



CITY OF NORTH KANSAS CITY

ANNUAL BUDGET

FISCAL YEAR 2014 – 2015

Adopted September 16, 2014

CITY OF NORTH KANSAS CITY LEADERSHIP

Elected Officials

Don Stielow	Mayor
H. J. "Bear" Kistler	Councilmember Ward I
Gene Bruns	Councilmember Ward I
David Silvers	Councilmember Ward II
Valerie Pearman	Councilmember Ward II
Zachary Clevenger	Councilmember Ward III
Richard Stewart	Councilmember Ward III
Fred Steffen	Councilmember Ward IV
Thomas Farr	Councilmember Ward IV
J. W. Brewer	City Collector
Beverly Sue Ryan	City Treasurer

Management Team

Eric Berlin	City Administrator
Michael Smith	Assistant City Administrator
Thomas Barzee, Jr.	City Counselor
Gary Fisher	Fire Chief
Steven Beamer	Police Chief
Sara Copeland	Community Development Director
Pat Hawver	Public Works Director
Victoria Meier-Riesling	Acting Community Center Director
Kelli Votypka	Parks & Recreation Director
Vickie Lewis	Public Library Director
Shirley Land	Finance Manager
Jan Gall	Human Resources Manager
Stephen Roberts	Information Technology Manager
Karen White	City Clerk

Advisory Boards

Board of Zoning Adjustment
Housing Advisory and Appeals Board
Liquor Control Board of Review
North Kansas City Hospital Board of Trustees
North Kansas City Library Board
North Kansas City Parks and Recreation Board
Planning Commission
Police and Fire Pension Board
Tax Increment Finance Commission

RESOLUTION NO. 14-056

A RESOLUTION ADOPTING THE BUDGET FOR THE FISCAL YEAR 2014-2015.

WHEREAS, the City Council of the City of North Kansas City, Missouri held a special council meeting on September 3, 2014, to review the City Administrator's Proposed Budget for Fiscal Year 2014-2015; and

WHEREAS, the City Council agreed to the budget with three changes; The contract for services with the North Kansas City Business Council is increased to \$25,000 annually, the Water Fund staffing is changed from two Maintenance Distribution Workers to one Maintenance Worker and one Lead Distribution Maintenance Worker and in all funds with employees, the City will cover the increased cost of the medical insurance premiums.

NOW, THEREFORE, BE IT RESOLVED by the governing body of North Kansas City, Missouri, that the budget for fiscal year 2014-2015 be adopted as follows:

Governmental Type Funds

General Fund \$13,808,603

Special Revenue Funds

Gaming Revenues 13,126,819

Parks & Recreation 844,488

Public Library 1,169,109

Transportation 2,312,307

Convention & Tourism 404,365

Capital Improvements Funds

Northgate 2,181,001

Enterprise Funds

Community Center 2,451,251

Communications 1,178,316

Water 2,142,739

Water Pollution Control 4,044,109

Reserve Funds

Community Center Reserve 1,049,329

Retirees Health Insurance Reserve 144,000

Total Appropriation \$44,856,435

Less Inter-fund transfers 1,953,313

Total Operating and Capital \$42,903,123

DONE this 16th day of September, 2014.

CITY OF NORTH KANSAS CITY, MISSOURI

By: 

Mayor

Attest: 

City Clerk

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October 1, 2014

City of North Kansas City
2010 Howell Street
North Kansas City, MO 64116

Re: Adopted Budget for Fiscal Year 2014-2015

Honorable Mayor Stielow and City Council Members:

INTRODUCTION

I am pleased to provide the fiscal year (FY) 2014-2015 budget as adopted by the City Council on September 16, 2014. The budget is balanced pursuant to State Law.

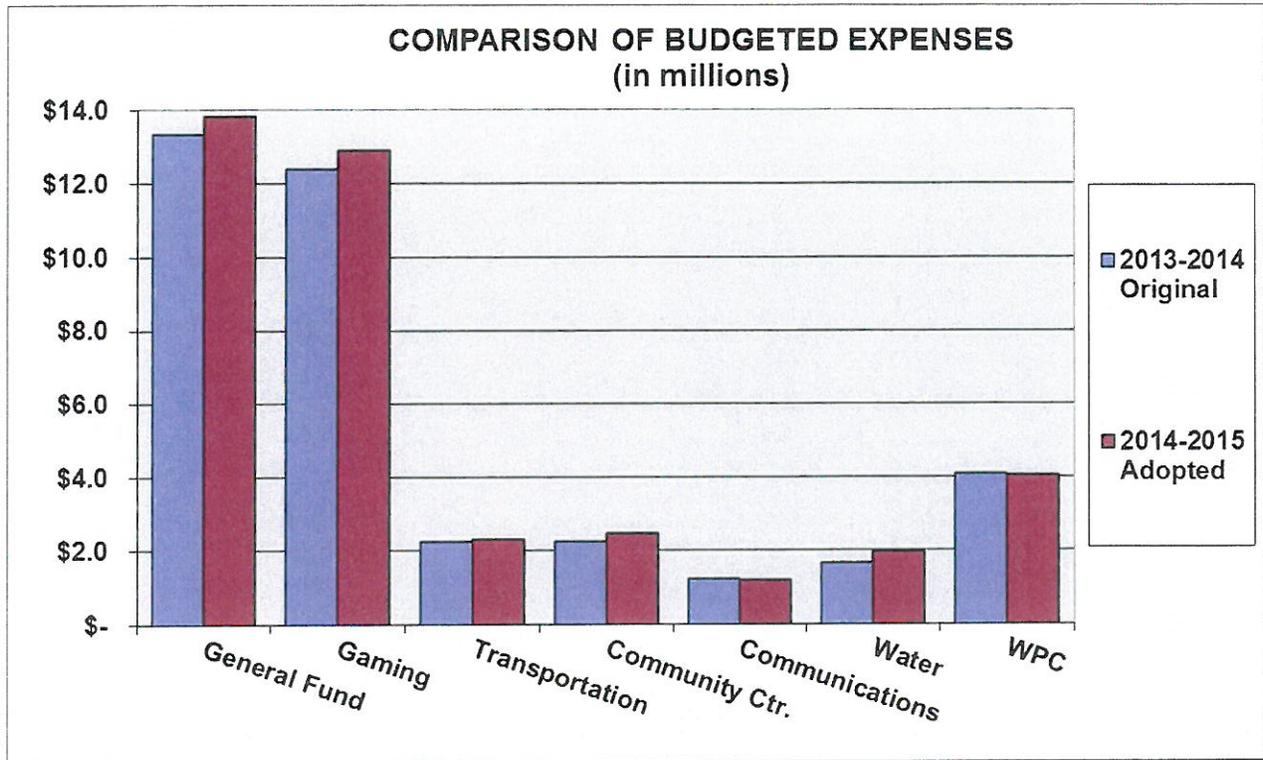
REVENUE OVERVIEW

While tax revenues appear to be stabilizing as the nation emerges from the 2008 national recession, total collections for property taxes, sales taxes and other revenues are still well below amounts collected prior to the economic downturn. Exhibit A on page xv shows the collection of General Fund sales tax revenues (in actual dollars, not adjusted for inflation) for a period of ten years and the amount projected for the coming budget year. In FY 2015, staff projects an increase of 7.0% in total sales tax revenue (the City collects a 1.0% General Fund sales tax and 0.5% Transportation sales tax) from FY 2014, from \$4,417,000 to \$4,725,000.

Exhibit B on page xv shows the historical decline in the City's assessed valuations, which are the basis of property tax revenue calculations. After a sharp decline in assessed valuations from 2009 to 2012, assessments have leveled off and will increase slightly in FY 2015. Real estate values after tax increment financing (TIF) reductions experienced little increase. Personal property values, however, increased significantly for a net increase of 2.4% over the prior year.

EXPENDITURE SUMMARY

The major funds in the annual operating budget are the General Fund, Gaming Fund, Transportation Fund, Community Center Fund, Communications Fund, Water Fund, and Water Pollution Control (WPC) Fund. Expenditure information for these funds is summarized in the chart on the next page:



The table below details expenditures, less transfers, by fund compared to the 2013-2014 original budget.

	2013-14	2014-15	% Increase/ -Decrease
General Fund	\$ 13,332,404	\$ 13,808,603	3.6%
Parks & Recreation	925,807	844,488	-8.8%
Library	1,042,072	1,169,109	12.2%
Gaming	12,386,382	12,892,819	4.1%
Transportation	2,235,759	2,312,307	3.4%
Convention & Tourism	455,060	404,365	-11.1%
Northgate	1,661,001	1,681,001	1.2%
Community Center	2,244,376	2,451,251	9.2%
Communications	1,211,673	1,178,316	-2.8%
Water	1,656,680	1,972,755	19.1%
WPC	4,074,223	4,044,109	-0.7%
Retiree Health Ins.	144,000	144,000	0.0%
	<u>\$ 41,369,436</u>	<u>\$ 42,903,122</u>	3.7%

Total budgeted expenses for all funds, less transfers, are \$42.9 million. This is an increase of \$1.5 million, or 3.7%, above the original FY 2014 budget of \$41.4 million.

This budget focuses on continuing to provide quality City services while maintaining existing staffing levels. The budget also adheres to the Reserve Policy requirements of maintaining at least 50% of operating funds in reserve for the purpose of addressing any unforeseen event that might impact the collection of revenues.

SERVICE LEVELS

The City is primarily a service organization. The majority of the City's operating expenditures, therefore, are personnel related. Personnel costs comprise approximately 84.8% of General Fund budgeted expenditures for fiscal 2014-2015. For perspective, the second largest budgeted expenditure line item in the General Fund is for electrical costs, comprising only 1.6% of all budgeted General Fund expenditures.

The FY 2014 budget authorized a total of 231.7 full-time equivalent (FTE) positions citywide. The FY 2015 budget adds one FTE for a staffing level of 232.7 FTE positions. No full-time positions have been added; changes made have only affected part-time personnel. Historical staffing levels are illustrated in the table below:

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Administration	11.9	10.4	10.4	9.9	10.5
Elected Officials	11.0	11.0	11.0	11.0	11.0
Economic Development	1.0	1.0	1.0	0.0	0.0
Municipal Court	4.5	4.5	3.5	3.0	3.0
Fire Department:					
Fire Division	59.0	59.0	58.0	59.0	59.0
Codes Compliance	5.3	5.0	5.0	0.0	0.0
Police Department	52.5	46.0	46.0	46.5	46.5
Community Development	0.0	0.0	0.0	5.0	5.0
Public Works Department:					
Administration	4.0	2.0	3.0	3.0	3.0
Buildings & Grounds	11.0	6.3	5.3	4.3	4.3
Total General Fund	160.2	145.2	143.2	141.7	142.3
Parks & Recreation Fund	6.0	6.0	6.0	7.0	7.5
Public Library Fund	14.7	13.4	13.8	13.8	13.6
Transportation Fund	9.0	5.8	6.9	6.9	6.9
Community Center Fund	42.8	39.8	39.8	39.8	39.8
Communications Fund	6.6	6.6	6.6	7.6	7.6
Water Fund	12.0	10.0	10.0	10.0	10.0
WPC Fund	5.0	6.0	5.0	5.0	5.0
Totals	256.3	232.8	231.2	231.7	232.7

COMPENSATION EXPENDITURES

The City's compensation package is a key component to attracting and retaining employees to provide quality city services. The major components of the City's compensation package are wages, pension/retirement benefits, and health insurance benefits.

Wages

The FY 2015 budget includes funding for a two percent merit-based pay increase for all full-time employees effective January 1, 2015.

Pension/Retirement

The City's police and fire employees participate in the Police and Fire Retirement Plan, which is mainly funded by a property tax levy. Additional funding is provided by 3.1% employee and 6.9% employer contributions of total base salary. (The Police and Fire Retirement Fund is an independent budget and not portrayed in this document.)

The City's general employees participate in the Missouri Local Government Employee Retirement System (LAGERS). In the budget, the contribution rate has increased from 17.6% to 18.5% of gross wages for full-time employees based on instructions from LAGERS. The LAGERS system adjusts the percentage of gross wages, up to one percent per year that is necessary to meet its funding requirements.

For all full-time employees, the City matches employee contributions, up to three-percent, for the 457 defined benefit plans. This budget does not include any changes to this match amount.

Health Insurance

All insurance rates remained unchanged except for health insurance. The City received news of a very steep increase (29.8%) in its health insurance renewal just as the proposed FY 2015 Budget was being submitted. During budget deliberations, the City Council decided that the City would take on the employees' share of the increase in health insurance in the coming year. As a result, employees as a group will pay 15.6% of the overall cost of the City's benefits, versus the 20% share that the employees as a group had borne for the last several years. The City's cost for employee medical, dental and life insurance in the FY 2015 budget is \$2,272,082. This is an increase of approximately \$371,013 from FY 2014. Because most City employees are paid through the General Fund, 77.7% of the cost increase is borne in that fund.

This budget assumes the incorporation of one measure: increasing deductibles and out-of-pocket maximums for employees in the PPO health insurance option offered by the City. This measure reduces the premium increase to an average 28.0% compared to the prior premiums.

Last fiscal year, the City revised its Wellness Program. The City partnered with the North Kansas City Hospital and the Cerner Corporation to provide health programs and an on-line wellness portal. The purpose of the program is to keep healthy employees healthy and help those with health risks to identify those risks and become healthier. Employees who have City-provided health insurance have an opportunity to earn points and lower their share of the health insurance premium. FY 2015 is the first year to include premiums adjusted for the wellness incentive program.

GENERAL FUND

The City took extraordinary steps beginning in 2008 to reduce expenditures and offset the loss of revenues due to the recession. A structurally imbalanced General Fund, however, remains a challenge that the City will have to address.

Exhibit C on the page xvi illustrates that surpluses were recognized in FY 2012 and FY 2013. The FY 2014 budget assumed a deficit of \$514,491. The good news is that the General Fund is now projected to end with a surplus of \$884,451 at the end of FY 2014. Thus, the City will be \$1,398,942 better off at the beginning of FY 2015 than was expected at this time last year.

Much of the savings incurred in FY 2014 was due to employee departures and budgeted positions not being filled immediately. These savings cannot be assumed in FY 2015. In 2015, a deficit of \$621,690 is budgeted, despite an expenditure budget that does not incorporate any significant service augmentations from the previous year.

General Fund expenditures compared to the FY 2014 original budget are projected to increase by \$476,199, or 3.6%. This increase is primarily due to personnel-related expenses, including increased pension costs, salary increases and the increased cost of medical insurance. The health insurance premium increase accounts for \$288,443 of the \$476,199 increase.

While the City is fortunate to have realized surpluses the last three years, the structural imbalance in the General Fund is a concern. Any substantive additional expenditure reductions will begin to visibly impact service levels throughout the community, so to the degree possible the City should seek out additional revenue sources. In particular, efforts should continue to obtain legislative approval to put a public safety sales tax of 0.50% before the City's voters. Such a tax would raise approximately \$1,575,000 and would go a long way to addressing the General Fund imbalance. The Police and Fire department budgets constitute 73.8% of General Fund expenditures.

GENERAL FUND REVENUE HIGHLIGHTS

In FY 2014, increases in several tax streams, a large one-time insurance rebate and multiple staff vacancies offset another decline in Harrah's Casino rent. Total estimated General Fund revenues in FY 2014 are projected to come in \$831,915 higher than budgeted, to \$13,649,828, a 6.5% increase to the original FY 2014 budget amount of \$12.8 million. Revenues from sales tax, franchise fees, licenses and permits, Ambulance Fees and Municipal Court fines were all higher than expected. There was also a one-time refund from the City's health insurance carrier of \$134,063.

For FY 2015, General Fund revenues are projected to increase by \$369,000, or 2.9%, from the amount originally budgeted for FY 2014. An increase in the amount of revenue generated by sales tax, franchise fees, municipal court fines and business licensing is anticipated. The budget assumes that Harrah's Casino's annual rent payment, \$3,220,000, will be the same as received in FY 2014.

The table below summarizes projections for the City's General Fund revenue sources. Revenues, as in years past, are estimated using a conservative approach.

	Budget 2013-2014	Estimated 2013-2014	Adopted 2014-2015
Property Taxes	\$ 1,433,000	\$ 1,381,473	\$ 1,405,000
Other Taxes	14,000	13,200	14,000
Franchise Fees	2,323,000	2,561,159	2,433,000
Intergovernmental	31,500	18,277	11,000
Sales Tax	2,960,000	3,200,000	3,150,000
Licenses & Permits	1,653,800	1,833,600	1,763,000
Charges for Services	515,613	601,604	559,913
Investment Earnings	10,000	21,000	16,000
Other Revenue	3,877,000	4,019,515	3,835,000
Total Revenues	\$ 12,817,913	\$ 13,649,828	\$ 13,186,913

Property Tax

The budget anticipates that the City's current property tax rate will remain at .4459 per thousand dollars of assessed value in the coming fiscal year. The City's assessed valuation after TIF deductions, to which the property tax rate is applied, will increase from \$247,091,388 in the current fiscal year, to \$253,017,841. Despite this, property tax revenues are budgeted to decrease by \$28,000 from the prior year budget. This is because the FY 2014 Budget assumed a higher collection rate than proved to be the case.

A summary of percentage changes in assessed valuation by category for the past six years when compared to the previous year is presented in the following table:

HISTORICAL PERCENTAGE CHANGE IN ASSESSED VALUES

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Real Property	-2.3%	0.5%	-9.6%	-1.0%	-0.8%	0.4%
Personal Property	-14.3%	-17.0%	-3.3%	-5.4%	2.1%	7.4%
Total Assessed Values	-6.5%	-5.1%	-7.8%	-2.3%	0.0%	2.4%

As illustrated in this table, the City experienced a decrease in assessed valuation each of the past four years but will see a slight increase in the current year.

Other Taxes (Cigarette Tax)

Revenues from the City's Cigarette Tax are relatively stable and no change in receipts from FY 2014 is anticipated.

Franchise Fees

Franchise Fee revenue is from taxes on gross receipts of companies providing cable, electric, gas, and telephone service in the city. Revenue from this source is budgeted to increase by 4.7%. This increase is due primarily to an increase in the base charge for electrical services.

Sales Tax

Sales Tax projected revenues are based on actual collections in FY 2014. In the General Fund, these are projected to increase by 6.4%, from \$2,960,000 to \$3,150,000.

Intergovernmental

Revenue in this category is from an Emergency Management Planning Grant from the State of Missouri which supports the emergency management division by covering 25% of two positions in the Fire Department. The funds are to be used to develop and maintain emergency operation plans. The amount budgeted in FY 2015 is for the last quarter of the grant period, which corresponds to the last quarter of calendar year 2014.

Licenses and Permit Fees

The anticipated revenue from this section is expected to increase 6.6% in 2014-2015. This increase is due to more building permits being issued for new construction and continued increases in occupational license collections.

Charges for Service

This revenue source includes a variety of specific service fees, including charges for copies, Avondale Police Service fees and charges for ambulance services. Revenues in this line item are expected to decline slightly in FY 2015 after an aggressive effort in FY 2014 to reduce a backlog of uncollected ambulance fees.

Investment Earnings

Interest rates remain low, thus investment earnings are lower in total than in decades prior. In March 2013, the City Council approved a revised Cash Management and Investment Policy. The revision changed the maximum investment term from a one year maximum to three years. Although interest rates did not improve in fiscal 2013-2014, the new policy allows for a small increase in investment earnings. The 2014-2015 budget anticipates that investment earnings will be near actual earnings in the current year.

Other Revenue

The major contributor to this line item is the rental revenue received from Harrah's Casino. Revenues generated from this source are assumed to be the same as received in FY 2014. For perspective, rental income from Harrah's in the amount of \$3,220,000 accounts for 24.5% of all General Fund revenues.

The other major source of revenue captured in this line item is municipal court fines. Fine revenue in FY 2014 is higher than in previous years. In FY 2015, fines are expected to generate \$510,000, compared to \$430,000 budgeted in FY 2014.

GENERAL FUND EXPENDITURE HIGHLIGHTS

Total expenditures in FY 2015 are \$13,808,603, an increase of \$479,199, or 3.6%, from the original approved FY 2014 budget of \$13,332,404. The General Fund increase is primarily due to increased costs related to personnel.

The following departments are funded through the General Fund:

Administration	10.2%
Municipal Court	1.2%
Fire	42.1%
Police	31.8%
Public Works Administration	2.3%
Buildings & Grounds	3.5%
Community Development	3.4%
Interdepartmental	<u>5.5%</u>
	<u>100%</u>

OTHER FUNDS

Parks & Recreation Fund

The Parks & Recreation Board develops and administers the Parks & Recreation Fund Budget.

In the FY 2015 budget, property taxes provide 77.2% of the revenues for this fund. User fees provide 15.4% of the additional revenues with the balance coming from interest earnings and a transfer from the Gaming Fund that is used to pay for Parks & Recreation maintenance expenses formerly covered by the General Fund, expenses related to the Dagg Park water features, and senior programming.

The operating expenditures in this fund will increase \$39,081 compared to the prior year budget mostly due to an increase in employee medical insurance costs including the addition of one part-time employee.

The FY 2014 budget included significant amounts for projects to improve Dagg Park with funds transferred from the Gaming Fund. These included a mid-year transfer of \$25,000 for demolition of the wading pool and \$760,000 for the construction of a spray-ground and renovation of the park fountains and playground.

The Parks & Recreation Fund is budgeted to have a \$41,788 operating deficit, which will be covered by fund balance.

Library Fund

The Library Board controls the Library Fund Budget.

Property taxes provide 80.5% of the revenues for this fund. User fees and grants provide 3.9% of the additional revenues with the balance coming from interest earnings and two transfers totaling \$179,000 from the Gaming Fund. One transfer is for \$4,000 to support the summer reading program and the other of \$175,000 is for roof repairs.

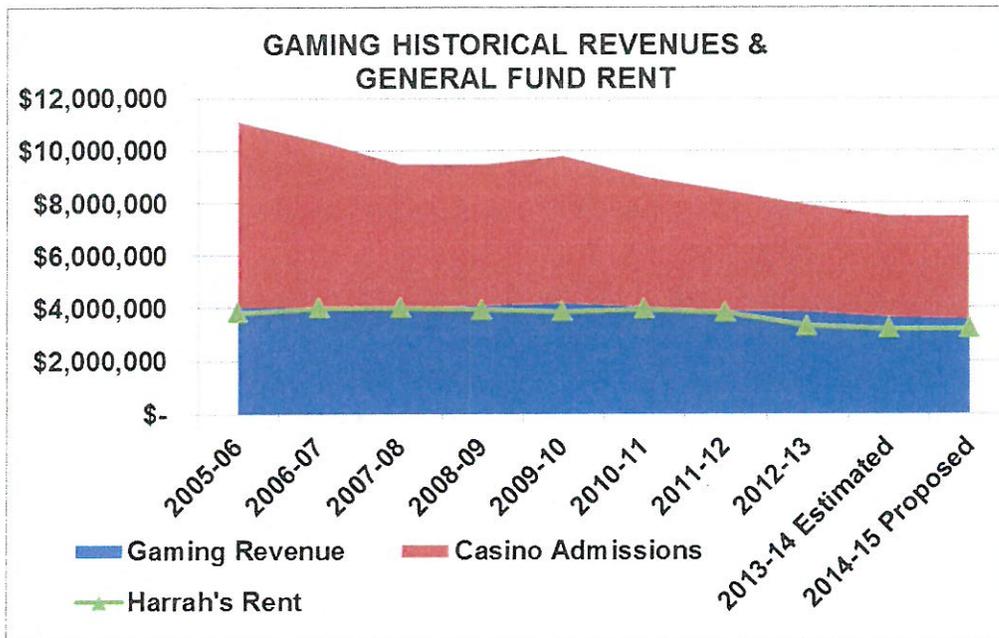
The operating expenditures in this fund are expected to increase \$8,038 from the FY 2014 budget. The primary reason for this increase is due to the 5% raises provided to all full-time staff and some part-time staff.

The Library Fund is budgeted to have an \$11,009 operating deficit, which will be covered by fund balance.

Gaming Fund

In most years this fund receives its entire revenue stream from Harrah’s Casino gross revenues and admissions and interest income on same. The Gaming Fund is a primary source of funding for capital improvements or extraordinary services that would not be possible without this revenue. The Gaming Fund funds capital improvements for departments in the General Fund and occasionally other City operating funds.

The chart below illustrates the amount of money received annually by the Gaming Fund and the General Fund rent payments over the past decade.



Revenues: Revenues into this fund have registered a steady decline since FY 2006. In FY 2014 the City budgeted to receive \$8,020,000 in revenue from the gaming gross receipts tax and gaming admissions tax. Staff now projects only \$7,527,000 in receipts from these sources, 6.1% less than anticipated. The FY 2015 budget anticipates revenues in the amount of \$7,500,000.

The FY 2015 budget also anticipates revenue from the receipt of a \$283,195 Federal Emergency Management Agency and Department of Homeland Security grant which will be used to purchase 27 Self-Contained Breathing Apparatus units for the Fire Department. There is a minimum five percent City match (\$14,905) required. In the budget, the match has been increased by \$32,000 to cover the cost of oxygen bottles not included in the grant funds. The \$283,195 grant, therefore, will be offset by expenditures in the amount of \$330,100, resulting in a net expenditure of \$46,905.

In addition, revenue into the Gaming Fund includes interfund transfers from the Water Fund to reimburse the Gaming Fund for a \$1.1 million transfer that was used to construct a redundant water line to the Paseo Industrial District and from the Northgate Fund to reimburse the Gaming Fund for the cost of the Northgate TIF project.

Expenditures: The monies from this fund are spent mostly on capital expenditures and some other one-time expenditures.

The 2014-2015 budget reflects a wide variety of expenditures from this fund. A few of the highlights include: the Brownfields Redevelopment project, demolition of the Purina Mill, breathing apparatus for the Fire Department and a new generator for Fire Station One.

This fund also includes the second of three annual payments to Harrah's Casino to reimburse for the overpayment of rent by Harrah's for the calendar years 2009, 2010, and 2011. The repayment budgeted for this fiscal year is \$311,472.

Maintaining a healthy reserve balance in this fund is critical as the City is very limited in funds that are available for capital expenses.

Transportation Fund

The Transportation Fund is supported by a statutorily restricted half-cent sales tax. It pays for services, equipment and capital improvements.

Sales tax revenue is projected to increase by 8.0% above the FY 2014 budgeted amount and is based on FY 2014 projected receipts. The anticipated revenue from this tax is expected to be \$1,575,000 for FY 2015, compared to \$1,457,000 budgeted in FY 2014.

Capital outlay takes up \$576,000 of this budget, including a drainage project at Ozark/Armour in the amount of \$191,000 and general curb, sidewalk and drainage improvements in the amount of \$250,000.

The Transportation Fund is budgeted to have a \$512,307 operating deficit, which will be covered by fund balance. This deficit is not sustainable and will have to be addressed in future budgets.

Convention and Tourism Fund

In April 2012, the City obtained voter approval for a 5% Hotel Motel Tax, which is the source of revenues in this fund. Staff is projecting the FY 2015 revenues to be \$445,000, which approximates the amount received the first two years. By statute, these funds can be utilized for capital projects and for purposes of promoting tourism.

FY 2015 expenditures include: support for Snake Saturday and overtime for the Snake Saturday Parade; support for the Friday in the Park concert series; completion of branding efforts to improve the perception of the community in the region; gateway signage; and website redesign. Of note are the addition of some new events proposed by the Parks & Recreation Director: a Mayor's Christmas Tree Lighting and three evening Concerts in the Park.

Community Center Fund

The Community Center Fund is an Enterprise Fund that funds the operations of the North Kansas City Community Center. It is funded through memberships, facility rentals and services and programs of the Center.

In FY 2015, Community Center Fund operating revenues are budgeted to decline from the FY 2014 budgeted amount of \$1,135,300 to \$1,087,800. Operating expenditures are budgeted to increase from \$2,219,376 budgeted in fiscal 2014 to \$2,275,251 in FY 2015, an increase of \$55,875. Capital improvements and equipment purchases totaling \$176,000 include new cardio equipment, security camera upgrades, pool repairs, gym doors and locker room refurbishment.

The combination of budgeted revenues and expenditures result in an operating deficit of \$1,187,451. This will be offset by a transfer of \$1,049,329 from the Community Center Reserve Fund, which will completely exhaust the Reserve Fund. This will result in a projected Community Center Fund balance, at the end of FY 2015, of \$410,137, enough to operate the Center for approximately two months.

The Community Center Reserve Fund was established when the Community Center was constructed to cover expected operating deficits. By the end of FY 2015, when the Reserve Fund is exhausted, a policy decision will need to be made on how to continue funding Community Center operations.

Communications Fund

The Communications Fund is an Enterprise Fund that was created to account for the operations of the City's fiber optic high-speed internet utility, liNKCity. The fund received an original endowment from the Gaming Fund, and was supported by user fees.

On September 2, 2014, the City Council entered into an Operations and Maintenance Agreement with DataShack, LC to operate liNKCity. The agreement calls for DataShack to operate and maintain the City's fiber optic network for a term of ten years, with the City retaining ownership of the network. The City will share in any profits or any losses that may occur each year, with the City's losses capped at \$150,000 in any given year.

As a result of this change, the budget presented in this document, which was presented to the Council and was adopted by the Council, does not really reflect what will occur in terms of revenues and expenditures in FY 2015. Revenues into the fund will be minimal, for interest earnings on funds retained by the City in the fund. Expenditures will be a maximum of \$150,000 in shared operating losses, plus any amount that may be necessary for the City to expend to deal with the cost of addressing items that commenced before the formal transfer of operations on September 8, 2014.

In future years, if the balance in the Communications Fund is exhausted, then the Gaming Fund will account for the City's share of any operating losses liNKCity may experience in any given year.

Water Fund

The Water Fund is an Enterprise Fund funded through charges for services to water customers. FY 2015 operating revenues are expected to increase by 2.0% over the FY 2014 budget amount due to a rate increase that will take effect in January. Operating expenses for FY 2015 are budgeted to be \$86,675 more than the FY 2014 adopted budget due to pay increases for employees, increased medical insurance premiums and increased cost for chemicals. Capital purchases totaling \$445,000 include a backhoe with attachments, a Master Plan Update, turbidity meters, continued water meter replacements and reservoir roof repairs.

During the last year, the City began the installation of an Automated Meter Reading system purchased in FY 2013. Most residential meters are now read by the new system and work continues to convert all of the commercial meters over to the radio read system. This process should be finished in FY 2015.

Water Fund expenditures also include an annual transfer of \$169,984 to reimburse the Gaming Fund for a \$1.1 million transfer that was used to construct a redundant water line to the Paseo Industrial District.

An operating deficit is budgeted, resulting in the fund balance declining by \$81,443.

Water Pollution Control Fund

The Water Pollution Control Fund is responsible for funding the City's sanitary sewer and storm water system operations and preventing the introduction of pollutants into the local ground water. It is an Enterprise Fund funded through charges for services for sewer customers. In addition, a special assessment is collected from the owners of property in the Paseo Industrial District. The special assessment is for storm water control improvements completed in 2008.

FY 2015 operating revenues are expected to increase by \$73,000 compared to the original adopted 2013-2014 budget. A rate increase is planned for January 2015. Operating costs are increasing by \$128,886 from FY 2014 to FY 2015, mostly due to an increase in sewage handling costs from Kansas City, Missouri. Capital Outlay is budgeted at \$364,000. The major capital projects include additional meter replacements, replacement of lift station doors and sewer lateral repairs.

The foregoing results in an operating deficit of \$401,374, which will be covered by fund balance. The anticipated fund balance at the end of fiscal year FY 2015 is \$1,420,979.

SUPPLEMENTAL FUNDS

Retiree Health Insurance Fund

In 2011, in an effort to reduce City personnel costs, the City Council approved a Retirement and Resignation Incentive Plan. As a part of the adoption of this plan, the City's subsidy of a portion of retiree health insurance premiums was eliminated. A number of existing retirees are continuing to receive the subsidy for up to five years, until they reach age 65. This fund was established with Gaming Fund revenues to cover the cost of subsidizing the retirees' health insurance premiums. The projected fund balance is expected to be sufficient to cover the obligation to those retirees for the remaining years.

Northgate Capital Project Fund

In 1999 the City undertook the redevelopment of a nine block area known as the Northgate Village Apartments. The new development, also called Northgate, includes apartments, single family homes, senior housing and some retail. Tax Increment Financing (TIF) was used to finance the project. Rather than issue a bond, the City used Gaming Fund revenues to fund the development costs of the project. The Northgate Fund serves as the special allocation fund for TIF revenues being generated, which are then transferred annually to the Gaming Fund as repayment for that Fund's initial expenditure.

Redevelopment activities are ongoing. The ultimate plan of the developer team of Hunt Midwest and the Rainen Companies includes five to seven retail pad sites, 424 apartment units, 318 senior apartments, 94 town homes, and 125 single family and patio homes.

Projected revenues in this fund in FY 2015 include \$45,000 in proceeds from the sale of City-owned property in the TIF area.

The City budgets the entire amount necessary to complete the project in each budget year. The \$1,681,001 in expenditures shown includes the cost of infrastructure and amenities laid out in the City's agreement with the developers.

ACKNOWLEDGEMENTS

The budget document is the product of numerous people in the City organization. Department heads are responsible for submitting the initial budget proposals for their department and explaining them to the City Administrator. I joined the City of North Kansas City on June 16, 2014, just as budget review was beginning. My sincere gratitude goes out to all the department heads who worked to submit budgets and explain them to me in terms that a newcomer could understand.

In particular, credit for the assembly of this document goes to Finance Manager, Shirley Land, who carefully scrutinizes revenue and expenditure trends, works with department heads to develop their numbers, and puts the document together. Shirley performs the lion's share of the work in producing the budget, and my deep thanks go to her for hard work.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Eric Berlin". The signature is stylized and cursive.

Eric Berlin
City Administrator

EXHIBITS TO TRANSMITTAL LETTER

Exhibit A

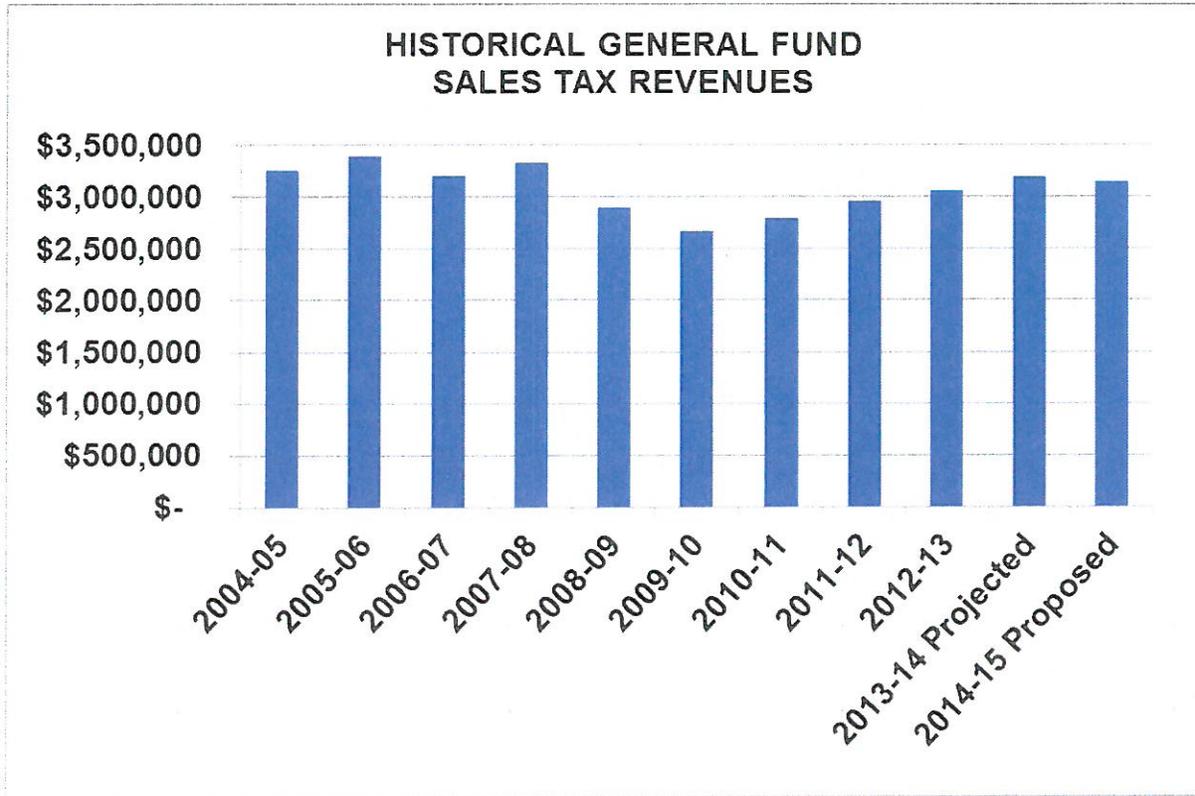


Exhibit B

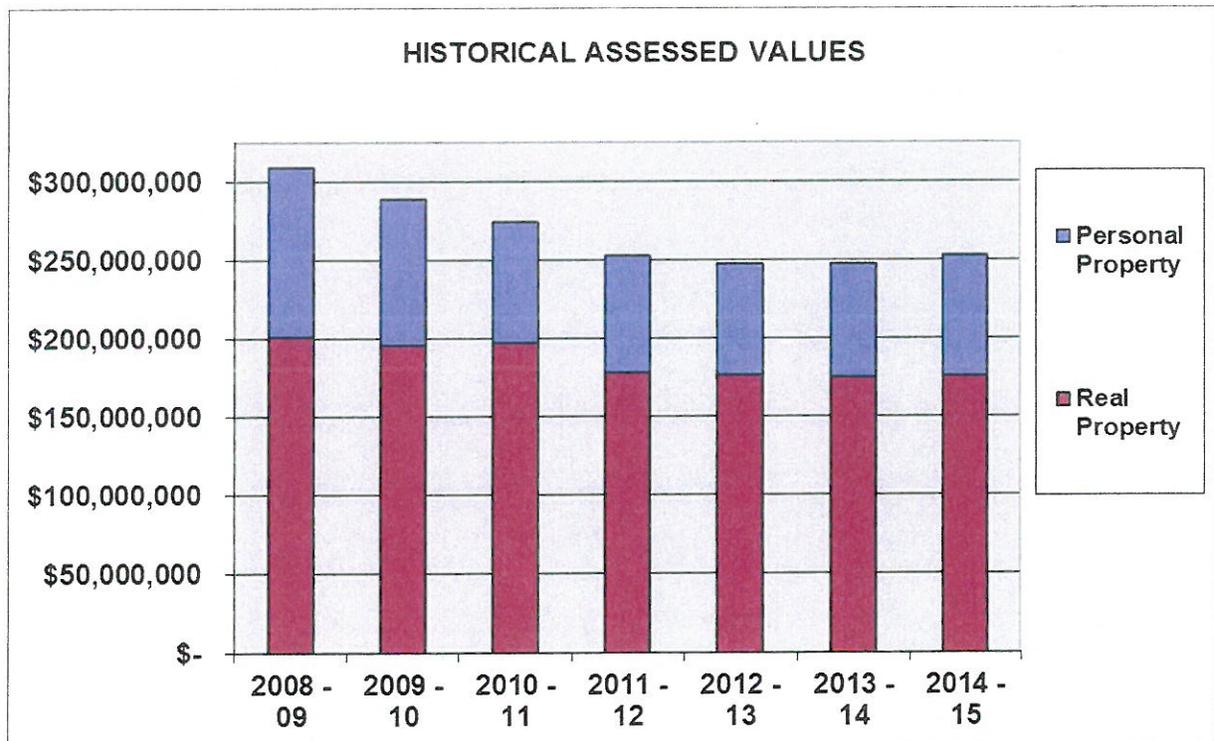
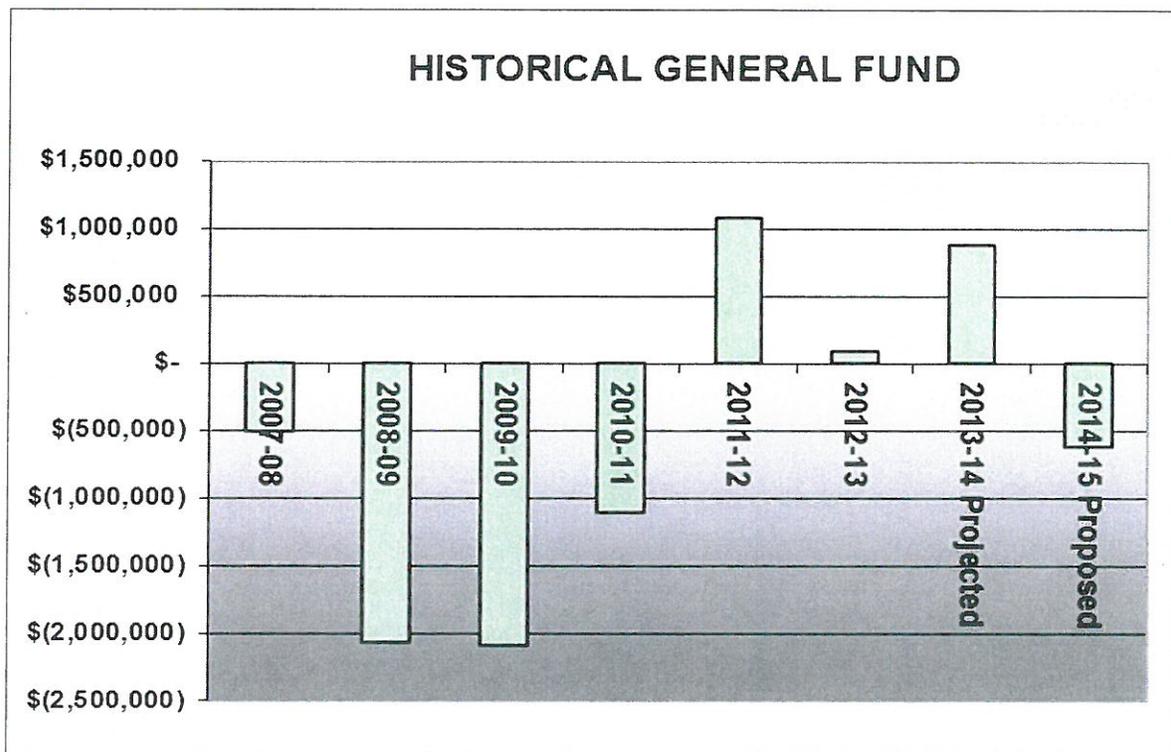


Exhibit C



BUDGET SUMMARY

This section provides an overview of the Annual Budget presented in a series of tables designed to give the reader an overall general understanding of the budget as a whole.

Statement of Estimated Fund Balance—This table presents the estimated beginning fund balance at the end of fiscal year 2014 and what the ending fund balance is estimated to be at the end of fiscal year 2015, given other estimates are not altered during the course of the year. Of course, many factors enter into the equation, so the end result could be drastically different than anticipated.

Revenue Summary—A schedule of anticipated revenues in the entire organization by category and by fund.

Expenditure Summary—A schedule of estimated expenditures in the entire organization by line item and by fund.

Employment Summary—A schedule of the entire workforce in the organization.

City of North Kansas City
Budget Overview
Statement of Estimated Fund Balance
Fiscal Year 2014 - 2015

Fund	Estimated Beginning Fund Balance	Estimated Revenues	Estimated Expenditures	Revenue Over (Under) Expenditure	Estimated Ending Fund Balance
Governmental Fund Types					
General	\$ 9,126,641	\$ 13,186,913	\$ 13,808,603	\$ (621,690)	\$ 8,504,952
Special Revenue Funds					
Parks & Recreation	265,530	802,700	844,488	(41,788)	223,742
Public Library	713,300	1,158,100	1,169,109	(11,009)	702,291
Gaming Revenues	35,668,277	8,538,179	13,126,819	(4,588,640)	31,079,637
Transportation	1,567,341	1,800,000	2,312,307	(512,307)	1,055,035
Convention & Tourism	612,084	446,000	404,365	41,635	653,719
Capital Improvements Fund					
Northgate	1,570,479	662,000	2,181,001	(1,519,001)	51,478
Enterprise Funds					
Community Center	717,758	2,143,629	2,451,251	(307,622)	410,137
Communications	196,993	998,270	1,178,316	(180,046)	16,947
Water	1,999,359	2,061,296	2,142,739	(81,443)	1,917,916
Water Pollution Control	1,822,353	3,642,735	4,044,109	(401,374)	1,420,979
Reserves					
Health Insurance	339,767	700	144,000	(143,300)	196,467
Community Ctr Reserve	1,046,329	3,000	1,049,329	(1,046,329)	-
	<u>\$ 55,646,211</u>	<u>\$ 35,443,523</u>	<u>\$ 44,856,435</u>	<u>\$ (9,412,913)</u>	<u>\$ 46,233,299</u>

* Totals may differ by \$1 due to rounding.

**City of North Kansas City
Budget Overview
Revenue Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Fund	Transport Fund	Northgate Fund	Convention & Tourism Fund	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr. Reserve	Total All Funds
Property Tax														
Real Estate Tax	\$ 729,000	\$ 327,000	\$ 491,000	\$ -	\$ -	\$ 614,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,161,800
Personal Property Tax	330,000	148,000	222,000	-	-	-	-	-	-	-	-	-	-	700,000
Commercial Surtax	278,000	119,000	180,000	-	-	-	-	-	-	-	-	-	-	577,000
Utility-RR-Fin Instl Tax	58,000	26,000	39,000	-	-	-	-	-	-	-	-	-	-	123,000
Other Property Tax	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Other Tax	\$ 1,405,000	\$ 620,000	\$ 932,000	\$ -	\$ 614,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,571,800
Cigarette Tax	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Franchise Fees														
Cable Franchise	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
Electric Franchise	1,680,000	-	-	-	-	-	-	-	-	-	-	-	-	1,680,000
Gas Franchise	310,000	-	-	-	-	-	-	-	-	-	-	-	-	310,000
Telephone Franchise	410,000	-	-	-	-	-	-	-	-	-	-	-	-	410,000
Sales Tax	\$ 2,433,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,433,000
Sales Tax	\$ 3,150,000	\$ -	\$ -	\$ -	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,725,000
Hotel/Motel Tax	-	-	-	-	-	-	445,000	-	-	-	-	-	-	445,000
Intergovernmental	\$ 3,150,000	\$ -	\$ -	\$ 1,575,000	\$ -	\$ 445,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,170,000
Gasoline Tax	\$ -	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,000
Motor Vehicle Sales Tax	-	-	-	-	26,000	-	-	-	-	-	-	-	-	26,000
Motor Veh Fee Increases	-	-	-	-	18,000	-	-	-	-	-	-	-	-	18,000
Road District	-	-	-	-	70,000	-	-	-	-	-	-	-	-	70,000
Grants & State Aid	11,000	-	2,100	283,195	-	-	-	-	-	-	-	-	-	296,295
Licenses & Permits	\$ 11,000	\$ -	\$ 2,100	\$ 283,195	\$ 222,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,295
Occupation License	\$ 1,435,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,435,000
Building Permits	180,000	-	-	-	-	-	-	-	-	-	-	-	-	180,000
Liquor License/Permits	35,000	-	-	-	-	-	-	-	-	-	-	-	-	35,000
Animal Control Fees	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Other Permits/Fees	112,500	-	-	-	-	-	-	-	-	-	-	-	-	112,500
Totals	\$ 1,765,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,765,500

* Totals may be off \$1 due to rounding.

**City of North Kansas City
Budget Overview
Revenue Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Fund	Transport Fund	Northgate Fund	Convention & Tourism Fund	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr. Reserve	Total All Funds
Charges for Services														
Copies	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Avondate Police Services	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Range Maintenance Fees	4,800	-	-	-	-	-	-	-	-	-	-	-	-	4,800
Ambulance Services	305,000	-	-	-	-	-	-	-	-	-	-	-	-	305,000
Charges to Other Funds	231,613	-	-	-	-	-	-	-	-	-	-	-	-	231,613
Memberships	-	-	-	-	-	-	805,000	-	-	-	-	-	-	805,000
Utilities	-	-	-	-	-	-	-	-	987,070	1,926,720	3,422,000	-	-	6,335,790
Sprinkler Systems	-	-	-	-	-	-	-	-	-	101,576	-	-	-	101,576
	\$ 552,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,000	\$ 987,070	\$ 987,070	\$ 2,028,296	\$ 3,422,000	\$ -	\$ -	\$ 7,794,779
Investment Earnings														
Interest Earned	\$ 16,000	\$ 700	\$ 2,000	\$ 85,000	\$ 3,000	\$ 2,200	\$ 1,000	\$ 2,500	\$ 1,200	\$ 5,000	\$ 8,000	\$ 700	\$ 3,000	\$ 130,300
	\$ 16,000	\$ 700	\$ 2,000	\$ 85,000	\$ 3,000	\$ 2,200	\$ 1,000	\$ 2,500	\$ 1,200	\$ 5,000	\$ 8,000	\$ 700	\$ 3,000	\$ 130,300
Other Revenue														
Municipal Court Fines	\$ 510,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,000
Rental Income (Harrah's)	3,220,000	-	-	-	-	-	-	-	-	-	-	-	-	3,220,000
Rental Income (2201)	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Rental Income (COE Lot)	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Program Fees	-	78,000	-	-	-	-	-	155,000	-	-	-	-	-	233,000
Facility Use Fees	-	32,000	-	-	-	-	-	125,000	-	-	-	-	-	157,000
Concession Receipts	-	2,000	-	-	-	-	-	2,800	-	-	-	-	-	4,800
KCMO Dog Park Fee	-	12,000	-	-	-	-	-	-	-	-	-	-	-	12,000
Gifts & Donations	-	-	18,000	-	-	-	-	-	-	-	-	-	-	18,000
Gaming Revenue	-	-	-	3,600,000	-	-	-	-	-	-	-	-	-	3,600,000
Casino Admissions	-	-	-	3,900,000	-	-	-	-	-	-	-	-	-	3,900,000
Penalties	-	-	-	-	-	-	-	-	9,000	14,000	19,000	-	-	42,000
Misc Other Income	5,000	3,000	25,000	-	-	45,000	-	4,000	1,000	14,000	-	-	-	97,000
	\$ 3,840,000	\$ 127,000	\$ 43,000	\$ 7,500,000	\$ -	\$ 45,000	\$ -	\$ 286,800	\$ 10,000	\$ 28,000	\$ 19,000	\$ -	\$ -	\$ 11,898,800

* Totals may be off \$1 due to rounding.

**City of North Kansas City
Budget Overview
Revenue Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Fund	Transport Fund	Northgate Fund	Convention & Tourism Center	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr. Reserve	Total All Funds
Special Assessments														
Principle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,735	\$ -	\$ -	\$ 131,735
Interest	-	-	-	-	-	-	-	-	-	-	62,000	-	-	62,000
Interfund Transfers In														
Trf from Gaming Revenues	\$ -	\$ 55,000	\$ 179,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000
Trf from Northgate	-	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000
Trf from Water Fund	-	-	-	169,984	-	-	-	-	-	-	-	-	-	169,984
Trf from Reserves	-	-	-	-	-	-	1,049,329	-	-	-	-	-	-	1,049,329
Total Revenues	\$ 13,186,913	\$ 802,700	\$ 1,158,100	\$ 8,538,179	\$ 1,800,000	\$ 662,000	\$ 446,000	\$ 2,143,629	\$ 998,270	\$ 2,061,296	\$ 3,642,735	\$ 700	\$ 3,000	\$ 35,443,522

* Totals may be off \$1 due to rounding.

**City of North Kansas City
Budget Overview
Expenditure Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Revenues	Transportation Fund	Northgate Fund	Convention & Tourism	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr Reserve	Total All Funds
Salary & Wages														
Salaries - Elected	\$ 33,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,600
Salaries - Appointed	7,816,701	216,930	403,532	-	324,111	-	-	349,188	453,656	470,341	224,785	-	-	10,259,245
Salaries - Part Time	51,600	75,500	-	-	-	-	-	750,000	-	-	-	-	-	877,100
Shift Differential	30,900	-	-	-	-	-	-	-	-	5,000	-	-	-	35,900
Longevity	4,320	-	-	-	-	-	-	-	-	-	1,512	-	-	5,832
Overtime	279,142	-	-	-	7,500	-	10,000	17,000	2,000	22,000	6,000	-	-	343,642
Out of Title Pay	19,429	-	-	-	400	-	-	-	-	-	-	-	-	19,829
	\$ 8,235,692	\$ 292,430	\$ 403,532	\$ -	\$ 332,011	\$ -	\$ 10,000	\$ 1,116,188	\$ 455,656	\$ 497,341	\$ 232,298	\$ -	\$ -	\$ 11,575,148
Employee Benefits														
City Paid Deferred Comp	\$ 222,044	\$ 6,508	\$ 6,175	\$ -	\$ 9,615	\$ -	\$ -	\$ 10,476	\$ 10,129	\$ 14,110	\$ 6,789	\$ -	\$ -	\$ 285,844
FICA/FEM	647,614	22,869	31,343	-	26,134	-	-	86,190	35,633	39,126	18,290	-	-	907,198
LAGERS/Pension	750,044	41,336	39,222	-	62,468	-	-	69,683	86,614	89,624	44,231	-	-	1,183,211
Long Term Disability Ins.	35,819	998	947	-	1,472	-	-	1,606	2,087	2,164	1,034	-	-	46,127
Health Insurance	1,610,335	55,488	57,965	-	70,518	-	-	73,138	57,758	129,780	73,100	144,000	-	2,272,082
Allow Elected Officials	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Auto Allow/Mileage Reimb	23,100	5,000	-	-	-	-	-	2,400	2,400	-	-	-	-	32,900
Workers Comp	213,000	6,500	1,300	-	12,000	-	-	9,000	7,000	21,000	11,000	-	-	280,800
Tuition Reimbursements	12,000	-	-	-	-	-	-	-	-	-	-	-	-	12,000
EAP	4,800	-	-	-	-	-	-	-	-	-	-	-	-	4,800
Employee Exams	2,500	-	-	-	-	-	-	-	-	-	-	-	-	2,500
Employee Recruitment	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
ADP Processing Fees	86,000	-	-	-	-	-	-	-	-	-	-	-	-	86,000
Sick Leave/Vac Pay Out	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Unemployment	4,000	-	-	-	-	-	-	1,000	-	-	-	-	-	5,000
Eduor/Train/Travel Elected	12,300	-	-	-	-	-	-	-	-	-	-	-	-	12,300
Eduor/Train/Travel Admin	103,106	5,000	10,000	-	2,500	-	1,500	10,000	6,000	10,000	3,000	-	-	151,106
Personnel/Board Awards	23,000	-	-	-	-	-	-	-	-	-	-	-	-	23,000
Physician Fees	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
	\$ 3,840,662	\$ 143,698	\$ 146,952	\$ -	\$ 184,696	\$ -	\$ 1,500	\$ 263,493	\$ 207,620	\$ 305,803	\$ 157,444	\$ 144,000	\$ -	\$ 5,395,867
Services														
Maintenance Agreements	\$ 44,820	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 30,000	\$ 8,500	\$ 155	\$ -	\$ -	\$ 129,975
Software Maint & Serv.	99,205	-	-	-	-	-	-	9,800	-	4,500	3,200	-	-	116,705
Liability Insurance	130,000	5,000	9,000	13,000	32,000	-	-	23,000	18,000	22,000	34,000	-	-	286,000
Audit Services	42,000	-	-	25,000	-	-	-	-	-	-	-	-	-	67,000
Other Legal Expense	25,000	-	8,000	50,000	-	15,000	-	-	-	-	-	-	-	98,000
Recycling Services	1,500	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Administrative & PW Fees	-	64,460	35,800	-	21,000	-	-	24,630	-	45,000	35,000	-	-	225,890

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
Budget Overview
Expenditure Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Revenues	Transportation Fund	Northgate Fund	Convention & Tourism	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr Reserve	Total All Funds
State Regulation Fees	-	-	-	-	-	-	-	-	-	13,000	1,500	-	-	14,500
Professional Services	40,700	-	-	260,000	15,000	5,000	271,115	-	50,000	25,000	12,000	-	-	678,815
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Designing/Engineering	6,000	-	-	20,000	-	-	-	-	-	-	-	-	-	26,000
Planning/Zoning	4,000	-	-	-	-	-	-	-	-	-	-	-	-	4,000
Custodial Services	18,000	-	14,000	-	-	-	-	196,000	1,400	-	-	-	-	229,400
Other Services	-	-	56,775	-	-	-	-	8,000	55,000	-	-	-	-	119,775
Equipment Rental	500	-	-	-	4,000	-	-	5,000	-	2,500	-	-	-	12,000
Lease/Rental Agreements	-	-	-	-	7,600	-	-	-	27,000	-	-	-	-	34,600
Public Relations	18,400	-	-	110,600	-	-	-	20,000	-	-	-	-	-	149,000
Dues/Memberships	33,435	1,000	1,000	-	1,200	-	750	500	1,200	1,500	400	-	-	40,985
Ordinance Codification	3,200	-	-	-	-	-	-	-	-	-	-	-	-	3,200
Computer Operations	62,000	-	74,500	-	-	-	-	-	-	-	-	-	-	136,500
Advertising	5,000	-	6,000	-	-	-	10,000	-	20,000	-	-	-	-	41,000
Ambulance Collections	23,000	-	-	-	-	-	-	-	-	-	-	-	-	23,000
Bank Fees	5,000	2,500	-	-	-	-	-	23,000	-	1,200	1,500	-	-	33,200
Lab Fees	-	-	-	-	-	-	-	-	-	3,000	25,000	-	-	28,000
Solid Waste Fees	4,800	-	-	-	-	-	-	-	-	-	-	-	-	4,800
Boards Expense	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Unlock/Tow	500	-	-	-	-	-	-	-	-	-	-	-	-	500
Damage Reimburse	1,500	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Internet Connection	5,640	-	-	-	-	-	-	840	75,500	-	-	-	-	81,980
Cable TV Operations	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000
KC ATA - Bus Services	-	-	-	-	382,000	-	-	-	-	-	-	-	-	382,000
Senior Citizen Trips	-	32,000	-	-	-	-	-	-	-	-	-	-	-	32,000
Special Parks/Rec Events	-	16,000	-	-	-	-	-	-	-	-	-	-	-	16,000
Harrish's Rent Repayment	-	-	-	311,472	-	-	-	-	-	-	-	-	-	311,472
Election Expense	4,000	-	-	-	-	-	-	-	-	-	-	-	-	4,000
Real Estate Taxes	45,000	-	-	-	-	-	-	-	-	-	-	-	-	45,000
Collectors Expense	48,000	-	-	-	-	-	-	-	-	-	-	-	-	48,000
\$	676,200	\$ 120,960	\$ 216,575	\$ 795,072	\$ 462,800	\$ 20,000	\$ 281,865	\$ 345,770	\$ 278,100	\$ 126,200	\$ 112,755	\$ -	\$ -	\$ 3,436,297
Utilities														
Electricity	\$ 220,000	\$ 39,000	\$ 42,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 260,000	\$ 20,000	\$ 180,000	\$ 200,000	\$ -	\$ -	\$ 981,000
Street Lights	-	-	-	-	330,000	-	-	-	-	-	-	-	-	330,000
Traffic Signals - Leased	-	-	-	-	55,000	-	-	-	-	-	-	-	-	55,000
Gas	9,000	-	-	-	18,000	-	-	70,000	750	9,500	10,000	-	-	117,250
Telephone	24,000	800	8,000	-	2,500	-	-	4,500	-	1,550	3,800	-	-	45,150
Pagers/Cell Phones	25,789	1,650	-	-	3,500	-	-	2,500	4,300	5,000	1,100	-	-	43,839

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
Budget Overview
Expenditure Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Revenues	Transportation Fund	Northgate Fund	Convention & Tourism	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr Reserve	Total All Funds
City Utilities	25,000		3,500		1,500			28,800		4,500	6,712			79,012
Sewer Charge	-													
Trash/Landfill Fees	-			270,000	8,000						2,850,000			2,860,000
\$	303,789	\$ 50,450	\$ 53,500	\$ 270,000	\$ 438,500	\$	\$	\$ 365,800	\$ 25,050	\$ 200,550	\$ 3,071,612	\$	\$	\$ 4,779,251
Materials/Supplies														
Office Supplies	38,850	1,200	4,000		1,500			9,000	4,000	5,000	2,000			65,550
Computer Supplies	-		2,000											2,000
Chemical Supplies	-				1,100			14,000		265,000				280,100
Copy Machine Supplies	2,000													2,000
Custodial Supplies	8,000							27,000						35,000
Detention Expense	50,000													50,000
Firefighting Supplies	3,800													3,800
First Aid Supplies	27,000													27,000
Other Supplies	5,800	32,000	5,000		7,000			7,000	8,000	3,000	1,000			68,800
Public Library Supplies	-		124,000											124,000
Postage/Meter Supplies	17,000	1,250	3,000					500	3,500	4,500	4,000			33,750
Range Supplies	4,000													4,000
Tactical/Ammunition	12,000													12,000
Safety Supplies	1,200				2,000			2,000		3,000	2,000			10,200
Investigative Operations	12,000													12,000
Reserve Officer Expense	2,250													2,250
K9 Unit Expense	2,500													2,500
Animal Control	15,000													15,000
Business Forms/Printing	1,000						11,000	2,500						24,500
Publications/Subscriptions	5,000	10,000								260				11,260
Building/Plant Maint	74,000		10,000		5,000			80,000		35,000	4,500			206,500
Distribution Maint	-								40,000					40,000
Downtown Maint	12,000				7,000									19,000
Equipment Maint	32,080	1,300	2,000		25,000			6,000			2,000			66,380
Hazmat Operations	1,500													1,500
Lift Station Maint	-										30,000			30,000
Other Maint	-									2,500				2,500
Quarters Maint	10,000													10,000
Emergency Mgmt	1,200													1,200
Radio Maint	25,500				2,200					1,000				28,700
Sanitary Sewer Maint	-										14,000			14,000
Storm Sewer Maint	-										5,000			5,000
Sidewalk/Curb Maint	-				1,000									1,000
Tree Maint/Expense	-				80,000									80,000

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
Budget Overview
Expenditure Summary
Fiscal Year 2014 - 2015**

	General Fund	Parks & Rec Fund	Public Library	Gaming Revenues	Transportation Fund	Northgate Fund	Convention & Tourism	Community Center	Communi-cations	Water Fund	WPC Fund	Health Ins Reserve	Comm Ctr Reserve	Total All Funds
Vehicle Maint	73,450	-	-	-	15,000	-	-	-	1,000	6,200	4,500	-	-	100,150
Lab Expense	-	-	-	-	-	-	-	-	-	7,000	12,000	-	-	19,000
Fire Prevention	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Uniforms	74,000	1,200	-	-	4,500	-	4,000	-	380	4,000	1,500	-	-	89,590
Gasoline	136,680	-	-	-	20,000	-	-	-	1,500	15,000	3,000	-	-	176,180
Holiday Lighting/Decor	2,000	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Street Repair Materials	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000
Street Sign Repair	-	-	-	-	4,000	-	-	-	-	-	-	-	-	4,000
Traffic Signal Repair	-	-	-	-	24,000	-	-	-	-	-	-	-	-	24,000
Ice Control Materials	-	-	-	-	30,000	-	-	-	-	-	-	-	-	30,000
Emergency Sewer Entry	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
Programs	-	-	15,550	-	-	-	-	20,000	-	-	-	-	-	35,550
Miscellaneous Expense	500	-	-	-	-	-	-	-	-	-	-	-	-	500
Minor Equipment	68,450	-	2,000	-	2,500	-	12,000	-	3,500	6,400	15,500	-	-	110,350
Contingencies	7,500	-	-	200,000	-	-	-	-	-	-	-	-	-	207,500
\$	729,260	\$ 136,950	\$ 173,550	\$ 200,000	\$ 241,800	\$ -	\$ 11,000	\$ 184,000	\$ 61,890	\$ 397,860	\$ 106,000	\$ -	\$ -	\$ 2,242,310
Capital Outlay														
Land	-	-	-	\$ 10,285,000	-	-	-	-	-	-	-	-	-	\$ 10,285,000
Land Improvements	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
Building Improvements	7,000	-	175,000	312,000	7,500	-	93,500	-	-	85,000	-	-	-	680,000
Equipment	16,000	-	-	671,447	69,000	-	82,500	-	-	140,000	47,000	-	-	1,025,947
Information Technology	-	-	-	299,300	-	-	-	-	50,000	-	-	-	-	349,300
Infrastructure	-	100,000	-	50,000	576,000	1,661,001	100,000	-	100,000	220,000	317,000	-	-	3,124,001
\$	23,000	\$ 100,000	\$ 175,000	\$ 11,627,747	\$ 652,500	\$ 1,661,001	\$ 100,000	\$ 176,000	\$ 150,000	\$ 445,000	\$ 364,000	\$ -	\$ -	\$ 15,474,248
Interfund Transfers														
Trf to Gaming Fund	-	-	-	-	-	\$ 500,000	-	-	-	\$ 169,984	-	-	-	\$ 669,984
Trf to Comm Ctr	-	-	-	-	-	-	-	-	-	-	-	-	1,049,329	1,049,329
Trf to Park Fund	-	-	-	55,000	-	-	-	-	-	-	-	-	-	55,000
Trf to Public Library	-	-	-	179,000	-	-	-	-	-	-	-	-	-	179,000
\$	-	\$ -	\$ -	\$ 234,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 169,984	\$ -	\$ -	\$ 1,049,329	\$ 1,963,313
\$	13,808,603	\$ 844,488	\$ 1,169,109	\$ 13,126,819	\$ 2,312,307	\$ 2,181,001	\$ 404,365	\$ 2,451,251	\$ 1,178,316	\$ 2,142,738	\$ 4,044,108	\$ 144,000	\$ 1,049,329	\$ 44,856,434

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
Employment Summary
Fiscal Year 2014 - 2015**

	<u>Budgeted 2013-2014</u>	<u>Budgeted 2014-2015</u>
General Fund		
Administration (includes elected officials)	20.9	21.5
Municipal Court	3.0	3.0
Fire Department	59.0	59.0
Police Department	46.5	46.5
Community Development	5.0	5.0
Public Works Department		
Administration	3.0	3.0
Buildings & Grounds	4.3	4.3
Total General Fund	<u>141.7</u>	<u>142.3</u>
Parks & Recreation Fund	7.0	7.5
Public Library Fund	13.8	13.6
Transportation Fund	6.9	6.9
Community Center Fund	39.8	39.8
Communications Fund	7.6	7.6
Water Fund	10.0	10.0
Water Pollution Control Fund	5.0	5.0
Total	<u><u>231.7</u></u>	<u><u>232.7</u></u>

Based on full time equivalent employees. The number of hours worked by part time and seasonal employees determines the equivalency as compared to a full time employee working a 40 hour week.

GENERAL FUND

The General Fund is one of six governmental fund types and serves as the chief operating fund of the government. It is used to account for all financial resources except those required to be accounted for in another fund.

It is supported by .4459 cent property tax on real estate, a one cent sales tax, franchise fees, rents, as well as other miscellaneous revenue sources.

**City of North Kansas City
General Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>Projected FY 2014</u>	<u>Proposed FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 8,242,190	\$ 9,126,641
Revenues		
Estimated Fiscal Year Revenues	13,649,828	13,186,913
Total Revenues	<u>\$ 13,649,828</u>	<u>\$ 13,186,913</u>
Expenditures		
Projected Fiscal Year Expenditures	12,765,377	13,808,603
Total Expenditures	<u>\$ 12,765,377</u>	<u>\$ 13,808,603</u>
Estimated Revenues Over (Under) Expenditures	\$ 884,451	\$ (621,690)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 9,126,641</u>	<u>\$ 8,504,952</u>

**City of North Kansas City
General Fund
Total Revenues and Expenditures
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Revenues</u>						
Property Taxes	\$ 1,412,088	\$ 1,406,319	\$ 1,433,000	\$ 1,374,890	\$ 1,381,473	\$ 1,405,000
Other Taxes	13,781	13,082	14,000	11,537	13,200	14,000
Franchise Fees	2,220,430	2,404,191	2,323,000	2,185,372	2,561,159	2,433,000
Sales Tax	2,962,525	3,063,981	2,960,000	2,859,824	3,200,000	3,150,000
Intergovernmental	-	30,376	31,500	18,277	18,277	11,000
Licenses & Permits	1,683,691	1,771,445	1,738,800	1,816,240	1,833,600	1,763,000
Charges for Services	512,515	592,972	518,613	544,919	601,604	559,913
Investment Earnings	10,527	8,991	10,000	20,030	21,000	16,000
Other Revenue	4,499,846	3,907,877	3,903,000	3,965,280	4,019,515	3,835,000
Interfund Transfers In	2,000,000	1,000,000	-	-	-	-
Total Revenues	\$ 15,315,403	\$ 14,199,234	\$ 12,931,913	\$ 12,796,369	\$ 13,649,828	\$ 13,186,913
Trf from/(to) Fund Balance	(3,187,963)	(1,244,828)	549,300	(1,268,566)	(884,451)	621,690
	\$ 12,127,440	\$ 12,954,406	\$ 13,481,213	\$ 11,527,803	\$ 12,765,377	\$ 13,808,603
<u>Expenditures</u>						
Administration	\$ 1,260,758	\$ 1,274,561	\$ 1,266,245	\$ 1,083,935	\$ 1,195,724	\$ 1,409,351
Economic Development	135,093	124,836	-	-	-	-
Municipal Court	186,250	193,670	170,563	134,631	146,949	164,966
Fire Department	5,073,057	5,520,194	5,759,942	4,901,482	5,464,579	5,810,283
Police Department	3,950,230	4,094,277	4,252,082	3,718,059	4,107,223	4,384,623
Public Works	245,023	273,168	311,813	256,983	286,621	318,561
Buildings & Grounds	358,083	399,098	440,739	339,554	388,627	483,712
Community Development	292,643	341,017	451,789	363,545	411,708	475,567
Interdepartmental	626,303	733,585	828,040	729,614	763,945	761,540
Total Expenditures	\$ 12,127,440	\$ 12,954,406	\$ 13,481,213	\$ 11,527,803	\$ 12,765,377	\$ 13,808,603

* Totals may be off by \$1 due to rounding.

City of North Kansas City
 General Fund
 Operating Budget
 Fiscal Year 2014 - 2015

Revenues

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Property Tax						
Real Property Tax	\$ 731,159	\$ 748,647	\$ 765,000	\$ 735,258	\$ 738,000	\$ 729,000
Personal Property Tax	309,122	302,296	305,000	316,973	318,200	330,000
Commercial Surtax	306,312	287,066	300,000	264,861	266,000	278,000
Utility-R.R.-Fin. Inst. Tax	46,687	48,388	48,000	49,873	49,873	58,000
Other Property Tax	18,808	19,922	15,000	7,925	9,400	10,000
	\$ 1,412,088	\$ 1,406,319	\$ 1,433,000	\$ 1,374,890	\$ 1,381,473	\$ 1,405,000
Other Tax						
Cigarette Tax	\$ 13,781	\$ 13,082	\$ 14,000	\$ 11,537	\$ 13,200	\$ 14,000
	\$ 13,781	\$ 13,082	\$ 14,000	\$ 11,537	\$ 13,200	\$ 14,000
Franchise Fees						
Cable Franchise	\$ 33,160	\$ 33,060	\$ 33,000	\$ 33,159	\$ 33,159	\$ 33,000
Power & Light Franchise	1,527,177	1,688,020	1,550,000	1,398,905	1,730,000	1,680,000
Gas Franchise	274,212	307,753	350,000	339,839	350,000	310,000
Telephone Franchise	385,881	375,358	390,000	413,469	448,000	410,000
	\$ 2,220,430	\$ 2,404,191	\$ 2,323,000	\$ 2,185,372	\$ 2,561,159	\$ 2,433,000
Sales Tax						
Sales Tax	\$ 2,962,525	\$ 3,063,981	\$ 2,960,000	\$ 2,859,824	\$ 3,200,000	\$ 3,150,000
	\$ 2,962,525	\$ 3,063,981	\$ 2,960,000	\$ 2,859,824	\$ 3,200,000	\$ 3,150,000
Intergovernmental						
Federal Grants	\$ -	\$ 30,376	\$ 31,500	\$ 18,277	\$ 18,277	\$ 11,000
	\$ -	\$ 30,376	\$ 31,500	\$ 18,277	\$ 18,277	\$ 11,000
Licenses & Permits						
Occupation License	\$ 1,330,487	\$ 1,432,803	\$ 1,435,000	\$ 1,489,769	\$ 1,495,000	\$ 1,435,000
Building Permits	203,783	192,848	160,000	173,570	184,000	180,000
Liquor License/Permits	33,016	37,043	30,300	35,920	37,000	35,000
Animal Control Fees	2,306	3,524	3,500	2,550	2,600	3,000
Other Permits/Fees	114,099	105,227	110,000	114,431	115,000	110,000
	\$ 1,683,691	\$ 1,771,445	\$ 1,738,800	\$ 1,816,240	\$ 1,833,600	\$ 1,763,000

City of North Kansas City
General Fund
Operating Budget
Fiscal Year 2014 - 2015

Revenues

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Charges for Services						
Copies	\$ 10,290	\$ 7,979	\$ 8,000	\$ 7,321	\$ 8,000	\$ 8,000
Avondale Police Services	3,000	3,000	3,000	2,750	3,000	3,000
Range Maintenance Contributio	-	-	3,000	4,800	4,800	4,800
Bus Commission	164	97	-	(309)	(309)	-
Ambulance Services	184,399	278,834	218,000	280,242	306,000	260,000
Hospital Ambulance Fees	60,000	52,800	48,000	35,400	45,000	45,000
Application Fees	-	-	-	-	-	2,500
Adminstrative & PW Fees	244,697	244,697	231,613	211,649	231,613	231,613
Other Fees/Services	9,965	5,565	7,000	3,066	3,500	5,000
	\$ 512,515	\$ 592,972	\$ 518,613	\$ 544,919	\$ 601,604	\$ 559,913
Investment Earnings						
Interest Earned	\$ 10,527	\$ 8,991	\$ 10,000	\$ 20,030	\$ 21,000	\$ 16,000
	\$ 10,527	\$ 8,991	\$ 10,000	\$ 20,030	\$ 21,000	\$ 16,000
Other Revenue						
Municipal Court Fines	\$ 429,790	\$ 378,187	\$ 456,000	\$ 498,679	\$ 540,000	\$ 510,000
Rental Income (Harrah's)	3,839,936	3,330,078	3,330,000	3,219,713	3,219,713	3,220,000
Rental Income (2201 Armour)	96,897	96,173	100,000	93,086	104,000	100,000
Rental Income (MOKAN)	12,000	3,000	-	-	-	-
Rental Income (COE Lot)	5,000	4,250	5,000	5,000	5,000	5,000
Outdoor Sign Space Rental	14,000	12,000	12,000	10,000	12,000	-
Proceeds From Sale	19,315	32,259	-	4,739	4,739	-
Non-Recurring Revenue	82,908	51,930	-	134,063	134,063	-
	\$ 4,499,846	\$ 3,907,877	\$ 3,903,000	\$ 3,965,280	\$ 4,019,515	\$ 3,835,000
Interfund Transfers In						
Transfer frm Gaming Fund	\$ 2,000,000	\$ 1,000,000	-	-	-	-
	\$ 15,315,403	\$ 14,199,234	\$ 12,931,913	\$ 12,796,369	\$ 13,649,828	\$ 13,186,913

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
General Fund
Operating Budget
Fiscal Year 2014 - 2015**

	Expenditures										TOTAL	
	Admin	Municipal Court	Fire	Police	Public Works	Buildings & Grounds	Community Development	Interdepartmental				
Salary & Wages												
Salaries - Elected	\$ 33,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,600
Salaries - Appointed	769,261	96,495	3,761,076	2,539,595	193,934	171,459	284,882	-	-	-	-	7,816,701
Salaries - Part Time	-	-	-	51,600	-	-	-	-	-	-	-	51,600
Shift Differential .50	-	-	-	13,390	-	-	-	-	-	-	-	13,390
Shift Differential .75	-	-	-	17,510	-	-	-	-	-	-	-	17,510
Longevity	-	-	2,184	2,136	-	-	-	-	-	-	-	4,320
Overtime	1,000	2,000	160,000	110,000	400	5,242	500	-	-	-	-	279,142
Out of Title Pay	-	-	15,000	4,429	-	-	-	-	-	-	-	19,429
	\$ 803,861	\$ 98,495	\$ 3,938,260	\$ 2,738,660	\$ 194,334	\$ 176,700	\$ 285,382	\$ -	\$ -	\$ -	\$ -	\$ 8,235,692
Employee Benefits												
City Paid Deferred Comp	\$ 23,078	\$ 1,972	\$ 103,319	\$ 76,252	\$ 5,818	\$ 5,144	\$ 6,461	\$ -	\$ -	\$ -	\$ -	\$ 222,044
FICA/FEM	63,261	8,099	309,181	215,341	15,495	13,911	22,326	-	-	-	-	647,614
LAGERS/Pension	150,098	15,553	223,310	235,979	37,472	33,641	53,991	-	-	-	-	750,044
Long Term Disability Insuranc	3,539	306	17,301	11,682	892	789	1,310	-	-	-	-	35,819
Health Insurance	113,016	20,835	713,531	611,059	29,219	69,477	53,197	-	-	-	-	1,610,335
Unemployment	-	-	-	-	-	-	-	4,000	-	-	-	4,000
Allowance Elected Officials	1,000	-	-	-	-	-	-	-	-	-	-	1,000
Auto Allow/Mileage Reimb	12,000	5,800	500	-	2,400	-	2,400	-	-	-	-	23,100
Workers Compensation	-	-	150,000	50,000	-	5,000	-	-	-	-	-	213,000
Tuition Reimbursements	-	-	-	-	-	-	-	8,000	-	-	-	8,000
Employee Assistance Plan	-	-	-	-	-	-	-	12,000	-	-	-	12,000
Employee Exams	-	-	-	-	-	-	-	4,800	-	-	-	4,800
Employee Recruitment	-	-	-	-	-	-	-	2,500	-	-	-	2,500
ADP Processing Fees	-	-	-	-	-	-	-	10,000	-	-	-	10,000
Sick Leave/Vac Pay Out	-	-	-	-	-	-	-	86,000	-	-	-	86,000
Educ/Train/Travel Elected	12,300	-	-	-	-	-	-	30,000	-	-	-	30,000
Educ/Train/Travel Admin	33,500	-	28,206	24,000	5,400	2,000	10,000	-	-	-	-	103,106
Personnel/Board Awards	23,000	-	-	-	-	-	-	-	-	-	-	23,000
Physician Fees	-	-	38,000	12,000	-	-	-	-	-	-	-	50,000
	\$ 434,791	\$ 52,565	\$ 1,583,348	\$ 1,236,313	\$ 96,697	\$ 129,961	\$ 149,685	\$ 157,300	\$ -	\$ -	\$ -	\$ 3,840,662

**City of North Kansas City
General Fund
Operating Budget
Fiscal Year 2014 - 2015**

Expenditures

	Admin	Municipal Court	Fire	Police	Public Works	Buildings & Grounds	Community Development	Interde- partmental	TOTAL
Services									
Maintenance Agreements	\$ -	\$ 220	\$ -	\$ 18,000	\$ 4,000	\$ -	\$ -	\$ 22,600	\$ 44,820
Software Maint & Service	-	2,660	28,545	-	-	-	2,000	66,000	99,205
Liability Insurance	-	-	-	-	-	-	-	130,000	130,000
Audit Services	42,000	-	-	-	-	-	-	-	42,000
Other Legal Expense	25,000	-	-	-	-	-	-	-	25,000
Recycling Services	-	-	-	-	-	1,500	-	-	1,500
Other Professional Services	-	1,500	-	24,000	700	12,000	2,500	-	40,700
Designing/Engineering	-	-	-	-	6,000	-	-	-	6,000
Planning/Zoning	-	-	-	-	-	-	4,000	-	4,000
Custodial Services	-	-	-	-	-	18,000	-	-	18,000
Equipment Rental	-	-	-	-	-	500	-	-	500
Public Relations	14,200	-	1,200	3,000	-	-	-	-	18,400
Dues/Memberships	12,860	275	4,000	3,400	1,500	400	11,000	-	33,435
Bank Fees	-	4,500	-	-	-	-	500	-	5,000
Ordinance Codification	3,200	-	-	-	-	-	-	-	3,200
Computer Support/Operations	-	-	-	62,000	-	-	-	-	62,000
Advertising	-	-	-	-	-	-	5,000	-	5,000
Ambulance Billing	-	-	23,000	-	-	-	-	-	23,000
Solid Waste Fees	-	-	-	-	4,800	-	-	-	4,800
Boards Expense	-	-	-	5,000	-	-	-	-	5,000
Unlock/Tow	-	-	-	500	-	-	-	-	500
Damage Reimbursements	-	-	-	1,500	-	-	-	-	1,500
Internet Connection	-	-	-	-	-	-	-	5,640	5,640
Election Expense	4,000	-	-	-	-	-	-	-	4,000
Real Estate Taxes	-	-	-	-	-	-	-	45,000	45,000
Collectors Expense	48,000	-	-	-	-	-	-	-	48,000
TOTAL	\$ 149,260	\$ 9,155	\$ 56,745	\$ 117,400	\$ 17,000	\$ 32,400	\$ 25,000	\$ 269,240	\$ 676,200

**City of North Kansas City
General Fund
Operating Budget
Fiscal Year 2014 - 2015**

	Expenditures								TOTAL
	Admin	Municipal Court	Fire	Police	Public Works	Buildings & Grounds	Community Development	Interde- partmental	
Utilities									
Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
Gas	-	-	-	-	-	-	-	9,000	9,000
Telephone	-	-	-	-	-	-	-	24,000	24,000
Pagers/Cell Phones	3,889	-	1,700	13,000	1,800	1,400	4,000	-	25,789
Water & Sewers	-	-	-	-	-	-	-	25,000	25,000
\$ 3,889	\$ -	\$ 1,700	\$ 13,000	\$ 1,800	\$ 1,400	\$ 4,000	\$ 278,000	\$ 303,789	
Materials/Supplies									
Office Supplies	\$ 10,000	\$ 2,500	\$ 5,000	\$ 14,500	\$ 3,000	\$ 350	\$ 3,500	\$ -	\$ 38,850
Copy Machine Supplies	-	-	-	-	-	-	-	2,000	2,000
Firefighting Supplies	-	-	3,800	-	-	-	-	-	3,800
First Aid Supplies	-	-	27,000	-	-	-	-	-	27,000
Postage/Meter Supplies	-	-	-	-	-	-	-	17,000	17,000
Custodial Supplies	-	-	-	-	-	8,000	-	-	8,000
Safety Supplies	-	-	-	-	-	1,200	-	-	1,200
Other Supplies	-	-	500	-	300	4,500	500	-	5,800
Investigative Operations	-	-	-	12,000	-	-	-	-	12,000
Detention Expense	-	-	-	50,000	-	-	-	-	50,000
Range Supplies	-	-	-	4,000	-	-	-	-	4,000
Tactical/Ammunition	-	-	-	12,000	-	-	-	-	12,000
Reserve Officer Expense	-	-	-	2,250	-	-	-	-	2,250
K9 Unit Expense	-	-	-	2,500	-	-	-	-	2,500
Animal Control	-	-	-	15,000	-	-	-	-	15,000
Business Forms/Printing	-	1,000	-	-	-	-	-	-	1,000
Publications/Subscriptions	1,000	-	-	2,000	-	-	2,000	-	5,000
Building Maintenance	-	-	-	-	-	74,000	-	-	74,000
Downtown Maintenance	-	-	-	-	-	12,000	-	-	12,000
Equipment Maintenance	800	-	11,280	9,500	2,500	8,000	-	-	32,080

**City of North Kansas City
General Fund
Operating Budget
Fiscal Year 2014 - 2015**

	Admin	Municipal Court	Fire	Police	Public Works	Buildings & Grounds	Community Development	Inter-departmental	TOTAL
Expenditures									
Materials/Supplies (Continued)									
Hazmat Operations	-	-	1,500	-	-	-	-	-	1,500
Quarters Maintenance	-	-	10,000	-	-	-	-	-	10,000
Emergency Management	-	-	1,200	-	-	-	-	-	1,200
Radio Maintenance	-	-	-	25,500	-	-	-	-	25,500
Vehicle Maintenance	-	-	37,200	30,000	750	4,500	1,000	-	73,450
Fire Prevention	-	-	3,000	-	-	-	-	-	3,000
Uniforms	-	-	49,000	20,000	1,000	2,000	2,000	-	74,000
Gasoline	-	-	40,000	80,000	180	14,000	2,500	-	136,680
Holiday Lighting/Decorations	-	-	-	-	-	2,000	-	-	2,000
Miscellaneous Expense	500	-	-	-	-	-	-	-	500
Minor Equipment	5,250	1,250	17,750	-	1,000	12,700	-	30,500	68,450
Contingencies	-	-	-	-	-	-	-	7,500	7,500
	\$ 17,550	\$ 4,750	\$ 207,230	\$ 279,250	\$ 8,730	\$ 143,250	\$ 11,500	\$ 57,000	\$ 729,260
Capital Outlay									
Equipment	\$ -	\$ -	16,000	\$ -	\$ -	\$ -	\$ -	\$ -	16,000
Building Improvements	-	-	7,000	-	-	-	-	-	7,000
	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Total Expenditures	\$ 1,409,351	\$ 164,966	\$ 5,810,283	\$ 4,384,623	\$ 318,561	\$ 483,712	\$ 475,567	\$ 761,540	\$ 13,808,603

*Totals may be off \$1 due to rounding.

ADMINISTRATION

Administration has the dual functions of coordinating the activities applicable to, and between all city departments; as well as serves the Mayor and City Council in implementing policies and programs.

**City of North Kansas City
General Fund
Administration Operating Budget
Fiscal Year 2014- 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salary & Wages						
Salaries - Elected	\$ 35,650	\$ 34,400	\$ 33,600	\$ 30,800	\$ 33,600	\$ 33,600
Salaries - Appointed	693,833	708,911	679,866	596,389	672,135	769,261
One-time Comp Payment	-	20,825	-	-	-	-
Overtime	320	346	3,000	2,834	2,865	1,000
	\$ 729,803	\$ 764,482	\$ 716,466	\$ 630,023	\$ 708,600	\$ 803,861
Employee Benefits						
FICA/FEM	\$ 55,441	\$ 57,256	\$ 58,543	\$ 48,260	\$ 54,243	\$ 63,261
City Paid Deferred Comp	20,984	18,263	21,296	17,324	18,437	23,078
LAGERS	114,422	124,791	127,396	114,421	121,541	150,098
Long Term Disability Ins	3,243	3,293	3,265	2,534	3,016	3,539
Health Insurance	86,011	85,912	103,142	76,941	77,500	113,016
Allowance Elected Officials	-	-	1,000	-	-	1,000
Auto Allow/Mileage Reimb	12,512	12,967	13,900	10,311	11,200	12,000
Educ/Train/Travel Admin	11,819	16,317	25,555	15,958	20,000	33,500
Educ/Train/Travel Elected	2,500	3,833	11,300	4,884	9,000	12,300
Personnel/Board Awards	20,548	19,011	23,000	21,615	22,000	23,000
	\$ 327,480	\$ 341,643	\$ 388,397	\$ 312,248	\$ 336,937	\$ 434,791
Services						
Audit Services	\$ 37,900	\$ 38,900	\$ 39,900	\$ 40,100	\$ 40,100	\$ 42,000
Other Legal Costs	29,307	34,503	25,000	17,772	20,000	25,000
Planning/Zoning	18,320	-	-	-	-	-
Public Relations	20,086	18,920	14,200	12,176	14,200	14,200
Dues/Memberships	11,646	12,246	12,382	9,620	12,000	12,860
Collectors Expense	64,528	42,724	47,000	46,071	46,300	48,000
Ordinance Codification	4,066	5,272	3,200	3,454	3,454	3,200
Election Expense	668	1,086	4,000	2,436	2,436	4,000
	\$ 186,521	\$ 153,651	\$ 145,682	\$ 131,629	\$ 138,490	\$ 149,260

**City of North Kansas City
General Fund
Administration Operating Budget
Fiscal Year 2014- 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Utilities						
Pagers/Cell Phones	\$ 5,885	\$ 4,771	\$ 3,400	\$ 3,890	\$ 3,900	\$ 3,889
Materials/Supplies						
Office Supplies	\$ 10,195	\$ 9,503	\$ 10,000	\$ 5,455	\$ 7,000	\$ 10,000
Publications/Subscriptions	489	511	1,000	623	700	1,000
Miscellaneous Expense	385	-	500	67	97	500
Equipment Maintenance	-	-	800	-	-	800
Minor Equipment	-	-	-	-	-	5,250
	<u>\$ 11,069</u>	<u>\$ 10,014</u>	<u>\$ 12,300</u>	<u>\$ 6,145</u>	<u>\$ 7,797</u>	<u>\$ 17,550</u>
Total Expenditures	<u>\$ 1,260,758</u>	<u>\$ 1,274,561</u>	<u>\$ 1,266,245</u>	<u>\$ 1,083,935</u>	<u>\$ 1,195,724</u>	<u>\$ 1,409,351</u>

Totals may be off \$1 due to rounding.

**City of North Kansas City
General Fund
Administration Department
Personnel Budget
Fiscal Year 2014- 2015**

	<u>Budgeted 2013-2014</u>	<u>Proposed 2014-2015</u>
Elected Officials		
Mayor	1.0	1.0
City Council Members	8.0	8.0
City Collector	1.0	1.0
City Treasurer	1.0	1.0
	<u>11.0</u>	<u>11.0</u>
Professional Staff		
City Administrator	1.0	1.0
Assistant City Administrator	1.0	1.0
City Counselor	1.0	1.0
City Clerk	1.0	1.0
Finance Manager	1.0	1.0
Human Resources Manager	1.0	1.0
Information Technology Manager	1.0	1.0
	<u>7.0</u>	<u>7.0</u>
Support Staff		
Accounting Technician	0.4	1.0
Customer Serv. Rep./Accounting Asst.	1.5	1.5
Desktop Support Technician	1.0	1.0
	<u>2.9</u>	<u>3.5</u>
	<u>20.9</u>	<u>21.5</u>

Note: Accounting Technician is paid 40% out of General Fund and 60% out of Communications Fund.

**City of North Kansas City
General Fund - Administration
Capital Expenditures Detail
Fiscal Year 2014- 2015**

Minor Equipment

3 Cashiering printers and a reader	\$ 3,750
Replacement Refrigerator for Lunch Room	<u>1,500</u>
	<u>\$ 5,250</u>

MUNICIPAL COURT

The mission of the Municipal Court is to encourage respect for the law and contribute to an orderly community through effective, timely, and equitable administration of justice.

**City of North Kansas City
General Fund
Municipal Court Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries - Appointed	\$ 123,259	\$ 127,142	\$ 104,799	\$ 85,656	\$ 95,205	\$ 96,495
One-time Comp Payment	-	2,798	-	-	-	-
Overtime	731	912	2,000	801	850	2,000
	\$ 123,990	\$ 130,852	\$ 106,799	\$ 86,457	\$ 96,055	\$ 98,495
Employee Benefits						
FICA/FEM	\$ 9,493	\$ 9,389	\$ 8,753	\$ 7,255	\$ 8,123	\$ 8,099
City Paid Deferred Comp	2,798	2,817	2,220	982	982	1,972
LAGERS	15,099	16,206	13,907	10,882	11,649	15,553
Long Term Disability Ins	429	432	344	221	259	306
Health Insurance	22,714	21,177	20,355	13,382	13,382	20,835
Auto Allow/Mileage Reimb	5,607	5,579	5,800	5,081	5,600	5,800
	\$ 56,140	\$ 55,600	\$ 51,379	\$ 37,803	\$ 39,996	\$ 52,565
Services						
Other Professional Expense	\$ 800	\$ 1,000	\$ 1,500	\$ 550	\$ 550	\$ 1,500
Maintenance Agreements	129	125	150	174	195	220
Software Maintenance/Service	2,409	2,529	2,660	2,656	2,656	2,660
Dues/Memberships	250	250	275	50	50	275
Bank Fees	408	1,889	4,300	4,684	4,900	4,500
	\$ 3,996	\$ 5,793	\$ 8,885	\$ 8,114	\$ 8,351	\$ 9,155
Materials & Supplies						
Office Supplies	\$ 1,150	\$ 946	\$ 2,500	\$ 1,409	\$ 1,700	\$ 2,500
Business Forms	580	479	1,000	848	848	1,000
Minor Equipment	-	-	-	-	-	1,250
	\$ 2,124	\$ 1,425	\$ 3,500	\$ 2,257	\$ 2,548	\$ 4,750
Total Expenditures	\$ 186,250	\$ 193,670	\$ 170,563	\$ 134,631	\$ 146,949	\$ 164,966

*Totals may be off \$1 due to rounding.

City of North Kansas City
General Fund
Municipal Court Department
Personnel Budget
Fiscal Year 2014 - 2015

	<u>Budget</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Judge	0.5	0.5
Prosecutor	0.5	0.5
Court Clerk	1.0	1.0
Customer Service Representative	0.5	0.5
Bailiff	0.5	0.5
	3.0	3.0
	3.0	3.0

* The Bailiff has requested in lieu of pay, hours to be counted as Reserve Officer hours.

City of North Kansas City
General Fund - Court
Capital Expenditures Detail
Fiscal Year 2014 - 2015

Minor Equipment

Cashiering Printer

\$ 1,250
\$1,250

FIRE DEPARTMENT

The mission of the North Kansas City Fire Department is to protect lives and conserve property by minimizing the frequency and effect of fires, medical and traumatic emergencies, hazardous materials incidents, disasters, and other like occurrences.

**City of North Kansas City
General Fund
Fire Department Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
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Expenditures

Salaries & Wages

Salaries	\$ 3,409,334	\$ 3,800,387	\$ 3,792,424	\$ 3,322,061	\$ 3,714,262	\$ 3,761,076
One-time Comp Payment	-	13,745	-	-	-	-
Longevity	4,008	3,763	1,608	2,542	2,710	2,184
Out of Title	9,726	14,434	18,000	12,609	13,487	15,000
Overtime	292,056	212,205	220,000	103,135	112,613	160,000
	\$ 3,715,124	\$ 4,044,534	\$ 4,032,032	\$ 3,440,347	\$ 3,843,071	\$ 3,938,260

Employee Benefits

FICA/FEM	\$ 277,720	\$ 303,847	\$ 316,439	\$ 258,583	\$ 288,468	\$ 309,181
Unemployment	(14)	-	-	-	-	-
City Paid Deferred Comp	87,917	84,323	104,430	72,780	81,244	103,319
LAGERS/Pension	121,064	150,788	211,684	191,946	211,746	223,310
Long Term Disability Ins	15,596	13,855	17,445	12,739	15,255	17,301
Health Insurance	495,656	527,367	594,450	550,732	553,732	713,531
Workers Compensation	142,317	132,268	140,000	136,392	148,655	150,000
Auto Allow/Mileage Reimb	-	308	500	-	-	500
Education/Training	9,904	19,371	20,206	14,728	18,000	28,206
Physicals & Drug Testing	21,397	25,210	24,000	8,498	18,000	24,000
Physician	13,055	13,055	13,055	13,055	13,055	14,000
	\$ 1,184,612	\$ 1,270,392	\$ 1,442,209	\$ 1,259,453	\$ 1,348,154	\$ 1,583,348

Services

Public Relations	\$ 1,226	\$ 1,138	\$ 1,700	\$ 1,714	\$ 1,848	\$ 1,200
Dues/Membership	3,970	3,107	3,000	2,876	3,000	4,000
Ambulance Billing	1,168	16,756	21,000	16,633	22,200	23,000
	\$ 6,364	\$ 21,001	\$ 25,700	\$ 21,223	\$ 27,048	\$ 28,200

Utilities

Pager/Cell Phone	\$ 1,136	\$ 1,088	\$ 1,500	\$ 1,824	\$ 2,384	\$ 1,700
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Materials & Supplies

Office Supplies	\$ 6,944	\$ 5,375	\$ 4,600	\$ 5,090	\$ 6,000	\$ 5,000
Firefighting Supplies	9,732	11,290	3,800	3,499	3,800	3,800
First Aid Supplies	24,820	23,943	27,000	26,045	27,000	27,000
Hazmat Operations	749	1,647	1,500	249	700	1,500
Fire Prevention	2,051	2,261	3,000	2,520	2,700	3,000
Quarters Maintenance	10,440	10,740	12,000	5,856	9,000	10,000
Emergency Management	1,945	(601)	1,200	929	1,200	1,200
Uniforms & Apparel	19,545	22,302	27,250	22,160	27,250	49,000

**City of North Kansas City
General Fund
Fire Department Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
Materials & Supplies (continued)						
Gasoline	29,514	37,318	40,000	33,968	37,368	40,000
Other Supplies	288	635	500	498	498	500
Equipment Maintenance	3,152	707	11,280	7,125	11,280	11,280
Software Maintenance	6,668	9,157	13,545	9,922	12,000	28,545
Vehicle Maintenance	45,447	39,755	45,200	36,778	40,000	37,200
Minor Equipment	-	-	20,374	6,331	17,874	17,750
	\$ 161,295	\$ 164,529	\$ 211,249	\$ 160,970	\$ 196,670	\$ 235,775
Capital Outlay						
Equipment (\$5,000 & over)	\$ 4,526	\$ 18,649	\$ 28,252	\$ 9,961	\$ 28,252	\$ 16,000
Information Technology	-	-	19,000	7,704	19,000	-
Building Improvements	-	-	-	-	-	7,000
	\$ 4,526	\$ 18,649	\$ 47,252	\$ 17,665	\$ 47,252	\$ 23,000
	\$ 5,073,057	\$ 5,520,194	\$ 5,759,942	\$ 4,901,482	\$ 5,464,579	\$ 5,810,283

*Totals may be off \$1 due to rounding.

City of North Kansas City
General Fund
Fire Department
Personnel Budget
Fiscal Year 2014 - 2015

	<u>Budget</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Administration		
Fire Chief	1.0	1.0
Battalion Chief/Fire Marshal	1.0	1.0
Battalion Chief/Training	1.0	1.0
Fire Inspector	1.0	1.0
Administrative Assistant	1.0	1.0
	<u>5.0</u>	<u>5.0</u>
Suppression and EMS		
Battalion Chief/Suppression	3.0	3.0
Captain/Emergency Medical Tech	9.0	9.0
Captain/Firefighter/Lead Paramedic	1.0	1.0
Driver/Emergency Medical Tech	12.0	12.0
Firefighter/Paramedic	16.0	15.0
Firefighter/Emergency Medical Tech	12.0	13.0
Firefighter Mechanic	1.0	1.0
	<u>54.0</u>	<u>54.0</u>
	<u>59.0</u>	<u>59.0</u>

**City of North Kansas City
 General Fund - Fire Department
 Capital Expenditures Detail
 Fiscal Year 2014 - 2015**

Minor Equipment

Roof Prop for Training, Initial Construction	\$ 1,000
Scoop Stretchers @ \$850 ea.	4,250
Smoke Generator	4,500
Technical Rescue Equipment	6,000
Vacuum Mattress for EMS patients	2,000
	\$ 17,750

Capital Outlay

Building Improvements

Tornado Shelter for Station #2	\$ 7,000
	\$ 7,000

Equipment

Fitness Equipment	\$ 10,000
Ventilator	6,000
	\$ 16,000
	\$ 23,000

POLICE DEPARTMENT

The mission of the North Kansas City Police Department is to provide a safe, secure environment in North Kansas City by providing professional police service.

**City of North Kansas City
General Fund
Police Department Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 2,562,391	\$ 2,571,135	\$ 2,585,825	\$ 2,315,961	\$ 2,584,297	\$ 2,539,595
Salaries - Part Time	-	-	-	-	-	51,600
One-time Comp Payment	-	73,797	-	-	-	-
Shift Differential .50	10,246	9,509	13,390	8,741	9,483	13,390
Shift Differential .75	17,400	15,174	17,510	13,095	14,261	17,510
Longevity	2,109	2,107	2,083	1,972	2,136	2,136
Out of Title	3,272	3,284	4,429	-	-	4,429
Overtime	102,504	98,799	110,000	97,576	107,600	110,000
	\$ 2,697,922	\$ 2,773,805	\$ 2,733,237	\$ 2,437,345	\$ 2,717,777	\$ 2,738,660
Employee Benefits						
FICA/FEM	\$ 202,440	\$ 209,038	\$ 214,915	\$ 182,494	\$ 203,377	\$ 215,341
Unemployment	-	-	-	574	1,000	-
City Paid Deferred Comp	65,509	62,954	76,107	56,013	59,343	76,252
LAGERS/Pension	155,274	188,715	229,923	213,214	237,557	235,979
Long Term Disability Ins	11,699	11,361	11,660	9,614	11,496	11,682
Health Insurance	397,434	411,990	463,340	442,813	444,500	611,059
Workers Compensation	51,656	43,923	50,000	38,954	42,395	50,000
Training/Travel	21,108	23,867	24,000	19,944	24,000	24,000
Physicals & Drug Testing	6,362	12,347	12,000	12,373	12,373	12,000
	\$ 911,482	\$ 964,195	\$ 1,081,945	\$ 975,993	\$ 1,036,041	\$ 1,236,313
Services						
Public Relations	\$ 1,521	\$ 2,192	\$ 3,000	\$ 1,902	\$ 2,000	\$ 3,000
Other Professional Service	-	-	19,000	-	-	19,000
Computer Operations	49,522	55,855	62,000	55,543	60,000	62,000
Maintenance Agreements	10,557	20,888	18,000	12,719	18,000	18,000
Dues/Memberships	2,900	2,442	3,400	2,290	3,000	3,400
Board's Expense	3,396	6,226	5,000	3,750	4,500	5,000
Unlock/Tow	75	77	500	75	75	500
Damage Reimbursements	237	-	1,500	-	-	1,500
Other Services	4,618	3,725	5,000	3,748	4,000	5,000
	\$ 72,826	\$ 91,405	\$ 117,400	\$ 80,027	\$ 91,575	\$ 117,400
Utilities						
Pagers/Cell Phones	\$ 12,127	\$ 11,318	\$ 13,000	\$ 7,936	\$ 10,500	\$ 13,000

**City of North Kansas City
General Fund
Police Department Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
Materials/Supplies						
Office Supplies	\$ 11,056	\$ 12,697	\$ 14,500	\$ 8,577	\$ 12,500	\$ 14,500
Publications/Subscriptions	171	63	2,000	491	600	2,000
Investigative Operations	8,437	9,334	12,000	10,230	12,000	12,000
Detention Expense	42,110	44,945	60,000	29,564	37,887	50,000
Range Supplies	2,561	1,855	7,000	6,728	7,000	4,000
Reserve Officer Expense	1,455	1,549	1,500	2,199	2,199	2,250
K9 Unit Expense	5,939	6,651	2,500	2,894	3,200	2,500
Animal Control	10,899	13,224	15,000	10,851	13,000	15,000
Tactical/Ammunition	10,908	9,914	12,000	11,043	11,100	12,000
Uniforms	13,623	17,367	20,000	13,741	18,000	20,000
Gasoline	85,276	72,455	85,000	68,150	76,000	80,000
Equipment Maintenance	9,309	5,438	9,500	6,498	8,500	9,500
Radio Maintenance	6,256	20,733	25,500	24,344	24,344	25,500
Vehicle Maintenance	39,617	22,360	30,000	21,448	25,000	30,000
	\$ 247,617	\$ 238,585	\$ 296,500	\$ 216,758	\$ 251,330	\$ 279,250
Capital Outlay						
Equipment (\$5,000 & over)	\$ 8,256	\$ 14,969	\$ 10,000	\$ -	\$ -	\$ -
	\$ 8,256	\$ 14,969	\$ 10,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,950,230	\$ 4,094,277	\$ 4,252,082	\$ 3,718,059	\$ 4,107,223	\$ 4,384,623

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
General Fund
Police Department
Personnel Budget
Fiscal Year 2014 - 2015**

	Budget 2013-2014	Proposed 2014-2015
Administration		
Police Chief	1.0	1.0
Administrative Assistant	1.0	1.0
	<u>2.0</u>	<u>2.0</u>
Investigative Division		
Commander	1.0	1.0
Sergeant	-	1.0
Detective	3.0	3.0
Traffic Officers	2.0	2.0
	<u>6.0</u>	<u>7.0</u>
Patrol Division		
Commander	1.0	1.0
Sergeant	6.0	5.0
Community Policing Officers	2.0	2.0
Canine Officer	2.0	2.0
Patrol Officer	16.0	16.0
	<u>27.0</u>	<u>26.0</u>
Support Division		
Communications Supervisor	1.0	1.0
Communications Officers	8.0	8.0
Communications Officers (PT)	0.5	0.5
Animal Control Officer	1.0	1.0
Animal Control Kennel Attendant**	0.5	0.5
Parking Control Officer***	0.5	0.5
	<u>11.5</u>	<u>11.5</u>
	<u>46.5</u>	<u>46.5</u>

*** 27.5 hours per week

PUBLIC WORKS ADMINISTRATION

The administrative office of the Public Works Department strives to effectively and efficiently coordinate the duties of the entire Department.

**City of North Kansas City
General Fund
Public Works - Administration Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 149,782	\$ 171,904	\$ 190,164	\$ 164,196	\$ 184,367	\$ 193,934
One-time Comp Payment	-	4,494	-	-	-	-
Overtime	141	679	400	294	305	400
	\$ 149,923	\$ 177,077	\$ 190,564	\$ 164,490	\$ 184,672	\$ 194,334
Employee Benefits						
FICA/FEM	\$ 11,542	\$ 13,461	\$ 15,198	\$ 12,609	\$ 14,119	\$ 15,495
City Paid Deferred Comp	4,493	4,491	5,705	4,636	5,096	5,818
LAGERS	24,463	26,198	34,966	31,169	33,346	37,472
Long Term Disability Ins	689	762	875	725	872	892
Health Insurance	15,370	19,770	31,475	24,726	24,726	29,219
Auto Allowance/Mileage	2,400	2,400	2,400	2,215	2,400	2,400
Education/Training/Travel	4,327	2,850	5,400	3,259	5,400	5,400
	\$ 63,284	\$ 69,932	\$ 96,019	\$ 79,339	\$ 85,958	\$ 96,697
Services						
Designing/Engineering	\$ 4,062	\$ 2,004	\$ 5,000	\$ 2,130	\$ 2,500	\$ 6,000
Other Professional Services	442	342	500	562	562	700
Maintenance Agreements	17,460	8,706	4,000	-	1,000	4,000
Dues/Memberships	902	1,357	1,500	1,472	1,500	1,500
Solid Waste HHW	4,361	4,376	5,200	4,376	4,376	4,800
	\$ 27,227	\$ 16,785	\$ 16,200	\$ 8,540	\$ 9,938	\$ 17,000
Utilities						
Pager/Cell Phones	\$ 1,482	\$ 1,793	\$ 1,800	\$ 1,204	\$ 1,400	\$ 1,800
Materials & Supplies						
Office Supplies	\$ 1,401	\$ 2,386	\$ 2,500	\$ 1,273	\$ 1,800	\$ 3,000
Uniforms	-	-	180	-	373	180
Gasoline	570	981	1,000	679	790	1,000
Other Supplies	219	453	300	33	100	300
Equipment Maintenance	731	3,559	2,500	835	1,000	2,500
Vehicle Maintenance	186	202	750	590	590	750
Minor Equipment	-	-	-	-	-	1,000
	\$ 3,107	\$ 7,581	\$ 7,230	\$ 3,410	\$ 4,653	\$ 8,730
Total Expenditures	\$ 245,023	\$ 273,168	\$ 311,813	\$ 256,983	\$ 286,621	\$ 318,561

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Public Works Staffing
Personnel Budget
Fiscal Year 2014 - 2015**

	<u>Budget 2013-2014</u>	<u>Proposed 2014-2015</u>
Administration		
Director	1.0	1.0
Engineering & GIS Technician	1.0	1.0
Administrative Assistant	1.0	1.0
	<u>3.0</u>	<u>3.0</u>

City of North Kansas City
General Fund
Public Works - Administration
Capital Expenditures Detail
Fiscal Year 2014 - 2015

Minor Equipment

Replace Refrigerator	\$ 1,000
	<u>\$ 1,000</u>

BUILDINGS & GROUNDS

The Buildings and Grounds Division strives to provide a healthy, wholesome and attractive atmosphere for North Kansas City residents, businesses, and visitors, with the main objective being to provide quality maintenance to city buildings and utmost care to city properties.

**City of North Kansas City
General Fund
Public Works - Buildings & Grounds Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 155,551	\$ 158,516	\$ 154,619	\$ 130,700	\$ 149,608	\$ 171,459
One-time Comp Payment	-	3,939	-	-	-	-
Longevity	150	-	-	-	-	-
Overtime	1,026	4,167	3,494	4,933	4,960	5,242
	\$ 156,727	\$ 166,622	\$ 158,113	\$ 135,633	\$ 154,568	\$ 176,700
Employee Benefits						
FICA/FEM	\$ 11,609	\$ 12,239	\$ 13,238	\$ 9,954	\$ 12,052	\$ 13,911
City Paid Deferred Comp	2,676	2,613	4,939	2,644	2,978	5,144
LAGERS	19,224	20,605	30,457	20,193	26,855	33,641
Long Term Disability Ins	565	538	757	430	511	789
Health Insurance	23,350	25,843	54,285	29,269	30,000	69,477
Workers Compensation	3,296	5,058	5,500	2,719	3,021	5,000
Education/Training/Travel	436	1,060	2,000	755	1,500	2,000
	\$ 61,156	\$ 67,956	\$ 111,176	\$ 65,964	\$ 76,917	\$ 129,961
Services						
Other Professional Services	\$ 15,177	\$ 10,680	\$ 12,000	\$ 7,716	\$ 12,000	\$ 12,000
Recycling Services	1,296	1,485	1,500	1,360	1,500	1,500
Equipment Rental	19	-	500	-	-	500
Dues/Memberships	323	282	400	133	133	400
Custodial Services	18,684	17,392	20,000	17,288	19,000	18,000
	\$ 35,499	\$ 29,839	\$ 34,400	\$ 26,497	\$ 32,633	\$ 32,400
Utilities						
Pagers/Cell Phones	\$ 1,407	\$ 803	\$ 2,500	\$ 784	\$ 860	\$ 1,400
Materials/Supplies						
Office Supplies	\$ 291	\$ 83	\$ 350	\$ 316	\$ 350	\$ 350
Custodial Supplies	7,711	8,248	8,000	7,783	8,400	8,000
Safety Supplies	758	971	1,200	671	900	1,200
Uniforms	979	1,455	1,500	1,536	1,536	2,000
Gasoline/Diesel	9,789	11,879	12,500	11,899	12,500	14,000
Other Supplies	3,860	3,916	4,500	3,276	4,000	4,500
Building Maintenance	55,464	68,591	70,000	61,041	68,000	74,000

**City of North Kansas City
General Fund
Public Works - Buildings & Grounds Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
Materials/Supplies (continued)						
Equipment Maintenance	7,543	7,928	8,000	7,742	8,000	8,000
Vehicle Maintenance	3,276	3,001	4,500	3,847	4,000	4,500
Downtown Maintenance	11,972	11,629	12,000	5,916	7,000	12,000
Holiday Lighting/Decorations	381	566	1,000	765	765	2,000
Minor Equipment	1,270	1,555	3,000	686	3,000	12,700
	\$ 103,294	\$ 119,822	\$ 126,550	\$ 105,478	\$ 118,451	\$ 143,250
Capital Outlay						
Equipment (\$5,000 & over)	\$ -	\$ 14,056	\$ 8,000	\$ 5,198	\$ 5,198	\$ -
	\$ -	\$ 14,056	\$ 8,000	\$ 5,198	\$ 5,198	\$ -
Total Expenditures	\$ 358,083	\$ 399,098	\$ 440,739	\$ 339,554	\$ 388,627	\$ 483,712

*Totals may be off \$1 due to rounding.

City of North Kansas City
Public Works - Buildings & Grounds Staffing
Personnel Budget
Fiscal Year 2014 - 2015

	<u>Budget</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Buildings & Grounds Division		
Municipal Services Superintendent	0.25	0.25
Lead Maintenance Worker	1.00	1.00
Maintenance Worker	3.00	3.00
	<u>4.25</u>	<u>4.25</u>
Seasonal Laborers (FTE)	-	-
	<u>4.25</u>	<u>4.25</u>

**City of North Kansas City
General Fund
Public Works - Buildings & Grounds
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Minor Equipment

Ladder Rack - Organizer System for Van	\$ 3,000
Weed Eaters, Blowers, etc.	3,000
Cab Enclosure for UTV	3,700
Snow Plow for UTV	3,000
	<u>\$ 12,700</u>

COMMUNITY DEVELOPMENT

The Community Development Department plans for the future of the city, manages current development and construction, and encourages the maintenance of neighborhoods and buildings in order to safeguard life, health, property, and public welfare.

Community Development works as a part of the economic development team, with the intent of fostering an environment best suited to attract new businesses and help in the expansion of existing businesses.

**City of North Kansas City
General Fund
Community Development Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 199,586	\$ 222,633	\$ 258,953	\$ 233,051	\$ 263,613	\$ 284,882
One-time Comp Payment	-	5,987	-	-	-	-
Shift differential	863	-	-	-	-	-
Out of Title	-	38	-	-	-	-
Overtime	187	131	500	109	112	500
	\$ 200,636	\$ 228,789	\$ 259,453	\$ 233,160	\$ 263,725	\$ 285,382
Employee Benefits						
FICA/FEM	\$ 15,031	\$ 17,101	\$ 22,348	\$ 17,208	\$ 19,482	\$ 22,326
City Paid Deferred Comp	3,993	4,026	6,517	3,038	3,472	6,461
LAGERS	31,922	36,723	51,414	42,759	47,007	53,991
Long Term Disability Ins	918	955	1,311	966	1,180	1,310
Health Insurance	26,181	30,144	57,346	39,670	39,700	53,197
Auto Allowance	-	462	2,400	2,215	2,400	2,400
Education/Training/Travel	1,354	3,358	10,000	3,604	5,000	10,000
	\$ 79,399	\$ 92,769	\$ 151,336	\$ 109,460	\$ 118,241	\$ 149,685
Services						
Other Professional Services	\$ 68	\$ 1,839	\$ 2,500	\$ 297	\$ 1,000	\$ 2,500
Software Maintenance	1,807	1,897	2,000	1,992	1,992	2,000
Planning/Zoning	-	-	4,000	(2,277)	(2,277)	4,000
Advertising	-	-	5,000	2,335	4,000	5,000
Bank Fees	-	-	1,000	-	500	500
Dues/Memberships	289	1,190	11,000	8,275	10,750	11,000
	\$ 2,164	\$ 4,926	\$ 25,500	\$ 10,622	\$ 15,965	\$ 25,000
Utilities						
Pager/Cell Phone	\$ 2,544	\$ 3,171	\$ 4,000	\$ 3,634	\$ 4,000	\$ 4,000
Materials & Supplies						
Office Supplies	\$ 1,745	\$ 3,423	\$ 3,500	\$ 2,848	\$ 3,400	\$ 3,500
Publications/Subscriptions	-	1,232	2,000	980	2,000	2,000
Uniforms	1,084	1,484	2,000	240	1,500	2,000
Gasoline	2,357	2,118	2,500	1,940	2,190	2,500
Other Supplies	288	24	500	74	100	500
Vehicle Maintenance	2,401	1,077	1,000	587	587	1,000
Minor Equipment	25	2,004	-	-	-	-
	\$ 7,900	\$ 11,362	\$ 11,500	\$ 6,669	\$ 9,777	\$ 11,500
Total Expenditures	\$ 292,643	\$ 341,017	\$ 451,789	\$ 363,545	\$ 411,708	\$ 475,567

**City of North Kansas City
 Community Development Operating Budget
 Personnel Budget
 Fiscal Year 2014 - 2015**

	Budget 2013-2014	Proposed 2014-2015
Community Development Director	1.0	1.0
Code Compliance Manager	1.0	1.0
Buildings Inspector	1.0	1.0
Neighborhood Services Inspector	1.0	1.0
Permit Technician	1.0	1.0
	5.0	5.0

INTERDEPARTMENTAL

This program provides funding for goods and services that are not strictly related to one program or department.

**City of North Kansas City
General Fund
Interdepartmental Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Employee Related Costs						
Sick Leave/Vac Pay Out	\$ 27,913	\$ 108,471	\$ 95,000	\$ 86,222	\$ 86,222	\$ 30,000
Unemployment	4,800	6,400	4,000	804	1,000	4,000
Workers Compensation	6,585	7,937	8,000	5,277	5,754	8,000
Tuition Assistance	8,914	10,846	12,000	13,679	13,679	12,000
Employee Assist Plan	5,173	4,526	5,300	4,527	4,527	4,800
Physicals & Drug Testing	2,222	1,942	2,500	3,025	3,500	2,500
Employee Recruitment	5,437	17,201	25,000	21,460	25,000	10,000
ADP Processing Fees	61,115	70,255	84,000	76,241	82,000	86,000
	\$ 122,159	\$ 227,578	\$ 235,800	\$ 211,235	\$ 221,682	\$ 157,300
Services						
Other Professional Serv	\$ 10,896	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Agreements	28,233	15,590	24,800	19,486	20,000	22,600
Software Maint & Service	43,975	47,444	60,300	51,333	55,000	66,000
Liability Insurance	111,495	109,298	126,000	126,151	126,151	130,000
Real Estate Taxes	21,988	42,435	45,000	42,515	42,515	45,000
Internet Connection	5,640	5,640	5,640	5,170	5,640	5,640
	\$ 222,227	\$ 220,407	\$ 261,740	\$ 244,655	\$ 249,306	\$ 269,240
Utilities						
Electricity	\$ 190,828	\$ 197,979	\$ 214,000	\$ 189,916	\$ 199,916	\$ 220,000
Gas	6,608	6,716	8,000	6,444	6,710	9,000
Telephone	21,774	21,363	20,000	16,710	17,500	24,000
Water & Sewer	25,256	22,477	22,000	20,571	22,871	25,000
	\$ 244,466	\$ 248,535	\$ 264,000	\$ 233,641	\$ 246,997	\$ 278,000
Materials & Supplies						
Copy Machine Supplies	\$ 1,396	\$ 1,774	\$ 2,000	\$ 1,479	\$ 1,800	\$ 2,000
Postage/Meter Supplies	14,510	11,257	17,000	12,704	15,000	17,000
Minor Equipment	21,545	22,345	33,000	23,240	24,000	30,500
	\$ 37,451	\$ 35,376	\$ 52,000	\$ 37,423	\$ 40,800	\$ 49,500
Other						
Contingencies	\$ -	\$ 1,690	\$ 7,500	\$ 2,660	\$ 2,660	\$ 7,500
	\$ -	\$ 1,690	\$ 7,500	\$ 2,660	\$ 2,660	\$ 7,500
Capital Outlay						
Equipment (\$5,000 or over)	\$ -	\$ -	\$ 7,000	\$ -	\$ 2,500	\$ -
Total Expenditures	\$ 626,303	\$ 733,585	\$ 828,040	\$ 729,614	\$ 763,945	\$ 761,540

*Totals may be off \$1 due to rounding.

**City of North Kansas City
General Fund - Interdepartmental
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Minor Equipment

Computer Parts, Replacements, Software & Repairs	\$ 15,000
Software Upgrades	10,000
Desk Phone Replacement (5)	2,500
ID Card Printer	2,500
UPS Batteries	500
	<u>\$ 30,500</u>

PARKS AND RECREATION FUND

The Parks and Recreation Fund is a Special Revenue Fund supported by twenty-cent levy on real and personal property.

The North Kansas City Parks and Recreation Board is committed to providing residents and business community of North Kansas City with the best possible environment for family recreation and leisure time enjoyment.

**City of North Kansas City
Parks & Recreation Fund
Estimated Statement of Financial Position
For Year Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 395,673	\$ 265,530
Revenues		
Estimated Fiscal Year Revenues	\$ 805,094	\$ 747,700
Transfer In - Gaming	840,000	55,000
Total Revenues	<u>\$ 1,645,094</u>	<u>\$ 802,700</u>
Expenditures		
Projected Fiscal Year Expenditures	<u>\$ 1,775,237</u>	<u>\$ 844,488</u>
Total Expenditures	<u>\$ 1,775,237</u>	<u>\$ 844,488</u>
Estimated Revenues Over (Under) Expenditures	\$ (130,143)	\$ (41,788)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 265,530</u>	<u>\$ 223,742</u>

**City of North Kansas City
Parks & Recreation Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Revenues</u>						
Property Tax						
Real Estate Tax	\$ 204,353	\$ 203,528	\$ 343,000	\$ 329,282	\$ 335,000	\$ 327,000
Personal Property Tax	90,756	83,973	141,000	141,284	143,000	148,000
Commercial Surtax	86,160	78,140	120,000	118,413	119,000	119,000
Utility/RR/Fin Tax	13,330	13,143	20,000	22,361	22,361	26,000
	\$ 394,599	\$ 378,784	\$ 624,000	\$ 611,340	\$ 619,361	\$ 620,000
Other Revenue						
Facility Use Fees	\$ 43,904	\$ 42,318	\$ 32,000	\$ 42,339	\$ 44,000	\$ 32,000
Concession Receipts	2,020	1,328	2,000	4,333	4,400	2,000
Program Fees	62,921	67,196	62,000	64,990	65,500	62,000
Senior Citizen Trips	23,183	18,975	16,000	12,185	15,000	16,000
KCMO Dog Park Maint.	-	-	-	-	-	12,000
Donations & Contributions	14,028	-	50,000	50,733	50,733	-
Misc Other Income	1,927	6,508	3,000	4,572	4,650	3,000
Interest Earned	571	540	700	1,406	1,450	700
	\$ 148,554	\$ 136,865	\$ 165,700	\$ 180,558	\$ 185,733	\$ 127,700
Interfund Transfers In						
Trf from Gaming Fund	\$ 55,000	\$ 325,000	\$ 840,000	\$ 810,417	\$ 840,000	\$ 55,000
Proceeds on the Sale	-	2,200	-	-	-	-
	\$ 55,000	\$ 327,200	\$ 840,000	\$ 810,417	\$ 840,000	\$ 55,000
Total Revenues	\$ 598,153	\$ 842,849	\$ 1,629,700	\$ 1,602,315	\$ 1,645,094	\$ 802,700
Trf from/(to) Fund Balance	102,930	(172,681)	181,346	(718,201)	130,143	41,788
	\$ 701,083	\$ 670,168	\$ 1,811,046	\$ 884,114	\$ 1,775,237	\$ 844,488

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
Parks & Recreation Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries - Full time	\$ 251,862	\$ 258,688	\$ 298,294	\$ 262,222	\$ 290,404	\$ 216,930
Salaries - Part time	-	7,359	-	-	-	75,500
Overtime	188	35	-	188	200	-
	\$ 252,050	\$ 266,082	\$ 298,294	\$ 262,410	\$ 290,604	\$ 292,430
Employee Benefits						
FICA/FEM	\$ 18,780	\$ 19,776	\$ 23,354	\$ 18,256	\$ 20,295	\$ 22,869
Unemployment	-	891	-	27	27	-
City Paid Deferred Comp	5,224	5,224	6,979	3,950	4,176	6,508
LAGERS	31,027	33,960	42,175	36,751	40,097	41,336
Long Term Disability Ins.	872	872	1,070	781	945	998
Health Insurance	29,466	30,342	40,626	41,276	41,276	55,488
Workers Compensation	4,822	5,291	7,000	5,974	6,469	6,500
Auto Allow/Mileage Reimb	4,395	4,525	5,000	2,280	2,465	5,000
Education/Training	-	-	3,500	2,948	3,500	5,000
	\$ 94,586	\$ 100,881	\$ 129,704	\$ 112,243	\$ 119,250	\$ 143,699
Services						
Dues/Memberships	\$ 548	\$ 727	\$ 750	\$ 728	\$ 750	\$ 1,000
General Liability Insurance	3,159	2,803	3,000	4,627	4,627	5,000
Administrative Fees	29,000	29,000	29,000	27,002	29,000	29,000
Lifeguard Services	15,000	15,000	13,500	1,300	1,300	-
Bank Fees	-	342	1,000	1,960	2,300	2,500
Special Park Events	8,888	11,783	16,000	15,077	16,000	16,000
Public Works Fees	49,267	49,267	35,460	32,505	35,460	35,460
Senior Citizen Trips	28,875	22,922	20,000	17,351	20,000	32,000
	\$ 134,737	\$ 131,844	\$ 118,710	\$ 100,550	\$ 109,437	\$ 120,960
Utilities						
Electricity	\$ 34,064	\$ 36,397	\$ 36,000	\$ 33,662	\$ 36,897	\$ 39,000
Telephone	767	860	800	1,033	1,160	800
Pager/Cell Phones	1,640	1,674	1,650	1,746	1,950	1,650
Water/Sewer	8,209	9,401	9,000	7,274	8,050	9,000
	\$ 44,680	\$ 48,332	\$ 47,450	\$ 43,715	\$ 48,057	\$ 50,450

**City of North Kansas City
Parks & Recreation Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Materials/Supplies						
Office Supplies	\$ 626	\$ 522	\$ 1,200	\$ 1,093	\$ 1,200	\$ 1,200
Business Forms/Printing	2,711	12,500	10,000	8,356	10,000	10,000
Postage	1,050	806	1,250	932	1,250	1,250
Uniforms	-	54	500	448	500	1,200
Other Supplies	23,752	24,615	32,000	28,592	30,000	32,000
Equipment Maintenance	1,281	1,326	1,300	890	1,300	1,300
Other Maintenance	18,400	66,839	75,000	62,698	68,000	90,000
	<u>\$ 47,820</u>	<u>\$ 106,662</u>	<u>\$ 121,250</u>	<u>\$ 103,008</u>	<u>\$ 112,250</u>	<u>\$ 136,950</u>
Total Operating	<u>\$ 573,873</u>	<u>\$ 653,801</u>	<u>\$ 715,408</u>	<u>\$ 621,926</u>	<u>\$ 679,599</u>	<u>\$ 744,488</u>
Capital Outlay						
Land Improvements	\$ 127,210	\$ 16,367	\$ 245,400	\$ 227,952	\$ 245,400	\$ -
Equipment (\$5,000 & over)	-	-	17,816	17,816	17,816	-
Infrastructure	-	-	832,422	16,420	832,422	100,000
	<u>\$ 127,210</u>	<u>\$ 16,367</u>	<u>\$ 1,095,638</u>	<u>\$ 262,188</u>	<u>\$ 1,095,638</u>	<u>\$ 100,000</u>
Total Expenditures	<u>\$ 701,083</u>	<u>\$ 670,168</u>	<u>\$ 1,811,046</u>	<u>\$ 884,114</u>	<u>\$ 1,775,237</u>	<u>\$ 844,488</u>

* Totals may be off by \$1 due to rounding.

City of North Kansas City
Parks & Recreation Fund
Personnel Budget
Fiscal Year 2014 - 2015

	Budget 2013-2014	Proposed 2014-2015
Administration		
Parks Director	1.0	1.0
Secretary - Part-time	2.0	2.0
Recreation Manager	1.0	1.0
Park Maintenance Worker	1.0	1.0
Park Attendants	2.0	2.5
	7.0	7.5

**City of North Kansas City
Parks & Recreation Fund
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Capital Outlay

Land Improvements

Irrigation for two Soccer Fields	\$ 26,200
Tree Pruning and Removal	36,800
Tennis Court Repairs	37,000
	<u>\$ 100,000</u>

PUBLIC LIBRARY FUND

The Public Library Fund is a Special Revenue Fund supported primarily by a thirty-cent levy on real and personal and user fees.

It is the mission of the North Kansas City Public Library to be recognized and respected by all people as their welcoming doorway to a world of information.

**City of North Kansas City
Public Library Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Total Fund Balance	\$ 719,657	\$ 713,300
Unreserved Fund Balance (Available for Appropriation)	<u>\$ 719,657</u>	<u>\$ 713,300</u>
Revenues		
Estimated Fiscal Year Revenues	\$ 1,013,930	\$ 979,100
Transfer In - Gaming Fund	4,000	179,000
Total Revenues	<u>\$ 1,017,930</u>	<u>\$ 1,158,100</u>
Expenditures		
Projected Fiscal Year Expenditures	\$ 1,024,287	\$ 1,169,109
Total Expenditures	<u>\$ 1,024,287</u>	<u>\$ 1,169,109</u>
Estimated Revenues Over (Under) Expenditures	<u>\$ (6,357)</u>	<u>\$ (11,009)</u>
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u><u>\$ 713,300</u></u>	<u><u>\$ 702,291</u></u>

**City of North Kansas City
Public Library Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Revenues</u>						
Property Tax						
Real Estate Tax	\$ 340,646	\$ 506,630	\$ 515,000	\$ 494,588	\$ 497,000	\$ 491,000
Personal Property Tax	151,257	207,701	212,000	213,379	215,000	222,000
Commercial Surtax	143,021	194,184	176,000	178,144	180,000	180,000
Utility/RR/Fin Tax	22,182	32,875	25,000	33,548	33,548	39,000
	\$ 657,106	\$ 941,390	\$ 928,000	\$ 919,659	\$ 925,548	\$ 932,000
Other Revenue						
MO State Library Grants	\$ 5,461	\$ 21,206	\$ 27,489	\$ 28,264	\$ 28,264	\$ -
MO State Aid	2,104	1,559	2,100	7,064	7,064	2,100
Gifts & Donations	8,159	6,969	2,000	2,020	2,122	-
Reimbursement	30,387	19,857	19,950	20,092	23,132	18,000
Miscellaneous	24,874	21,780	25,000	22,614	25,000	25,000
Interest Earned	907	1,143	1,800	2,520	2,800	2,000
Proceeds from the Sale	-	170	-	-	-	-
	\$ 71,892	\$ 72,684	\$ 78,339	\$ 82,574	\$ 88,382	\$ 47,100
Interfund Transfers In						
Trf from Gaming Revenues	\$ 8,779	\$ 44,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 179,000
Trf from Library Reserve	407,474	-	-	-	-	-
	\$ 416,253	\$ 44,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 179,000
Total Revenues	\$ 1,145,251	\$ 1,058,074	\$ 1,010,339	\$ 1,006,233	\$ 1,017,930	\$ 1,158,100
Trf from/(to) Fund Balance	(274,499)	(115,814)	126,948	(169,752)	6,357	11,009
	\$ 870,752	\$ 942,260	\$ 1,137,287	\$ 836,481	\$ 1,024,287	\$ 1,169,109

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Public Library Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 325,235	\$ 334,753	\$ 385,905	\$ 303,662	\$ 343,295	\$ 403,532
Vacation & Sick Leave Payout	23,429	-	-	-	-	-
Retirement Incentive Payout	55,001	-	-	-	-	-
Overtime	1	30	-	-	-	-
	\$ 403,666	\$ 334,783	\$ 385,905	\$ 303,662	\$ 343,295	\$ 403,532
Employee Benefits						
FICA/FEM	\$ 33,205	\$ 24,854	\$ 29,806	\$ 22,920	\$ 26,417	\$ 31,343
Unemployment	-	-	-	(32)	(32)	-
Deferred Compensation	3,764	2,434	5,815	1,822	2,022	6,175
AGERS	23,273	28,575	34,620	25,067	31,222	39,222
Long Term Disability Ins.	710	861	885	692	837	947
Health Insurance	23,093	35,643	63,930	41,759	42,000	57,965
Medical Ins Incentive Payout	44,562	-	-	-	-	-
Worker's Compensation	1,840	523	1,300	464	506	1,300
Education/Training	1,367	17,267	20,000	15,213	21,000	10,000
	\$ 131,814	\$ 110,157	\$ 156,356	\$ 107,905	\$ 123,972	\$ 146,952
Services						
Legal Services	\$ 7,196	\$ 3,902	\$ 3,500	\$ 1,072	\$ 1,100	\$ 8,000
Maintenance Agreements	3,609	3,935	6,000	2,924	4,000	11,500
Dues/Memberships	490	706	1,000	780	800	1,000
Property-Liability Insurance	6,869	5,481	8,300	8,266	8,266	9,000
Custodial Services	-	-	13,127	11,790	12,867	14,000
Administrative Fees	35,800	35,800	35,800	32,817	35,800	35,800
Advertising & Marketing	256	5,572	6,000	3,084	4,500	6,000
Other Services	39,120	67,837	62,900	41,071	62,900	56,775
Automation Services	50,373	50,391	62,000	60,719	62,000	74,500
	\$ 143,713	\$ 173,624	\$ 198,627	\$ 162,523	\$ 192,233	\$ 216,575
Utilities						
Electricity	\$ 28,219	\$ 35,174	\$ 44,000	\$ 39,992	\$ 43,992	\$ 42,000
Telephone	8,897	8,246	8,500	5,725	6,231	8,000
Water	2,648	3,582	3,000	2,707	3,154	3,500
	\$ 39,764	\$ 47,002	\$ 55,500	\$ 48,424	\$ 53,377	\$ 53,500
Materials/Supplies						
Office Supplies	\$ 1,821	\$ 3,649	\$ 4,000	\$ 1,518	\$ 3,000	\$ 4,000
Computer Supplies	15,929	56,289	2,000	1,262	2,000	2,000
Computer Software	-	1,660	4,223	2,347	2,347	2,500
Postage/Meter Costs	3,239	4,155	4,600	3,174	3,800	3,000

**City of North Kansas City
Public Library Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
Materials/Supplies (continued)						
Other Supplies	5,438	6,125	6,500	1,281	3,000	5,000
Building Maintenance	8,139	13,074	10,000	8,806	10,094	10,000
Equipment Maintenance	1,468	935	5,000	639	4,000	2,000
Minor Equipment Purchase	-	-	9,700	8,743	8,743	2,000
Library Supplies	4,878	4,847	5,000	2,760	3,000	5,000
Children's Services Program	11,417	12,934	12,950	9,155	12,000	9,000
Adult Programming	3,326	3,091	6,550	5,421	6,550	6,550
Journals/Periodicals	4,815	5,048	6,000	2,846	4,000	3,500
Audiovisual	17,277	27,130	30,000	19,494	20,000	20,000
Cataloging/Processing	4,858	8,208	7,000	4,934	6,500	9,000
Books	69,190	89,550	100,000	84,920	95,000	90,000
	<u>\$ 151,795</u>	<u>\$ 236,695</u>	<u>\$ 213,523</u>	<u>\$ 157,300</u>	<u>\$ 184,034</u>	<u>\$ 173,550</u>
Total Operating Exp	\$ 870,752	\$ 902,261	\$ 1,009,911	\$ 779,815	\$ 896,911	\$ 994,109
Capital Outlay						
Building Improvements	\$ -	\$ 40,000	\$ 60,116	\$ -	\$ 60,116	\$ 175,000
Equipment (\$5,000 & over)	-	-	67,260	56,666	67,260	-
	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 127,376</u>	<u>\$ 56,666</u>	<u>\$ 127,376</u>	<u>\$ 175,000</u>
Total Expenditures	\$ 870,752	\$ 942,260	\$ 1,137,287	\$ 836,481	\$ 1,024,287	\$ 1,169,109

Totals may be off \$1 due to rounding.

**City of North Kansas City
Public Library Fund
Personnel Budget
Fiscal Year 2014 - 2015**

	Budget 2013-2014	Proposed 2014-2015
Administration		
Library Director	1.00	1.00
Assistant Director	1.00	1.00
Business Manager	0.50	-
Custodial	0.60	-
	3.10	2.00
Public Services		
Library Associate I - FT	4.00	4.00
Library Associate I - PT	2.50	3.00
Hourly Staff	4.24	4.58
	10.74	11.58
Total:	13.84	13.58

Represents FTE instead of actual number of people

**City of North Kansas City
Public Library
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Capital Outlay

Building Improvements	
Roof and Scupper Repairs	<u>\$ 175,000</u>
	<u>\$ 175,000</u>
	<u><u>\$ 175,000</u></u>

GAMING REVENUES FUND

The Gaming Revenues Fund is a Special Revenue Fund supported by proceeds from riverboat gaming.

Policy set by the City Council of North Kansas City provides that revenues in this fund will be spent to fund special and capital projects rather than ongoing operations of the City. Interfund transfers are made out of this fund to assist other funds.

**City of North Kansas City
Gaming Revenues Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Total Fund Balance	\$ 35,235,802	\$ 38,768,277
Reserve for Extraordinary Maintenance	(3,100,000)	(3,100,000)
Unreserved Fund Balance (Available for Appropriation)	<u>\$ 32,135,802</u>	<u>\$ 35,668,277</u>
 Revenues		
Estimated Fiscal Year Revenues	\$ 8,019,630	\$ 7,868,195
Transfers In	769,984	669,984
Total Revenues	<u>\$ 8,789,614</u>	<u>\$ 8,538,179</u>
 Expenditures		
Projected Fiscal Year Expenditures	\$ 3,791,473	\$ 12,892,819
Transfers Out	1,465,666	234,000
Total Expenditures	<u>\$ 5,257,139</u>	<u>\$ 13,126,819</u>
 Estimated Revenues Over (Under) Expenditures	 \$ 3,532,475	 \$ (4,588,640)
 Ending Balance September 30		
Estimated Unreserved Fund Balance	<u><u>\$ 35,668,277</u></u>	<u><u>\$ 31,079,637</u></u>

**City of North Kansas City
Gaming Revenues Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Other Revenue						
Gaming Revenue	\$ 3,908,434	\$ 3,737,828	\$ 3,920,000	\$ 3,368,447	\$ 3,673,000	\$ 3,600,000
Casino Admissions	4,583,673	4,019,573	4,100,000	3,547,216	3,854,000	3,900,000
Grant Revenue	-	-	-	-	-	283,195
Non-Recurring Revenue	40,655	5,000	640,481	347,630	397,630	-
Interest Income	45,787	41,177	70,000	91,779	95,000	85,000
Proceeds frm Sale	-	560	-	-	-	-
	<u>\$ 8,578,549</u>	<u>\$ 7,804,137</u>	<u>\$ 8,730,481</u>	<u>\$ 7,355,073</u>	<u>\$ 8,019,630</u>	<u>\$ 7,868,195</u>
Interfund Transfers In						
Trf from Northgate Fund	\$ 700,000	\$ 600,000	\$ 600,000	\$ 550,000	\$ 600,000	\$ 500,000
Trf from Library Reserve	4,500,000	-	-	-	-	-
Trf from Water Fund	169,984	169,984	169,984	155,819	169,984	169,984
	<u>\$ 5,369,984</u>	<u>\$ 769,984</u>	<u>\$ 769,984</u>	<u>\$ 705,819</u>	<u>\$ 769,984</u>	<u>\$ 669,984</u>
Total Revenues	<u>\$13,948,533</u>	<u>\$ 8,574,121</u>	<u>\$ 9,500,465</u>	<u>\$ 8,060,891</u>	<u>\$ 8,789,614</u>	<u>\$ 8,538,179</u>
Trf frm/(to) Fund Balance	(7,627,608)	(2,950,928)	5,582,872	(4,221,517)	(3,532,475)	4,588,640
	<u>\$ 6,320,925</u>	<u>\$ 5,623,193</u>	<u>\$ 15,083,337</u>	<u>\$ 3,839,374</u>	<u>\$ 5,257,139</u>	<u>\$ 13,126,819</u>

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Gaming Revenues Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Services						
Other Legal Fees	\$ 597,668	\$ 354,044	\$ 100,000	\$ 1,544	\$ 2,000	\$ 50,000
Designing/Engineering	1,747	24,500	20,000	-	-	20,000
Public Relations	194,380	91,258	102,500	42,577	96,403	110,600
Petition/Single Audit Costs	36,680	-	-	-	-	25,000
Other Professional Serv.	91,459	108,077	338,000	8,319	10,000	260,000
Rental Payments - Parking	10,200	4,800	10,200	3,000	3,000	-
General Liability Insurance	11,491	8,359	15,000	10,451	10,451	13,000
Web Page Services	3,600	3,600	5,000	3,600	3,600	5,000
Harrah's Rent Repayment	-	709,848	112,182	-	-	311,472
Trash Hauling	269,642	258,727	270,000	260,515	260,515	270,000
Contingencies	13,513	8,081	200,000	55	100	200,000
	\$ 1,230,380	\$ 1,571,293	\$ 1,172,882	\$ 330,060	\$ 386,069	\$ 1,265,072
Capital Outlay						
Land Acquisition	\$ 1,910,538	\$ 291,184	\$ 7,710,000	\$ 224,519	\$ 243,312	\$ 10,285,000
Land Improvements	5,755	32,055	10,000	3,969	3,969	10,000
Building Improvements	26,226	140,560	828,282	689,386	788,301	312,000
Equipment	390,903	844,245	2,871,595	830,760	2,013,508	671,447
Information Technology	218,294	108,819	290,000	103,830	135,545	299,300
Infrastructure	(4,950)	7,150	7,500	320	320	50,000
Partnerships	50,000	18,887	275,000	220,449	220,449	-
	\$ 2,596,767	\$ 1,442,900	\$ 11,992,377	\$ 2,073,232	\$ 3,405,404	\$ 11,627,747
Interfund Transfers Out						
Trf to Community Center	\$ -	\$ -	\$ 393,800	\$ 393,800	\$ 393,800	\$ -
Trf to General Fund	2,000,000	1,000,000	-	-	-	-
Trf to Park Fund	55,000	325,000	840,000	810,417	840,000	55,000
Trf to Library Fund	8,779	44,000	4,000	4,000	4,000	179,000
Trf to Water Fund	-	-	76,680	-	-	-
Trf to WPC	-	-	563,598	187,866	187,866	-
Trf to Pension Fund	-	1,000,000	-	-	-	-
Trf to Communications	430,000	240,000	40,000	40,000	40,000	-
	\$ 2,493,779	\$ 2,609,000	\$ 1,918,078	\$ 1,436,083	\$ 1,465,666	\$ 234,000
Total Expenditures	\$ 6,320,925	\$ 5,623,193	\$ 15,083,337	\$ 3,839,374	\$ 5,257,139	\$ 13,126,819

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Gaming Revenues Fund
Detailed Activity
Fiscal Year 2014 - 2015**

	Fiscal Year 2013-2014		Fiscal 2014-2015 Budget
	Amended Budget	Projected Expenditures	
Services			
Public Relations			
Business Council	\$ 18,000	\$ 17,000	\$ 25,000
Employee Wellness Program	19,000	20,022	25,100
Neighborhood Day	5,000	81	-
Regional Forensic Lab	44,500	44,500	44,500
KC Crime Commission	5,000	5,000	5,000
Clay County Investigative Squad	7,500	7,500	7,500
Safety Committee	3,500	2,300	3,500
Total Public Relations	\$ 102,500	\$ 96,403	\$ 110,600
Services			
Web Page Services	\$ 5,000	\$ 3,600	\$ 5,000
Other Legal Fees	100,000	2,000	50,000
Petition/Single Audit Costs	-	-	25,000
Designing/Engineering	20,000	-	20,000
Other Professional Services	338,000	10,000	260,000
Rental - Parking	10,200	3,000	-
General Liability Insurance	15,000	10,451	13,000
Trash Hauling	270,000	260,515	270,000
Rent Repayment to Harrah's	112,182	-	311,472
Contingencies	200,000	55	200,000
Total Services	\$ 1,172,882	\$ 386,024	\$ 1,265,072

Capital Outlay			
Land Acquisition 25-535-8700			
Other	\$ 1,000,000	\$ 2,127	\$ 250,000
Demolish Purina Mill	-	45,000	3,000,000
Jewell	2,185,000	-	-
Hillside Acquisition	50,000	1,115	35,000
Brownfields Redevelopment	4,475,000	195,069	7,000,000
Total Land Acquisition	\$ 7,710,000	\$ 243,312	\$ 10,285,000

Land Improvements 25-535-8710			
City Wide Projects			
Beautification Projects	\$ 10,000	\$ 3,969	\$ 10,000
Total Land Improvements	\$ 10,000	\$ 3,969	\$ 10,000

**City of North Kansas City
Gaming Revenues Fund
Detailed Activity
Fiscal Year 2014 - 2015**

	Fiscal Year 2013-2014		Fiscal 2014-2015 Budget
	Amended Budget	Projected Expenditures	
Building Improvements 25-535-8730			
Fire Department			
Modify Station #1	\$ 52,000	\$ 42,000	\$ -
Station #1 Training Room Update	-	-	50,000
Station #1 Roof Repair	135,621	129,085	-
Station #1 Solar Panels	109,269	109,269	-
Station #2 Solar Panels	72,846	72,846	-
Station #2 Generator	100,000	90,000	-
Station #1 Generator	-	-	150,000
Police Department			
Police Facility-Painting	-	-	35,000
Police Facility-Flooring	-	-	30,000
Animal Control HVAC Units	-	-	13,000
Administration			
City Hall Solar Panels	93,933	93,933	-
City Hall Roof Repair	170,680	157,235	-
PW - Bldgs. & Grounds			
Storage/Garage Building	-	-	34,000
Solar Panels	93,933	93,933	-
Total Building Improvements	\$ 828,282	\$ 788,301	\$ 312,000

Equipment 25-535-8750			
Fire Department			
Staff Car	45,000	35,649	-
Update External Defibrillators	10,000	5,549	-
Breathing Apparatus (27) Grant & Match	-	-	330,100
Exercise Equipment	29,500	27,860	-
Thermal Imaging Camera	20,000	-	33,000
Pumper Truck	620,000	-	-
Ladder Truck	1,225,000	1,123,578	-
Ambulance Cots	13,950	13,950	-
Power-Load Systems	-	-	60,000
Firefighter Personal Protective Equip.	37,000	37,000	37,000
Rad 57 CO Monitor			
Heart Monitors (3)	75,000	75,000	-
Advanced Life Support Equipment	50,000	46,505	-
Beds (17)	12,000	5,658	-
Bi-Directional Radio Repeaters (3)	30,000	-	30,000
Ambulance	200,000	199,351	-

**City of North Kansas City
Gaming Revenues Fund
Detailed Activity
Fiscal Year 2014 - 2015**

	Fiscal Year 2013-2014		Fiscal 2014-2015 Budget
	Amended Budget	Projected Expenditures	
Equipment 25-535-8750 (continued)			
Police Department			
Body Worn Video Cameras	-	-	27,000
Weapons Mounted Light Systems	15,300	13,632	-
Parking Control Vehicle	32,000	24,994	-
Speed Monitoring Devices	11,000	3,995	-
Mobile Fixed License Plate Readers	85,000	85,000	-
Police Vehicles	181,300	172,390	55,000
Body Armor	-	-	14,347
Tactical Body Armor	-	-	24,000
PW - Bldgs. & Grounds			
Zero Radius Diesel Mower (2)	19,000	17,268	-
Two-Winged 15 Foot Mower	-	-	61,000
Tractor 4WD 32HP	20,000	18,478	-
Pickup Truck Replacement	50,000	40,720	-
Snow Pusher & Box Broom for Bobcat	11,000	6,256	-
Snow Blower/Plows for Grasshopper	7,500	4,991	-
All Terrain Vehicle	12,000	11,824	-
PW - Administration			
Map and Large Document Printer	60,000	43,861	-
Total Equipment	\$ 2,871,550	\$ 2,013,508	\$ 671,447
Information Technology 25-535-8760			
Fire Department			
Fire Prevention Codes Field Rprting	\$ -	\$ -	\$ 20,000
Apparatus Laptops (6)	30,000	31,199	-
EMS Field Reporting Software	40,000	26,475	-
Police Department			
Crime & Crash Mapping Software	-	-	14,300
Interdepartmental			
Computer Upgrades/ All Departs.	25,000	13,032	25,000
Printers - ID Cards	5,000	2,030	-
Council Chamber PA Upgrade	-	-	30,000
UPS Server Room Battery Replace	10,000	-	10,000
Security Camera Additions	50,000	39,485	-
DVR/Surveillance Recording System	-	-	100,000
Work Order System	80,000	-	100,000
Laserfiche Upgrade	50,000	23,325	-
Total Information Technology	\$ 290,000	\$ 135,545	\$ 299,300

**City of North Kansas City
Gaming Revenues Fund
Detailed Activity
Fiscal Year 2014 - 2015**

	Fiscal Year 2013-2014		Fiscal 2014-2015 Budget
	Amended Budget	Projected Expenditures	
Infrastructure 25-535-8770			
Administration			
Time Capsule Plaza	\$ 7,500	\$ 320	\$ -
Downtown Streetscape Improvements	-	-	50,000
Total Infrastructure	\$ 7,500	\$ 320	\$ 50,000
Partnerships 25-535-8780			
River Bed Degradation Study	\$ 25,000	\$ 25,000	\$ -
Streetcar Study	250,000	195,449	-
Total Partnerships	\$ 275,000	\$ 220,449	\$ -
Interfund Transfers Out			
Transfer to Community Center	\$ 93,933	\$ 93,933	\$ -
Transfer to Park Fund - Operations	55,000	55,000	55,000
Transfer to Park Fund - Dagg Park Improvem	25,000	785,000	-
Transfer to Community Ctr - Roof Repairs	299,867	299,867	-
Transfer to Library	4,000	4,000	179,000
Transfer to Communications Fund	40,000	40,000	-
Transfer to Water	76,680	-	-
Transfer to WPC	563,598	187,866	-
Total Interfund Transfers Out	\$ 1,158,078	\$ 1,465,666	\$ 234,000
TOTAL EXPENDITURES	\$ 14,323,292	\$ 5,257,094	\$ 13,126,819

TRANSPORTATION FUND

The Transportation Fund is a Special Revenue Fund supported by a half-cent sales tax restricted for transportation purposes, as well as gasoline tax, and motor vehicle sales tax.

The North Kansas City Street Division of the Public Works Department is obligated to provide the highest quality of service for the residents, business community, and the visitors of North Kansas City, and to maintain a clean, safe and aesthetically appealing environment for all.

**City of North Kansas City
Transportation Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 1,641,452	\$ 1,567,341
Revenues		
Estimated Fiscal Year Revenues	\$ 1,864,301	\$ 1,800,000
Total Revenues	<u>\$ 1,864,301</u>	<u>\$ 1,800,000</u>
Expenditures		
Projected Fiscal Year Expenditures	\$ 1,938,412	\$ 2,312,307
Total Expenditures	<u>\$ 1,938,412</u>	<u>\$ 2,312,307</u>
Estimated Revenues Over (Under) Expenditures	\$ (74,111)	\$ (512,307)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 1,567,341</u>	<u>\$ 1,055,035</u>

**City of North Kansas City
Transportation Fund
Public Works - Transportation Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Sales Tax						
Transportation Sales Tax	\$1,462,207	\$1,511,321	\$1,457,000	\$1,408,906	\$1,610,000	\$1,575,000
	\$ 1,462,207	\$ 1,511,321	\$ 1,457,000	\$ 1,408,906	\$ 1,610,000	\$ 1,575,000
Intergovernmental						
Gasoline Tax	\$ 109,306	\$ 106,595	\$ 110,000	\$ 98,387	\$ 108,000	\$ 108,000
Motor Vehicle Sales Tax	26,215	27,645	26,000	29,209	32,315	26,000
Motor Vehicle Fee	18,292	17,521	19,000	16,258	17,880	18,000
Road District Split	215,981	-	70,000	85,624	85,726	70,000
	\$ 369,794	\$ 151,761	\$ 225,000	\$ 229,478	\$ 243,921	\$ 222,000
Investment Earnings						
Interest Income	\$ 1,736	\$ 1,648	\$ 2,300	\$ 3,353	\$ 3,500	\$ 3,000
Proceeds on the Sale	4,100	3,180	-	-	-	-
	\$ 5,836	\$ 4,828	\$ 2,300	\$ 3,353	\$ 3,500	\$ 3,000
Other Revenue						
Non-Recurring Revenue	\$ 326,905	\$ -	\$ -	\$ 6,880	\$ 6,880	\$ -
Total Revenues	\$ 2,164,742	\$ 1,667,910	\$ 1,684,300	\$ 1,648,617	\$ 1,864,301	\$ 1,800,000
Trf from/(to) Fund Balance	(399,812)	123,409	573,909	(3,468)	74,111	512,307
	\$ 1,764,930	\$ 1,791,319	\$ 2,258,209	\$ 1,645,149	\$ 1,938,412	\$ 2,312,307

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Transportation Fund
Public Works - Transportation Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenditures</u>						
Salaries & Wages						
Salaries	\$ 246,777	\$ 276,983	\$ 310,139	\$ 271,321	\$ 304,677	\$ 324,111
One-time Comp Payment	-	6,357	-	-	-	-
Out of Title	196	133	400	508	508	400
Overtime	945	7,778	7,500	6,784	6,900	7,500
	\$ 247,918	\$ 291,251	\$ 318,039	\$ 278,613	\$ 312,085	\$ 332,011
Employee Benefits						
FICA/FEM	\$ 18,091	\$ 21,088	\$ 25,033	\$ 20,186	\$ 22,595	\$ 26,134
City Paid Deferred Comp	5,871	6,715	9,196	6,717	7,337	9,615
LAGERS	37,086	49,921	56,886	50,437	54,914	62,457
Long Term Disability Ins.	1,156	1,320	1,408	1,127	1,353	1,472
Health Insurance	42,449	61,665	61,077	59,702	59,702	70,518
Workers Compensation	14,197	9,049	10,000	8,064	8,780	12,000
Education/Training/Travel	3,999	2,661	2,500	1,369	2,000	2,500
	\$ 122,849	\$ 152,419	\$ 166,100	\$ 147,602	\$ 156,682	\$ 184,696
Services						
Other Professional Serv.	\$ 10,084	\$ 10,827	\$ 23,500	\$ 7,021	\$ 10,000	\$ 15,000
Lease/Rental Agreements	4,261	4,260	4,300	7,416	7,416	7,600
Equipmet Rental	-	-	4,000	378	1,000	4,000
Dues & Memberships	-	217	1,200	423	423	1,200
KCATA - Bus Services	321,464	349,162	384,420	361,326	361,326	382,000
General Liability Insurance	23,461	25,642	33,450	29,305	29,305	32,000
Administrative Fees	21,000	21,000	21,000	19,250	21,000	21,000
	\$ 380,270	\$ 411,108	\$ 471,870	\$ 425,119	\$ 430,470	\$ 462,800
Utilities						
Electricity	\$ 19,609	\$ 19,950	\$ 20,000	\$ 16,946	\$ 18,921	\$ 20,000
Streetlights	293,998	314,195	325,000	269,041	322,291	330,000
Traffic Signals - Leased	46,427	49,810	52,000	42,414	50,897	55,000
Gas	10,727	10,738	22,000	12,433	12,633	18,000
Telephone	1,724	2,076	2,000	2,157	2,776	2,500
Pager/Cell phones	2,594	2,866	3,000	3,322	3,606	3,500
Water & Sewer	391	487	2,300	1,056	1,170	1,500
Landfill Fees	9,521	5,655	8,000	-	-	8,000
	\$ 384,991	\$ 405,777	\$ 434,300	\$ 347,369	\$ 412,294	\$ 438,500

**City of North Kansas City
Transportation Fund
Public Works - Transportation Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Materials/Supplies						
Office Supplies	\$ 1,481	\$ 804	\$ 1,500	\$ 247	\$ 1,000	\$ 1,500
Chemical Supplies	405	1,045	2,500	799	1,500	1,100
Safety Supplies	1,481	1,984	2,000	1,207	1,500	2,000
Ice Control Material	28,379	19,517	15,000	14,321	14,321	30,000
Uniforms	4,343	4,408	4,500	3,879	4,599	4,500
Gasoline/Diesel	13,026	17,820	20,000	14,305	16,000	20,000
Other Supplies	6,771	7,278	7,000	5,437	7,000	7,000
Building Maintenance	5,003	3,624	5,000	1,888	3,000	5,000
Equipment Maintenance	19,413	20,627	25,000	18,433	22,000	25,000
Radio Maintenance	45	-	2,200	-	-	2,200
Vehicle Maintenance	45,625	26,180	16,000	7,885	10,000	15,000
Downtown Maintenance	-	6,436	7,000	2,273	3,000	7,000
Sidewalk/Curb Maint.	479	420	1,000	78	100	1,000
Tree Maintenance	46,948	53,861	75,000	57,656	65,000	80,000
Street Repair Materials	9,897	6,560	10,000	6,244	8,500	10,000
Traffic Signals Repair	19,260	13,051	24,000	31,915	31,915	24,000
Street Sign Replacement	2,539	1,687	2,500	3,201	3,201	4,000
Minor Equipment	10,806	1,311	4,500	3,908	4,200	2,500
	\$ 215,902	\$ 186,613	\$ 224,700	\$ 173,676	\$ 196,836	\$ 241,800
Total Operating	\$ 1,351,930	\$ 1,447,168	\$ 1,615,009	\$ 1,372,379	\$ 1,508,366	\$ 1,659,807
Capital Outlay						
Building Improvements	\$ -	\$ -	\$ 12,000	\$ 9,025	\$ 9,025	\$ 7,500
Equipment (\$5,000 & over)	7,665	91,406	84,200	74,657	74,657	69,000
Infrastructure	405,335	252,745	547,000	189,088	346,364	576,000
	\$ 413,000	\$ 344,151	\$ 643,200	\$ 272,770	\$ 430,046	\$ 652,500
Total Expenditures	\$ 1,764,930	\$ 1,791,319	\$ 2,258,209	\$ 1,645,149	\$ 1,938,412	\$ 2,312,307

*Totals may be off \$1 due to rounding.

City of North Kansas City
Transportation Fund
Personnel Budget
Fiscal Year 2014 - 2015

	Budget 2013-2014	Proposed 2014-2015
Streets Supervisor	0.75	0.75
Maintenance Worker	6.00	6.00
	6.75	6.75
Seasonal (2 persons @ 134 hours)	0.13	0.13
	6.88	6.88

**City of North Kansas City
 Transportation Fund
 Capital Expenditures Detail
 Fiscal Year 2014 - 2015**

Minor Equipment

Miscellaneous Tools and Equipment	\$ 2,500
	<u>\$ 2,500</u>

Capital Outlay

Equipment

Snow Plows and Spreader (3)	\$ 37,000
Pickup Truck 3/4 ton, 4WD	24,000
Multi-Purpose Fuel Storage Tank	8,000
	<u>\$ 69,000</u>

Building Improvements

Street Barn Roof Repairs	\$ 7,500
	<u>\$ 7,500</u>

Infrastructure

Burlington Median Improvements - Phase 2	\$ 50,000
Streetscape Grant Program	18,000
Acquisition of Right-of-Way - W 10th Ave.	55,000
Tree Planting Project	12,000
Armour/Ozark Drainage Project	191,000
Curbs, Sidewalks and Drainage Improvements	250,000
	<u>\$ 576,000</u>

\$ 652,500

CONVENTION & TOURISM FUND

The Convention & Tourism Fund is a Special Revenue Fund supported by a five percent tax on transient room sales. The use of the funds is restricted by State Statute for the promotion of tourism and capital infrastructure projects.

**City of North Kansas City
Convention & Tourism Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	FY 2014	FY 2015
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 289,409	\$ 612,084
Revenues		
Estimated Fiscal Year Revenues	\$ 448,120	\$ 446,000
Total Revenues	\$ 448,120	\$ 446,000
Expenditures		
Projected Fiscal Year Expenditures	\$ 125,445	\$ 404,365
Total Expenditures	\$ 125,445	\$ 404,365
Estimated Revenues Over (Under) Expenditures	\$ 322,675	\$ 41,635
Ending Balance September 30		
Estimated Unreserved Fund Balance	\$ 612,084	\$ 653,719

**City of North Kansas City
Convention & Tourism Fund
Fiscal Year 2014 - 2015**

	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>					
Hotel/Motel Tax	\$ 449,987	\$ 420,000	\$ 402,674	\$ 447,000	\$ 445,000
	\$ 449,987	\$ 420,000	\$ 402,674	\$ 447,000	\$ 445,000
Investment Earnings					
Interest Income	\$ 251	\$ 400	\$ 1,068	\$ 1,120	\$ 1,000
	\$ 251	\$ 400	\$ 1,068	\$ 1,120	\$ 1,000
Total Revenues	\$ 450,238	\$ 420,400	\$ 403,742	\$ 448,120	\$ 446,000
Trf from/(to) Fund Balance	(289,409)	34,660	(281,680)	(322,675)	(41,635)
	\$ 160,829	\$ 455,060	\$ 122,062	\$ 125,445	\$ 404,365

	<u>Expenditures</u>				
Salaries & Wages					
Overtime	\$ 9,200	\$ 10,000	\$ 7,935	\$ 7,935	\$ 10,000
	\$ 9,200	\$ 10,000	\$ 7,935	\$ 7,935	\$ 10,000
Employee Compensation					
Education/Training/Travel	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Services					
Professional Services	\$ 140,542	\$ 305,560	\$ 89,687	\$ 92,000	\$ 271,115
Dues/Memberships	-	750	-	-	750
Advertising	7,977	10,000	5,057	6,127	10,000
	\$ 148,519	\$ 316,310	\$ 94,744	\$ 98,127	\$ 281,865
Materials & Supplies					
Office Supplies	\$ -	\$ 250	\$ -	\$ -	\$ -
Business Forms/Printing	3,110	12,000	4,468	4,468	11,000
	\$ 3,110	\$ 12,250	\$ 4,468	\$ 4,468	\$ 11,000
Capital Outlay					
Infrastructure	\$ -	\$ 115,000	\$ 14,915	\$ 14,915	\$ 100,000
	\$ -	\$ 115,000	\$ 14,915	\$ 14,915	\$ 100,000
Total Expenditures	\$ 160,829	\$ 455,060	\$ 122,062	\$ 125,445	\$ 404,365

*Totals may be off \$1 due to rounding.

**City of North Kansas City
Convention & Tourism Fund
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Capital Outlay

Infrastructure

Gateway Signage

\$ 100,000

\$ 100,000

\$ 100,000

COMMUNITY CENTER FUND

The Community Center Fund is an Enterprise Fund supported by user fees and an endowment from Gaming Revenues.

The North Kansas City Community Center is committed to enhancing the quality of life for residents, businesses, and guests by providing superior, innovative and progressive community based wellness and recreational opportunities in a safe, clean, and accessible facility.

**City of North Kansas City
Community Center Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 700,746	\$ 717,758
Revenues		
Estimated Fiscal Year Revenues	\$ 1,115,272	\$ 1,094,300
Transfer In - Reserve Fund	1,070,100	1,049,329
Transfer In - Gaming Fund	393,800	-
Total Revenues	<u>\$ 2,579,172</u>	<u>\$ 2,143,629</u>
Expenses		
Projected Fiscal Year Expenses	\$ 2,562,160	\$ 2,451,251
Total Expenses	<u>\$ 2,562,160</u>	<u>\$ 2,451,251</u>
Estimated Revenues Over (Under) Expenses	\$ 17,012	\$ (307,622)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 717,758</u>	<u>\$ 410,137</u>

**City of North Kansas City
Community Center Reserve
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	FY 2014	FY 2015
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 2,112,629	\$ 1,046,329
Revenues		
Interest	\$ 3,800	\$ 3,000
Total Revenues	\$ 3,800	\$ 3,000
Expenditures		
Transfer to Community Center Fund	\$ 1,070,100	\$ 1,049,329
Total Expenditures	\$ 1,070,100	\$ 1,049,329
Revenues Over (Under) Expenditures	\$ (1,066,300)	\$ (1,046,329)
Ending Balance September 30		
Estimated Unreserved Fund Balance	\$ 1,046,329	\$ 0

**City of North Kansas City
Community Center Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Revenues</u>						
Memberships						
Daily/Guest Passes	\$ 113,816	\$ 124,367	\$ 122,000	\$ 113,083	\$ 123,083	\$ 122,000
Multiple Visits	4,254	3,059	4,200	827	1,000	1,000
Annual	70,862	59,124	58,000	55,014	60,000	52,000
Monthly	590,110	615,928	630,000	580,679	625,679	630,000
	\$ 779,042	\$ 802,478	\$ 814,200	\$ 749,603	\$ 809,762	\$ 805,000
Facility Rental						
Multipurpose	\$ 58,241	\$ 56,536	\$ 59,000	\$ 56,813	\$ 61,000	\$ 59,000
Pool	22,186	17,741	16,500	9,421	10,621	11,000
Gym/Wall	22,764	20,660	25,000	24,874	25,874	25,000
Classroom	24,498	19,593	20,000	14,392	15,992	18,000
Vending Games	424	308	600	-	-	-
Vending Machines	3,235	2,850	3,000	2,489	2,800	2,800
Pro-Shop	14,914	11,937	15,000	10,647	11,700	12,000
	\$ 146,262	\$ 129,625	\$ 139,100	\$ 118,636	\$ 127,987	\$ 127,800
Services & Programs						
Aquatics	\$ 21,920	\$ 26,160	\$ 22,000	\$ 21,941	\$ 23,941	\$ 22,000
Life Guards Serv to Parks	15,000	15,000	15,000	-	-	-
Fitness	19,808	29,475	24,000	18,563	20,563	21,000
Youth	93,354	80,555	95,000	84,121	87,000	80,000
Adult	35,017	35,223	26,000	32,122	34,000	32,000
	\$ 185,099	\$ 186,413	\$ 182,000	\$ 156,747	\$ 165,504	\$ 155,000
Operating Revenues	\$ 1,110,403	\$ 1,118,516	\$ 1,135,300	\$ 1,024,986	\$ 1,103,253	\$ 1,087,800
Total Other Revenue						
Interest	\$ 2,899	\$ 1,205	\$ 2,500	\$ 1,858	\$ 2,100	\$ 2,500
Sponsorships	-	5	-	2,869	2,869	-
Proceeds on the Sale	-	3,565	-	-	-	-
Clay County Senior Grant	-	5,000	-	-	-	-
Misc Other Revenue	7,770	3,585	12,000	6,963	7,050	4,000
	\$ 10,669	\$ 13,360	\$ 14,500	\$ 11,690	\$ 12,019	\$ 6,500
Interfund Transfers In						
Trf from Gaming Rev. Fund	\$ -	\$ -	\$ 393,800	\$ 393,800	\$ 393,800	\$ -
Trf from Reserve Fund	-	310,000	1,070,100	980,925	1,070,100	1,049,329
	\$ -	\$ 310,000	\$ 1,463,900	\$ 1,374,725	\$ 1,463,900	\$ 1,049,329
Total Revenues	\$ 1,121,072	\$ 1,441,876	\$ 2,613,700	\$ 2,411,401	\$ 2,579,172	\$ 2,143,629
Trf from/(to) Fund Balance	1,359,383	1,062,882	24,476	(55,687)	(17,012)	307,622
	\$ 2,480,455	\$ 2,504,758	\$ 2,638,176	\$ 2,355,714	\$ 2,562,160	\$ 2,451,251

**City of North Kansas City
Community Center Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Expenses						
Salaries & Wages						
Salaries - Full-time	\$ 1,028,671	\$ 1,052,556	\$ 1,085,447	\$ 988,828	\$ 1,092,402	\$ 349,188
Salaries - Part-time	-	-	-	-	-	750,000
One-time Comp Payment	-	9,810	-	-	-	-
Out of Title	-	-	-	709	867	-
Overtime	13,058	9,221	17,000	10,964	11,000	17,000
	\$ 1,041,729	\$ 1,071,587	\$ 1,102,447	\$ 1,000,501	\$ 1,104,268	\$ 1,116,188
Employee Benefits						
FICA/FEM	\$ 78,230	\$ 80,264	\$ 84,689	\$ 74,552	\$ 82,392	\$ 86,190
Unemployment	1,760	995	1,000	243	243	1,000
City Paid Deferred Comp	4,448	4,467	4,598	5,883	6,320	10,476
VACATIONS	71,467	72,024	71,600	50,584	56,359	69,683
Long Term Disability Ins.	1,489	1,515	1,543	1,192	1,575	1,606
Health Insurance	45,978	53,186	55,129	49,126	49,434	73,138
Workers Compensation	10,685	8,115	11,000	7,318	7,968	9,000
Auto Allow/Mileage Reimb	2,400	2,400	2,400	1,292	2,400	2,400
Education/Training	6,139	5,984	10,000	7,206	8,000	10,000
	\$ 222,596	\$ 228,950	\$ 241,959	\$ 197,396	\$ 214,691	\$ 263,492
Services						
Public Relations	\$ 19,847	\$ 19,623	\$ 20,000	\$ 19,087	\$ 20,000	\$ 20,000
Maintenance Agreements	29,934	22,138	35,000	16,972	23,000	35,000
Software Maint. & Service	4,518	9,784	9,500	4,518	9,800	9,800
Dues/Memberships	292	262	500	262	262	500
General Liability Insurance	20,428	14,171	20,000	21,502	21,502	23,000
Buildings & Grounds Fees	24,630	24,630	24,630	22,578	24,630	24,630
Custodial Service	150,665	151,287	205,000	170,642	172,642	196,000
Bank Fees	17,860	20,634	21,000	18,730	20,730	23,000
Clay County Senior Services	-	5,000	-	-	-	-
City of WinkCity	839	839	840	769	769	840
Other Services	7,990	9,109	8,000	5,206	9,800	8,000
Equipment Rental	3,719	2,043	5,000	1,614	2,100	5,000
	\$ 280,722	\$ 279,520	\$ 349,470	\$ 281,880	\$ 305,235	\$ 345,770

**City of North Kansas City
Community Center Fund
Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Utilities						
Electricity	\$ 237,427	\$ 252,448	\$ 241,000	\$ 233,845	\$ 262,000	\$ 260,000
Gas	64,095	64,249	70,000	63,343	70,910	70,000
Telephone	3,972	2,564	4,500	1,897	2,100	4,500
Pagers/Cell Phones	2,182	2,419	2,500	2,141	2,307	2,500
NKC Utilities	23,721	19,764	21,500	23,396	25,000	28,800
	<u>\$ 331,397</u>	<u>\$ 341,444</u>	<u>\$ 339,500</u>	<u>\$ 324,622</u>	<u>\$ 362,317</u>	<u>\$ 365,800</u>
Materials/Supplies						
Office Supplies	\$ 7,099	\$ 9,271	\$ 9,000	\$ 7,037	\$ 8,700	\$ 9,000
Chemicals	18,532	15,005	14,000	11,200	14,000	14,000
Business Forms/Printing	1,889	2,477	2,500	1,676	2,100	2,500
Custodial Supplies	22,175	25,237	20,000	22,924	27,924	27,000
Postage Expense	106	224	500	49	100	500
Safety Supplies	1,089	1,087	2,000	943	1,100	2,000
Uniforms	1,872	3,723	4,000	3,337	4,000	4,000
Pro Shop Supplies	14,128	8,001	8,000	7,630	8,000	8,000
Rental Amenities & Supplies	4,625	4,942	6,000	5,446	6,000	6,000
Other Supplies	6,184	6,418	7,000	7,449	7,500	7,000
Building Maintenance	90,373	80,641	80,000	75,298	80,000	80,000
Equipment Maintenance	12,763	5,692	15,000	6,287	7,000	6,000
Minor Equipment Purchase	6,059	11,346	12,000	5,072	12,000	12,000
Children's Programs	5,980	5,021	6,000	5,243	5,500	6,000
	<u>\$ 192,874</u>	<u>\$ 179,084</u>	<u>\$ 186,000</u>	<u>\$ 159,590</u>	<u>\$ 183,924</u>	<u>\$ 184,000</u>
Total Operating	<u>\$ 2,069,318</u>	<u>\$ 2,100,585</u>	<u>\$ 2,219,376</u>	<u>\$ 1,963,989</u>	<u>\$ 2,170,435</u>	<u>\$ 2,275,251</u>
Capital Outlay						
Building Improvements	\$ -	\$ -	\$ 393,800	\$ 366,712	\$ 366,712	\$ 93,500
Equipment	-	-	25,000	25,013	25,013	82,500
Depreciation	411,137	404,173	-	-	-	-
	<u>\$ 411,137</u>	<u>\$ 404,173</u>	<u>\$ 418,800</u>	<u>\$ 391,725</u>	<u>\$ 391,725</u>	<u>\$ 176,000</u>
Total Expense	<u>\$ 2,480,455</u>	<u>\$ 2,504,758</u>	<u>\$ 2,638,176</u>	<u>\$ 2,355,714</u>	<u>\$ 2,562,160</u>	<u>\$ 2,451,251</u>

Totals may be off \$1 due to rounding.

**City of North Kansas City
Community Center Fund
Community Center
Personnel Budget
Fiscal Year 2014 - 2015**

	<u>Budget 2013-2014</u>	<u>Proposed 2014-2015</u>
Administration		
Director (FT)	1.0	1.0
Administrative Assistant (FT)	1.0	1.0
	<u>2.0</u>	<u>2.0</u>
Aquatics		
Aquatic Supervisor (FT)	1.0	1.0
Lifeguards (PT)	9.0	9.0
Instructors (PT)	2.0	2.0
	<u>12.0</u>	<u>12.0</u>
Facility		
Facilities Supervisor (FT)	1.0	1.0
Facilities Staff (PT)	9.5	9.5
	<u>10.5</u>	<u>10.5</u>
Fitness		
Fitness Supervisor (FT)	1.0	1.0
Fitness Staff (PT)	2.5	2.5
Instructors (PT)	3.8	3.8
	<u>7.3</u>	<u>7.3</u>
Recreation		
Recreation Supervisor (FT)	1.0	1.0
Recreation Staff (PT)	5.0	5.0
Childwatch (PT)	2.0	2.0
	<u>8.0</u>	<u>8.0</u>
*Total:	<u>39.8</u>	<u>39.8</u>

* Represents full time equivalents (FTE's), the Community Center employs 124 actual people.

**City of North Kansas City
Community Center
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Minor Equipment

Aquatic	
Instructional Equipment	\$ 2,000
Facility	
Climbing Wall & Recreation Equipment	5,000
Fitness	
Instructional Equipment	5,000
	<u>5,000</u>
	<u>\$ 12,000</u>

Capital Improvements

Equipment	
Security Camera Upgrade	\$ 20,000
Cardio Equipment	62,500
	<u>\$ 82,500</u>
Building Improvements	
Gym Doors	\$ 10,000
Locker Room Refurbish	35,000
Pool Repairs	48,500
	<u>\$ 93,500</u>
	<u>\$ 176,000</u>

COMMUNICATIONS FUND

The Communications Fund is an Enterprise Fund that was created to account for the operations of the City's fiber optic high-speed internet utility, liNKCity. The fund received an original endowment from the Gaming Fund, and was supported by user fees.

On September 2, 2014, the City Council entered into an Operations and Maintenance Agreement with DataShack, LC to operate liNKCity. The agreement calls for DataShack to operate and maintain the City's fiber optic network for a term of ten years, with the City retaining ownership of the network.

As a result of this change, the budget presented in this document, which was presented to the Council and was adopted by the Council, does not really reflect what will occur in terms of revenues and expenditures in FY 2015.

**City of North Kansas City
Communications Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance	\$ 534,945	\$ 196,993
Revenues		
Operating & Interest Revenues	\$ 962,604	\$ 998,270
Transfer In - Gaming Fund	40,000	-
Total Revenues	<u>\$ 1,002,604</u>	<u>\$ 998,270</u>
Expenses		
Expenses	\$ 1,340,556	\$ 1,178,316
Total Expenses	<u>\$ 1,340,556</u>	<u>\$ 1,178,316</u>
Revenues Over (Under) Expenses	\$ (337,952)	\$ (180,046)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 196,993</u>	<u>\$ 16,947</u>

**City of North Kansas City
Communications Fund Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Operating Revenues						
Residential Service	\$ 116,237	\$ 128,372	\$ 135,000	\$ 129,568	\$ 130,000	\$ 140,000
Commercial Service	369,965	444,460	495,000	478,629	478,768	510,000
Monthly E-Mail Fees	1,082	1,208	1,296	909	909	960
Penalties	8,176	10,071	9,600	7,953	9,000	9,000
E-Mail Set-up Fees	299	25	-	-	-	-
IP Address Set-Fees	13,041	15,320	16,800	13,887	13,887	14,000
Dark Fiber Leases	73,063	206,059	350,000	323,273	323,273	322,110
Dark Fiber Set Up	12,666	29,500	-	1,000	1,000	-
Miscellaneous	3,333	12,855	5,750	3,666	3,666	1,000
	\$ 597,862	\$ 847,870	\$1,013,446	\$ 958,885	\$ 960,504	\$ 997,070
Investment Earnings						
Interest Income	\$ 780	\$ 975	\$ 1,200	\$ 2,095	\$ 2,100	\$ 1,200
	\$ 780	\$ 975	\$ 1,200	\$ 2,095	\$ 2,100	\$ 1,200
Interfund Transfers In						
Trf from Gaming Revenues	\$ 430,000	\$ 240,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	\$ 430,000	\$ 240,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Total Revenues	\$1,028,642	\$1,088,845	\$1,054,646	\$1,000,980	\$1,002,604	\$ 998,270
Trf from/(to) Fund Balance	385,506	422,363	571,967	(36,469)	337,952	180,046
	\$ 1,414,148	\$ 1,511,208	\$1,626,613	\$ 964,511	\$ 1,340,556	\$ 1,178,316

**City of North Kansas City
Communications Fund Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Expenses</u>						
Salaries & Wages						
Salaries	\$ 391,093	\$ 408,556	\$ 752,140	\$ 399,025	\$ 432,116	\$ 453,656
One-time Comp Payment	-	10,035	-	-	293,029	-
Overtime	453	1,310	5,000	2,625	2,628	2,000
	\$ 391,546	\$ 419,901	\$ 757,140	\$ 401,650	\$ 727,773	\$ 455,656
Employee Benefits						
FICA/FEM	\$ 29,235	\$ 30,888	\$ 58,091	\$ 29,848	\$ 51,669	\$ 35,633
Unemployment	-	375	-	396	396	-
City Paid Deferred Comp	4,441	5,124	9,990	5,745	6,105	10,129
LAGERS	48,793	53,888	81,159	62,465	65,370	86,614
Long Term Disability Insuranc	1,567	1,574	2,055	1,604	1,927	2,087
Health Insurance	25,390	27,446	66,698	48,157	48,157	57,758
Worker's Compensation	6,346	4,776	6,500	5,718	6,238	7,000
Auto Allowance/Mileage	1,200	1,212	2,400	1,280	1,280	2,400
Educ/Train/Travel Admin	4,152	1,613	6,000	478	478	6,000
	\$ 121,124	\$ 126,896	\$ 232,893	\$ 155,691	\$ 181,620	\$ 207,620
Services						
Rent/Lease	\$ 24,361	\$ 24,858	\$ 27,000	\$ 25,744	\$ 25,744	\$ 27,000
Other Professional Services	47,903	57,844	90,000	45,726	47,000	50,000
Memberships & Dues	1,050	1,005	1,200	395	395	1,200
Liability Insurance	5,591	11,634	15,940	16,291	16,291	18,000
Maintenance Fees	20,014	22,091	30,000	22,973	22,973	30,000
Custodial Services	1,080	1,612	1,400	1,505	1,505	1,400
Locating Fees (Other Serv)	42,259	43,604	55,000	44,555	55,000	55,000
Advertising	16,866	16,322	20,000	8,170	9,500	20,000
Internet Connection	71,414	75,954	75,500	62,995	65,716	75,500
	\$ 230,538	\$ 254,924	\$ 316,040	\$ 228,354	\$ 244,124	\$ 278,100
Utilities						
Electricity	\$ 19,627	\$ 19,276	\$ 18,000	\$ 16,867	\$ 21,000	\$ 20,000
Gas	578	565	700	629	700	750
Pagers/Cell Phones	3,088	4,130	3,700	3,544	3,700	4,300
	\$ 23,293	\$ 23,971	\$ 22,400	\$ 21,274	\$ 25,400	\$ 25,050

**City of North Kansas City
Communications Fund Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
Materials & Supplies						
Office Supplies	\$ 3,319	\$ 2,733	\$ 4,000	\$ 955	\$ 1,500	\$ 4,000
Postage & Shipping	3,137	2,733	3,000	3,416	3,416	3,500
Uniforms	513	164	390	151	280	390
Gasoline	1,006	1,235	1,200	1,379	1,379	1,500
Other Supplies	3,845	4,930	8,000	5,711	5,721	8,000
Vehicle Maintenance	559	4,931	1,000	505	505	1,000
Distribution Maintenance	29,561	35,226	40,000	25,789	26,965	40,000
Minor Equipment	2,694	3,380	3,500	2,206	2,206	3,500
	<u>\$ 44,634</u>	<u>\$ 55,333</u>	<u>\$ 61,090</u>	<u>\$ 40,112</u>	<u>\$ 41,972</u>	<u>\$ 61,890</u>
Total Operating Expense	<u>\$ 811,135</u>	<u>\$ 881,025</u>	<u>\$1,389,563</u>	<u>\$ 847,081</u>	<u>\$ 1,220,888</u>	<u>\$ 1,028,316</u>
Capital Outlay						
Equipment	\$ -	\$ -	\$ 40,000	\$ 26,954	\$ 26,954	\$ -
Information Technology	-	-	49,550	9,800	9,800	50,000
Infrastructure	-	-	147,500	80,677	82,913	100,000
Depreciation	603,013	630,183	-	-	-	-
	<u>\$ 603,013</u>	<u>\$ 630,183</u>	<u>\$ 237,050</u>	<u>\$ 117,431</u>	<u>\$ 119,668</u>	<u>\$ 150,000</u>
Total Expenses	<u>\$ 1,414,148</u>	<u>\$ 1,511,208</u>	<u>\$1,626,613</u>	<u>\$ 964,511</u>	<u>\$ 1,340,556</u>	<u>\$ 1,178,316</u>

* Totals may be off by \$1 due to rounding.

**City of North Kansas City
 Communications Fund
 Personnel Budget
 Fiscal Year 2014 - 2015**

	Budget 2013-2014	Proposed 2014-2015
Communications Utility Director	1.0	1.0
Marketing and Sales Manager	1.0	1.0
Network Technician	1.0	1.0
Network Administrator (1.)	-	1.0
Network Installation Technician	2.0	2.0
Customer Service Technician	1.0	1.0
Accounting Technician (60% of time)	0.6	0.6
	<u>6.6</u>	<u>7.6</u>

1.) Network Administrator position was approved by Council during fiscal 2013-2014.

**City of North Kansas City
Communications Fund
Capital Expenditures Detail
Fiscal Year 2014 - 2015**

Minor Equipment

Replacement of Fiber Optic Test Equipment	\$ 3,500
	<u>\$ 3,500</u>

Capital Outlay

Information Technology

Optics for the ONT's Purple / Blue	\$ 25,000
Network Servers / Switch Replacements	25,000
	<u>\$ 50,000</u>

Infrastructure

Installation & directional boring	\$ 50,000
ONTs - Optical Network Terminals	50,000
	<u>\$ 100,000</u>
	<u><u>\$ 150,000</u></u>

WATER FUND

The Water Fund is an Enterprise Fund supported by user fees.

The mission of the Utilities Division of Public Works is to produce a quality water that is not only safe, but also meets and exceeds the stringent guidelines set by the Missouri Department of Natural Resources and regulations and guidelines set forth by MDNR & EPA, and to maintain a safe workplace for all employees.

**City of North Kansas City
Water Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Unreserved Fund Balance (Available for Appropriation)	\$ 1,446,226	\$ 1,999,359
Revenues		
Estimated Fiscal Year Revenues	\$ 2,328,650	\$ 2,061,296
Transfer In - Gaming Fund	-	-
Total Revenues	<u>\$ 2,328,650</u>	<u>\$ 2,061,296</u>
Expenses		
Projected Fiscal Year Expenses	\$ 1,605,533	\$ 1,972,755
Transfer Out - Gaming Fund	169,984	169,984
Total Expenses	<u>\$ 1,775,517</u>	<u>\$ 2,142,739</u>
Estimated Revenues Over (Under) Expenses	\$ 553,133	\$ (81,443)
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u>\$ 1,999,359</u>	<u>\$ 1,917,916</u>

**City of North Kansas City
Water Fund
Public Works - Water Division Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Charges for Services						
Sale of Water						
Residential Sales	\$ 278,271	\$ 278,543	\$ 285,200	\$ 258,952	\$ 282,352	\$ 297,600
Apartment Sales	99,163	102,779	101,000	133,731	144,331	114,080
Industrial Sales	1,576,880	1,579,617	1,502,000	1,584,863	1,744,863	1,515,040
Penalties	15,618	14,902	12,500	12,832	13,600	14,000
Sprinkler Systems	87,659	100,227	101,000	100,576	100,576	101,576
	\$2,057,591	\$2,076,068	\$2,001,700	\$2,090,954	\$2,285,722	\$2,042,296
Other Revenue						
Miscellaneous Revenue	\$ 18,378	\$ 16,413	\$ 14,000	\$ 14,352	\$ 14,352	\$ 14,000
Locate Fees	13,468	14,246	14,000	-	14,000	-
Nonrecurring Revenue	4,512	-	10,000	10,216	10,216	-
Proceeds frm Sale of Assets	4,200	4,100	-	-	-	-
Capital Contribution	-	6,777	-	-	-	-
	\$ 40,558	\$ 41,536	\$ 38,000	\$ 24,568	\$ 38,568	\$ 14,000
Investment Earnings						
Interest Income	\$ 5,001	\$ 2,982	\$ 5,000	\$ 3,996	\$ 4,360	\$ 5,000
	\$ 5,001	\$ 2,982	\$ 5,000	\$ 3,996	\$ 4,360	\$ 5,000
Interfund Transfers In						
Trf from Gaming Fund	\$ -	\$ -	\$ 76,680	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 76,680	\$ -	\$ -	\$ -
Total Revenues	\$2,103,150	\$2,120,586	\$2,121,380	\$2,119,518	\$2,328,650	\$2,061,296
Trf from/(to) Fund Balance	(99,889)	(103,271)	(68,800)	(509,223)	(553,133)	81,443
	\$2,003,261	\$2,017,315	\$2,052,580	\$1,610,295	\$1,775,517	\$2,142,739

Totals may be off \$1 due to rounding.

**City of North Kansas City
Water Fund
Public Works - Water Division Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Expenses</u>						
Salaries & Wages						
Salaries	\$ 477,974	\$ 477,695	\$ 475,073	\$ 386,917	\$ 426,246	\$ 470,341
One-time Comp Payment	-	14,319	-	-	-	-
Shift Differential	4,322	4,284	5,000	3,997	4,443	5,000
Out of Title	5,499	1,180	-	-	-	-
Overtime	20,065	18,943	20,000	16,941	19,166	22,000
	\$ 507,860	\$ 516,421	\$ 500,073	\$ 407,855	\$ 449,854	\$ 497,341
Employee Benefits						
FICA/FEM	\$ 36,745	\$ 37,000	\$ 39,347	\$ 28,893	\$ 31,950	\$ 39,126
Unemployment	-	1,610	-	-	-	-
City Paid Deferred Comp	11,435	10,978	14,252	9,370	10,128	14,110
LAGERS	76,403	81,812	86,121	67,215	76,802	89,624
Long Term Disability Ins.	2,174	2,119	2,185	1,552	1,812	2,164
Health Insurance	84,665	88,079	108,793	88,799	88,799	129,780
Workers Compensation	19,641	15,194	20,000	18,004	19,641	21,000
Education/Training/Travel	4,774	6,489	10,000	3,862	5,000	10,000
	\$ 235,837	\$ 243,281	\$ 280,698	\$ 217,695	\$ 234,132	\$ 305,804
Services						
Other Professional	\$ 2,588	\$ 2,201	\$ 10,000	\$ 2,766	\$ 10,000	\$ 25,000
Maintenance Agreement	10,066	4,631	8,500	1,350	5,000	8,500
Software Maint/Service	3,400	3,369	4,400	4,361	4,361	4,500
Equipment Rental	1,921	1,345	2,500	1,640	2,500	2,500
Dues/Memberships	1,185	828	1,500	994	994	1,500
Liability Insurance	18,593	15,780	20,735	20,946	20,946	22,000
Administrative Fees	45,000	45,000	45,000	41,250	45,000	45,000
Bank Fees	-	-	4,500	1,146	1,300	1,200
NPDES Discharge Fees	2,850	1,500	3,000	-	1,530	3,000
Water Primacy Fees	9,264	9,908	10,000	9,559	9,559	10,000
Lab Fees	1,540	1,960	3,000	2,045	3,000	3,000
	\$ 96,407	\$ 86,521	\$ 113,135	\$ 86,057	\$ 104,190	\$ 126,200

**City of North Kansas City
Water Fund
Public Works - Water Division Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Utilities						
Electricity	\$ 168,260	\$ 177,559	\$ 170,000	\$ 165,400	\$ 183,022	\$ 180,000
Gas	5,039	6,869	9,500	6,242	6,700	9,500
Telephone	1,287	1,520	1,550	1,031	1,063	1,550
Pager/Cell Phones	4,974	4,645	5,000	4,471	4,950	5,000
Kanas City Water	4,435	4,426	4,500	2,346	3,194	4,500
	\$ 183,995	\$ 195,019	\$ 190,550	\$ 179,490	\$ 198,929	\$ 200,550
Materials/Supplies						
Office Supplies	\$ 4,300	\$ 3,249	\$ 4,000	\$ 1,974	\$ 2,500	\$ 5,000
Chemicals	230,929	253,931	275,000	251,945	272,000	265,000
Publications/Subscriptions	254	80	260	-	-	260
Postage	4,493	3,383	4,500	4,176	4,500	4,500
Safety Equipment/Supplies	2,211	2,747	6,000	2,672	3,000	3,000
Uniforms	3,087	3,333	4,000	2,360	3,500	4,000
Lab Supplies	5,823	6,052	7,000	4,788	6,000	7,000
Gasoline/Diesel	14,886	14,876	15,000	11,491	12,500	15,000
Other Supplies	2,499	3,192	3,000	2,615	3,000	3,000
Plant Maintenance	35,176	26,335	30,000	27,106	30,000	35,000
Radio Maintenance	-	-	900	-	-	1,000
Vehicle Maintenance	3,770	5,536	6,200	4,834	5,000	6,200
Distribution Maintenance	42,793	35,686	40,000	35,362	40,000	40,000
Maintenance - Other	2,771	1,965	4,000	3,112	3,500	2,500
Minor Equipment Purchase	1,286	-	-	-	-	6,400
	\$ 354,278	\$ 360,366	\$ 399,860	\$ 352,435	\$ 385,500	\$ 397,860
Total Operating Expense	\$ 1,378,377	\$ 1,401,608	\$ 1,484,316	\$ 1,243,532	\$ 1,372,605	\$ 1,527,755
Capital Outlay						
Building Improvements	\$ -	\$ -	\$ 207,680	\$ 114,661	\$ 115,000	\$ 85,000
Equipment	-	-	53,600	41,285	50,931	140,000
Infrastructure	-	-	137,000	54,997	66,997	220,000
Depreciation Expense	454,900	445,723	-	-	-	-
	\$ 454,900	\$ 445,723	\$ 398,280	\$ 210,944	\$ 232,928	\$ 445,000
Interfund Transfers Out						
Transfer to Gaming Fund	\$ 169,984	\$ 169,984	\$ 169,984	\$ 155,819	\$ 169,984	\$ 169,984
Total Expenses	\$ 2,003,261	\$ 2,017,315	\$ 2,052,580	\$ 1,610,295	\$ 1,775,517	\$ 2,142,739

Totals may be off \$1 due to rounding.

City of North Kansas City
Public Works - Water Fund
Personnel Budget
Fiscal Year 2014 - 2015

	Budget	Proposed
	2013-2014	2014-2015
<u>Water Operations</u>		
Water Services Superintendent	1.0	1.0
Water & WPC Operations Technician	1.0	1.0
Chief Water Plant Operator	1.0	1.0
Assistant Chief Water Plant Operator	1.0	1.0
Lead Water Plant Operator	1.0	1.0
Plant Operator	2.0	2.0
Lead Distribution Maintenance Worker	1.0	1.0
Meter & Backflow Technician	1.0	1.0
Maintenance Worker - Distribution	1.0	1.0
	<u>10.0</u>	<u>10.0</u>

City of North Kansas City
Water Fund
Public Works - Water Division
Capital Expenditures Detail
Fiscal Year 2014 - 2015

Minor Equipment

Chlorine Switch Over Unit	\$ 3,400
Miscellaneous Tools and Equipment	3,000
	\$ 6,400

Capital Outlay

Building Improvements

Plant Maintenance and Repairs	\$ 25,000
Replace Storage Building	50,000
Replace Dock Plate & Chlorine Door	10,000
	\$ 85,000

Equipment

Turbidity Meters	\$ 10,000
Backhoe with Attachments	90,000
Water Meter Replacement	40,000
	\$ 140,000

Infrastructure

Emergency Repairs	\$ 50,000
Reservoir Roof Rehabilitation	130,000
Master Plan Update	40,000
	\$ 220,000

\$ 445,000

WATER POLLUTION CONTROL FUND

The Water Pollution Control Fund is an Enterprise Fund supported by user fees.

Staff's mission is to prevent the introduction of pollutants into the sewer and stormwater systems that will interfere with the operation of the sewer system or cause damage to the environment, infrastructure or equipment; to protect City personnel who may be affected by wastewater in the course of their employment; and to protect the general public.

**City of North Kansas City
Water Pollution Control Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Fund Balance	\$ 4,378,638	\$ 3,798,360
Special Assessments Receivable	(2,107,741)	(1,976,007)
Unreserved Fund Balance (Available for Appropriation)	<u>\$ 2,270,897</u>	<u>\$ 1,822,353</u>
Revenues		
Estimated Fiscal Year Revenues	\$ 3,549,368	\$ 3,642,735
Transfer In - Gaming Fund	187,866	-
Total Revenues	<u>\$ 3,737,234</u>	<u>\$ 3,642,735</u>
Expenses		
Projected Fiscal Year Expenses	\$ 4,317,512	\$ 4,044,109
Total Expenses	<u>\$ 4,317,512</u>	<u>\$ 4,044,109</u>
Estimated Revenues Over (Under) Expenses	<u>\$ (580,278)</u>	<u>\$ (401,374)</u>
Ending Balance September 30		
Estimated Unreserved Fund Balance	<u><u>\$ 1,690,619</u></u>	<u><u>\$ 1,420,979</u></u>

**City of North Kansas City
Water Pollution Control Fund
Public Works - Water Pollution Control Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Charges for Services						
Sewer Services						
Residential Sales	\$ 229,339	\$ 239,093	\$ 235,000	\$ 235,955	\$ 257,455	\$ 260,000
Apartment Sales	54,671	64,232	53,000	57,570	63,570	62,000
Industrial Sales	589,270	593,928	582,000	562,039	614,039	620,000
Large Sewer Sales	1,946,698	2,461,377	2,480,000	2,205,845	2,387,845	2,480,000
Penalties	17,352	23,004	18,000	18,443	19,132	19,000
Other Revenue	-	-	10,000	6,373	6,373	-
	\$2,837,330	\$3,381,634	\$3,378,000	\$3,086,225	\$3,348,414	\$3,441,000
Investment Earnings						
Interest Income	\$ 7,599	\$ 4,704	\$ 8,000	\$ 6,575	\$ 7,000	\$ 8,000
Proceeds from Sale	2,700	-	-	-	-	-
	\$ 10,299	\$ 4,704	\$ 8,000	\$ 6,575	\$ 7,000	\$ 8,000
Special Assessment						
Principle	\$ -	\$ -	\$ 130,000	\$ 131,734	\$ 131,734	\$ 131,735
Interest	68,289	62,178	62,000	62,220	62,220	62,000
	\$ 68,289	\$ 62,178	\$ 192,000	\$ 193,954	\$ 193,954	\$ 193,735
Interfund Transfers In						
Trf from Gaming	-	-	563,598	187,866	187,866	-
Total Revenues	\$2,915,918	\$3,448,516	\$4,141,598	\$3,474,620	\$3,737,234	\$3,642,735
Trf from/(to) Fund Balance	1,250,355	709,212	664,681	(547,401)	580,278	401,374
	\$4,166,273	\$4,157,728	\$4,806,279	\$2,927,219	\$4,317,512	\$4,044,109

Totals may be off \$1 due to rounding.

**City of North Kansas City
Water Pollution Control Fund
Public Works - Water Pollution Control Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Expenses</u>						
Salaries & Wages						
Salaries	\$ 244,842	\$ 217,066	\$ 218,660	\$ 197,412	\$ 220,861	\$ 224,785
One-time Comp Payment	-	7,293	-	-	-	-
Shift Differential	37	126	-	60	60	-
Longevity	1,512	1,512	1,512	1,396	1,512	1,512
Overtime	2,590	7,221	7,000	3,900	4,100	6,000
	\$ 248,981	\$ 233,218	\$ 227,172	\$ 202,768	\$ 226,534	\$ 232,298
Employee Benefits						
FICA/FEM	\$ 17,589	\$ 16,896	\$ 17,884	\$ 14,539	\$ 16,224	\$ 18,290
City Paid Deferred Comp	5,713	2,030	6,605	1,639	1,807	6,789
AGERS	39,457	33,795	41,145	37,119	39,190	44,231
Long Term Disability Ins.	1,105	954	1,006	840	1,010	1,034
Health Insurance	54,148	54,657	64,524	56,224	56,500	73,100
Workers Compensation	5,342	4,305	8,000	8,467	9,220	11,000
Education/Training/Travel	1,857	1,425	3,000	331	1,000	3,000
	\$ 125,211	\$ 114,062	\$ 142,164	\$ 119,159	\$ 124,951	\$ 157,444
Services						
Other Professional Services	\$ 2,646	\$ 556	\$ 20,000	\$ 917	\$ 1,000	\$ 12,000
Maintenance Agreements	132	303	155	-	-	155
Software Maintenance & Serv	2,896	2,939	4,000	3,086	3,086	3,200
Dues/Memberships	389	396	370	78	135	400
General Liability Insurance	17,345	21,817	34,036	32,203	32,203	34,000
Administrative Fees	35,000	35,000	35,000	32,083	35,000	35,000
Bank Fees	-	-	4,500	1,146	1,500	1,500
Lab Fees	24,539	24,303	25,000	19,286	25,000	25,000
State Regulation Fees	30	1,410	1,700	1,350	1,350	1,500
	\$ 82,977	\$ 86,723	\$ 124,761	\$ 90,149	\$ 99,274	\$ 112,755
Utilities						
Electricity	\$ 215,841	\$ 113,109	\$ 190,000	\$ 127,243	\$ 139,243	\$ 200,000
Gas	7,431	8,634	10,000	8,205	8,355	10,000
Telephone	2,936	3,461	3,500	3,504	3,824	3,800
Pagers/Cell Phones	583	763	850	913	988	1,100
Sewer Chg - KCMO	2,375,470	2,498,979	2,800,000	1,602,961	2,909,334	2,850,000
UNKCity	7,020	6,712	6,712	6,152	6,152	6,712
	\$ 2,609,281	\$ 2,631,658	\$ 3,011,062	\$ 1,748,978	\$ 3,067,896	\$ 3,071,612

**City of North Kansas City
Water Pollution Control Fund
Public Works - Water Pollution Control Operating Budget
Fiscal Year 2014 - 2015**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>YTD</u> <u>08/31/14</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Materials/Supplies						
Office Supplies	\$ 1,821	\$ 1,454	\$ 2,000	\$ 1,109	\$ 1,500	\$ 2,000
Postage	3,670	2,773	4,000	3,517	4,000	4,000
Emergency Sewer Repairs	-	4,473	5,000	4,651	5,000	5,000
Safety Equipment	1,343	1,583	2,000	433	1,600	2,000
Uniforms	1,440	1,138	1,500	1,146	1,500	1,500
Lab Supplies	9,678	8,467	12,000	11,252	12,000	12,000
Gasoline	2,489	2,284	3,000	1,820	2,300	3,000
Other Supplies	705	286	600	1,707	1,800	1,000
Building Maintenance	4,390	3,405	3,000	5,276	5,276	4,500
Equipment Maintenance	1,274	1,988	2,000	2,602	2,602	2,000
Vehicle Maintenance	4,730	3,002	4,500	4,469	5,333	4,500
Storm Sewer Maintenance	8,674	4,372	10,000	1,043	2,000	5,000
Lift Station Maintenance	20,365	21,544	30,000	20,312	22,000	30,000
Sanitary Sewer Maintenance	6,430	14,365	14,000	7,595	9,000	14,000
Minor Equipment Purchase	6,292	3,585	9,000	9,159	9,159	15,500
	\$ 73,301	\$ 74,719	\$ 102,600	\$ 76,091	\$ 85,070	\$ 106,000
Total Operating Expense	\$ 3,139,751	\$ 3,140,381	\$ 3,607,759	\$ 2,237,144	\$ 3,603,724	\$ 3,680,109
Capital Outlay						
Building Improvements	\$ -	\$ -	\$ 675,520	\$ 289,240	\$ 299,788	\$ -
Equipment	-	-	44,000	30,317	35,000	47,000
Infrastructure	-	-	479,000	370,518	379,000	317,000
Depreciation Expense	1,026,522	1,017,347	-	-	-	-
	\$ 1,026,522	\$ 1,017,347	\$ 1,198,520	\$ 690,075	\$ 713,788	\$ 364,000
Total Expenses	\$ 4,166,273	\$ 4,157,728	\$ 4,806,279	\$ 2,927,219	\$ 4,317,512	\$ 4,044,109

*Totals may be off \$1 due to rounding.

**City of North Kansas City
 Water Pollution Control Fund
 Personnel Budget
 Fiscal Year 2014 - 2015**

	<u>Budget</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>Environmental Quality Control</u>		
WPC Laboratory Supervisor	1.0	1.0
Laboratory Technician	2.0	2.0
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	3.0	3.0
<u>Wastewater</u>		
Lead Maintenance Worker - Distribution	1.0	-
Maintenance Worker - Distribution	1.0	2.0
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	2.0	2.0
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	5.0	5.0
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

City of North Kansas City
Water Pollution Control Fund
Public Works - Water Pollution Control Division
Capital Expenditures Detail
Fiscal Year 2014 - 2015

Minor Equipment

Misc. Tools and Small Equipment	\$ 2,500
Laboratory Dishwasher/Steam Cleaner	9,000
Sampler Batteries	2,000
Air Compressor- Permanent Mount	2,000
	\$ 15,500

Capital Outlay

Equipment

Meter Replacements	\$ 40,000
Snow Plow with Hydraulics	7,000
	\$ 47,000

Infrastructure

Lift Station Repairs	\$ 15,000
Replace Lift Station Doors	12,000
Emergency Sewer Repairs	40,000
Sewer Lateral Repairs	250,000
	\$ 317,000
	\$ 364,000

SUPPLEMENTAL

This section provides supplemental information regarding funds not set out separately in the budget.

**City of North Kansas City
Health Insurance Reserve Fund
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Reserved Fund Balance (Available for Appropriation)	\$ 393,515	\$ 339,767
Revenues		
Nonrecurring revenue	\$ 13,352	\$ -
Interest	900	700
Total Revenues	<u>\$ 14,252</u>	<u>\$ 700</u>
Expenditures		
Health Insurance	\$ 68,000	\$ 144,000
Refund of Federal Overpayment	-	-
Total Expenditures	<u>\$ 68,000</u>	<u>\$ 144,000</u>
Revenues Over (Under) Expenditures	\$ (53,748)	\$ (143,300)
Ending Balance September 30		
Estimated Reserved Fund Balance	<u>\$ 339,767</u>	<u>\$ 196,467</u>

**City of North Kansas City
Northgate Capital Project
Estimated Statement of Financial Position
For Years Ending September 30, 2014 & 2015**

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance October 1		
Reserved Fund Balance	\$ 1,552,670	\$ 1,570,479
Revenues		
Proceed from Sales of Property	\$ -	\$ 45,000
PILOT'S & Economic Activity Taxes	614,800	614,800
Interest	3,200	2,200
Total Revenues	<u>\$ 618,000</u>	<u>\$ 662,000</u>
Expenditures		
CIP Expenditures	\$ 191	\$ 1,681,001
Transfer to Gaming Fund	600,000	500,000
Total Expenditures	<u>\$ 600,191</u>	<u>\$ 2,181,001</u>
Revenues Over (Under) Expenditures	\$ 17,809	\$ (1,519,001)
Ending Balance September 30		
Estimated Reserved Fund Balance	<u>\$ 1,570,479</u>	<u>\$ 51,478</u>

**City of North Kansas City
Northgate Project
Fiscal Year 2014 - 2015**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>YTD 08/31/14</u>	<u>Estimated 2013-2014</u>	<u>Proposed 2014-2015</u>
<u>Revenues</u>						
Interest Income	\$ 1,827	\$ 1,621	\$ 2,000	\$ 3,184	\$ 3,200	\$ 2,200
Payment in Lieu of Taxes	605,671	611,044	670,000	560,710	600,000	600,000
EAT's	16,115	13,863	14,800	3,740	14,800	14,800
Proceeds from Sale	26,740	-	45,000	-	-	45,000
Total Revenues	\$ 650,353	\$ 626,528	\$ 731,800	\$ 567,634	\$ 618,000	\$ 662,000
Trf from/(to) Fund Balance	73,139	(25,868)	1,529,201	(67,443)	(17,809)	1,519,001
	\$ 723,492	\$ 600,659	\$ 2,261,001	\$ 500,191	\$ 600,191	\$ 2,181,001
<u>Expenditures</u>						
Services						
Other Legal Fees	\$ 20,134	\$ 257	\$ 15,000	\$ 191	\$ 191	\$ 15,000
Other Professional Services	3,358	403	5,000	-	-	5,000
	\$ 23,492	\$ 659	\$ 20,000	\$ 191	\$ 191	\$ 20,000
Capital Outlay						
Land Improvements/Demolition	\$ -	\$ -	\$ 1,641,001	\$ -	\$ -	\$ 1,661,001
Loss/(Gain) on Capital Project	-	-	-	-	-	-
	\$ -	\$ -	\$ 1,641,001	\$ -	\$ -	\$ 1,661,001
Interfund Transfers Out						
Transfer to Gaming Fund	\$ 700,000	\$ 600,000	\$ 600,000	\$ 500,000	\$ 600,000	\$ 500,000
	\$ 723,492	\$ 600,659	\$ 2,261,001	\$ 500,191	\$ 600,191	\$ 2,181,001

* Totals may be off by \$1 due to rounding.

