10101	42175	Plan Review Fees	-20,546	-13,390	-14,848	-13,688	-10,000	-10,000	0.0%
10101	42185	TIF Admin Fees Per DevAgree	-13,046	-13,553	-20,962	-22,089	-21,000	-22,500	7.1%
10101	42200	City Licenses & Permits	-43,681	-44,069	-44,920	-43,079	-44,000	-45,000	2.3%
10101	43200	Trash Collections	-505,851	-544,379	-584,811	-623,632	-605,600	-656,225	8.4%
10101	43205	E-Waste/Mattress Fees	-2,220	-1,909	-860	-2,305	-1,000	-5,000	400.0%
10101	44015	CARES ACT Funding	0	0	-305,993	0	0	0	0.0%
10101	44210	Grants	-4,542	-4,932	-1,438	-2,368	-5,000	-5,000	0.0%
10101	45100	Interest on Investments	-27,285	-28,130	-792	-512	-500	-500	0.0%
10101	46100	Transf From Sales Tax Fd	-1,359,268	-1,420,500	-1,333,000	-1,491,838	-1,491,838	-1,555,000	4.2%
10101	46109	Transf from Use Tax Fund	0	0	0	0	0	-150,000	0.0%
10101	48001	Fines & Court Costs	-82,731	-83,940	-52,910	-48,149	-50,000	-55,000	10.0%
10101	48061	Court Bond Forfeiture	0	-850	0	-350	-1,000	-1,000	0.0%
10101	48100	Miscellaneous Receipts	-22,633	-19,010	-17,493	-781,428	-760,000	-10,000	-98.7%
TOTAL	General Revenue		-4,005,392	-4,127,186	-4,403,083	-5,211,128	-5,228,458	-4,829,325	-7.6%

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
10105	City Hall Expenses									
10105	51100	Salaries--Full Time	200,115	187,763	201,881	181,494	240,019	248,254	3.4%	
10105	51200	Salaries--Part Time	17,503	25,238	34,588	34,148	31,200	31,200	0.0%	
10105	51500	Soc. Security--City Share	12,214	12,010	13,483	12,116	16,816	17,326	3.0%	
10105	51501	Medicare--City Share	2,856	2,809	3,162	2,833	3,933	4,052	3.0%	
10105	51600	Workman's Compensation	725	801	772	1,300	2,000	2,000	0.0%	
10105	51700	Life/Health Insurance	29,774	19,572	19,251	18,269	33,919	33,919	0.0%	
10105	51900	LAGERS Retirement Program	15,209	13,741	13,027	13,838	18,481	19,860	7.5%	
10105	51950	Wellness Reimbursement Prgm	0	0	0	0	0	4,000	0.0%	
10105	52210	Electricity	4,104	3,654	3,172	3,526	4,000	4,000	0.0%	
10105	52220	Natural Gas	2,305	2,003	2,131	2,124	2,500	2,500	0.0%	
10105	52230	Telephone	7,928	7,355	8,492	11,121	8,500	9,500	11.8%	
10105	52235	Payroll Service	8,088	9,001	8,900	8,594	9,000	10,000	11.1%	
10105	52240	Legal Notices/Publishing	6,438	3,708	2,270	2,105	4,000	4,000	0.0%	
10105	52260	Accounting Service	15,900	16,000	21,000	21,000	22,500	22,500	0.0%	
10105	52270	Building Maintenance	17,445	34,955	18,127	13,803	41,000	41,000	0.0%	
10105	52280	Equipment Maintenance	3,001	2,710	856	1,704	3,000	3,000	0.0%	
10105	52285	Computer Equip/Sftwre Mnt	17,378	17,911	66,434	20,970	20,000	20,000	0.0%	
10105	52370	Training/Meetings	11,011	8,082	3,720	5,965	12,000	12,000	0.0%	
10105	52380	Dues	7,108	5,086	7,827	10,705	9,500	9,500	0.0%	
10105	52410	Elections	3,390	2,798	3,802	14,617	6,000	6,000	0.0%	
10105	52450	Legal Services	35,787	39,337	39,054	31,622	50,000	50,000	0.0%	
10105	52480	Ordinance Codification	1,952	2,494	1,195	2,256	3,500	3,500	0.0%	
10105	52500	Cemetery Maintenance	14,201	20,699	9,384	11,260	16,000	16,000	0.0%	
10105	52651	Property/Liability Ins.	44,928	44,846	44,201	50,113	48,000	50,000	4.2%	
10105	53210	Office Supplies	6,199	4,237	5,373	7,327	6,000	6,000	0.0%	
10105	53250	Postage	1,550	1,467	1,746	1,713	2,000	2,000	0.0%	
10105	53400	Uniforms	131	320	275	441	500	500	0.0%	
10105	54100	New Equipment	0	737	1,319	2,746	1,500	1,500	0.0%	
10105	54180	Internet Web Page	3,600	5,204	18,375	10,625	6,000	6,000	0.0%	
10105	58010	Goodwill	410	1,301	-399	2,576	1,200	1,200	0.0%	
10105	58100	Other Expenses	-392	580	2,605	288	0	0	0.0%	
10105	59100	Reconciliation Adjustments	-32	1,338	-4,008	1,546	0	0	0.0%	
TOTAL	City Hall Expenses		490,825	497,756	552,013	502,743	623,068	641,311	2.9%	
10106	Non-Departmental Exp									
10106	56104	Transf to Park Cap Improv	4,942	0	40,000	60,000	60,000	60,000	0.0%	
10106	56105	Transfer to Park Fund	450,690	450,690	432,690	384,000	384,000	474,000	23.4%	
10106	56108	Transf to Wireless Cap Imp	48,277	54,000	100,000	110,000	110,000	104,000	-5.5%	
TOTAL	Non-Departmental Exp		503,909	504,690	572,690	554,000	554,000	638,000	15.2%	

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
10108	Court & Legal Expenses									
10108	51100	Salaries--Full Time	0	45,321	52,101	61,468	56,317	60,172	6.8%	
10108	51200	Salaries--Part Time	2,063	192	180	0	1,000	0	-100.0%	
10108	51500	Soc. Security--City Share	78	2,918	3,221	3,596	3,492	3,731	6.8%	
10108	51501	Medicare--City Share	18	682	781	841	817	872	6.7%	
10108	51700	Life/Health Insurance	221	6,938	7,695	9,319	8,500	9,500	11.8%	
10108	51900	LAGERS Retirement Program	96	3,485	3,623	4,490	4,336	4,814	11.0%	
10108	52285	Incode Sftware Hosted Subscrip	11,010	5,721	5,805	5,325	6,500	6,000	-7.7%	
10108	52370	Training/Meetings	1,842	1,116	24	1,217	1,500	1,500	0.0%	
10108	52380	Dues	45	180	95	100	150	150	0.0%	
10108	52450	Legal Services	18,388	19,338	14,800	25,586	20,000	25,000	25.0%	
10108	52454	Indigent Legal Defense	600	1,600	800	750	2,500	2,500	0.0%	
10108	52455	Municipal Judge Services	15,525	14,225	11,475	15,525	16,200	16,800	3.7%	
10108	52463	Incarceration Services	6,318	1,833	234	845	6,000	6,000	0.0%	
TOTAL	Court & Legal Expenses		56,204	103,548	100,834	129,061	127,312	137,039	7.6%	
10109	Community Dev Dir Exp									
10109	51100	Salaries--Full Time	146,492	139,950	153,643	155,694	154,759	160,556	3.7%	
10109	51500	Soc. Security--City Share	9,082	8,202	9,403	9,577	9,595	9,954	3.7%	
10109	51501	Medicare--City Share	2,124	2,005	2,216	2,240	2,244	2,328	3.7%	
10109	51600	Workman's Compensation	2,414	1,781	1,718	2,164	4,000	4,000	0.0%	
10109	51700	Life/Health Insurance	14,992	14,998	14,605	17,807	16,000	17,600	10.0%	
10109	51900	LAGERS Retirement Program	9,165	8,141	10,936	11,894	11,916	12,844	7.8%	
10109	51950	Wellness Reimbursement Prgm	0	0	0	0	0	2,000	0.0%	
10109	52232	Cell Phones	921	1,316	1,015	955	1,600	1,600	0.0%	
10109	52240	Legal Notices/Publishing	968	1,087	2,008	1,758	3,500	3,500	0.0%	
10109	52265	Engineering Fees	23,792	5,271	21,670	19,787	20,000	20,000	0.0%	
10109	52280	Equipment Maintenance	3,365	5,012	4,981	5,357	5,000	5,000	0.0%	
10109	52285	IBTS Blding Code Software Fees	1,665	405	2,580	1,590	3,000	3,000	0.0%	
10109	52290	Vehicle Maintenance	1,872	861	1,585	1,160	1,500	2,000	33.3%	
10109	52370	Training/Meetings	5,283	2,789	2,068	1,692	6,000	6,000	0.0%	
10109	52380	Dues	995	1,234	1,178	1,088	1,500	1,500	0.0%	
10109	52415	Recording Fees/Surveys	4,796	199	4,594	381	4,000	4,000	0.0%	
10109	52480	Planning Consultant Study	0	0	0	0	0	15,000	0.0%	
10109	52650	Auto Insurance	623	719	854	933	1,000	1,000	0.0%	
10109	53200	Small Tools & Equipment	47	37	12	55	500	500	0.0%	
10109	53215	Gas & Oil	1,608	1,011	937	1,493	1,500	2,000	33.3%	
10109	53400	Uniforms	162	292	266	291	500	500	0.0%	
TOTAL	Community Dev Dir Exp		230,367	195,311	236,269	235,915	248,114	274,882	10.8%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
10110	Economic Dev Exp								
10110	52295	Kearney Area Dev Council	70,000	70,000	70,000	70,000	70,000	70,000	0.0%
10110	52297	Chamber of Commerce Contract	22,500	37,500	30,000	30,000	30,000	30,000	0.0%
10110	54700	Land Purchase	96,950	110,127	0	842,887	845,000	0	-100.0%
10110	55001	Innovation 4th Int Contingency	0	0	0	30,000	30,000	30,000	0.0%
TOTAL	Economic Dev Exp		189,450	217,627	100,000	972,887	975,000	130,000	-86.7%
10117	Firehouse Center								
10117	52210	Electricity	2,748	2,320	2,309	3,237	3,000	3,500	16.7%
10117	52220	Natural Gas/Propane	1,801	1,758	1,804	2,022	2,000	2,000	0.0%
10117	52260	KEC Annual Audit	0	4,500	4,500	5,000	4,500	4,500	0.0%
10117	52270	Building Maintenance	3,874	3,408	2,262	8,470	4,000	4,000	0.0%
10117	52295	Enrichment Council Contract	39,650	60,000	60,000	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		78,073	101,986	100,874	108,729	103,500	104,000	0.5%
10118	Historic Museum Exp								
10118	52210	Electricity	2,054	1,864	1,601	1,578	2,500	2,500	0.0%
10118	52220	Natural Gas/Propane	1,597	1,514	1,536	1,801	2,000	2,000	0.0%
10118	52270	Building Maintenance	1,585	19,695	1,641	4,631	3,000	3,000	0.0%
10118	54665	City Museum	3,618	7,117	5,086	3,552	7,500	7,500	0.0%
TOTAL	Historic Museum Exp		8,855	30,189	9,864	11,563	15,000	15,000	0.0%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
10211	Police Dept Exp								
10211	51100	Salaries--Full Time	1,027,863	1,107,182	1,066,316	1,241,876	1,177,227	1,301,835	10.6%
10211	51200	Salaries--Part Time	10,452	9,709	13,320	10,511	40,950	42,900	4.8%
10211	51220	Physicals/Testing	60	203	423	124	400	400	0.0%
10211	51500	Soc. Security--City Share	62,630	63,939	63,912	74,374	75,527	80,714	6.9%
10211	51501	Medicare--City Share	14,647	14,947	15,136	17,394	17,664	18,877	6.9%
10211	51600	Workman's Compensation	11,271	14,799	13,746	16,130	35,000	38,000	8.6%
10211	51700	Life/Health Insurance	166,474	135,911	132,965	156,470	225,000	200,000	-11.1%
10211	51900	LAGERS Retirement Program	91,015	95,370	88,893	100,667	101,690	96,507	-5.1%
10211	51950	Wellness Reimbursement Prgm	0	0	0	1,446	0	21,000	0.0%
10211	52210	Electricity	9,801	9,866	6,379	7,091	10,000	10,000	0.0%
10211	52220	Natural Gas	561	463	537	578	1,000	1,000	0.0%
10211	52230	Telephone	9,030	8,948	11,207	12,671	12,000	14,000	16.7%
10211	52232	Cell Phones	3,707	5,598	5,336	5,623	7,000	7,200	2.9%
10211	52240	Printing	260	134	0	573	1,500	1,500	0.0%
10211	52268	Consulting Services	0	0	0	4,290	0	67,600	0.0%
10211	52270	Building Maintenance	11,733	21,871	6,023	6,242	15,000	15,000	0.0%
10211	52277	Tornado Siren Maintenance	1,462	618	24,906	11,749	3,000	3,000	0.0%
10211	52280	Equipment Maintenance	17,764	12,585	24,378	12,868	16,000	16,000	0.0%
10211	52285	Computer Equip & Maint	17,050	94,655	103,617	47,044	64,000	50,000	-21.9%
10211	52290	Vehicle Maintenance	13,006	19,819	21,124	33,876	20,000	30,000	50.0%
10211	52370	Training/Meetings	3,252	7,814	5,863	10,319	15,000	15,000	0.0%
10211	52375	Community Policing	0	1,301	377	522	1,500	1,500	0.0%
10211	52380	Dues	32	0	230	195	400	400	0.0%
10211	52420	Animal Control (FROM STREET)	1,398	1,961	498	1,155	3,500	3,500	0.0%
10211	52425	Drug Dog Care & Cerfication	98	791	731	1,045	2,000	2,000	0.0%
10211	52460	County Dispatch Service	20,014	15,010	20,011	25,017	20,014	20,014	0.0%
10211	52462	REJIS Computer System	1,962	2,099	2,965	2,919	3,000	3,000	0.0%
10211	52464	MARRS 800 Radio Host Fees	0	0	0	6,735	6,735	7,500	11.4%
10211	52465	Crime Investigations	12,701	11,113	12,567	10,903	14,500	14,500	0.0%
10211	52470	James Fest-Contract Labor	2,720	3,894	0	1,575	4,000	4,000	0.0%
10211	52650	Auto Insurance	5,613	7,185	9,607	10,261	11,000	13,000	18.2%
10211	52651	Property/Liability Ins.	40,518	39,042	41,225	46,981	45,000	50,000	11.1%
10211	53200	Hand Tools	204	23	57	10	300	300	0.0%
10211	53210	Office & Maint Supplies	1,986	1,883	3,086	1,436	3,000	3,000	0.0%
10211	53215	Gas & Oil	34,627	32,821	22,876	43,005	35,000	45,000	28.6%
10211	53250	Postage	147	327	303	413	600	600	0.0%
10211	53400	Uniforms	17,191	10,264	3,777	12,361	18,000	22,000	22.2%
10211	54100	New Equipment	19,157	14,907	76,689	11,210	25,000	47,000	88.0%
10211	54270	Basement Squad Room	0	55,288	59,756	0	0	0	0.0%
10211	54500	New Vehicle	60,725	73,317	16,471	37,614	35,000	73,000	108.6%
10211	58010	Holiday Service Banquet	117	428	202	0	1,000	1,000	0.0%
TOTAL	Police Dept Exp		1,691,248	1,896,086	1,875,511	1,985,271	2,067,507	2,341,847	13.3%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD 12			
		FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
10314	Solid Waste Expenses								
10314	52275 Recycling Program	33,524	39,473	40,985	49,917	35,000	45,000	28.6%	
10314	52800 Allied Waste Services Contract	496,405	529,681	569,696	606,445	589,600	640,225	8.6%	
TOTAL	Solid Waste Expenses	529,929	569,154	610,680	656,362	624,600	685,225	9.7%	
TOTAL	General Fund	-2,165,028	-1,960,171	-2,193,681	-2,248,280	-2,084,038	-2,110,301	1.3%	
11000	DWI/Drug Fund								
11000	31510 Fund Balance	-7,336	-5,389	-5,389	-7,051	-7,051	-8,722	23.7%	
11201	DWI/Drug Fund Revenues								
11201	48001 Fines & Court Costs	-1,892	-2,053	-1,662	-1,671	-1,500	-1,675	11.7%	
TOTAL	DWI/Drug Fund Revenues	-1,892	-2,053	-1,662	-1,671	-1,500	-1,675	11.7%	
11211	DWI/Drug Fund Expenses								
11211	54100 New DWI/Drug Equipment	0	0	0	0	7,000	8,700	24.3%	
11211	54125 Narcotic/Tracking Dog	0	4,000	0	0	0	0	0.0%	
TOTAL	DWI/Drug Fund Expenses	0	4,000	0	0	7,000	8,700	24.3%	
TOTAL	DWI/Drug Enforce Fd	-9,228	-3,442	-7,051	-8,722	-1,551	-1,697	9.4%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD 12			
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
12101	Use Tax Revenues								
12101	41610	Use Tax Revenue	0	0	0	0	0	-600,000	0.0%
12101	48010	Bond Proceeds	0	0	0	0	0	-2,350,000	0.0%
TOTAL	Use Tax Revenues		0	0	0	0	0	-2,950,000	0.0%
12116	Use Tax Sidewalks & Trails Exp								
12116	54357	New Sidewalk Construction	0	0	0	0	0	150,000	0.0%
TOTAL	Use Tax Sidewalks & Tr		0	0	0	0	0	150,000	0.0%
12117	Use Tax Park Cap Projects Exp								
12117	54555	Pickle Ball Complex	0	0	0	0	0	1,850,000	0.0%
12117	54556	Hall Park Development	0	0	0	0	0	500,000	0.0%
TOTAL	Use Tax Park Cap Prjec		0	0	0	0	0	2,350,000	0.0%
12211	Use Tax Public Safety Expense								
12211	56105	TrnsfrGenFd PoliceOffcrs&Eqpmt	0	0	0	0	0	150,000	0.0%
TOTAL	Use Tax Public Safety		0	0	0	0	0	150,000	0.0%
12215	Use Tax Animal Control Exp								
12215	51100	Animal Control Officer	0	0	0	0	0	40,000	0.0%
12215	54100	Animal Control Equipment	0	0	0	0	0	25,000	0.0%
12215	54500	New Vehicle	0	0	0	0	0	35,000	0.0%
TOTAL	Use Tax Animal Control		0	0	0	0	0	100,000	0.0%
12517	Use Tax Debt Park Cap Projects								
12517	55000	Debt Service--Principal	0	0	0	0	0	150,000	0.0%
12517	55001	Debt Service--Interest	0	0	0	0	0	50,000	0.0%
TOTAL	Use Tax Debt Park Cap		0	0	0	0	0	200,000	0.0%
TOTAL	Use Tax Fund		0	0	0	0	0	0	0.0%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
13000	Sales Tax Fund								
13000	31510	Fund Balance	-323,632	-237,608	-237,608	-244,323	-244,323	-253,135	3.6%
13101	Sales Tax Revenue								
13101	41600	Sales Tax Revenue	-1,507,475	-1,550,432	-1,591,207	-1,710,662	-1,687,838	-1,735,000	2.8%
13101	45100	Interest on Investments	-9,853	-10,012	0	-4	0	0	0.0%
13101	46100	Transf From Transport Tax Fund	0	0	0	0	0	-50,000	0.0%
13101	48010	Bond Proceeds-ClrCrkBdg/92SWlk	-375,000	0	0	0	0	0	0.0%
13101	48100	Miscellaneous Receipts	0	0	0	-1,369	0	0	0.0%
TOTAL	Sales Tax Revenue		-1,892,327	-1,560,445	-1,591,207	-1,712,036	-1,687,838	-1,785,000	5.8%
13113	Sales Tax Expenses								
13113	52265	ClrCrk PedBrdg Engineering	4,351	0	0	0	0	0	0.0%
13113	54352	Clear Creek Ped Bridge Trail	4,575	0	0	0	0	0	0.0%
13113	54357	92 Hwy Sidewalk	306,261	0	0	0	88,363	88,363	0.0%
13113	55000	ClrCrkBrdge Debt-Principal	0	61,460	32,120	33,074	33,074	34,057	3.0%
13113	55001	ClrCrkBrdg--Interest	11,193	10,820	9,412	8,458	8,458	7,475	-11.6%
13113	55300	Developer Reimbursement	0	0	0	0	0	0	-100.0%
13113	56100	Transf to W&S Sinking	7,461	42,400	0	0	0	0	0.0%
13113	56102	Transfer to Transport Tax	0	0	100,000	0	0	0	0.0%
13113	56105	Transfer to General Fund	1,359,268	1,420,500	1,333,000	1,491,838	1,491,838	1,555,000	4.2%
13113	56106	Transfer EATS to TIF	100,423	111,290	109,959	134,389	114,000	149,004	30.7%
TOTAL	Sales Tax Expenses		1,793,532	1,646,469	1,584,491	1,667,759	1,735,733	1,833,899	5.7%
13526	2018 COPS 92 Sidewlk								
13526	55000	2018 COPS 92 Sdwlk-Prin	0	0	0	30,000	30,000	30,000	0.0%
13526	55001	2018 COPS 92 Sdwlk-INTEREST	0	0	0	5,465	10,330	9,130	-11.6%
TOTAL	2018 COPS 92 Sidewlk		0	0	0	35,465	40,330	39,130	-3.0%
TOTAL	Sales Tax Fund		-422,428	-151,583	-244,323	-253,135	-156,099	-165,106	5.8%

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
14000	Park Cap Improv Fund									
14000	31510	Fund Balance	-157,517	-91,822	-91,822	-981,485	-981,485	-179,445	-81.7%	
14301	Park Cap Imprvmnt Revenue									
14301	42350	Park Development Fees	-30,875	-21,125	-42,575	-26,975	-26,000	-40,625	56.3%	
14301	44001	MoDNR LWCF Grant Funding	0	0	0	-250,000	-250,000	0	-100.0%	
14301	44350	Fund Raising Donations	0	0	-44,536	-6,645	0	0	0.0%	
14301	45100	Interest on Investments	-3,591	-3,350	0	-27	0	0	0.0%	
14301	46100	Trans Frm General Fund	-4,942	0	-40,000	-60,000	-60,000	-60,000	0.0%	
14301	48010	Ln's Pk L/P Proceeds	0	0	-1,093,000	0	0	0	0.0%	
TOTAL		Park Cap Imprvmnt Reve	-39,408	-24,475	-1,220,111	-343,647	-336,000	-100,625	-70.1%	
14315	Park Capital Projects									
14315	54540	Amph Entrance & Ticket Bldg	0	19,530	0	0	0	0	0.0%	
TOTAL		Park Capital Projects	0	19,530	0	0	0	0	0.0%	
14316	Park Cap Imprvmnt Expense									
14316	55000	Amphitheater LP Principal	36,000	40,000	0	0	0	0	0.0%	
14316	55001	Amphitheater L/P Interest	1,541	813	0	0	0	0	0.0%	
TOTAL		Park Cap Imprvmnt Expe	37,541	40,813	0	0	0	0	0.0%	
14317	Lion's Park Redevelopment									
14317	54555	Lion's Park Redevelopment	0	29,826	325,990	1,089,652	1,230,000	173,000	-85.9%	
14317	55000	Ln's Prk L/P--Principal	0	0	0	38,000	38,000	40,000	5.3%	
14317	55001	Ln's Prk L/P--Interest	0	0	4,459	18,035	18,035	17,408	-3.5%	
TOTAL		Lion's Park Redevelopm	0	29,826	330,448	1,145,686	1,286,035	230,408	-82.1%	
TOTAL		Park Capital Imprvmnts	-159,384	-26,128	-981,485	-179,445	-31,450	-49,662	57.9%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD 12			
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
15000	Cemetery Fund								
15000	31510	Fund Balance	-231,119	-243,698	-243,698	-254,418	-254,418	-266,688	4.8%
15301	Fairview Cemetery Revenue								
15301	45100	Interest on Investments	-3,905	-3,824	0	-39	0	0	0.0%
15301	48003	Cemetery Lot Sales & Fees	-10,350	-8,755	-13,775	-12,230	-5,000	-5,000	0.0%
TOTAL	Fairview Cemetery Reve		-14,255	-12,579	-13,775	-12,269	-5,000	-5,000	0.0%
15315	Fairview Cemetery Expense								
15315	52500	Cemetery Maintenance	0	0	3,055	0	30,000	30,000	0.0%
TOTAL	Fairview Cemetery Expe		0	0	3,055	0	30,000	30,000	0.0%
TOTAL	Fairview Cemetery Fund		-245,374	-256,278	-254,418	-266,688	-229,418	-241,688	5.3%
16000	Police Training Fund								
16000	31510	Fund Balance	1,524	-738	-738	-2,005	-2,005	-4,265	112.7%
16201	Police Training Revenue								
16201	45100	Interest on Investments	-98	-93	0	-1	0	0	0.0%
16201	48001	\$2 Police Training Fee	-1,159	-1,232	-767	-959	-750	-800	6.7%
16201	48020	POST Commission Fds (Mo)	-467	-1,301	-500	-1,300	-750	-800	6.7%
TOTAL	Police Training Revenu		-1,723	-2,627	-1,267	-2,260	-1,500	-1,600	6.7%
16211	Police Training Expenses								
16211	52370	DO NOT USE(USE 10211 52370)	7,025	365	0	0	1,800	4,000	122.2%
TOTAL	Police Training Expens		7,025	365	0	0	1,800	4,000	122.2%
TOTAL	Police Training Fund		6,826	-3,000	-2,005	-4,265	-1,705	-1,865	9.4%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
17000	Park Fund								
17000	31510	Fund Balance	-97,356	-99,302	-99,302	-220,517	-220,517	-207,295	-6.0%
17301	Park Fund Revenue								
17301	41200	Cable TV Franchise	-60,678	-67,758	-64,642	-58,475	-64,000	-65,000	1.6%
17301	44300	Pavilion Corporate Spnsr	-12,000	-12,000	0	-1,500	0	-1,500	0.0%
17301	45100	Interest on Investments	-3,710	-3,491	-2	-35	0	0	0.0%
17301	46100	Trans Frm General Fund	-450,690	-450,690	-432,690	-384,000	-384,000	-474,000	23.4%
17301	48002	Amphitheater Revenue	-104,901	-55,927	0	-38,362	0	-80,000	0.0%
17301	48004	Recreation Prgrm Proceeds	-65,980	-75,271	-22,472	-109,086	-20,000	-80,000	300.0%
17301	48007	Billboard Leases	-22,800	-22,800	-22,800	-22,800	-22,800	-22,800	0.0%
17301	48100	Miscellaneous Receipts	-2,054	-8,478	-3,472	-4,327	0	0	0.0%
TOTAL	Park Fund Revenue		-722,813	-696,414	-546,076	-618,584	-490,800	-723,300	47.4%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
17315	Park Fund Expenses								
17315	51100	Salaries--Full Time	159,139	182,943	190,695	206,149	205,669	223,445	8.6%
17315	51200	Salaries--Part Time	11,319	15,028	0	2,889	16,000	16,000	0.0%
17315	51500	Soc. Security--City Share	10,520	12,127	11,659	12,935	13,744	14,846	8.0%
17315	51501	Medicare--City Share	2,460	2,836	2,727	3,025	3,214	3,472	8.0%
17315	51600	Workman's Compensation	3,302	118	3,522	4,437	8,200	8,200	0.0%
17315	51700	Life/Health Insurance	25,168	20,365	22,325	27,510	26,500	29,150	10.0%
17315	51900	LAGERS Retirement Program	11,939	11,484	12,471	15,874	15,837	17,876	12.9%
17315	51950	Wellness Reimbursement Prgm	0	0	0	0	0	3,000	0.0%
17315	52210	Electricity	25,950	27,059	21,090	25,440	28,000	28,000	0.0%
17315	52232	Cell Phone AmphitheaterIntrnet	2,146	2,164	2,393	2,365	2,200	2,400	9.1%
17315	52240	Printing	2,432	1,205	1,456	44	2,500	2,500	0.0%
17315	52275	Park Maintenance	89,686	119,785	46,369	68,183	67,000	72,000	7.5%
17315	52280	Equipment Maintenance	5,381	9,597	4,076	3,573	10,000	7,000	-30.0%
17315	52290	Vehicle Maintenance	1,131	940	890	3,649	1,500	1,500	0.0%
17315	52370	Training/Meetings	518	1,390	8	717	1,750	1,750	0.0%
17315	52380	Dues	924	1,173	440	445	1,000	750	-25.0%
17315	52458	Fireworks Events	41,933	21,873	5,000	26,094	23,000	27,000	17.4%
17315	52475	Recreation Programs	69,118	59,521	19,799	61,189	20,000	60,000	200.0%
17315	52477	Theatre in the Park	6,115	2,170	0	0	0	0	0.0%
17315	52650	Auto Insurance	779	898	1,067	1,119	1,200	1,300	8.3%
17315	52651	Property/Liability Ins	7,641	7,791	7,496	8,352	9,500	10,000	5.3%
17315	53200	Hand Tools & Hardware	851	1,927	508	1,441	2,000	2,000	0.0%
17315	53215	Gas & Oil	4,154	4,978	3,045	5,096	6,000	6,000	0.0%
17315	53250	Postage	1,292	1,115	1,278	1,193	2,000	2,000	0.0%
17315	53400	Uniforms	462	951	1,061	965	1,000	1,300	30.0%
17315	54100	New Grounds Maint Equip	0	15,404	31,873	0	0	0	0.0%
17315	54105	New Mower Lease	20,240	0	0	0	0	0	0.0%
17315	54170	Playground Equipment	67	538	0	2,407	0	6,000	0.0%
17315	54500	Park Truck	0	0	0	0	0	30,000	0.0%
17315	54512	Christmas Decorations	2,644	3,305	4,994	2,338	0	5,000	0.0%
17315	54555	Park Capital Improvements	50,311	23,405	16,082	57,884	60,000	50,000	-16.7%
17315	58010	Day In the Park	8,535	8,460	0	5,532	9,000	6,000	-33.3%
17315	58100	Other Expenses	-8	105	137	0	0	0	0.0%
TOTAL	Park Fund Expenses		566,150	560,654	412,460	550,844	536,814	638,489	18.9%
17316	Park Special Projects								
17316	52475	Amphitheater Event Exp	238,822	121,326	158	81,105	40,000	80,000	100.0%
17316	52480	Lion's Park Master Plan	2,800	0	0	0	0	0	0.0%
17316	55000	Pavilion L/P Principal	12,000	12,000	12,000	0	0	0	0.0%
17316	55001	Pavillion LP Interest	730	488	243	0	0	0	0.0%
TOTAL	Park Special Projects		254,352	133,814	12,401	81,105	40,000	80,000	100.0%
TOTAL	Park Fund		334	-101,248	-220,517	-207,152	-134,503	-212,106	57.7%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
18000	Transportation Fund								
18000	31510	Fund Balance	-1,039,039	-646,444	-646,444	-1,047,188	-1,047,188	-1,235,753	18.0%
18301	Transportation Revenue								
18301	41300	Gas & Vehicle Sales Taxes	-337,562	-341,500	-330,435	-366,056	-350,000	-420,000	20.0%
18301	41400	Road and Bridge Tax	-238,297	-216,327	-312,586	-296,415	-260,000	-290,000	11.5%
18301	41600	Sales Tax Revenue	-700,599	-723,289	-741,339	-797,360	-747,500	-813,192	8.8%
18301	44010	MoDOT Highway Funding	0	-31,820	-6,050	0	0	0	0.0%
18301	45100	Interest on Investments	-19,328	-16,041	0	-168	0	0	0.0%
18301	46102	Transfer from Sales Tax	0	0	-100,000	0	0	0	0.0%
18301	48100	Miscellaneous Receipts	-3,250	-16,054	-5,054	-4,066	0	0	0.0%
TOTAL	Transportation Revenue		-1,299,036	-1,345,030	-1,495,465	-1,464,065	-1,357,500	-1,523,192	12.2%

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
18315	Transportation Expense									
18315	51100	Salaries--Full Time	209,465	235,052	219,054	261,943	280,093	290,841	3.8%	
18315	51200	Salaries--Part Time	17,745	17,853	17,927	18,656	29,500	29,572	0.2%	
18315	51220	Annual Physicals	228	243	106	248	250	250	0.0%	
18315	51500	Soc. Security--City Share	14,036	15,572	14,397	16,940	19,195	19,866	3.5%	
18315	51501	Medicare--City Share	3,283	3,642	3,388	3,962	4,489	4,646	3.5%	
18315	51600	Workman's Compensation	4,630	6,233	6,014	7,575	14,000	14,000	0.0%	
18315	51700	Life/Health Insurance	36,941	31,956	39,768	44,101	53,462	56,570	5.8%	
18315	51900	LAGERS Retirement Program	13,044	11,940	12,712	13,449	21,313	23,267	9.2%	
18315	51950	Wellness Reimbursement Prgm	0	0	0	0	0	6,000	0.0%	
18315	52210	Electricity	109,075	113,141	114,781	119,277	130,000	130,000	0.0%	
18315	52220	Natural Gas/Propane	11,316	3,066	3,355	3,912	4,500	4,500	0.0%	
18315	52230	Telephone	704	716	712	388	900	900	0.0%	
18315	52232	Cell Phones	1,767	3,020	3,424	3,421	3,600	3,600	0.0%	
18315	52265	Engineering Fees	43,096	67,022	21,574	42,778	55,000	55,000	0.0%	
18315	52270	Building Maintenance	28,913	77,001	13,107	17,153	30,000	30,000	0.0%	
18315	52280	Equipment Maintenance	9,875	9,120	10,828	14,866	20,000	20,000	0.0%	
18315	52285	Computer Equipment Maint.	250	277	1,046	326	500	2,500	400.0%	
18315	52290	Vehicle Maintenance	17,672	17,278	12,562	9,321	20,000	20,000	0.0%	
18315	52300	Street Maintenance	461,982	530,648	430,911	463,098	510,000	510,000	0.0%	
18315	52325	Storm Drainage Maint.	12,353	56,044	3,164	44,031	25,000	65,000	160.0%	
18315	52350	Sidewalk Maint-50% Progm	8,215	6,649	605	1,602	5,000	5,000	0.0%	
18315	52370	Training/Meetings	1,064	4,295	1,445	0	2,500	1,500	-40.0%	
18315	52650	Auto Insurance	6,228	8,083	9,607	11,194	12,000	14,000	16.7%	
18315	52651	Property/Liability Ins.	9,422	10,225	9,838	12,528	12,000	15,000	25.0%	
18315	53130	Traffic Signs	4,404	1,775	1,978	4,629	7,500	6,000	-20.0%	
18315	53150	Salt & Sand	15,070	11,867	11,490	8,539	25,000	25,000	0.0%	
18315	53180	Work Supplies	658	3,246	4,262	4,599	2,500	4,500	80.0%	
18315	53200	Hand Tools & Hardware	1,551	1,841	631	883	2,500	1,000	-60.0%	
18315	53215	Gas & Oil	7,175	9,037	7,043	14,479	10,000	15,000	50.0%	
18315	53400	Uniforms	1,246	1,701	2,227	2,844	2,500	3,000	20.0%	
18315	54100	New Equipment	140	52,056	4,102	16,565	20,000	5,000	-75.0%	
18315	54500	New Vehicle	0	131,269	57,684	0	0	16,000	0.0%	
18315	54505	Street Sweeper	0	240,115	0	0	0	0	0.0%	
18315	54510	Backhoe (1/2 share w/WtrDept)	0	0	0	45,000	45,000	0	-100.0%	
18315	54700	Land Purchase	97,562	0	0	0	0	0	0.0%	
18315	56105	Transfer to Sales Tax Fund	0	0	0	0	0	50,000	0.0%	
18315	56106	Transfer EATS to TIF	50,535	55,645	54,980	67,194	55,600	74,500	34.0%	
TOTAL		Transportation Expense	1,199,646	1,737,625	1,094,721	1,275,500	1,423,902	1,522,012	6.9%	
TOTAL		Transportation Fund	-1,138,429	-253,849	-1,047,188	-1,235,753	-980,786	-1,236,933	26.1%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
19000	CapImpSalesTax Fd								
19000	31510	Fund Balance	-93,907	-132,195	-132,195	-175,549	-175,549	-231,292	31.8%
19101	Cap Improv Sales Tax Rev.								
19101	41600	Sales Tax Revenue	-698,557	-721,598	-740,333	-796,153	-747,500	-812,192	8.7%
19101	45100	Interest on Investments	-2,275	-2,336	0	-35	0	0	0.0%
19101	46100	Inter-Fund Transfers	0	0	0	0	-442,200	0	-100.0%
TOTAL		Cap Improv Sales Tax R	-700,832	-723,933	-740,333	-796,188	-1,189,700	-812,192	-31.7%
19315	Cap Improv Sales Tax Exp.								
19315	54530	Salt Dome	0	0	0	3,250	577,200	40,000	-93.1%
19315	54557	ClrCrk Ped Trail Overlay	30,000	0	0	0	0	0	0.0%
19315	56104	Trans to 2015 G.O. DebtFd	628,800	630,000	642,000	670,000	670,000	700,000	4.5%
19315	56106	Transfer EATS to TIF	50,535	55,645	54,980	67,194	55,600	74,500	34.0%
TOTAL		Cap Improv Sales Tax E	709,335	685,645	696,980	740,444	1,302,800	814,500	-37.5%
TOTAL		Capitail Improv. Sales	-85,404	-170,484	-175,549	-231,292	-62,449	-228,984	266.7%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
20000	W&S Revenue Fund								
20000	31510	Fund Balance	-855,657	-962,428	-962,428	-1,311,775	-1,311,775	-1,848,920	40.9%
20401	W & S Revenue Receipts								
20401	42400	Sewer Connection Fee	0	0	0	-2,160	0	-3,000	0.0%
20401	42500	Meter Set Fees	-12,760	-66,160	-103,500	-93,580	-90,000	-120,000	33.3%
20401	42510	PWSD#6 Fee Collections	-28,212	-13,974	-20,550	-32,527	-15,000	-15,000	0.0%
20401	43100	Water Collections	-2,012,803	-2,060,630	-2,271,491	-2,362,460	-2,327,000	-2,420,000	4.0%
20401	43150	Sewer Collections	-1,452,052	-1,494,639	-1,631,956	-1,696,572	-1,688,000	-1,753,000	3.9%
20401	43155	Penalties--Water&Sewer	-56,974	-61,092	-50,882	-57,114	-65,000	-58,000	-10.8%
20401	45100	Interest on Investments	-17,059	-19,022	-8,905	-2,255	-3,000	-2,000	-33.3%
20401	48100	Miscellaneous Receipts	-36,594	-9,220	-6,786	-8,312	-5,000	-6,500	30.0%
TOTAL	W & S Revenue Receipts		-3,616,454	-3,724,735	-4,094,070	-4,254,979	-4,193,000	-4,377,500	4.4%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
20423	W & S Admin. Expenses								
20423	51100	Salaries--Full Time	477,111	580,184	551,983	563,604	635,761	735,493	15.7%
20423	51200	Salaries--Part Time	6,409	0	1,023	0	0	0	0.0%
20423	51220	Physicals/Tests	60	246	0	0	300	300	0.0%
20423	51500	Soc. Security--City Share	29,274	35,019	33,815	34,167	39,417	45,601	15.7%
20423	51501	Medicare--City Share	6,847	8,190	7,271	7,991	9,219	10,665	15.7%
20423	51600	Workman's Compensation	9,660	11,131	10,739	16,232	30,000	36,000	20.0%
20423	51700	Life/Health Insurance	90,277	80,297	69,341	83,827	115,000	120,000	4.3%
20423	51900	LAGERS Retirement Program	32,983	38,418	35,996	41,656	48,318	58,839	21.8%
20423	51950	Wellness Reimbursement Prgm	0	0	0	0	0	13,000	0.0%
20423	52230	Telephone	7,646	8,365	8,620	8,866	9,000	10,500	16.7%
20423	52232	Cell Phones	3,302	4,448	4,244	5,011	5,000	6,000	20.0%
20423	52240	Printing	2,317	2,276	345	2,261	3,500	3,500	0.0%
20423	52268	Consulting Services	0	200	1,350	3,056	5,000	5,000	0.0%
20423	52285	CmputerSftwr/Equip Maint	19,776	17,946	22,550	19,863	26,000	26,000	0.0%
20423	52290	Vehicle Maintenance	6,693	5,650	4,086	3,172	10,000	8,000	-20.0%
20423	52370	Training/Meetings	3,579	874	3,495	9,736	12,000	12,000	0.0%
20423	52453	On Line Bill Paymt Fees	10,721	11,418	11,746	0	12,500	14,000	12.0%
20423	52650	Auto Insurance	6,617	8,083	9,606	10,261	11,000	12,500	13.6%
20423	52651	Property/Liability Ins.	41,777	44,795	46,847	57,422	55,000	65,000	18.2%
20423	53210	Office Supplies	1,250	602	1,079	580	1,500	1,500	0.0%
20423	53215	Gas & Oil	6,190	5,276	3,217	6,179	10,000	10,000	0.0%
20423	53250	Postage	14,515	19,623	13,758	13,537	22,000	22,000	0.0%
20423	53400	Uniforms	2,174	2,731	2,744	2,727	3,500	4,500	28.6%
20423	54500	New Vehicle	0	0	0	0	15,000	16,000	6.7%
20423	54510	Backhoe (1/2 Share w StDept)	0	0	0	44,694	45,000	0	-100.0%
20423	55000	Meter AMI System Principal	104,101	106,086	108,108	110,169	110,169	112,269	1.9%
20423	55001	AMI Meter System Interest	9,679	7,694	5,672	3,611	3,610	1,510	-58.2%
20423	56100	Transfer to W&S Sinking	925,656	880,200	923,800	871,532	871,532	909,333	4.3%
20423	56105	Transfer to Sew Plnt Cap	200,000	0	0	0	0	0	0.0%
20423	56200	Trans. To Wat Cap Improv.	0	318,000	600,000	0	0	0	0.0%
20423	58100	Other Expenses	-8	0	0	0	0	0	0.0%
TOTAL	W & S Admin. Expenses		2,018,608	2,197,753	2,481,435	1,920,153	2,109,326	2,259,511	7.1%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
20424	Water Plant Expenses								
20424	52210	Electricity	58,568	56,023	59,027	59,119	65,000	65,000	0.0%
20424	52220	Natural Gas	4,546	4,396	4,079	4,008	6,000	6,000	0.0%
20424	52233	Alarm System Monitoring	1,221	741	890	890	1,100	1,100	0.0%
20424	52250	Trash	351	158	0	0	500	0	-100.0%
20424	52265	Engineering Fees	0	34,303	3,640	30,233	30,000	105,000	250.0%
20424	52271	Plant Maintenance	47,663	61,492	45,431	88,600	175,000	75,000	-57.1%
20424	52272	Distribution Maintenance	101,075	154,750	135,634	199,026	105,000	105,000	0.0%
20424	52276	Water Tower Maintenance	30,831	32,086	35,514	37,616	194,512	194,512	0.0%
20424	52280	Equipment Maintenance	41,805	38,204	57,854	45,309	40,000	40,000	0.0%
20424	52380	Dues	1,947	1,724	2,094	1,715	2,100	2,100	0.0%
20424	52490	Rent/Railroad Leases	214	235	259	285	300	300	0.0%
20424	52850	Kansas City Water	339,754	321,592	351,392	470,265	325,000	400,000	23.1%
20424	53180	Work Supplies	2,020	2,294	1,792	2,443	3,000	3,000	0.0%
20424	53200	Hand Tools & Hardware	1,679	826	1,267	2,223	3,500	3,500	0.0%
20424	53300	Test Chemicals & Expenses	18,776	22,900	26,655	22,334	30,000	30,000	0.0%
20424	53310	Treatment Chemicals	79,906	79,108	81,644	97,788	95,000	95,000	0.0%
20424	53500	Meter Set Parts	103,483	107,208	58,716	109,792	90,000	105,000	16.7%
20424	53510	PWSD#6 Fee Payment	33,018	16,368	19,728	35,491	15,000	15,000	0.0%
20424	54100	New Equipment	1,088	7,339	4,628	9,162	9,000	7,000	-22.2%
20424	54700	Land Purchase	97,562	0	20,000	0	0	0	0.0%
20424	58100	Other Expenses	0	331	0	0	0	0	0.0%
TOTAL	Water Plant Expenses		965,509	942,077	910,243	1,216,299	1,190,012	1,252,512	5.3%
20425	Sewer Plant Expenses								
20425	52210	Electricity	124,560	123,201	130,062	127,240	135,000	135,000	0.0%
20425	52233	Alarm System Monitoring	467	577	428	428	600	600	0.0%
20425	52250	Trash	0	8	846	953	1,500	1,500	0.0%
20425	52265	Engineering Fees	0	15,569	1,491	11,456	60,000	20,000	-66.7%
20425	52271	Plant Maintenance	30,877	42,830	15,386	46,544	25,000	30,000	20.0%
20425	52272	Collection System Maint.	68,675	31,473	5,935	39,886	400,000	400,000	0.0%
20425	52273	Lift Station Maintenance	59,392	45,096	35,364	112,697	70,000	35,000	-50.0%
20425	52274	Sludge Hauling/Handling	63,300	93,363	75,200	87,200	80,000	90,000	12.5%
20425	52279	Clear Water Disconnect Program	34,663	19,965	0	11,391	20,000	20,000	0.0%
20425	52280	Equipment Maintenance	17,146	37,493	54,879	75,479	40,000	50,000	25.0%
20425	53180	Work Supplies	2,054	1,819	1,826	1,893	2,500	2,500	0.0%
20425	53200	Hand Tools & Hardware	1,770	1,202	679	1,362	1,500	1,500	0.0%
20425	53300	Test Chemicals/Lab Tests	11,371	13,848	15,199	26,194	15,000	25,000	66.7%
20425	53310	Treatment Chemicals	37,170	31,410	15,751	37,680	35,000	45,000	28.6%
20425	54100	New Equipment	1,216	20,281	0	979	5,000	5,000	0.0%
TOTAL	Sewer Plant Expenses		452,662	478,134	353,046	581,382	891,100	861,100	-3.4%
TOTAL	W & S Revenue Fund		-1,035,332	-1,069,198	-1,311,775	-1,848,920	-1,314,337	-1,853,297	41.0%

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
22000	Meter Deposit Fund									
22000	31510	Fund Balance	-9,006	-9,448	-9,448	-9,373	-9,373	-8,692	-7.3%	
22401	Meter Deposit Revenue									
22401	43300	Meter Deposits	75	75	75	300	0	0	0.0%	
22401	45100	Interest on Investments	-29	-518	0	-22	0	0	0.0%	
TOTAL	Meter Deposit Revenue		46	-443	75	278	0	0	0.0%	
22423	Meter Deposit Expenses									
22423	58030	Meter Deposit Refunds	0	0	0	404	0	0	0.0%	
TOTAL	Meter Deposit Expenses		0	0	0	404	0	0	0.0%	
TOTAL	Meter Deposit Fund		-8,959	-9,891	-9,373	-8,692	-9,373	-8,692	-7.3%	
24000	Water Cap. Imp. Fund									
24000	31510	Fund Balance	-449,178	-670,654	-670,654	-565,746	-565,746	-127,447	-77.5%	
24401	Water Cap. Imp. Revenue									
24401	42500	Meter Set Fees	0	0	-47,925	-110,405	-54,000	-182,500	238.0%	
24401	45100	Interest on Investments	0	-372	0	-18	0	0	0.0%	
24401	46100	Inter-Fund Transfers	0	-318,000	-600,000	0	0	0	0.0%	
24401	48010	Lease Purchase Proceeds	-487,300	0	0	0	0	0	0.0%	
TOTAL	Water Cap. Imp. Revenue		-487,300	-318,372	-647,925	-110,423	-54,000	-182,500	238.0%	
24424	Water Cap. Imp. Expenses									
24424	52263	Engineering--Design Phase	30,030	6,100	1,826	0	0	0	0.0%	
24424	52265	Engineering Fees	11,550	2,500	14,824	10,146	40,000	80,000	100.0%	
24424	54210	Generators	1,200	0	0	0	0	0	0.0%	
24424	54424	Westside Booster Pump Stn	0	88,296	688,157	0	0	0	0.0%	
24424	54664	N Grv Waterline Constr	0	0	48,026	538,576	410,000	0	-100.0%	
TOTAL	Water Cap. Imp. Expens		42,780	96,896	752,833	548,722	450,000	80,000	-82.2%	
TOTAL	Water Capital Improv.		-893,698	-892,129	-565,746	-127,447	-169,746	-229,947	35.5%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
25000	Sewer Cap. Imp Fd								
25000	31510	Fund Balance	-5,296,495	-892,792	-892,792	-118,518	-118,518	-126,786	7.0%
25401	Sewer Cap. Imp. Revenue								
25401	42400	Sewer Connection Fee	-153,030	-100,560	-141,270	-130,500	-120,000	-187,500	56.3%
25401	45100	Interest on Investments	-8,458	-12,566	0	-32	0	0	0.0%
25401	45101	Interest Bd Proceeds	-48,395	-96,643	-2,259	135	0	0	0.0%
25401	46100	Transfer from W&S Revenue	-200,000	0	0	0	0	0	0.0%
25401	48010	Lease Purchase Proceeds	-6,315,850	0	0	0	0	0	0.0%
25401	48011	Bond Proceeds Cost of Issuance	-128,036	0	0	0	0	0	0.0%
25401	48100	Miscellaneous Receipts	-1	0	-72,628	0	0	0	0.0%
TOTAL	Sewer Cap. Imp. Revenu		-6,853,770	-209,770	-216,157	-130,396	-120,000	-187,500	56.3%
25425	Sewer Cap. Imp. Expenses								
25425	52265	Engineering	275,724	143,422	4,197	2,400	0	30,000	0.0%
25425	54210	Eastside Lift Stn Generator	0	0	0	0	0	100,000	0.0%
25425	54680	Sewer Plant Headworks	47,840	3,869,168	615,761	0	0	0	0.0%
25425	54690	West Creek Interceptor 2	1,139,736	450,884	287,954	0	0	0	0.0%
25425	54800	Bond Issuance Expenses	116,402	0	0	0	0	0	0.0%
25425	55000	Rotary Fan Press L/P-Principal	38,778	39,570	40,408	41,257	41,257	42,118	2.1%
25425	55001	Rotary Fan Press L/P--Interest	5,532	4,740	3,903	3,054	3,054	2,193	-28.2%
25425	56105	Transfer to W&S Sinking	105,689	105,689	38,208	75,418	75,418	143,189	89.9%
TOTAL	Sewer Cap. Imp. Expens		1,729,701	4,613,474	990,431	122,129	119,729	317,500	165.2%
TOTAL	Sewer Capital Improv.		-10,420,564	3,510,912	-118,518	-126,786	-118,789	3,214	-102.7%

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD 12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
28000	33 Hwy Construction Fund								
28000	31510	Fund Balance	-2,215,513	-987,714	-987,714	-5,715,078	-5,715,078	-5,750,098	0.6%
28301	Highway Constr Fd Revenue								
28301	44010	MoDOT Highway Funding	0	-7,130	-161,170	-2,605	0	0	0.0%
28301	44315	Contract w/Westside CID	-74,382	-74,382	-74,382	-74,382	-74,382	-74,382	0.0%
28301	45100	Interest on Investments	-2,743	-2,856	0	-39	0	0	0.0%
28301	45101	Interest 2018G.O.Bds	-27,946	-36,358	-2,399	-3,373	-2,000	-2,000	0.0%
28301	48010	Bond Proceeds	-3,573,409	0	-22,684,805	0	0	0	0.0%
TOTAL	Highway Constr Fd Reve		-3,678,481	-120,726	-22,922,757	-80,400	-76,382	-76,382	0.0%
28315	Highway Constr Expense								
28315	52275	I-35 Landscaping Contract Main	6,820	14,300	12,540	14,960	15,000	15,000	0.0%
28315	54355	Mill and Overlay Streets	100,000	65,000	0	0	0	0	0.0%
28315	54357	Dogwood Sidewalk Project	0	72,559	192,380	2,416	0	0	0.0%
28315	54524	SamBarr Round-About Flag Pole	0	30,251	0	0	0	0	0.0%
TOTAL	Highway Constr Expense		106,820	182,110	204,920	17,376	15,000	15,000	0.0%
28328	I35 & 19th Interchange Prjct								
28328	52264	MoDOT Engineering-I35&19thDsgn	1,437,359	0	0	0	0	0	0.0%
28328	52265	Engineering Fees	43,313	196,102	98,615	16,503	430,285	415,000	-3.6%
28328	54212	ROW Acq/Utility Relocation	0	970,313	9,750	11,500	130,000	130,000	0.0%
28328	54355	I35 & 19th Interchange Constr	0	0	17,776,412	0	2,000,000	2,000,000	0.0%
28328	54360	19th & Nations Roundabout	0	0	0	0	3,100,000	3,100,000	0.0%
28328	54800	Bond Issuance Expenses	54,227	0	105,696	0	0	0	0.0%
TOTAL	I35 & 19th Interchange		1,534,899	1,166,415	17,990,473	28,003	5,660,285	5,645,000	-0.3%
TOTAL	Highway Construction F		-4,252,275	240,084	-5,715,078	-5,750,098	-116,176	-166,481	43.3%

05/01/2022 10:17		City of Kearney									
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts					
PROJECTION:		20231 fy2023 Certification of Resources BOTH						FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT		
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%		
29000	2015 Street Bond Fund										
29000	31510	Fund Balance	-133,783	-133,606	-133,606	-81,606	-81,606	-81,619	0.0%		
TOTAL	2015 Street Bond Fund		-133,783	-133,606	-133,606	-81,606	-81,606	-81,619	0.0%		
29301	2015 Street Bond Revenues										
29301	45100	Interest on Investments	-3,039	-2,836	0	-12	0	0	0.0%		
TOTAL	2015 Street Bond Reven		-3,039	-2,836	0	-12	0	0	0.0%		
29315	2015 Street Bond Exp										
29315	53130	Way Finding Signs	0	2,000	0	0	50,000	50,000	0.0%		
29315	54355	Watson Drive/19th St Widening	0	1,013	0	0	0	0	0.0%		
29315	54357	19th Brookhaven Sdwk Crossng	0	0	52,000	0	0	0	0.0%		
29315	54512	Banners	0	0	0	0	0	20,000	0.0%		
TOTAL	2015 Street Bond Exp		0	3,013	52,000	0	50,000	70,000	40.0%		
TOTAL	2015 Street Bond Const		-136,822	-133,430	-81,606	-81,619	-31,606	-11,619	-63.2%		

05/01/2022 10:17 City of Kearney										
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON			bgnyrpts							
PROJECTION: 20231 fy2023 Certification of Resources BOTH			FOR PERIOD 12							
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
30000	W&S Sinking Fund									
30000	31510	Fund Balance	-478,075	-589,575	-589,575	-561,919	-561,919	-563,478	0.3%	
30501	W & S Sinking Revenue									
30501	45100	Interest on Investments	-8,635	-12,222	-8	-111	0	0	0.0%	
30501	46100	Transfer from W&S Revenue	-925,656	-880,200	-923,800	-871,532	-871,532	-909,333	4.3%	
30501	46102	Transfer from Sales Tax	-7,461	-42,400	0	0	0	0	0.0%	
30501	46108	Transf from SewPlntCap	-105,689	-105,689	-38,208	-75,418	-75,418	-143,189	89.9%	
30501	48100	Miscellaneous Receipts	-7,087	-1,967	-31	0	0	0	0.0%	
TOTAL	W & S Sinking Revenue		-1,054,528	-1,042,478	-962,047	-947,061	-946,950	-1,052,522	11.1%	
30523	2001 SRF RevBd Expense									
30523	55000	2001 SRF--Principal	177,500	183,750	192,500	202,500	195,000	205,000	5.1%	
30523	55001	2001 SRF--Interest	24,032	17,392	11,177	2,743	10,567	714	-93.2%	
30523	55002	2001 SRF--Fees	3,464	2,800	2,085	1,380	2,800	2,800	0.0%	
TOTAL	2001 SRF RevBd Expense		204,997	203,942	205,761	206,623	208,367	208,514	0.1%	
30525	2013 SewerClarifierL/P									
30525	55000	2013 Sewer L/P--Principal	340,000	345,000	0	0	0	0	0.0%	
30525	55001	2013 Sewer L.P--Interest	126,202	117,607	0	0	0	0	0.0%	
30525	55002	2013 Sewer L/P--UMB Fees	3,116	2,195	800	800	0	0	0.0%	
TOTAL	2013 SewerClarifierL/P		469,318	464,802	800	800	0	0	0.0%	
30526	18 WstCrk/Hdwks/WBP/92Sdwk									
30526	55000	2018 Debt Service--Principal	0	30,000	115,000	90,000	90,000	95,000	5.6%	
30526	55001	2018 Debt Service--Interest	136,498	232,234	229,988	219,823	214,958	211,258	-1.7%	
30526	55002	2018 Debt Service--Fees	0	0	1,208	1,250	4,000	4,000	0.0%	
TOTAL	18 WstCrk/Hdwks/WBP/92		136,498	262,234	346,195	311,073	308,958	310,258	0.4%	
30630	2020 CLARIFIER COPS REFINCE									
30630	55000	2020 Rfnc Debt Serv-Prin	0	0	385,000	360,000	360,000	475,000	31.9%	
30630	55001	2020 Rfnc Debt Serv-Int	0	0	48,364	64,621	64,625	53,750	-16.8%	
30630	55002	2020 Rfnc Debt Serv-Fees	0	0	3,583	2,385	5,000	5,000	0.0%	
TOTAL	2020 CLARIFIER COPS RE		0	0	436,946	427,006	429,625	533,750	24.2%	
TOTAL	W & S Sinking Fund		-721,790	-701,074	-561,919	-563,478	-561,919	-563,478	0.3%	

05/01/2022 10:17 City of Kearney										
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON							bgnyrpts			
PROJECTION: 20231 fy2023 Certification of Resources BOTH							FOR PERIOD 12			
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
31000	W&S Reserve Fund									
31000	31510	Fund Balance	-191,330	-191,741	-191,741	-192,882	-192,882	-193,280	0.2%	
TOTAL	W&S Reserve Fund		-191,330	-191,741	-191,741	-192,882	-192,882	-193,280	0.2%	
31501	W & S Reserve Revenue									
31501	45100	Interest on Investments	-795	-411	-1,140	-398	-200	-400	100.0%	
TOTAL	W & S Reserve Revenue		-795	-411	-1,140	-398	-200	-400	100.0%	
TOTAL	W & S Reserve Fund		-192,125	-192,153	-192,882	-193,280	-193,082	-193,680	0.3%	
32000	W & S Deprec. Fund									
32000	31510	Fund Balance	-59,120	-59,348	-59,348	-59,970	-59,570	-60,188	1.0%	
TOTAL	W & S Deprec. Fund		-59,120	-59,348	-59,348	-59,970	-59,570	-60,188	1.0%	
32501	W & S Deprec. Revenue									
32501	45100	Interest on Investments	-438	-228	-622	-217	-63	-200	217.5%	
TOTAL	W & S Deprec. Revenue		-438	-228	-622	-217	-63	-200	217.5%	
TOTAL	W & S Deprec Fd		-59,558	-59,577	-59,970	-60,188	-59,633	-60,388	1.3%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
55000	2015 G.O. Hwy Bond Fd								
55000	31510	Fund Balance	-622,337	-629,334	-629,334	-609,945	-609,945	-608,108	-0.3%
55501	2015 G.O. Hwy Bds Rev								
55501	41100	Property Taxes	-84,555	-91,085	-92,942	-100,054	-99,121	-121,000	22.1%
55501	45100	Interest on Investments	-16,134	-15,592	0	-158	0	0	0.0%
55501	46101	Trans from CapImpSalesTax	-628,800	-630,000	-642,000	-670,000	-670,000	-700,000	4.5%
TOTAL	2015 G.O. Hwy Bds Rev		-729,489	-736,677	-734,942	-770,211	-769,121	-821,000	6.7%
55715	2015 G.O. Hwy Bond Expense								
55715	55000	2015 G.O. Hwy--Principal	530,000	555,000	590,000	620,000	620,000	680,000	9.7%
55715	55001	2015 G.O. Hwy--Interest	184,113	173,513	162,413	150,613	146,613	138,213	-5.7%
55715	55002	2015 G.O. Hwy--Fees	1,968	1,168	1,918	1,436	2,500	2,500	0.0%
TOTAL	2015 G.O. Hwy Bond Exp		716,081	729,681	754,331	772,049	769,113	820,713	6.7%
TOTAL	2015 G.O. Highway Bond		-635,745	-636,330	-609,945	-608,108	-609,953	-608,395	-0.3%

05/01/2022 10:17		City of Kearney								
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON					bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH					FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
56000	I35/19th G.O. Bond Fd									
56000	31510	Fund Balance	-383,155	-1,673,954	-1,673,954	-1,783,425	-1,783,425	-2,059,169	15.5%	
56501	I35/19th GO Bd Revenue									
56501	41600	I35/19th Sales Tax	-452,769	-1,539,770	-1,579,402	-1,706,925	-1,625,000	-1,734,076	6.7%	
56501	45100	I35/19th GO Bd Int Revnue	0	-5,797	0	-406	0	0	0.0%	
TOTAL	I35/19th GO Bd Revenue		-452,769	-1,545,568	-1,579,402	-1,707,331	-1,625,000	-1,734,076	6.7%	
56515	I35/19th GO Bd Expense									
56515	55000	2018 GO Bds --Principal	0	125,000	135,000	140,000	140,000	145,000	3.6%	
56515	55001	2018 GO Bd--Interest	69,614	128,519	122,269	115,769	115,519	108,519	-6.1%	
56515	55002	2018 GO Bond--Fees	0	1,250	500	250	3,500	3,500	0.0%	
TOTAL	I35/19th GO Bd Expense		69,614	254,769	257,769	256,019	259,019	257,019	-0.8%	
56628	2019 I35/19th G.O. Bds									
56628	55000	2020 GO Bds-Principal	0	0	920,000	530,000	530,000	590,000	11.3%	
56628	55001	2020 GO Bds--Interest	0	0	291,861	645,250	645,250	618,750	-4.1%	
56628	55002	2020 GO Bds--Fees	0	0	300	318	12,500	12,500	0.0%	
TOTAL	2019 I35/19th G.O. Bds		0	0	1,212,161	1,175,568	1,187,750	1,221,250	2.8%	
TOTAL	I35/19th G.O. Bond Fd		-766,309	-2,964,752	-1,783,425	-2,059,169	-1,961,656	-2,314,976	18.0%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
61000	Inmate Security Fund								
61000	31510	Fund Balance	-1,298	-2,690	-2,690	-3,457	-8,486	-9,289	9.5%
61101	Inmate Security Revenue								
61101	45100	Interest on Investments	-118	-160	0	-1	0	0	0.0%
61101	48001	\$2 Inmate Security Surcharge	-1,159	-1,232	-767	-802	-600	-800	33.3%
TOTAL	Inmate Security Revenue		-1,276	-1,392	-767	-803	-600	-800	33.3%
61111	Inmate Security Expense								
61111	52280	Equipment Maintenance	0	0	0	0	6,000	6,000	0.0%
61111	54100	Biometric Verification Equip	178	0	0	0	2,500	3,000	20.0%
TOTAL	Inmate Security Expense		178	0	0	0	8,500	9,000	5.9%
TOTAL	Inmate Security Fund		-2,397	-4,082	-3,457	-4,260	-586	-1,089	85.9%

05/01/2022 10:17 City of Kearney										
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON			bgnyrpts							
PROJECTION: 20231 fy2023 Certification of Resources BOTH			FOR PERIOD 12							
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
65000	Wireless Cap Fund									
65000	31510	Fund Balance	-38,770	-15,893	-15,893	-23,644	-23,644	-27,456	16.1%	
65101	Wireless Cap Revenues									
65101	41202	Franchise Tax--Verizon	-34,272	-35,436	-25,000	-16,418	-26,495	-16,471	-37.8%	
65101	41203	Franchise Tax--AT&T	-33,716	-15,364	-12,354	-12,623	-11,081	-12,848	15.9%	
65101	41204	Franchise Tax--Sprint	-13,504	-11,966	-10,791	-5,197	0	-5,473	0.0%	
65101	41205	Franchise Tax--T-Mobile	-4,653	-2,403	-1,985	-2,351	-1,784	-2,335	30.9%	
65101	45100	Interest on Investments	-1,946	-933	0	-4	0	0	0.0%	
65101	46100	Inter-Fund Transfers	-48,277	-54,000	-100,000	-110,000	-110,000	-104,000	-5.5%	
TOTAL	Wireless Cap Revenues		-136,368	-120,101	-150,129	-146,593	-149,360	-141,127	-5.5%	
65211	Police Capital Exp									
65211	55000	Pol Station L/P Principal	75,000	76,000	77,000	79,000	79,000	81,000	2.5%	
65211	55001	Debt Service--Interest	10,930	9,435	7,868	6,306	6,306	4,704	-25.4%	
TOTAL	Police Capital Exp		85,930	85,435	84,868	85,306	85,306	85,704	0.5%	
65506	Museum/PolTrngRm L/P									
65506	55000	Debt Service--Principal	49,000	50,000	51,000	52,000	52,000	53,000	1.9%	
65506	55001	Debt Service--Interest	8,517	7,544	6,509	5,475	5,475	4,421	-19.3%	
TOTAL	Museum/PolTrngRm L/P		57,517	57,544	57,509	57,475	57,475	57,421	-0.1%	
TOTAL	Wirless Cap Imprv Fd		-31,692	6,985	-23,644	-27,456	-30,223	-25,458	-15.8%	

05/01/2022 10:17		City of Kearney							
8067jeld		NEXT YEAR BUDGET HISTORICAL COMPARISON				bgnyrpts			
PROJECTION:		20231 fy2023 Certification of Resources BOTH				FOR PERIOD		12	
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%
66000	ARPA ACT FUND								
66000	31510	Fund Balance	0	0	0	645	0	-1,040,225	0.0%
66101	ARPA ACT Revenue								
66101	44210	CARES ACT Grant Funding	0	0	-964,586	-1,106,050	0	-1,095,494	0.0%
66101	45100	Interest on Investments	0	0	-753	-372	0	-250	0.0%
TOTAL	ARPA ACT Revenue		0	0	-965,339	-1,106,422	0	-1,095,744	0.0%
66106	ARPA ACT Expenses								
66106	54540	Public Facility Costs	0	0	38,324	0	0	0	0.0%
66106	56105	Trnsfr Gen Fd-Revenue Loss	0	0	0	0	625,159	0	-100.0%
66106	58150	COVID MISC EXPENSE	0	0	26,824	-1,648	0	0	0.0%
66106	58210	Intergovernmental Aid	0	0	458,500	0	0	0	0.0%
TOTAL	ARPA ACT Expenses		0	0	523,648	-1,648	625,159	0	-100.0%
66110	ARPA ACT Economic Dev EXP								
66110	52297	Chamber of Commerce Tourism	0	0	0	35,000	35,000	0	-100.0%
66110	52470	Founders Day Festival	0	0	0	25,000	25,000	0	-100.0%
66110	54500	KEC Transportation Bus	0	0	20,000	0	0	0	0.0%
66110	58200	Small Business Grant Program	0	0	131,250	0	0	0	0.0%
TOTAL	ARPA ACT Economic Dev		0	0	151,250	60,000	60,000	0	-100.0%
66158	GenGovtServ-LostRevenue								
66158	54350	Shadowbrook Storm Sewer Lining	0	0	0	0	0	400,000	0.0%
66158	54352	12th Street Culvert Replcmnt	0	0	0	0	0	100,000	0.0%
66158	54610	Salt Dome	0	0	0	0	0	442,200	0.0%
66158	54665	Roofing Projects-CH,MUSM,FRHS	0	0	0	0	0	221,000	0.0%
TOTAL	GenGovtServ-LostRevenu		0	0	0	0	0	1,163,200	0.0%
66211	ARPA ACT Police Expense								
66211	51100	Pub Safety Salaries	0	0	291,086	0	0	0	0.0%
TOTAL	ARPA ACT Police Expens		0	0	291,086	0	0	0	0.0%
66424	Water Plant Cap Expenditures								
66424	54410	Water Plant Valves & Piping	0	0	0	7,200	410,335	403,135	-1.8%
66424	54415	Ground Storage Tank	0	0	0	0	0	557,400	0.0%
TOTAL	Water Plant Cap Expend		0	0	0	7,200	410,335	960,535	134.1%
TOTAL	ARPA ACT FUND		0	0	645	-1,040,225	1,095,494	-12,234	-101.1%

05/01/2022 10:17 City of Kearney										
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON			bgnyrpts							
PROJECTION: 20231 fy2023 Certification of Resources BOTH			FOR PERIOD 12							
			FY2019	FY2020	FY2021	FY2022	FY2022	Fy2023	PCT	
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	%	
73000	Shoppes TIF Fund									
73000	31510	Fund Balance	-68,441	-33,495	-33,495	-25,559	-25,559	-27,152	6.2%	
73001	Shoppes TIF Revenue									
73001	41100	PILOTS-Real Property	-248,624	-301,218	-337,169	-393,717	-326,319	-435,000	33.3%	
73001	41600	Clay County EATS	-45,542	-140,615	-87,917	-129,518	-144,500	-144,500	0.0%	
73001	41605	Zoo EATS	-16,241	-13,114	-14,773	-14,202	-25,312	-20,019	-20.9%	
73001	45100	Interest on Investments	-633	-667	0	-7	0	0	0.0%	
73001	46100	Transf EATS Sales Tax	-100,423	-111,290	-109,959	-134,389	-114,000	-149,004	30.7%	
73001	46101	Transf EATS CapImpSalesTx	-50,535	-55,645	-54,980	-67,194	-55,600	-74,500	34.0%	
73001	46103	Transf EATS TrnsptSalesTx	-50,535	-55,645	-54,980	-67,194	-55,600	-74,500	34.0%	
73001	46107	CID EATS Due Shoppes TIF	-186,329	-197,663	-196,699	-220,592	-202,500	-205,000	1.2%	
TOTAL	Shoppes TIF Revenue		-698,864	-875,856	-856,477	-1,026,813	-923,831	-1,102,523	19.3%	
73310	Shoppes Tif Expense									
73310	52100	Administrative Fees	7,500	8,260	15,000	15,000	15,000	15,000	0.0%	
73310	52105	School Capital Contribution	15,690	18,830	18,830	18,830	18,830	18,830	0.0%	
73310	52110	FireDistReimb RSMO99.847	14,671	17,674	20,226	23,421	19,655	25,876	31.7%	
73310	55300	Developer Reimbursement	616,500	866,039	810,357	967,969	890,000	1,043,000	17.2%	
TOTAL	Shoppes Tif Expense		654,361	910,803	864,413	1,025,220	943,485	1,102,706	-84.5%	
TOTAL	Shoppes TIF		-112,944	1,451	-25,559	-27,152	-5,905	-26,969	-100.4%	
		Ending Fund Balances	-23,488,324	-5,829,366	-16,188,470	-17,161,609	-7,769,489	-10,321,829	-245.0%	
		Beginning Fund Balances	-14,689,034	-10,259,200	-10,259,200	-16,188,470	-16,193,743	-17,166,781		
		GRAND TOTAL REVENUES	-26,391,203	-17,194,336	-43,144,678	-20,443,628	-19,156,804	-23,504,183		
		Less Interfund Transfers	-4,118,606	-4,321,721	-4,626,316	-4,152,157	-4,532,688	-4,648,526		
		Net Total Revenues	-22,272,597	-12,872,615	-38,518,362	-16,291,471	-14,624,116	-18,855,657		
		GRAND TOTAL EXPENDITURES	17,591,913	21,624,170	37,215,408	19,470,490	27,581,059	30,349,135		
		Less Interfund Transfers	4,118,606	4,321,470	4,626,316	4,150,571	4,715,647	4,648,526		
		Net Total Expenditures	13,473,307	17,302,700	32,589,092	15,319,918	22,865,412	25,700,609		
		Ending Fund Balances	-23,488,324	-5,829,115	-16,188,470	-17,160,023	-7,952,448	-10,321,829		
** END OF REPORT - Generated by James Eldridge **										