



# Blue Springs, Missouri Finance Department

February 14, 2014

Honorable Mayor Ross  
Members of the City Council  
City Administrator and Department Directors

Re: 1st Quarter Financial Report for the period ended December 31, 2013.

This financial report includes a recap of all funds, but focuses primarily on the City's General Fund. This report includes a summary of the City's financial condition as of December 31, 2013. These projections of revenues and expenditures are based upon the budgeted amounts +/- any specific changes to that are known at this time.

This report along with the Monthly Revenue Report will assist us in reviewing and analyzing changes to the revenues throughout the year.

### General Fund Revenues (p. 1-7)

The following table (FR-1) reflects the projected year end revenues for the General Fund:

**Table FR-1  
Projected General Fund Revenues through 09.30.14**

Revenue Category	Annual Revised Budget	Projected 9/30/2014	Variance Act. to Bud.	% Variance
Taxes	\$ 16,708,860	\$ 16,708,859	\$ (1)	0%
Licenses & Permits	561,681	561,681	\$ -	0%
Intergovernmental	2,870,591	2,871,900	\$ 1,309	0%
Charges for Services	1,489,985	1,509,274	\$ 19,289	1%
Fines & Forfeitures	948,581	948,580	\$ (1)	0%
Interest Income	61,321	61,321	\$ -	0%
Sales & Rentals	287,298	287,926	\$ 628	0%
Donations & Contributions	32,656	36,396	\$ 3,740	11%
Other Income	107,837	131,711	\$ 23,874	22%
<b>Total</b>	<b>\$ 23,068,810</b>	<b>\$ 23,117,647</b>	<b>\$ 48,837</b>	<b>0%</b>

Based upon the results of the first quarter, revenues are projected to end the year \$48,837 or less than 1% over budget. The majority of this change is due to the receipt of miscellaneous revenues and street light installation fees. Sales tax revenues should be higher than budgeted throughout the year due to the enactment of SB 23 and updated projections will be included in the 2<sup>nd</sup> quarter report.

## General Fund Expenditures (p. 8-12)

The following table (FR-2) reflects the projected year-end expenditures for the General Fund:

**Table FR-2**  
**Projected General Fund Expenditures through 09.30.14**

	Annual Revised Budget	Actual 9/30/2014	Variance of Act. to Bud.	%
General Government	\$ 6,619,613	\$ 6,619,608	\$ (5)	0.00%
Public Safety	11,202,661	11,202,661	-	0.00%
Public Works	835,733	835,733	-	0.00%
Streets & Highways	2,716,845	2,716,844	(1)	0.00%
Parks & Recreation	3,856,968	3,856,967	(1)	0.00%
<b>Total</b>	<u>\$ 25,231,820</u>	<u>\$ 25,231,813</u>	<u>\$ (7)</u>	<u>0%</u>

Based upon the results of the first quarter, expenditures are expected to remain at the budgeted level for the year.

The annual revised budget is composed of the adopted budget of \$24,433,500 plus carryover encumbrances of \$798,320 for a total revised expenditure budget of \$25,231,820.

## Projected Financial Position/Fund Balance

The following table (FR-3) reflects the projected year-end Fund Balance for the General Fund:

**Table FR-3**  
**Projected General Fund Financial Position/Fund Balance through 09.30.14**

<b>Beginning Fund Balance 09.30.13</b>	\$ 17,321,013
Current Fiscal Year	
Revenues	23,117,647
Expenditures	25,231,813
Revenues over/(under) Expenditures	(2,114,166)
Transfers In	2,193,158
Transfers Out	(4,485,996)
Change in Fund Balance	(4,407,004)
<b>Projected Ending Fund Balance 09.30.14</b>	<u>\$ 12,914,009</u>

Table FR-3 is a summary of projected ending fund balance for the General Fund for the fiscal year ending September 30, 2014. Total fund balance is projected to decrease by \$4,407,004. This decrease is primarily due to planned transfers to the Capital Projects and Public Safety Sales Tax Funds for Woods Chapel Phase 2 and sidewalks and the Public Safety Building, respectively.

The following table (FR-4) reflects the projected year end Fund Balance Composition for the General Fund:

**Table FR-4**  
**Projected General Fund Financial Position/Fund Balance Composition through 09.30.14**

Nonspendable:	\$ 2,124,185
Restricted:	107,265
Committed:	
Emergency & Budget Stabilization	7,138,897
Other Committed	340,143
Assigned:	1,532,217
Unassigned:	1,671,302
Projected Ending Fund Balance	\$ 12,914,009

Table FR-4 is a summary of the composition of the General Fund balance of \$12,914,009. The committed funds are within the Governmental Fund Balance policy adopted by the City Council on August 1, 2011.

**General Fund Budget**

There were no budget amendments to the General Fund budget during the first quarter of the 2013-14 fiscal year. A budget amendment will be presented to the City Council later in the fiscal year if needed.

**Capital Projects Funds (p. 17 & 19)**

For the quarter ended December 31, 2013, expenditures exceeded revenues by (\$132,809).

Pages 26-30 of this report provide additional details on the capital projects that were approved in the 2013-14 budget.

**Hotel/Motel Tax Fund (p. 18 & 20)**

For the quarter ended December 31, 2013, the Hotel/Motel Tax Fund revenues are \$19,630 or 15.5% higher than last year. This increase includes revenues collected and those revenues that may be outstanding from some hotels.

The Hotel/Motel Tax Fund generates enough revenues to cover debt service and other approved operating expenditures. This fund would be supported by the General Fund in the event that revenues were not available to cover annual debt service payments or fund balance is zero.

Expenditures of the Hotel/Motel Tax Fund include the annual payment to the Conference Center for \$140,000, a \$5,000 payment to the Chamber of Commerce for the Buy Blue Springs campaign, and debt service on the Conference Center. The annual debt expense for the Conference Center is \$348,554.

At the April 1, 2013, the City Council approved Resolution 29-2013 amending the conference center operator agreement to provide up to \$450,000 for conference center improvements. These funds will be appropriated from the \$600,000 conference center building reserve fund that was first established when the conference center opened in 2000. The remaining \$150,000 will be reserved to address other maintenance and repair issues that may arise. As of the date of this report, none of these expenses have been reimbursed to the conference center, but a plan is being developed and will be implemented in spring 2014.

The outstanding principal and interest on the debt issued for the conference center as of 09.30.14 is \$1,737,125. The conference center debt is scheduled to be retired in 2019.

### **Debt Service Funds (p. 18 & 20)**

As of December 31, 2013, the debt service funds are performing as expected. The General Obligation bond, the Build America bond and the Certificates of Participation principal and interest payments are made in February and August.

The Capital Projects Fund is scheduled to transfer \$250,000 to the GO bond fund for debt service payments during the fiscal year. As part of the 2008 Street Bond Issue, the City Council designated a payment of \$250,000 from the Capital Projects fund to the General Obligation Debt Service Fund in order to maintain the debt service property tax levy at \$.15 per \$100 assessed valuation.

As a result of the federal sequestration, the interest subsidy for the Build America Bonds is anticipated to be cut by 8.7% or \$21,742.34. The payments for the Build America Bonds are made up of property tax revenues and transfers from the General Fund and the Capital Projects Fund. If property taxes do not cover this shortfall, additional funds will need to be transferred from the Capital Projects Fund. This adjustment has been accounted for in the adopted FY 2013-14 budget.

### **Public Safety Sales Tax Fund (p. 17 & 19)**

The 1/2 % sales tax went into effect October, 1, 2011 and the City received its first Public Safety Sales tax payment in November 2011.

Detailed monthly financial statements are prepared for review by the Public Safety Citizens Advisory Board.

### **Public Safety Sales Tax Fund Revenues (p. 17)**

For the quarter ended December 31, 2013, the Public Safety Sales Tax revenues were \$48,733 or 6.71% over budget. The impact of SB 23 on these revenues will be monitored throughout the year.

### **Public Safety Sales Tax Fund Expenditures (p. 13-16)**

The budget to actual reports for expenditures are presented in two formats. The first is expenditures by cost center or department and the second presents expenditures by category.

The annual expenditure budget is composed of the adopted budget of \$21,927,113 plus carryover encumbrances of \$3,492,349 for a total revised expenditure budget of \$25,419,462.

The following table (FR-5) reflects the projected year-end expenditures for the Public Safety Sales Tax Fund:

**Table FR-5  
Public Safety Fund Expenditures through 09.30.14  
By Department**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Information Technology	\$ 70,812	\$ 70,813	\$ 1	0.00%
Administration	304,363	304,363	-	0.00%
Operations	658,903	658,903	-	0.00%
Staff Services	198,083	198,083	-	0.00%
CYOU	13,500	13,500	-	0.00%
Capital Improvements	23,492,349	23,492,349	-	0.00%
Debt Service	681,452	681,452	-	0.00%
<b>Total</b>	<u><u>\$ 25,419,462</u></u>	<u><u>\$ 25,419,463</u></u>	<u><u>\$ 1</u></u>	<u><u>0%</u></u>

Based upon the results of the first quarter, expenditures are expected to remain at the budgeted level for the year.

The annual revised budget for the Public Safety Sales Tax Fund is composed of the adopted budget of \$21,927,113 plus carryover encumbrances of \$3,492,349 for a total revised expenditure budget of \$25,419,462.

**Table FR-6  
Public Safety Fund Expenditures through 09.30.14  
By Category**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Personal Services	\$ 970,550	\$ 970,551	\$ 1	0.00%
Material & Supplies	49,954	49,954	\$ -	0.00%
Contractual Services	223,157	223,157	\$ -	0.00%
Capital Outlay	2,000	2,000	\$ -	0.00%
Capital Improvements	23,492,349	23,492,349	\$ -	0.00%
Debt Service	681,452	681,452	\$ -	0.00%
<b>Total</b>	<u><u>\$ 25,419,462</u></u>	<u><u>\$ 25,419,463</u></u>	<u><u>\$ 1</u></u>	<u><u>0%</u></u>

### **Tax Increment Financing (TIF) Funds (p. 17 & 19)**

The City currently has five active TIF funds that are monitored and tracked on a monthly basis. These funds include the Adams Farm TIF Fund, the Copperleaf Village TIF Fund, the Fall Creek TIF Fund, and the Highway 7 & 40 Highway TIF Fund project B and project C. The Woods Chapel TIF plan has been activated, but the project has not been started. For extensive details about the City's TIF projects, please refer to the 2012 Tax Increment Financing Annual Report that was submitted to the Missouri Department of Economic Development and was distributed to the City Council and affected taxing entities this month.

### **Fiduciary Funds – Agency Funds (p. 23)**

The City maintains six fiduciary funds, the Jackson County Tax Agency Fund, which accounts for property taxes collected and remitted to Jackson County; Employee Flex Benefit Agency Fund, which accounts for funds contributed by City employees to a tax-exempt flexible benefits plan; Eastern Jackson County Betterment Council Agency Fund, which accounts for membership deposits of the Council and the Adams Farm Transportation Development District Agency Fund, the Coronado Drive (Walmart) Transportation Development District Agency Fund, and the Adams Dairy Landing CID Fund which account for the revenues and expenditures of these entities.

### **Transportation Development District (TDD) Funds (p.23)**

The City receives and processes all sales tax receipts and expenses on behalf of the Adams Farm TDD and the Coronado Drive (Walmart) TDD. Revenues are transferred to UMB on a monthly basis for debt service payments. A semiannual bond update report has been created to track monthly revenues to determine if the revenue projections included in the bond projections meet expectations.

### **Enterprise Funds**

The Golf Course, Water Utility and Sewer Utility are presented in this report on a full accrual as they are presented in the Comprehensive Annual Financial Report. The analysis below is based upon actual results as compared to budget and last year's results.

### **Golf Course Fund (p. 21 & 22)**

For the quarter ended December 31, 2013, operating expenditures exceeded operating revenues by \$(97,967).

The City's golf course management company, Orion Management Solutions RG, submitted a budget for 2013-14 that covered most of the operations and debt service and budgeted for a transfer of \$218,995 from the General Fund.

Golf Course outstanding principal and interest on the debt as of 09.30.14 will be \$4,329,667. The golf course debt is scheduled to be retired in 2025.

### **Water Utility Fund (p. 21 & 22)**

For the quarter ended December 31, 2013, operating revenues exceeded operating expenditures, including depreciation by \$336,879. The Public Works Department has adjusted the water supply contracts to allow the City to implement the best long term strategy for water purchases.

The rates for the first year of the three year rate study went into effect on October 1, 2013. The rate study was adopted on July 15, 2013, by the City Council.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Water Fund.

### **Sewer Utility Fund (p. 21 & 22)**

For the quarter ended December 31, 2013, operating revenues exceeded operating expenditures by \$416,232.

The fifth annual installment of NID assessments of \$1,535,000 was included on the 2013 property tax bills. Legislation has been approved by the State Legislature that will assist the City with its ongoing collection efforts.

The City is ultimately responsible for the annual debt payment and will have to cover any shortfalls in the NID revenue through available reserves in the Sewer Fund. Staff will continually assess the situation and keep the Mayor and City Council updated as new information becomes available. The sewer rates that were adopted in July account for some continued delinquent NID accounts. Recent new and additional housing investment in the NID area provides some positive indication that the economy is slowly improving.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Sewer Fund.

### **Conclusion**

If you have any questions about this report, please feel free to contact me.

Sincerely,  
**Christine Cates**  
Assistant City Administrator



# Blue Springs, Missouri Finance Department

May 9, 2014

Honorable Mayor Ross  
Members of the City Council  
City Administrator and Department Directors

Re: 2nd Quarter Financial Report for the period ended March 31, 2014.

This financial report includes a recap of all funds, but focuses primarily on the City's General Fund. This report includes a summary of the City's financial condition as of March 31, 2014. These projections of revenues and expenditures are based upon the budgeted amounts +/- any specific changes to that are known at this time.

This report along with the Monthly Revenue Report will assist us in reviewing and analyzing changes to the revenues throughout the year.

### General Fund Revenues (p. 1-7)

The following table (FR-1) reflects the projected year end revenues for the General Fund:

**Table FR-1  
Projected General Fund Revenues through 09.30.14**

Revenue Category	Annual Revised Budget	Projected 9/30/2014	Variance Act. to Bud.	% Variance
Taxes	\$ 16,708,860	\$ 16,799,041	\$ 90,181	1%
Licenses & Permits	561,681	637,047	\$ 75,366	13%
Intergovernmental	2,870,591	2,938,211	\$ 67,620	2%
Charges for Services	1,489,985	1,564,148	\$ 74,163	5%
Fines & Forfeitures	948,581	969,085	\$ 20,504	2%
Interest Income	61,321	100,073	\$ 38,752	63%
Sales & Rentals	287,298	289,045	\$ 1,747	1%
Donations & Contributions	32,656	37,196	\$ 4,540	14%
Other Income	107,837	149,580	\$ 41,743	39%
<b>Total</b>	<b>\$ 23,068,810</b>	<b>\$ 23,483,426</b>	<b>\$ 414,616</b>	<b>2%</b>

Based upon the results of the first quarter, revenues are projected to end the year \$414,616 or 2% over budget. The majority of this change is due to the receipt of miscellaneous revenues, street light installation fees, community development fees and sales tax.



**General Fund Expenditures (p. 8-12)**

The following table (FR-2) reflects the projected year-end expenditures for the General Fund:

**Table FR-2  
Projected General Fund Expenditures through 09.30.14**

	Annual Revised Budget	Actual 9/30/2014	Variance of Act. to Bud.	%
General Government	\$ 6,619,613	\$ 6,619,613	\$ -	0.00%
Public Safety	11,202,661	11,202,661	-	0.00%
Public Works	835,733	835,733	-	0.00%
Streets & Highways	2,716,845	2,716,845	-	0.00%
Parks & Recreation	3,856,968	3,856,968	-	0.00%
<b>Total</b>	<b>\$ 25,231,820</b>	<b>\$ 25,231,820</b>	<b>\$ -</b>	<b>0%</b>

Based upon the results of the first quarter, expenditures are expected to remain at the budgeted level for the year.

The annual revised budget is composed of the adopted budget of \$24,433,500 plus carryover encumbrances of \$798,320 for a total revised expenditure budget of \$25,231,820.

**Projected Financial Position/Fund Balance**

The following table (FR-3) reflects the projected year-end Fund Balance for the General Fund:

**Table FR-3  
Projected General Fund Financial Position/Fund Balance through 09.30.14**

<b>Beginning Fund Balance 09.30.13</b>	<b>\$ 17,321,013</b>
Current Fiscal Year	
Revenues	23,483,426
Expenditures	25,231,813
Revenues over/(under) Expenditures	(1,748,387)
Transfers In	2,193,158
Transfers Out	(5,485,996)
Change in Fund Balance	(5,041,225)
<b>Projected Ending Fund Balance 09.30.14</b>	<b>\$ 12,279,788</b>

Table FR-3 is a summary of projected ending fund balance for the General Fund for the fiscal year ending September 30, 2014. Total fund balance is projected to decrease by \$5,485,996. This decrease is primarily due to planned transfers to the Capital Projects and Public Safety Sales Tax Funds for Woods Chapel Phase 2 and sidewalks and the Public Safety Building, respectively.

The following table (FR-4) reflects the projected year end Fund Balance Composition for the General Fund:

**Table FR-4**  
**Projected General Fund Financial Position/Fund Balance Composition through 09.30.14**

Nonspendable:	\$ 2,072,203
Restricted:	1,157,808
Committed:	
Emergency & Budget Stabilization	7,424,200
Other Committed	340,143
Assigned:	1,285,434
Unassigned:	0
Projected Ending Fund Balance	<u>\$ 12,279,788</u>

Table FR-4 is a summary of the composition of the General Fund balance of \$12,279,788. The committed funds are within the Governmental Fund Balance policy adopted by the City Council on August 1, 2011.

**General Fund Budget**

There were no budget amendments to the General Fund budget in the first half of the 2013-14 fiscal year. A budget amendment will be presented to the City Council later in the third quarter.

**Capital Projects Funds (p. 17 & 19)**

For the quarter ended March 31, 2014, revenues exceeded expenditures by \$441,897.

Pages 26-30 of this report provide additional details on the capital projects that were approved in the 2013-14 budget.

**Hotel/Motel Tax Fund (p. 18 & 20)**

For the quarter ended March 31, 2014, the Hotel/Motel Tax Fund revenues are (\$25,122) or 9.87% lower than last year. This increase includes revenues collected and those revenues that may be outstanding from some hotels.

The Hotel/Motel Tax Fund generates enough revenues to cover debt service and other approved operating expenditures. This fund would be supported by the General Fund in the event that revenues were not available to cover annual debt service payments or fund balance is zero.

Expenditures of the Hotel/Motel Tax Fund include the annual payment to the Conference Center for \$140,000, a \$5,000 payment to the Chamber of Commerce for the Buy Blue Springs campaign, and debt service on the Conference Center. The annual debt expense for the Conference Center is \$348,554.

At the April 1, 2013, the City Council approved Resolution 29-2013 amending the conference center operator agreement to provide up to \$450,000 for conference center improvements. These funds will be appropriated from the \$600,000 conference center building reserve fund that was first established when the conference center opened in 2000. The remaining \$150,000 will be reserved to address other maintenance and repair issues that may arise. A significant portion of these improvements have been completed and an upcoming budget amendment will reappropriate the funds that were approved last year.

The outstanding principal and interest on the debt issued for the conference center as of 09.30.14 is \$1,737,125. The conference center debt is scheduled to be retired in 2019. The 2014 refunding of these bonds will produce a savings of approximately \$50,000 each year. These bonds will be sold in June.

### **Debt Service Funds (p. 18 & 20)**

As of March 31, 2014, , the debt service funds are performing as expected. The General Obligation bond, the Build America bond and the Certificates of Participation principal and interest payments are made in February and August.

The Capital Projects Fund is scheduled to transfer \$250,000 to the GO bond fund for debt service payments during the fiscal year. As part of the 2008 Street Bond Issue, the City Council designated a payment of \$250,000 from the Capital Projects fund to the General Obligation Debt Service Fund in order to maintain the debt service property tax levy at \$.15 per \$100 assessed valuation.

As a result of the federal sequestration, the interest subsidy for the Build America Bonds is anticipated to be cut by 8.7% or \$21,742.34. The payments for the Build America Bonds are made up of property tax revenues and transfers from the General Fund and the Capital Projects Fund. If property taxes do not cover this shortfall, additional funds will need to be transferred from the Capital Projects Fund. This adjustment has been accounted for in the adopted FY 2013-14 budget.

### **Public Safety Sales Tax Fund (p. 17 & 19)**

The 1/2 % sales tax went into effect October, 1, 2011 and the City received its first Public Safety Sales tax payment in November 2011.

Detailed monthly financial statements are prepared for review by the Public Safety Citizens Advisory Board.

### **Public Safety Sales Tax Fund Revenues (p. 17)**

For the quarter ended March 31, 2014, the Public Safety Sales Tax revenues were \$14,019 or .9% over budget. The impact of SB 23 on these revenues will be monitored throughout the year.

**Public Safety Sales Tax Fund Expenditures (p. 13-16)**

The budget to actual reports for expenditures are presented in two formats. The first is expenditures by cost center or department and the second presents expenditures by category.

The annual expenditure budget is composed of the adopted budget of \$21,927,113 plus carryover encumbrances of \$3,492,349 for a total revised expenditure budget of \$25,419,462.

The following table (FR-5) reflects the projected year-end expenditures for the Public Safety Sales Tax Fund:

**Table FR-5  
Public Safety Fund Expenditures through 09.30.14  
By Department**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Information Technology	\$ 70,812	\$ 70,812	\$ -	0.00%
Administration	304,363	304,363	-	0.00%
Operations	658,903	658,903	-	0.00%
Staff Services	198,083	198,083	-	0.00%
CYOU	13,500	13,500	-	0.00%
Capital Improvements	23,492,349	23,492,349	-	0.00%
Debt Service	681,452	681,452	-	0.00%
<b>Total</b>	<b>\$ 25,419,462</b>	<b>\$ 25,419,462</b>	<b>\$ -</b>	<b>0%</b>

Based upon the results of the first quarter, expenditures are expected to remain at the budgeted level for the year.

**Table FR-6  
Public Safety Fund Expenditures through 09.30.14  
By Category**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Personal Services	\$ 970,550	\$ 970,550	\$ -	0.00%
Material & Supplies	49,954	49,954	\$ -	0.00%
Contractual Services	223,157	223,157	\$ -	0.00%
Capital Outlay	2,000	2,000	\$ -	0.00%
Capital Improvements	23,492,349	23,492,349	\$ -	0.00%
Debt Service	681,452	681,452	\$ -	0.00%
<b>Total</b>	<b>\$ 25,419,462</b>	<b>\$ 25,419,462</b>	<b>\$ -</b>	<b>0%</b>

### **Tax Increment Financing (TIF) Funds (p. 17 & 19)**

The City currently has five active TIF funds that are monitored and tracked on a monthly basis. These funds include the Adams Farm TIF Fund, the Copperleaf Village TIF Fund, the Fall Creek TIF Fund, and the Highway 7 & 40 Highway TIF Fund project B and project C. The Woods Chapel TIF plan has been activated, but the project has not been started. For extensive details about the City's TIF projects, please refer to the 2012 Tax Increment Financing Annual Report that was submitted to the Missouri Department of Economic Development and was distributed to the City Council and affected taxing entities this month.

### **Fiduciary Funds – Agency Funds (p. 23)**

The City maintains six fiduciary funds, the Jackson County Tax Agency Fund, which accounts for property taxes collected and remitted to Jackson County; Employee Flex Benefit Agency Fund, which accounts for funds contributed by City employees to a tax-exempt flexible benefits plan; Eastern Jackson County Betterment Council Agency Fund, which accounts for membership deposits of the Council and the Adams Farm Transportation Development District Agency Fund, the Coronado Drive (Walmart) Transportation Development District Agency Fund, and the Adams Dairy Landing CID Fund which account for the revenues and expenditures of these entities.

### **Transportation Development District (TDD) Funds (p.23)**

The City receives and processes all sales tax receipts and expenses on behalf of the Adams Farm TDD and the Coronado Drive (Walmart) TDD. Revenues are transferred to UMB on a monthly basis for debt service payments. A semiannual bond update report has been created to track monthly revenues to determine if the revenue projections included in the bond projections meet expectations.

### **Enterprise Funds**

The Golf Course, Water Utility and Sewer Utility are presented in this report on a full accrual as they are presented in the Comprehensive Annual Financial Report. The analysis below is based upon actual results as compared to budget and last year's results.

### **Golf Course Fund (p. 21 & 22)**

For the quarter ended March 31, 2014, operating expenditures exceeded operating revenues by \$(174,061). Golf course revenues for the year are 16% below budget primarily due to a colder than normal winter.

The City's golf course management company, Orion Management Solutions RG, submitted a budget for 2013-14 that covered most of the operations and debt service and budgeted for a transfer of \$218,995 from the General Fund.

Golf Course outstanding principal and interest on the debt as of 09.30.14 will be \$4,329,667. The golf course debt is scheduled to be retired in 2025. The 2014 refunding

of these bonds will produce a savings of approximately \$50,000 each year. These bonds will be sold in June.

### **Water Utility Fund (p. 21 & 22)**

For the quarter ended March 31, 2014, operating expenses exceeded operating revenues, including depreciation by (\$24,051).

The rates for the first year of the three year rate study went into effect on October 1, 2013. The rate study was adopted on July 15, 2013, by the City Council.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Water Fund.

### **Sewer Utility Fund (p. 21 & 22)**

For the quarter ended March 31, 2014, operating expenses exceeded operating revenues by (\$897,774.)

The fifth annual installment of NID assessments of \$1,535,000 was included on the 2013 property tax bills. Legislation has been approved by the State Legislature that will assist the City with its ongoing collection efforts.

The City is ultimately responsible for the annual debt payment and will have to cover any shortfalls in the NID revenue through available reserves in the Sewer Fund. Staff will continually assess the situation and keep the Mayor and City Council updated as new information becomes available. The sewer rates that were adopted in July account for some continued delinquent NID accounts. Recent new and additional housing investment in the NID area provides some positive indication that the economy is slowly improving. The semiannual NID Bond update report was distributed to the City Council last week.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Sewer Fund.

### **Conclusion**

If you have any questions about this report, please feel free to contact me.

Sincerely,  
**Christine Cates**  
Assistant City Administrator



# Blue Springs, Missouri Finance Department

November 16, 2016

Honorable Mayor Ross  
Members of the City Council  
City Administrator and Department Directors

Re: 3rd Quarter Financial Report for the period ended June 30, 2014.

This financial report includes a recap of all funds, but focuses primarily on the City's General Fund. This report includes a summary of the City's financial condition as of June 30, 2014. These projections of revenues and expenditures are based upon the budgeted amounts +/- any specific changes to that are known at this time.

This report along with the Monthly Revenue Report will assist us in reviewing and analyzing changes to the revenues throughout the year.

### General Fund Revenues (p. 1-7)

The following table (FR-1) reflects the projected year end revenues for the General Fund:

**Table FR-1  
Projected General Fund Revenues through 09.30.14**

Revenue Category	Annual Revised Budget	Projected 9/30/2014	Variance Act. to Bud.	% Variance
Taxes	\$ 16,708,860	\$ 16,924,859	\$ 215,999	1%
Licenses & Permits	561,681	763,863	\$ 202,182	36%
Intergovernmental	2,870,591	3,006,619	\$ 136,028	5%
Charges for Services	1,489,985	1,545,320	\$ 55,335	4%
Fines & Forfeitures	948,581	1,026,582	\$ 78,001	8%
Interest Income	61,321	102,585	\$ 41,264	67%
Sales & Rentals	287,298	266,899	\$ (20,399)	-7%
Donations & Contributions	32,656	32,744	\$ 88	0%
Other Income	107,837	142,056	\$ 34,219	32%
<b>Total</b>	<b>\$ 23,068,810</b>	<b>\$ 23,811,528</b>	<b>\$ 742,718</b>	<b>3%</b>

Based upon the results of the first quarter, revenues are projected to end the year \$742,718 or 3% over budget. The majority of this change is due to the receipt of sales tax, building permits, and the revenues associated with the CDBG facade grant program.

**General Fund Expenditures (p. 8-12)**

The following table (FR-2) reflects the projected year-end expenditures for the General Fund:

**Table FR-2  
Projected General Fund Expenditures through 09.30.14**

	Annual Revised Budget	Actual 9/30/2014	Variance of Act. to Bud.	%
General Government	\$ 6,784,410	\$ 6,784,410	\$ -	0.00%
Public Safety	11,249,661	11,249,661	-	0.00%
Public Works	835,733	835,733	-	0.00%
Streets & Highways	2,896,845	2,896,845	-	0.00%
Parks & Recreation	3,856,968	3,856,968	-	0.00%
<b>Total</b>	<b>\$ 25,623,617</b>	<b>\$ 25,623,617</b>	<b>\$ -</b>	<b>0%</b>

Based upon the results of the third quarter, expenditures are expected to remain at the budgeted level for the year and any savings will be reflected in the final report for the year.

The annual revised budget is composed of the adopted budget of \$24,433,500 plus carryover encumbrances of \$798,320, and two budget amendments totaling \$391,797 for a total revised expenditure budget of \$25,623,617.

**Projected Financial Position/Fund Balance**

The following table (FR-3) reflects the projected year-end Fund Balance for the General Fund:

**Table FR-3  
Projected General Fund Financial Position/Fund Balance through 09.30.14**

<b>Beginning Fund Balance 09.30.13</b>	<b>\$ 17,321,013</b>
Current Fiscal Year	
Revenues	23,811,528
Expenditures	25,623,610
Revenues over/(under) Expenditures	(1,812,082)
Transfers In	2,196,191
Transfers Out	(2,820,241)
Change in Fund Balance	(2,436,132)
<b>Projected Ending Fund Balance 09.30.14</b>	<b>\$ 14,884,881</b>

Table FR-3 is a summary of projected ending fund balance for the General Fund for the fiscal year ending September 30, 2014. Total fund balance is projected to decrease by \$2,436,132. This decrease is primarily due to the planned transfer to the Capital Projects Fund for sidewalks.



The following table (FR-4) reflects the projected year end Fund Balance Composition for the General Fund:

**Table FR-4**  
**Projected General Fund Financial Position/Fund Balance Composition through 09.30.14**

Nonspendable:	\$ 2,072,203
Restricted:	1,157,808
Committed:	
Emergency & Budget Stabilization	7,406,532
Other Committed	-
Assigned:	1,537,217
Unassigned:	2,711,121
Projected Ending Fund Balance	\$ 14,884,881

Table FR-4 is a summary of the composition of the General Fund balance of \$14,884,881. The committed funds are within the Governmental Fund Balance policy adopted by the City Council on August 1, 2011.

**General Fund Budget**

There have been two General Fund budget amendments totaling \$391,797 during this fiscal year.

**Capital Projects Funds (p. 17 & 19)**

For the quarter ended June 30, 2014, revenues exceeded expenditures by \$3,485,375.

Pages 26-30 of this report provide additional details on the capital projects that were approved in the 2013-14 budget.

**Hotel/Motel Tax Fund (p. 18 & 20)**

For the quarter ended June 30, 2014, the Hotel/Motel Tax Fund revenues are \$7,762 or 2% higher than last year. This increase includes revenues collected and those revenues that may be outstanding from some hotels.

The Hotel/Motel Tax Fund generates enough revenues to cover debt service and other approved operating expenditures. This fund would be supported by the General Fund in the event that revenues were not available to cover annual debt service payments or fund balance is zero.

Expenditures of the Hotel/Motel Tax Fund include the annual payment to the Conference Center for \$140,000, a \$5,000 payment to the Chamber of Commerce for the Buy Blue Springs campaign, and debt service on the Conference Center. The annual debt expense for the Conference Center is \$348,554.

At the April 1, 2013, the City Council approved Resolution 29-2013 amending the conference center operator agreement to provide up to \$450,000 for conference center

improvements. These funds will be appropriated from the \$600,000 conference center building reserve fund that was first established when the conference center opened in 2000. The remaining \$150,000 will be reserved to address other maintenance and repair issues that may arise. A significant portion of these improvements have been completed.

The outstanding principal and interest on the debt issued for the conference center as of 09.30.14 is \$1,415,550. The conference center debt is scheduled to be retired in 2019. The 2014 refunding of these bonds produced a savings of approximately \$50,000 each year.

### **Debt Service Funds (p. 18 & 20)**

As of June 30, 2014, the debt service funds are performing as expected. The General Obligation bond, the Build America bond and the Certificates of Participation principal and interest payments are made in February and August.

The Capital Projects Fund is scheduled to transfer \$250,000 to the GO bond fund for debt service payments during the fiscal year. As part of the 2008 Street Bond Issue, the City Council designated a payment of \$250,000 from the Capital Projects fund to the General Obligation Debt Service Fund in order to maintain the debt service property tax levy at \$.15 per \$100 assessed valuation.

As a result of the federal sequestration, the interest subsidy for the Build America Bonds is anticipated to be cut by 8.7% or \$21,742.34. The payments for the Build America Bonds are made up of property tax revenues and transfers from the General Fund and the Capital Projects Fund. If property taxes do not cover this shortfall, additional funds will need to be transferred from the Capital Projects Fund. This adjustment has been accounted for in the adopted FY 2013-14 budget.

### **Public Safety Sales Tax Fund (p. 17 & 19)**

The 1/2 % sales tax went into effect October, 1, 2011 and the City received its first Public Safety Sales tax payment in November 2011.

Detailed monthly financial statements are prepared for review by the Public Safety Citizens Advisory Board.

### **Public Safety Sales Tax Fund Revenues (p. 17)**

For the quarter ended June 30, 2014, the Public Safety Sales Tax revenues were \$117,607 or 5.3% over budget. The impact of SB 23 on these revenues will be monitored throughout the year.

**Public Safety Sales Tax Fund Expenditures (p. 13-16)**

The budget to actual reports for expenditures are presented in two formats. The first is expenditures by cost center or department and the second presents expenditures by category.

The annual expenditure budget is composed of the adopted budget of \$21,927,113 plus carryover encumbrances of \$3,492,349 for a total revised expenditure budget of \$25,419,462.

The following table (FR-5) reflects the projected year-end expenditures for the Public Safety Sales Tax Fund:

**Table FR-5  
Public Safety Fund Expenditures through 09.30.14  
By Department**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Information Technology	\$ 70,812	\$ 76,790	\$ 5,978	8.44%
Administration	304,363	329,764	25,401	8.35%
Operations	658,903	721,979	63,076	9.57%
Staff Services	198,083	260,099	62,016	31.31%
CYOU	13,500	13,500	-	0.00%
Capital Improvements	23,492,349	20,000,000	(3,492,349)	-14.87%
Debt Service	681,452	681,452	-	0.00%
<b>Total</b>	<b>\$ 25,419,462</b>	<b>\$ 22,083,584</b>	<b>\$ (3,335,878)</b>	<b>-13%</b>

Based upon the results of the first quarter, expenditures are expected to remain at the budgeted level for the year.

**Table FR-6  
Public Safety Fund Expenditures through 09.30.14  
By Category**

	Annual Revised Budget	Projected 9/30/2014	Variance of Act. to Bud.	%
Personal Services	\$ 970,550	\$ 1,064,523	\$ 93,973	9.68%
Material & Supplies	49,954	53,382	\$ 3,428	6.86%
Contractual Services	223,157	241,643	\$ 18,486	8.28%
Capital Outlay	2,000	42,584	\$ 40,584	2029.20%
Capital Improvements	23,492,349	20,000,000	\$ (3,492,349)	-14.87%
Debt Service	681,452	681,452	\$ -	0.00%
<b>Total</b>	<b>\$ 25,419,462</b>	<b>\$ 22,083,584</b>	<b>\$ (3,335,878)</b>	<b>-13%</b>

### **Tax Increment Financing (TIF) Funds (p. 17 & 19)**

The City currently has five active TIF funds that are monitored and tracked on a monthly basis. These funds include the Adams Farm TIF Fund, the Copperleaf Village TIF Fund, the Fall Creek TIF Fund, and the Highway 7 & 40 Highway TIF Fund project B and project C. The Woods Chapel TIF plan has been activated, but the project has not been started. For extensive details about the City's TIF projects, please refer to the 2012 Tax Increment Financing Annual Report that was submitted to the Missouri Department of Economic Development and was distributed to the City Council and affected taxing entities this month.

### **Fiduciary Funds – Agency Funds (p. 23)**

The City maintains six fiduciary funds, the Jackson County Tax Agency Fund, which accounts for property taxes collected and remitted to Jackson County; Employee Flex Benefit Agency Fund, which accounts for funds contributed by City employees to a tax-exempt flexible benefits plan; Eastern Jackson County Betterment Council Agency Fund, which accounts for membership deposits of the Council and the Adams Farm Transportation Development District Agency Fund, the Coronado Drive (Walmart) Transportation Development District Agency Fund, and the Adams Dairy Landing CID Fund which account for the revenues and expenditures of these entities.

### **Transportation Development District (TDD) Funds (p.23)**

The City receives and processes all sales tax receipts and expenses on behalf of the Adams Farm TDD and the Coronado Drive (Walmart) TDD. Revenues are transferred to UMB on a monthly basis for debt service payments. A semiannual bond update report has been created to track monthly revenues to determine if the revenue projections included in the bond projections meet expectations.

### **Enterprise Funds**

The Golf Course, Water Utility and Sewer Utility are presented in this report on a full accrual as they are presented in the Comprehensive Annual Financial Report. The analysis below is based upon actual results as compared to budget and last year's results.

### **Golf Course Fund (p. 21 & 22)**

For the quarter ended June 30, 2014, operating expenditures exceeded operating revenues by \$(210,505). Golf course revenues for the year are 22.76% below budget primarily due to a colder than normal winter.

The City's golf course management company, Orion Management Solutions RG, submitted a budget for 2013-14 that covered most of the operations and debt service and budgeted for a transfer of \$218,995 from the General Fund.

Golf Course outstanding principal and interest on the debt as of 09.30.14 will be \$3,738,450. The golf course debt is scheduled to be retired in 2025. The 2014 refunding of these bonds produced a savings of approximately \$50,000 each year.

### **Water Utility Fund (p. 21 & 22)**

For the quarter ended June 30, 2014, operating revenues exceeded operating expenses, including depreciation by (\$20,372).

The rates for the first year of the three year rate study went into effect on October 1, 2013. The rate study was adopted on July 15, 2013, by the City Council.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Water Fund.

### **Sewer Utility Fund (p. 21 & 22)**

For the quarter ended June 30, 2014, operating expenses exceeded operating revenues by (\$1,530,592.)

The fifth annual installment of NID assessments of \$1,535,000 was included on the 2013 property tax bills. Legislation has been approved by the State Legislature that will assist the City with its ongoing collection efforts.

The City is ultimately responsible for the annual debt payment and will have to cover any shortfalls in the NID revenue through available reserves in the Sewer Fund. Staff will continually assess the situation and keep the Mayor and City Council updated as new information becomes available. The sewer rates that were adopted in July account for some continued delinquent NID accounts. Recent new and additional housing investment in the NID area provides some positive indication that the economy is slowly improving. The semiannual NID Bond update report was distributed to the City Council last week.

Pages 26-30 of this report provide additional details on the status of capital projects that were approved in the 2013-14 budget for the Sewer Fund.

### **Conclusion**

If you have any questions about this report, please feel free to contact me.

Sincerely,  
**Christine Cates**  
Assistant City Administrator

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>TAXES</b>				
Property Tax - Current	\$ 4,355,144	\$ 4,300,375	\$ (54,769)	-1%
Railroad & Utility Tax	61,593	79,898	18,305	30%
Interest - Delinquent Property Taxes	49,569	48,463	(1,106)	-2%
Interest - Replacement Tax	2,714	2,261	(453)	-17%
Interest - City Stickers (Jackson Co)	5,028	5,659	631	13%
<b>TOTAL PROPERTY TAXES</b>	<b>4,474,048</b>	<b>4,436,655</b>	<b>(37,393)</b>	<b>-1%</b>
City 1% Sales Tax	6,831,935	\$ 7,225,041	393,106	6%
<b>TOTAL SALES TAXES</b>	<b>6,831,935</b>	<b>7,225,041</b>	<b>393,106</b>	<b>6%</b>
Franchise Tax - MO Gas Energy	736,338	\$ 851,227	114,889	16%
Franchise Tax - KC Power & Light	2,412,585	\$ 2,448,611	36,026	1%
Franchise Tax - Telecommunications	346,380	\$ 319,035	(27,345)	-8%
Franchise Tax - Comcast	392,429	\$ 378,427	(14,002)	-4%
Franchise Tax - Wireless Communications	1,023,495	\$ 930,749	(92,746)	-9%
Franchise Tax -ATT Video	329,358	\$ 322,447	(6,911)	-2%
Cigarette Tax	148,050	\$ 138,995	(9,055)	-6%
<b>TOTAL FRANCHISE &amp; CIGARETTE TAXES</b>	<b>5,388,635</b>	<b>5,389,492</b>	<b>857</b>	<b>0%</b>
Payment In Lieu Of Taxes	14,241	13,132	(1,109)	-8%
<b>TOTAL PILOTS</b>	<b>14,241</b>	<b>13,132</b>	<b>(1,109)</b>	<b>-8%</b>
<b>TOTAL TAXES</b>	<b>\$ 16,708,860</b>	<b>\$ 17,064,320</b>	<b>\$ 355,461</b>	<b>2%</b>
<b>LICENSES &amp; PERMITS</b>				
Occupational/Business License	\$ 129,696	\$ 128,654	\$ (1,042)	-1%
Business License Reprint Fee	-	30	30	0%
Business License Change of Location	-	15	15	0%
Business License Escrow Account	-	-	-	0%
Business License Massage Establishment	-	-	-	0%
Business License Name Change	-	-	-	0%
Business License Pawn Shop License	-	-	-	0%
Business License Pawn Shop Investigation	-	-	-	0%
Business License Pawn Shop Manager	-	-	-	0%
Business License Second Hand Dealer	-	-	-	0%
Business License Security Operator	-	-	-	0%
Business License Taxi Franchise	-	15	15	0%
Liquor Licenses	43,680	47,820	4,140	9%
Liquor License Temp Caterers Permit	-	555	555	0%
Liquor I.D. Cards	32,695	39,725	7,030	22%
Security Licenses	328	240	(88)	-27%
Solicitor's License	2,356	505	(1,851)	-79%
Peddlers License	-	1,400	1,400	0%
City Stickers - Current	122,917	123,715	798	1%
Building Permits	198,858	496,021	297,163	149%
Addendum Fee	-	1,623	1,623	0%
Additional Plan Fee	-	1,058	1,058	0%
Sign Permits	26,466	19,750	(6,716)	-25%
Street Cut Permits	10	20	10	100%
Firework Permits	4,675	4,400	(275)	-6%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 561,681</b>	<b>\$ 865,545</b>	<b>\$ 303,864</b>	<b>54%</b>

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>INTERGOVERNMENTAL</b>				
FED. - Solid Waste Grant	\$ 1,260	\$ 4,416	\$ 3,156	250%
FED. - Historic Preservation Grant	-	-	-	0%
FED. - Community Dev Block Grant	218,000	193,183	(24,817)	-11%
FED. - Drug/Property Forfeiture	-	-	-	0%
FED. - JAG	11,712	-	(11,712)	-100%
FED. - Bulletproof Vest Program Grant	6,014	-	(6,014)	-100%
FED. - OCDETF	-	-	-	0%
FED. - Domestic Violence Grant	127,040	133,607	6,567	5%
FED. - MARC/JCCOA Grant	25,000	25,000	-	0%
<b>TOTAL FEDERAL GRANTS &amp; PAYMENTS</b>	<b>389,026</b>	<b>356,206</b>	<b>(32,820)</b>	<b>-8%</b>
State Motor Vehicle Fuel Tax	1,326,577	1,356,590	30,013	2%
State Vehicle License Fees	216,977	222,391	5,414	2%
State Motor Vehicle Sales Tax	310,280	408,248	97,968	32%
Financial Institution Tax (Intangible)	3,194	4,503	1,309	41%
State Police Traffic Services(Occupant Initiative)	1,500	5,564	4,064	271%
State Police Traffic Services(Overtime)	9,500	-	(9,500)	-100%
S.T.E.P. Grant	-	-	-	0%
Sobriety Checkpoint Grant	4,472	2,166	(2,306)	-52%
EUDL Grant	8,948	1,455	(7,493)	-84%
Hazardous Moving Violations	1,095	-	(1,095)	-100%
<b>TOTAL STATE GRANTS &amp; PAYMENTS</b>	<b>1,882,543</b>	<b>2,000,917</b>	<b>118,374</b>	<b>6%</b>
County Drug Task Force	219,487	\$ 231,375	11,888	5%
CLEEO Grant	20,954	\$ 23,250	2,296	11%
COMBAT DARE Grant	117,629	\$ 120,907	3,278	3%
County Replacement Tax (M & M)	198,079	\$ 202,582	4,503	2%
Delinquent County Replacement Tax	23,833	\$ 36,507	12,674	53%
<b>TOTAL COUNTY GRANTS &amp; PAYMENTS</b>	<b>579,982</b>	<b>614,621</b>	<b>34,639</b>	<b>6%</b>
Reimbursements From Other Governments	19,039	6,685	(12,354)	-65%
Reimbursements From Other Govt - CJC/CPD	-	16,963	16,963	0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,870,591</b>	<b>\$ 2,995,393</b>	<b>\$ 124,803</b>	<b>4%</b>
<b>CHARGES FOR SERVICES</b>				
Public Hearing Fees	\$ 4,877	\$ 12,679	\$ 7,802	160%
License Bureau Credit Card Fees	475	647	172	36%
Motor Vehicle Report Copy Fee	1,684	1,756	72	4%
Temporary License Fees	-	2,585	2,585	0%
MV License Fees	316,576	313,038	(3,538)	-1%
Drivers Fees	85,702	82,878	(2,824)	-3%
Property Tax Collection Fee (1%)	192,277	170,939	(21,338)	-11%
<b>TOTAL ADMINISTRATION &amp; FINANCE FEES</b>	<b>601,591</b>	<b>584,521</b>	<b>(17,070)</b>	<b>-3%</b>
Municipal Court Costs	96,476	87,123	(9,353)	-10%
Mun Ct Costs - Law Enf. Training	16,051	14,536	(1,515)	-9%
Mun Ct Costs - Victims Comp. Fee	2,982	2,802	(180)	-6%
Mun Ct Costs - DWI Fees	13,302	14,351	1,049	8%
<b>TOTAL MUNICIPAL COURT FEES</b>	<b>128,811</b>	<b>118,812</b>	<b>(9,999)</b>	<b>-8%</b>

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Sub-Division Planning Fees	8,392	16,288	7,896	94%
Bldg. Reinspection Fees	100	-	(100)	-100%
Weed Cutting & Mowing Fees	78,843	49,204	(29,639)	-38%
Plan Review Fees	40,379	95,139	54,760	136%
TIF Application Fee	-	10,000	10,000	0%
Admin Fee- Adams Farm TDD	9,614	10,174	560	6%
Admin Fee- Walmart TDD	5,013	4,742	(271)	-5%
Admin Fee- ADL CID	757	3,503	2,746	363%
Admin Fee- Oaks at Woods Chapel CID	-	39	39	0%
Developers Training/Workshop Fees	-	-	-	0%
Planned Unit Development Fees	354	1,540	1,186	335%
Tax Incentince Funding - Chapter 353	-	750	750	0%
Construction Investigation Fees	700	3,450	2,750	393%
Residential Overlay Development	-	-	-	0%
<b>TOTAL COMMUNITY DEVELOPMENT FEES</b>	<b>144,152</b>	<b>194,830</b>	<b>50,678</b>	<b>35%</b>
Warrant Entry Fees	-	-	-	0%
Patrol Vehicle Usage Fees	980	670	(310)	-32%
Prisoner Housing Fees	195	-	(195)	-100%
Animal Shelter Fee	16,508	17,213	705	4%
False Alarm Fees	4,774	5,000	226	5%
CJCFPD Dspatch Fees	22	-	(22)	-100%
YOU Lab Fees	473	320	(153)	-32%
R-IV School Program Fees	138,849	144,635	5,786	4%
Summer Camp	4,900	3,595	(1,305)	-27%
Medicaid Enhanced Fee Revenue	-	-	-	0%
EMS Service Fees	-	112	112	0%
EMS Service Fees - Prior Years	-	-	-	0%
<b>TOTAL PUBLIC SAFETY FEES</b>	<b>166,701</b>	<b>171,545</b>	<b>4,844</b>	<b>3%</b>
Landfill/Construction Fee	3,553	5,558	2,005	56%
Construction/Developers Fees	3,275	7,617	4,342	133%
Street Cut Inspection Fees	10	20	10	100%
Street Sign Construction Fees	55	315	260	473%
Street Light Installation Fees	-	7,695	7,695	0%
<b>TOTAL PUBLIC WORKS FEES</b>	<b>6,893</b>	<b>21,206</b>	<b>14,313</b>	<b>208%</b>
Parks - Shelter Rental Fees	27,779	28,464	685	2%
Parks - Concession Fees	32,069	26,068	(6,001)	-19%
Parks - Ballfield Rental	14,022	15,166	1,144	8%
Parks - Court Lighting Fees	3,287	3,431	144	4%
Parks - Field Lts-Outside Groups	14,897	13,526	(1,371)	-9%
Recycling - Pink Hill Park	5,716	7,369	1,653	29%
<b>TOTAL PARKS FACILITY FEES</b>	<b>97,770</b>	<b>94,024</b>	<b>(3,746)</b>	<b>-4%</b>



**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Rec. - PAC Art Crawl	-	-	-	0%
Rec. - Women's Slow Pitch	3,758	5,040	1,282	34%
Rec. - Co-Ed Slow Pitch	12,509	10,660	(1,849)	-15%
Rec. - Co-Ed Volleyball Leagues	1,724	-	(1,724)	-100%
Rec. - Men's Slow Pitch	31,183	37,880	6,697	21%
Rec. - Church Slow Pitch	9,240	4,500	(4,740)	-51%
Rec. - Men's Basketball League	3,535	259	(3,276)	-93%
Rec. - Adult Softball Tournament	-	-	-	0%
Rec. - Bowling	-	413	413	0%
Rec. - Mud Volleyball Tournament	4,659	4,150	(509)	-11%
Rec. - Summer Camp & School Break Camp	62,653	58,553	(4,100)	-7%
Rec. - Outdoor Education Classes	1,350	-	(1,350)	-100%
Rec. - Tot Shot Competition	1,020	-	(1,020)	-100%
Rec. - Outside Basketball	-	-	-	0%
Rec. - Start Smart-General	10	-	(10)	-100%
Rec. - Start Smart-Basketball	2,193	3,783	1,590	73%
Rec. - Start Smart-Soccer	1,125	1,508	383	34%
Rec. - Start Smart-Baseball	885	2,113	1,228	139%
Rec. - Start Smart-Football	1,121	-	(1,121)	-100%
Rec. - Youth Volleyball	1,900	1,008	(892)	-47%
Rec. - Skateboard Competition	191	295	104	54%
Rec. - Flag Football	2,190	-	(2,190)	-100%
Rec. - League Fees - Kickball	-	-	-	0%
Rec. - Horsemanship	-	-	-	0%
Rec. - Tai Chi	210	-	(210)	-100%
Rec. - Rape Aggression Defense	250	23	(227)	-91%
Rec. - Great American Camp Out	-	-	-	0%
Rec. - 5-K Fun Run	3,170	965	(2,205)	-70%
Rec. - Kids Triathlon	3,000	-	(3,000)	-100%
Rec. - Amazing Race	-	(280)	(280)	0%
Rec. - Tennis Lesson Fees	7,728	3,804	(3,924)	-51%
Rec. - Gymnastics Lesson Fees	697	885	188	27%
Rec. - Horseshoe League	-	-	-	0%
Rec. - Dance Class Fees	18,039	12,614	(5,425)	-30%
Rec. - Fine Arts Class Fees	1,054	849	(205)	-19%
Rec. - Adult Fitness Classes	8,109	7,288	(821)	-10%
Rec. - Archery	150	-	(150)	-100%
Rec. - Special Needs Classes	-	-	-	0%
Rec. - Acting Lesson Fees	-	-	-	0%
Rec. - Fall Theater Fee	455	-	(455)	-100%
Rec. - Holiday Theater Fee	450	-	(450)	-100%
Rec. - Spring Theater Fees	450	-	(450)	-100%
Rec. - Summer Theater Fees	450	1,800	1,350	300%
Rec. - Youth Expo Exhibitor Fee	915	912	(3)	0%
Rec. - Twilight Bike Ride	-	4,043	4,043	0%
Rec. - Fall Fest/BBQ Blaze-Off	680	-	(680)	-100%
Rec. - Youth Basketball Camp Revenue	-	-	-	0%
Rec. - Indoor Volleyball League-Sundays	4,060	7,900	3,840	95%
Rec. - Kid's Music	-	-	-	0%
Rec. - Youth Special Events	-	477	477	0%
Rec. - Stretch And Grow	-	-	-	0%
Rec. - Breakfast With Santa	607	761	154	25%
Rec. - Daddy/Daughter Val Dance	3,993	2,918	(1,075)	-27%
Rec. - Mom and Son Event	-	-	-	0%

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Rec. - Holiday Light Tour Fees	-	-	-	0%
Rec. - Kids Triathlon	-	3,289	3,289	0%
Rec. - Holiday Lights Tour	-	-	-	0%
Rec. - Ruff Event - Chili Dinner	2,845	2,972	127	4%
Rec. - Pooches On The Parkway	3,826	7,236	3,410	89%
Rec. - Family Week Walk	-	-	-	0%
Rec. - Pooches in the Pool	600	-	(600)	-100%
Rec. - Martial Arts	1,669	1,704	35	2%
Rec. - Mom Prom	-	-	-	0%
Rec. - Dodge Ball	600	-	(600)	-100%
Rec. - Women'S Day Out	-	-	-	0%
Rec. - Chili Cook Off	-	-	-	0%
Rec. - Learning And Leisure	13,907	12,143	(1,764)	-13%
Rec. - Amusement Park Ticket Sales	1,015	180	(835)	-82%
Rec. - Program Transfer Fees	345	427	82	24%
Rec. - Voice Exploration	-	-	-	0%
<b>TOTAL RECREATION FEES</b>	<b>220,520</b>	<b>203,073</b>	<b>(17,447)</b>	<b>-8%</b>
Vesper Hall - Senior Citizen Trips	12,931	14,663	1,732	13%
Vesper Hall - Transfer/Cancellation Fee	-	7	7	0%
Vesper Hall - Education Classes	7,735	3,618	(4,117)	-53%
Vesper Hall - Fitness Activities	14,438	14,903	465	3%
Vesper Hall - Arts & Craft Class	4,173	4,856	683	16%
Vesper Hall - Entertainment Fees	16,372	17,048	676	4%
Vesper Hall - Meals	26,977	25,004	(1,973)	-7%
Vesper Hall - Rental Fees	40,923	44,748	3,825	9%
<b>TOTAL VESPER HALL FEES</b>	<b>123,549</b>	<b>124,847</b>	<b>1,298</b>	<b>1%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,489,985</b>	<b>\$ 1,512,858</b>	<b>\$ 22,871</b>	<b>2%</b>
<b>FINES &amp; FOREFEITURES</b>				
Merchants License Late Penalties	\$ 2,821	\$ 3,864	\$ 1,043	37%
Late Payment Fees	-	-	-	0%
Collection Fee On Delinquent Account	-	-	-	0%
Municipal Court Fines	912,192	1,054,249	142,057	16%
Court Ordered Restitution	3,031	4,009	978	32%
Court Bond Forfeiture	30,236	52,225	21,989	73%
Late Fees	300	-	(300)	-100%
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 948,581</b>	<b>\$ 1,114,347</b>	<b>165,767</b>	<b>17%</b>
<b>INTEREST INCOME</b>				
Interest - Operating Funds	\$ 18,138	\$ 1,934	\$ (16,204)	-89%
Interest - Investments	43,146	105,905	62,759	145%
Interest - IRS	-	-	-	0%
Interest - Court Bonds	37	35	(2)	-5%
Interest - City Sales Tax	-	-	-	0%
<b>TOTAL INTEREST INCOME</b>	<b>\$ 61,321</b>	<b>\$ 107,874</b>	<b>\$ 46,553</b>	<b>76%</b>
<b>SALES &amp; RENTALS</b>				
Antenna Rent	\$ 238,948	\$ 235,256	\$ (3,692)	-2%
Bike Locker Rental	80	-	(80)	-100%
Billboard Rental - Grounds Park	13,364	13,370	6	0%
Community Garden Lot Rental	1,850	1,900	50	3%
Facility Use & Rentals-Summit Duplexes	75	-	(75)	-100%

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Facility Use & Rentals-Summit Street	11,120	7,650	(3,470)	-31%
Facility Use & Rentals-Zahn Street Dupl	6,000	-	(6,000)	-100%
Facility Use & Rentals-Rd Mize Rd Dupl	6,350	6,475	125	2%
Facility Use & Rentals-309 S. 10Th	-	-	-	0%
Facility Use - Elections	-	-	-	0%
City Auction	-	-	-	0%
Sales of Maps/Specs/Pub/Ord	100	-	(100)	-100%
Farm Lease - Chapman Frams	1,275	1,275	-	0%
Chapter 100 Bonds Lease Admin	1,500	1,500	-	0%
Sale-Of Materials & Services	-	2,024	2,024	0%
Sale Of City Flags,Pins,Stickers	-	-	-	0%
Sale-Of Maps/Specs/Pub/Ord	5,671	22,336	16,665	294%
Sale Of Public Safety Equipment	500	17,317	16,817	3363%
Sale Of Parks Equipment	-	4,173	4,173	0%
Sale Of Scrap (Street Materials)	466	2,154	1,688	362%
Pool Cleaning Deposit	-	-	-	0%
<b>TOTAL SALES &amp; RENTALS</b>	<b>\$ 287,298</b>	<b>\$ 315,431</b>	<b>\$ 28,132</b>	<b>10%</b>

**DONATIONS & CONTRIBUTIONS**

Donations	\$ -	\$ -	\$ -	0%
Donations - Public Art	4,879	7,745	2,866	59%
Donations - Economic Development Corp	-	-	-	0%
Donations - Public Safety	100	-	(100)	-100%
P.O.S.T. Commission Funds	7,456	6,552	(904)	-12%
Donations - Y.O.U.	69	-	(69)	-100%
Donations - Community-Oriented Policing	-	340	340	0%
Donations - Y.O.U. Summer Camp Sponsorships	20	30	10	50%
Donations - Ed Golden Scholarship	500	-	(500)	-100%
Donations - Wall That Heals	-	-	-	0%
Donations- Veterans Way Memorial	-	5,845	5,845	0%
Donations - Parks Programs	7,168	4,499	(2,669)	-37%
Donations - Young Park	-	-	-	0%
Donations - Hidden Valley Park Sign Ads	-	-	-	0%
Donations - Summer Concerts	10,081	11,320	1,239	12%
Donations - Downtown Events	1,483	1,365	(118)	-8%
Donations - BBQ Blaze	-	-	-	0%
Donations - Easter Event	-	400	400	0%
Donations - Easter Event	900	-	(900)	-100%
Donations - Vesper Hall	-	56	56	0%
Donations - Mayor's Christmas Tree Fund	-	3,000	3,000	0%
Donations - Home Meals Program	-	-	-	0%
Donations - Joe Jones Memorial	-	-	-	0%
<b>TOTAL DONATIONS &amp; CONTRIBUTIONS</b>	<b>\$ 32,656</b>	<b>\$ 41,153</b>	<b>\$ 8,497</b>	<b>26%</b>

**OTHER INCOME**

Discount - Sale Tax Pmt.	\$ -	\$ 0	\$ 0	0%
Reimb - Miscellaneous	-	100	100	0%
Reimb -Veterinary Services	226	522	296	131%
Reimb - Parks Maint/Improvements	-	-	-	0%
Reimb - The Wall that Heals	-	-	-	0%
Reimb - Art Commission	-	-	-	0%
Pay Phone Commissions	677	1,333	656	97%
NSF Check Fees	473	160	(313)	-66%
Insurance Settlements	-	-	-	0%
Insurance Settlements - Street Lights	-	70,142	70,142	0%

**CITY OF BLUE SPRINGS  
GENERAL FUND REVENUES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Insurance Settlements - Public Safety	-	5,248	5,248	0%
Insurance Settlements - Parks Maintenance	-	9,015	9,015	0%
Restitution For Damages - Public Safety	-	-	-	0%
Restitution For Damages	-	(1,559)	(1,559)	0%
Workers Compensation Reimbursement	-	-	-	0%
Workers Comp Reimb - Public Safety	-	-	-	0%
Workers Comp Reimb - Streets	-	-	-	0%
Workers Compensation Reimbursement	-	-	-	0%
Workers Comp Reimb - Building Maintenance	-	-	-	0%
Workers Comp Reimb - Parks Maintenance	-	-	-	0%
MPR Insurance Incentives	88,273	257,414	169,141	192%
Reimbursement - Repairs/Cleanup	-	764	764	0%
Reimb For Photocopies	506	125	(381)	-75%
Reimb For Photocopies - Police	14,015	14,292	277	2%
Reimb - Pool Maintenance	-	-	-	0%
Reimbursement - Posters & Lamination	-	7	7	0%
Reimb - Blue Springs Magazine	-	-	-	0%
Vending Machine Commissions	-	-	-	0%
Cash Over/Short - Court	-	(530)	(530)	0%
Cash Over/Short - Community Development	-	0	0	0%
Cash Over/Short - License Bureau	-	(503)	(503)	0%
Cash Over/Short - Tax Collections	-	(249)	(249)	0%
Cash Over/Short - Police Dept.	-	21	21	0%
Cash Over/Short - Ambulance	-	-	-	0%
Cash Over/Short - Parks & Rec	-	-	-	0%
Cash Over/Short - Pool	-	-	-	0%
Cash Over/Short - Vesper Hall	-	1	1	0%
TIF Reimbursements	-	-	-	0%
TIF Reimbursements-Plaza At Adams Farm	-	-	-	0%
353 Reimbursements - Adams Pointe]	-	4,563	4,563	0%
TIF Reimbursements-Oaks At Woods Chapel	-	-	-	0%
TIF Reimbursements-Highway 40 & 7	-	-	-	0%
TIF Reimbursements-Highway 40 & 7 Project A	-	-	-	0%
TIF Reimbursements-Blue Springs Market	-	-	-	0%
TIF Reimbursements-White Oak TIF	-	6,639	6,639	0%
Duplicate Property Tax Receipt	3,667	1,996	(1,671)	-46%
Miscellaneous Revenue	-	10,014	10,014	0%
Miscellaneous Revenue - Administration	-	0	0	0%
Miscellaneous Revenue - PD Administration	-	-	-	0%
Miscellaneous Revenue - Public Safety	-	(1,310)	(1,310)	0%
Miscellaneous Revenue - Streets	-	1,547	1,547	0%
Miscellaneous Revenue - Pool	-	-	-	0%
Miscellaneous Revenue - Vesper Hall	-	-	-	0%
<b>TOTAL OTHER INCOME</b>	<b>\$ 107,837</b>	<b>\$ 379,754</b>	<b>\$ 271,917</b>	<b>252%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 23,068,810</b>	<b>\$ 24,396,675</b>	<b>\$ 1,327,865</b>	<b>5.76%</b>

**CITY OF BLUE SPRINGS  
GENERAL FUND  
EXPENDITURES  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 438,249	\$ 446,840	\$ 8,590	1.96%
Municipal Court	437,627	390,255	(47,371)	-10.82%
Administration	667,078	570,279	(96,799)	-14.51%
Public Relations & Communications	225,805	206,284	(19,520)	-8.64%
Human Resources	431,906	372,827	(59,078)	-13.68%
Legal	270,514	275,388	4,874	1.80%
Economic Development**	681,452	357,920	(323,533)	-47.48%
Community Development	887,566	789,292	(98,274)	-11.07%
Codes	682,341	651,444	(30,896)	-4.53%
GIS	175,441	150,719	(24,721)	-14.09%
Finance - Accounting	505,315	467,433	(37,881)	-7.50%
Finance - License Bureau	328,769	319,901	(8,868)	-2.70%
Finance - Revenue Collections	239,187	229,994	(9,194)	-3.84%
Information Technology	813,158	722,388	(90,770)	-11.16%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 6,784,410</b>	<b>\$ 5,950,963</b>	<b>\$ (833,442)</b>	<b>-12.28%</b>
<b>PUBLIC SAFETY</b>				
Police - Administration	\$ 430,932	\$ 424,162	\$ (6,770)	-1.57%
Police - Operations	6,010,481	5,869,604	(140,878)	-2.34%
Police - Staff Services	1,978,642	1,818,167	(160,475)	-8.11%
Police - Community/Youth Outreach	2,329,606	2,055,039	(274,566)	-11.79%
Police - Professional Standards	0	0	-	0.00%
EMS	500,000	501,271	1,271	0.25%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 11,249,661</b>	<b>\$ 10,668,243</b>	<b>\$ (581,418)</b>	<b>-5.17%</b>
<b>PUBLIC WORKS</b>				
Public Works	\$ 835,733	\$ 721,738	\$ (113,995)	-13.64%
Streets & Highways	2,896,845	2,722,407	(174,437)	-6.02%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 3,732,578</b>	<b>\$ 3,444,145</b>	<b>\$ (288,432)</b>	<b>-7.73%</b>
<b>PARKS &amp; RECREATION</b>				
Building Maintenance	\$ 817,494	\$ 619,830	\$ (197,664)	-24.18%
Parks - Administration	416,487	427,230	10,742	2.58%
Parks - Recreation	406,888	439,915	33,028	8.12%
Parks - Pool	8,250	7,462	(788)	-9.55%
Parks - Maintenance	1,828,776	1,818,755	(10,022)	-0.55%
Vesper Hall	379,073	334,069	(45,003)	-11.87%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 3,856,968</b>	<b>\$ 3,647,260</b>	<b>\$ (209,707)</b>	<b>-5.44%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 25,623,617</b>	<b>\$ 23,710,611</b>	<b>\$ (1,912,999)</b>	<b>-7.47%</b>

\*\* Economic Development includes development funding agreement expenditures.

**CITY OF BLUE SPRINGS  
GENERAL FUND  
EXPENDITURES BY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>PERSONAL SERVICES</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 88,825	\$ 113,203	\$ 24,378	27.45%
Municipal Court	329,495	300,434	(29,061)	-8.82%
Administration	555,276	528,043	(27,233)	-4.90%
Public Relations & Communications	91,045	94,385	3,340	3.67%
Human Resources	214,355	196,730	(17,625)	-8.22%
Legal	230,333	230,012	(321)	-0.14%
Economic Development	-	-	-	0.00%
Community Development	482,348	475,836	(6,512)	-1.35%
Codes	535,359	553,653	18,294	3.42%
GIS	74,886	74,942	56	0.07%
Finance - Accounting	409,572	381,671	(27,901)	-6.81%
Finance - License Bureau	299,620	290,823	(8,797)	-2.94%
Finance - Revenue Collections	141,445	138,645	(2,800)	-1.98%
Information Technology	346,528	347,702	1,174	0.34%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 3,799,083</b>	<b>\$ 3,726,079</b>	<b>\$ (73,008)</b>	<b>-1.92%</b>
<b>PUBLIC SAFETY</b>				
Police - Administration	\$ 141,255	\$ 143,094	\$ 1,839	1.30%
Police - Operations Bureau	4,626,246	4,799,733	173,487	3.75%
Police - Staff Services	1,726,532	1,643,223	(83,309)	-4.83%
Police - Community/Youth Outreach Unit	2,033,037	1,779,326	(253,711)	-12.48%
Police - Professional Standards	-	-	-	0.00%
EMS	-	-	-	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,527,071</b>	<b>\$ 8,365,375</b>	<b>\$ (161,695)</b>	<b>-1.90%</b>
<b>PARKS &amp; RECREATION</b>				
Building Maintenance	\$ 184,373	\$ 129,597	\$ (54,776)	-29.71%
Parks - Administration	323,650	322,656	(994)	-0.31%
Parks - Recreation	168,182	247,224	79,042	47.00%
Parks - Pool	-	-	-	0.00%
Parks - Maintenance	1,039,945	1,064,320	24,375	2.34%
Vesper Hall	282,534	250,234	(32,300)	-11.43%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,998,683</b>	<b>\$ 2,014,031</b>	<b>\$ 15,347</b>	<b>0.77%</b>
Public Works	\$ 702,668	\$ 644,051	\$ (58,617)	-8.34%
Street & Highways	941,186	988,623	47,437	5.04%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,643,854</b>	<b>\$ 1,632,675</b>	<b>\$ (11,179)</b>	<b>-0.68%</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 15,968,691</b>	<b>\$ 15,738,160</b>	<b>\$ (230,535)</b>	<b>-1.44%</b>

**CITY OF BLUE SPRINGS  
GENERAL FUND  
EXPENDITURES BY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>MATERIALS &amp; SUPPLIES</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 200	\$ 3	\$ (197)	-98.51%
Municipal Court	4,470	3,828	(642)	-14.37%
Administration	7,798	5,285	(2,514)	-32.23%
Public Relations & Communications	20,651	15,634	(5,017)	-24.29%
Human Resources	20,100	17,246	(2,854)	-14.20%
Legal	2,000	3,338	1,338	66.90%
Economic Development	-	13	13	0.00%
Community Development	4,629	5,191	562	12.13%
Codes	19,022	15,743	(3,279)	-17.24%
GIS	-	-	-	0.00%
Finance - Accounting	11,732	7,608	(4,124)	-35.16%
Finance - License Bureau	11,069	10,477	(592)	-5.35%
Finance - Revenue Collections	12,432	9,345	(3,087)	-24.83%
Information Technology	11,500	11,899	399	3.47%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 125,603</b>	<b>\$ 105,608</b>	<b>\$ (19,995)</b>	<b>-15.92%</b>
<b>PUBLIC SAFETY</b>				
Police - Administration	\$ 53,703	\$ 51,543	\$ (2,160)	-4.02%
Police - Operations Bureau	634,792	568,251	(66,541)	-10.48%
Police - Staff Services	52,943	24,783	(28,160)	-53.19%
Police - Community/Youth Outreach Unit	110,633	85,344	(25,289)	-22.86%
Police - Professional Standards	-	-	-	0.00%
EMS	-	-	-	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 852,071</b>	<b>\$ 729,921</b>	<b>\$ (122,150)</b>	<b>-14.34%</b>
<b>PARKS &amp; RECREATION</b>				
Building Maintenance	\$ 66,177	\$ 62,464	\$ (3,713)	-5.61%
Parks - Administration	19,825	16,928	(2,897)	-14.61%
Parks - Recreation	24,330	20,484	(3,846)	-15.81%
Parks - Pool	-	-	-	0.00%
Parks - Maintenance	292,522	286,763	(5,760)	-1.97%
Vesper Hall	21,830	19,894	(1,936)	-8.87%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 424,684</b>	<b>\$ 406,533</b>	<b>\$ (18,151)</b>	<b>-4.27%</b>
Public Works	\$ 20,775	\$ 13,059	\$ (7,716)	-37.14%
Street & Highways	633,462	406,777	(226,685)	-35.79%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 654,237</b>	<b>\$ 419,836</b>	<b>\$ (234,401)</b>	<b>-35.83%</b>
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 2,056,595</b>	<b>\$ 1,661,897</b>	<b>\$ (394,698)</b>	<b>-19.19%</b>



**CITY OF BLUE SPRINGS  
GENERAL FUND  
EXPENDITURES BY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>CONTRACTUAL SERVICES</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 349,225	\$ 333,633	\$ (15,592)	-4.46%
Municipal Court	103,661	85,993	(17,668)	-17.04%
Administration	68,004	36,952	(31,052)	-45.66%
Public Relations & Communications	111,108	96,264	(14,844)	-13.36%
Human Resources	192,235	150,797	(41,438)	-21.56%
Legal	38,181	41,038	2,857	7.48%
Economic Development	681,452	357,907	(323,546)	-47.48%
Community Development	400,589	308,266	(92,323)	-23.05%
Codes	93,287	80,191	(13,096)	-14.04%
GIS	83,054	63,108	(19,946)	-24.02%
Finance - Accounting	84,010	78,154	(5,856)	-6.97%
Finance - License Bureau	18,080	17,871	(209)	-1.16%
Finance - Revenue Collections	84,811	82,005	(2,806)	-3.31%
Information Technology	296,250	323,076	26,826	9.06%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 2,603,947</b>	<b>\$ 2,055,254</b>	<b>\$ (548,693)</b>	<b>-21.07%</b>
<b>PUBLIC SAFETY</b>				
Police - Administration	\$ 235,974	\$ 229,525	\$ (6,449)	-2.73%
Police - Operations Bureau	367,231	385,147	17,916	4.88%
Police - Staff Services	191,347	145,341	(46,006)	-24.04%
Police - Community/Youth Outreach Unit	185,935	190,369	4,434	2.38%
Police - Professional Standards	-	-	-	0.00%
EMS	500,000	501,271	1,271	0.25%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,480,487</b>	<b>\$ 1,451,654</b>	<b>\$ (28,833)</b>	<b>-1.95%</b>
<b>PARKS &amp; RECREATION</b>				
Building Maintenance	\$ 498,974	\$ 368,396	\$ (130,578)	-26.17%
Parks - Administration	73,013	87,646	14,633	20.04%
Parks - Recreation	211,975	171,306	(40,669)	-19.19%
Parks - Pool	-	35	35	0.00%
Parks - Maintenance	309,874	324,144	14,270	4.61%
Vesper Hall	57,008	46,033	(10,975)	-19.25%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,150,844</b>	<b>\$ 997,562</b>	<b>\$ (153,282)</b>	<b>-13.32%</b>
Public Works	\$ 112,290	\$ 64,628	\$ (47,662)	-42.45%
Street & Highways	1,263,448	1,291,600	28,152	2.23%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,375,738</b>	<b>\$ 1,356,228</b>	<b>\$ (19,510)</b>	<b>-1.42%</b>
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 6,611,017</b>	<b>\$ 5,860,699</b>	<b>\$ (750,318)</b>	<b>-11.35%</b>



**CITY OF BLUE SPRINGS  
GENERAL FUND  
EXPENDITURES BY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b>CAPITAL OUTLAY</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	\$ -	\$ -	\$ -	0.00%
Municipal Court	-	-	-	0.00%
Administration	36,000	-	(36,000)	-100.00%
Public Relations & Communications	3,000	-	(3,000)	-100.00%
Human Resources	5,215	8,055	2,840	54.46%
Legal	-	1,000	1,000	0.00%
Economic Development	-	-	-	0.00%
Community Development	-	-	-	0.00%
Codes	34,672	1,857	(32,815)	-94.64%
GIS	17,500	12,669	(4,831)	-27.61%
Finance - Accounting	-	-	-	0.00%
Finance - License Bureau	-	730	730	0.00%
Finance - Revenue Collections	500	-	(500)	-100.00%
Information Technology	158,880	39,711	(119,169)	-75.01%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 255,767</b>	<b>\$ 64,022</b>	<b>\$ (191,745)</b>	<b>-74.97%</b>
<b>PUBLIC SAFETY</b>				
Police - Administration	\$ -	\$ -	\$ -	0.00%
Police - Operations Bureau	382,214	116,473	(265,740)	-69.53%
Police - Staff Services	7,820	4,820	(3,000)	-38.36%
Police - Community/Youth Outreach Unit	-	-	-	0.00%
Police - Professional Standards	-	-	-	0.00%
EMS	-	-	-	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 390,033</b>	<b>\$ 121,293</b>	<b>\$ (268,740)</b>	<b>-68.90%</b>
<b>PARKS &amp; RECREATION</b>				
Building Maintenance	\$ 67,970	\$ 59,372	\$ (8,597)	-12.65%
Parks - Administration	-	-	-	0.00%
Parks - Recreation	2,400	900	(1,500)	-62.50%
Parks - Pool	8,250	7,427	(823)	-9.98%
Parks - Maintenance	186,436	143,528	(42,908)	-23.01%
Vesper Hall	17,700	17,907	207	1.17%
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 282,755</b>	<b>\$ 229,134</b>	<b>\$ (53,621)</b>	<b>-18.96%</b>
<b>PUBLIC WORKS</b>				
Public Works	\$ -	\$ -	\$ -	0.00%
Street & Highways	58,748	35,407	(23,341)	-39.73%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 58,748</b>	<b>\$ 35,407</b>	<b>\$ (23,341)</b>	<b>-39.73%</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 987,304</b>	<b>\$ 449,856</b>	<b>\$ (537,447)</b>	<b>-54.44%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 25,623,606</b>	<b>\$ 23,710,611</b>	<b>\$ (1,912,999)</b>	<b>-7.47%</b>

**CITY OF BLUE  
SPRINGS  
PUBLIC SAFETY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b><u>PSST - INFORMATION TECHNOLOGY</u></b>				
Full-Time Wages	\$ 52,658	\$ 53,134	\$ 476	0.90%
Overtime Wages	-	2,303	2,303	0.00%
FICA Taxes	3,265	3,440	175	5.37%
Medicare Taxes	764	805	41	5.32%
LAGERS	4,223	4,470	247	5.85%
401(a) City Match	1,316	1,378	62	4.72%
Employee Assistance Program	16	17	1	4.50%
Health Insurance	-	-	-	0.00%
Dental Insurance	-	-	-	0.00%
Life Insurance	224	211	(13)	-5.95%
Vision Insurance	-	-	-	0.00%
Health Savings Account	-	-	-	0.00%
Workers Compensation	147	159	12	8.16%
Office Supplies	500	83	(417)	-83.41%
Postage & Delivery	-	-	-	0.00%
Fuel & Lubricants	-	-	-	0.00%
Computer Supplies & Equipment	1,000	95	(905)	-90.51%
Training & Education	3,500	627	(2,873)	-82.10%
Utilities - Mobile Phones	1,200	1,184	(16)	-1.32%
Office Equipment	-	-	-	0.00%
Computer Equipment	1,000	36	(964)	-96.40%
Computer Software	1,000	-	(1,000)	-100.00%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 70,812</b>	<b>\$ 67,941</b>	<b>\$ (2,872)</b>	<b>-4.06%</b>

**PSST - POLICE ADMINISTRATION**

Full-Time Wages	\$ 81,291	\$ 83,974	\$ 2,683	3.30%
Overtime Wages	-	-	-	0.00%
FICA Taxes	5,040	4,821	(219)	-4.34%
Medicare Taxes	1,179	1,128	(51)	-4.36%
LAGERS	8,048	8,372	324	4.03%
401(a) City Match	2,032	2,111	79	3.88%
Employee Assistance Program	16	17	1	4.50%
Health Insurance	11,257	11,431	174	1.54%
Dental Insurance	659	661	2	0.23%
Life Insurance	275	336	61	22.12%
Vision Insurance	162	163	1	0.59%
Workers Compensation	226	244	18	7.96%
Office Supplies	-	-	-	0.00%
Personnel Equipment	600	437	(163)	-27.19%
Operating Supplies	-	-	-	0.00%
Munitions & Armory Equipment	700	700	-	0.00%
Postage & Delivery	-	-	-	0.00%
Fuel & Lubricants	3,653	1,089	(2,564)	-70.20%
Professional Services - Temporary Facilities	-	31,509	31,509	0.00%

**CITY OF BLUE  
SPRINGS  
PUBLIC SAFETY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Employee Recruitment	-	-	-	0.00%
Medical Services	500	-	(500)	-100.00%
Training & Education	4,500	1,325	(3,175)	-70.55%
Local Meeting Expenses	1,000	256	(744)	-74.42%
Dues & Memberships	600	4,995	4,395	732.50%
Publications & Subscriptions	400	81	(319)	-79.71%
Contracted Repair - Equipment	156,005	143,420	(12,585)	-8.07%
Central Garage Charges	-	129	129	0.00%
Contracted Repair - Vehicles	1,000	12	(988)	-98.80%
Laundry & Uniform Service	600	574	(26)	-4.30%
Equipment Rental	-	-	-	0.00%
Printing & Duplicating	-	-	-	0.00%
Software Licenses	16,700	-	(16,700)	-100.00%
Elec Serv - Mason School Rd. Radio	3,240	4,401	1,161	35.83%
Elec Serv - ADP Tower - Radios	3,240	2,906	(334)	-10.32%
Elec Serv - 1232 NW Knox St.	-	883	883	0.00%
Gas Serv - 1232 NW Knox St.	-	913	913	0.00%
Gas Service - 327 & 331 NW 12th St	-	174	174	0.00%
Utilities - Mobile Phones	1,440	960	(480)	-33.33%
Police Vehicles	-	-	-	0.00%
Computer Equipment	-	-	-	0.00%
<b>TOTAL POLICE - ADMINISTRATION</b>	<b>\$ 304,363</b>	<b>\$ 308,019</b>	<b>\$ 3,656</b>	<b>1.20%</b>

**PSST - POLICE OPERATIONS**

Full-Time Wages	\$ 432,429	\$ 423,049	\$ (9,380)	-2.17%
Part-Time Wages	-	-	-	0.00%
Overtime Wages	-	38,487	38,487	0.00%
FICA Taxes	26,811	26,704	(107)	-0.40%
Medicare Taxes	6,270	6,245	(25)	-0.39%
LAGERS	40,147	41,175	1,028	2.56%
401(a) City Match	-	1,244	1,244	0.00%
Employee Assistance Program	191	200	9	4.54%
Health Insurance	76,722	84,217	7,495	9.77%
Dental Insurance	4,871	5,004	133	2.73%
Life Insurance	1,783	1,620	(163)	-9.13%
Vision Insurance	639	807	168	26.34%
Health Savings Account (HAS)	-	1,018	1,018	0.00%
Workers Compensation	18,439	19,905	1,466	7.95%
Personnel Equipment	4,356	6,771	2,415	55.44%
Body Armor - BPV	-	-	-	0.00%
Operating Supplies	1,750	2,763	1,013	57.87%
Munitions & Armory Equipment	15,150	12,183	(2,967)	-19.59%
Fuel & Lubricants	18,345	12,961	(5,384)	-29.35%
Training & Education	6,000	-	(6,000)	-100.00%
Contracted Repair - Equipment	1,000	-	(1,000)	-100.00%

**CITY OF BLUE  
SPRINGS  
PUBLIC SAFETY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Central Garage Charges	4,000	4,124	124	3.09%
Laundry & Uniform Service	-	1,837	1,837	0.00%
Printing & Duplicating	-	93	93	0.00%
Police Vehicles	-	-	-	0.00%
<b>TOTAL POLICE - OPERATIONS</b>	<b>\$ 658,903</b>	<b>\$ 690,407</b>	<b>\$ 31,504</b>	<b>4.78%</b>

**PSST - POLICE - STAFF SERVICES**

Full-Time Wages	\$ 131,716	\$ 135,001	\$ 3,285	2.49%
Part-Time Wages	-	-	-	0.00%
Overtime Wages	-	8,587	8,587	0.00%
FICA Taxes	8,166	8,144	(22)	-0.27%
Medicare Taxes	1,910	1,905	(5)	-0.28%
LAGERS	12,439	13,732	1,293	10.39%
401(a) City Match	2,494	2,792	298	11.95%
Employee Assistance Program	48	50	2	4.52%
Health Insurance	25,856	25,927	71	0.28%
Dental Insurance	1,679	1,669	(10)	-0.57%
Life Insurance	555	512	(43)	-7.70%
Vision Insurance	363	244	(119)	-32.82%
Workers Compensation	4,225	3,939	(286)	-6.77%
Office Supplies	200	-	(200)	-100.00%
Personnel Equipment	1,200	-	(1,200)	-100.00%
Operating Supplies	-	-	-	0.00%
Munitions & Armory Equipment	-	-	-	0.00%
Fuel & Lubricants	2,500	3,438	938	37.52%
Training & Education	-	-	-	0.00%
Local Meeting Expenses	-	-	-	0.00%
Dues & Memberships	100	-	(100)	-100.00%
Publications & Subscriptions	-	-	-	0.00%
Contracted Repair - Equipment	-	-	-	0.00%
Central Garage Charges	2,000	704	(1,296)	-64.78%
Contracted Repair - Vehicles	-	-	-	0.00%
Laundry & Uniform Service	1,000	27	(973)	-97.30%
Utilities - Mobile Phones	1,632	1,077	(555)	-34.03%
Vehicles	-	-	-	0.00%
Computer Equipment	-	-	-	0.00%
<b>TOTAL POLICE - STAFF SERVICES</b>	<b>\$ 198,083</b>	<b>\$ 207,749</b>	<b>\$ 9,666</b>	<b>4.88%</b>

Training & Education	13,500	5,553	(7,947)	-58.87%
<b>TOTAL POLICE - C/YOU</b>	<b>\$ 13,500</b>	<b>\$ 5,553</b>	<b>\$ (7,947)</b>	<b>-58.87%</b>

<b>TOTAL PSST - PUBLIC SAFETY EXPENDITURES</b>	<b>\$ 1,245,661</b>	<b>\$ 1,279,670</b>	<b>\$ 34,008</b>	<b>2.73%</b>
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**CITY OF BLUE  
SPRINGS  
PUBLIC SAFETY  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
				-87.11%
Public Safety Radio Communications Systems	\$ 2,280,250	\$ 293,841	\$ (1,986,409)	
Dispatch Study/Upgrade	-	-	-	0.00%
Municipal Annex Improvements	-	-	-	0.00%
Property Taxes	-	-	-	0.00%
Public Safety Building Expansion	21,212,099	6,909,364	(14,302,735)	-67.43%
<b>CAPITAL IMPROVEMENTS</b>	<b>\$ 23,492,349</b>	<b>\$ 7,203,205</b>	<b>\$ (16,289,144)</b>	<b>-69.34%</b>
Professional Services – 2011 Motorola Lease				0.00%
– Radios	\$ -	\$ 280	\$ 280	
Principal – 2011 Motorola Lease – Radios	514,335	514,335	0	0.00%
Interest – 2011 Motorola Lease – Radios	167,117	167,117	(0)	0.00%
Interest – 2014 COPs	-	195,290	195,290	0.00%
Other Financing Uses - Premium	-	(390,676)	(390,676)	0.00%
Issuance Costs - 2014 COPs	0	377,411	377,411	0.00%
Bank Fees	-	-	-	0.00%
<b>DEBT SERVICE</b>	<b>\$ 681,452</b>	<b>\$ 863,757</b>	<b>\$ 182,305</b>	<b>26.75%</b>
<b>TOTAL PUBLIC SAFETY SALES TAX FUND</b>	<b>\$ 25,419,462</b>	<b>\$ 9,346,632</b>	<b>\$ (16,072,831)</b>	<b>-63.23%</b>

**CITY OF BLUE  
SPRINGS  
PUBLIC SAFETY  
SALES TAX  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 9/30/2014	VARIANCE BUDGET TO ACTUAL	VARIANCE %
<b><u>PERSONAL SERVICES</u></b>				
Information Technology	62,612	65,917	3,304	5.28%
Police - Administration	110,185	113,256	3,071	2.79%
Police - Operations	608,302	649,676	41,374	6.80%
Police - Staff Services	189,451	202,503	13,052	6.89%
Police - Community/Youth Outreach	-	-	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 970,550</b>	<b>\$ 1,031,353</b>	<b>\$ 60,802</b>	<b>6.26%</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>				
Information Technology	1,500	178	(1,322)	-88.14%
Police -	4,953	2,226	(2,727)	-55.06%
Police - Operations	39,601	34,678	(4,923)	-12.43%
Police - Staff Services	3,900	3,438	(462)	-11.85%
Police - Community/Youth Outreach	-	-	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 49,954</b>	<b>\$ 40,519</b>	<b>\$ (9,435)</b>	<b>-18.89%</b>
<b><u>CONTRACTUAL SERVICES</u></b>				
Information Technology	4,700	1,811	(2,889)	-61.47%
Police - Administration	189,225	192,537	3,312	1.75%
Police - Operations	11,000	5,960	(5,040)	-45.82%
Police - Staff Services	4,732	1,808	(2,924)	-61.79%
Police - Community/Youth Outreach	13,500	5,553	(7,947)	-58.87%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 223,157</b>	<b>\$ 207,669</b>	<b>\$ (15,488)</b>	<b>-6.94%</b>
<b><u>CAPITAL OUTLAY</u></b>				
Information Technology	2,000	36	(1,964)	-98.20%
Police - Administration	-	-	-	0.00%
Police - Operations	-	93	93	0.00%
Police - Staff Services	-	-	-	0.00%
Police - Community/Youth Outreach	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,000</b>	<b>\$ 129</b>	<b>\$ (1,871)</b>	<b>-93.55%</b>
<b>CAPITAL IMPROVEMENTS</b>	<b>\$ 23,492,349</b>	<b>\$ 7,203,205</b>	<b>\$ (16,289,144)</b>	<b>-69.34%</b>
<b>DEBT SERVICE</b>	<b>\$ 681,452</b>	<b>\$ 863,757</b>	<b>\$ 182,305</b>	<b>26.75%</b>
<b>TOTAL PUBLIC SAFETY SALES TAX FUND EXPENSE</b>	<b>\$ 25,419,462</b>	<b>\$ 9,346,632</b>	<b>\$ (16,072,831)</b>	<b>-63.23%</b>

**CITY OF BLUE SPRINGS  
BALANCE SHEET - MAJOR  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>						
Cash and investments	\$ 13,178,194	\$ 8,551,010	\$ 19,330,317	\$ 8,651,734	\$ 1,481,086	\$ 51,192,340
Receivables (net of allowances for uncollectibles)						
Taxes						
Property Taxes	4,459,857	-	-	1,769,894	1,115,185	7,344,936
Other Taxes	1,731,699	565,453	565,272	-	74,192	2,936,615
Accounts	259,669	332,468	-	-	-	592,136
Accrued interest	12,631	4,333	-	-	-	16,964
Interfund receivables	-	332,468	-	-	-	332,468
Due from other funds	1,719,337	268,289	(59,735)	233,161	-	2,161,052
Due from other governments	445,651	-	-	732,132	-	1,177,782
Prepaid items	555,023	-	26,513	-	-	581,536
<b>TOTAL ASSETS</b>	<b>\$ 22,362,059</b>	<b>\$ 10,054,020</b>	<b>\$ 19,862,368</b>	<b>\$ 11,386,920</b>	<b>\$ 2,670,463</b>	<b>\$ 66,335,830</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 539,570	\$ 480,144	\$ 1,734,560	\$ 157,595	\$ 4,015	\$ 2,915,884
Accrued liabilities	928,798	-	13,667	-	-	942,465
Interfund payable	-	-	-	-	-	-
Due to component unit	-	-	-	-	-	-
Court bonds	98,751	-	-	-	-	98,751
Customer deposits	616,701	-	-	-	-	616,701
Deferred revenue	4,644,043	-	-	2,056,667	1,107,921	7,808,631
<b>TOTAL LIABILITIES</b>	<b>\$ 6,827,862</b>	<b>\$ 480,144</b>	<b>\$ 1,748,228</b>	<b>\$ 2,214,262</b>	<b>\$ 1,111,936</b>	<b>\$ 12,382,432</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Items	\$ 399,308	\$ -	\$ -	\$ -	\$ -	\$ 399,308
Interfund Receivables	1,851,176	-	-	-	-	1,851,176
Restricted:						
Capital Projects	-	2,452,117	-	-	-	2,452,117
Debt Service	-	-	26,513	-	-	26,513
Tourism	-	-	-	-	-	-
Parks	1,042,602	-	-	-	-	1,042,602
Public Safety	-	-	-	9,174,007	1,558,527	10,732,534
Other Purposes	101,615	-	-	-	-	101,615
Committed:						
Budget Stabilization	2,474,733	600,000	-	18,072,212	-	18,072,212
Emergency Reserve	4,949,467	-	-	-	-	4,949,467
Other Purposes	7,410	-	-	-	-	7,410
Assigned						
Streets	-	-	-	-	-	-
Capital Projects	-	450,563	-	-	-	450,563
Information Technology	1,500,000	5,738,728	-	-	-	7,238,728
Public Safety	-	-	-	-	-	-
Other Purposes	31,586	-	-	-	-	31,586
Unassigned	3,176,300	-	-	-	-	3,176,300
<b>TOTAL FUND BALANCES</b>	<b>\$ 15,534,197</b>	<b>\$ 9,241,408</b>	<b>\$ 18,114,140</b>	<b>\$ 9,174,007</b>	<b>\$ 1,558,527</b>	<b>\$ 53,622,279</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 22,362,059</b>	<b>\$ 9,721,553</b>	<b>\$ 19,862,368</b>	<b>\$ 11,388,269</b>	<b>\$ 2,670,463</b>	<b>\$ 66,004,711</b>

**CITY OF BLUE SPRINGS  
BALANCE SHEET - NON-MAJOR  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	HOTEL MOTEL TAX	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and investments	\$ 491,878	\$ 718,238	\$ 270,970	\$ 1,481,086
Receivables (net of allowances for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest	-	1,115,185	-	1,115,185
Due from other governments	74,192	-	-	74,192
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 566,070</b>	<b>\$ 1,833,423</b>	<b>\$ 270,970</b>	<b>\$ 2,670,463</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	265	-	265
Interfund payable	-	-	-	-
Deferred Revenue	-	1,107,921	-	1,107,921
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 1,108,186</b>	<b>\$ -</b>	<b>\$ 1,108,186</b>
<b>FUND BALANCES</b>				
Reserved for:				
Debt service	\$ -	\$ 725,237	\$ 267,220	\$ 992,457
Prepaid items	-	-	-	-
Unreserved:				
Special revenue fund	566,070	-	-	566,070
Capital projects fund	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 566,070</b>	<b>\$ 725,237</b>	<b>\$ 267,220</b>	<b>\$ 1,558,527</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 566,070</b>	<b>\$ 1,833,423</b>	<b>\$ 267,220</b>	<b>\$ 2,666,713</b>



**CITY OF BLUE SPRINGS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MAJOR  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>						
Taxes	\$ 17,064,320	\$ 3,393,074	\$ 3,312,658	\$ 1,212,469	\$ 1,212,469	\$ 26,194,989
Intergovernmental Activity Taxes	-	-	-	3,865,958	3,865,958	7,731,917
Licenses and permits	865,545	-	-	-	-	865,545
Intergovernmental revenues	2,995,393	540,490	-	-	-	3,535,883
Charges for services	1,512,858	-	-	-	-	1,512,858
Administrative charges	1,764,935	-	-	-	-	1,764,935
Fines and forfeits	1,114,347	-	-	-	-	1,114,347
Interest	107,874	22,464	1,016	6,382	6,382	144,119
Donations	41,153	-	-	-	-	41,153
Other	695,185	-	-	95,396	-	790,581
<b>TOTAL REVENUES</b>	<b>\$ 26,161,610</b>	<b>\$ 3,956,028</b>	<b>\$ 3,313,674</b>	<b>\$ 5,180,206</b>	<b>\$ 5,084,809</b>	<b>\$ 43,696,326</b>
<b>EXPENDITURES:</b>						
Current:						
General government	\$ 5,950,963	\$ -	\$ -	\$ -	\$ -	\$ 5,950,963
Public works	721,738	-	-	-	-	721,738
Highways and streets	2,722,407	-	-	-	-	2,722,407
Public safety	10,668,243	-	8,482,875	-	-	19,151,118
Parks	3,647,260	-	-	-	-	3,647,260
Economic Development	-	-	-	305,239	305,239	610,478
Capital outlay	-	2,774,635	-	-	-	2,774,635
Debt service:						
Principal retirement	-	-	514,335	1,855,247	1,855,247	4,224,829
Interest and fiscal charges	-	-	349,422	1,438,051	1,438,051	3,225,524
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,710,611</b>	<b>\$ 2,774,635</b>	<b>\$ 9,346,632</b>	<b>\$ 3,598,537</b>	<b>\$ 3,598,537</b>	<b>\$ 43,028,952</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,450,998</b>	<b>\$ 1,181,392</b>	<b>\$ (6,032,958)</b>	<b>\$ 1,581,669</b>	<b>\$ 1,486,272</b>	<b>\$ 667,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Issuance of bonds	\$ -	\$ -	\$ 19,375,000	\$ -	\$ -	\$ 19,375,000
Discount/Premium on bond issuance	-	-	-	-	-	-
Transfers in	585,786	2,499,562	2,000,000	-	-	5,085,348
Transfers (out)	(4,823,601)	(1,015,052)	-	(102,383)	(102,383)	(6,043,418)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (4,237,815)</b>	<b>\$ 1,484,510</b>	<b>\$ 21,375,000</b>	<b>\$ (428,044)</b>	<b>\$ (102,383)</b>	<b>\$ 18,416,930</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,786,816)</b>	<b>\$ 2,665,903</b>	<b>\$ 15,342,042</b>	<b>\$ 1,153,624</b>	<b>\$ 1,383,889</b>	<b>\$ 19,084,303</b>
<b>FUND BALANCES - OCTOBER 1, 2013</b>	<b>\$ 17,321,014</b>	<b>\$ 6,575,505</b>	<b>\$ 2,772,098</b>	<b>\$ 7,694,722</b>	<b>\$ 7,694,722</b>	<b>\$ 42,058,060</b>
<b>FUND BALANCES - SEPTEMBER 30, 2014</b>	<b>\$ 15,534,197</b>	<b>\$ 9,241,408</b>	<b>\$ 18,114,140</b>	<b>\$ 8,848,346</b>	<b>\$ 9,078,611</b>	<b>\$ 61,142,363</b>

**CITY OF BLUE SPRINGS  
COMBINING STATEMENT OF  
REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MAJOR  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	HOTEL MOTEL TAX FUND	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
Taxes	\$ 575,238	\$ 1,110,604	\$ -	\$ 1,685,842
Interest	355	233,150	32	233,536
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 575,593</b>	<b>\$ 1,343,754</b>	<b>\$ 32</b>	<b>\$ 1,919,378</b>
<b>EXPENDITURES:</b>				
Current:				
General government	\$ 147,548	\$ 18,768	\$ -	\$ 166,317
Debt service:				
Principal retirement	-	910,000	-	910,000
Interest and fiscal charges	-	1,080,382	2,155,972	3,236,354
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,548</b>	<b>\$ 2,009,151</b>	<b>\$ 2,155,972</b>	<b>\$ 4,312,671</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 428,044</b>	<b>\$ (665,397)</b>	<b>\$ (2,155,940)</b>	<b>\$ (2,393,293)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers in	-	500,000	415,660	915,660
Transfers (out)	(428,044)	-	-	(428,044)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (428,044)</b>	<b>\$ 500,000</b>	<b>\$ 415,660</b>	<b>\$ 487,616</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ (165,397)</b>	<b>\$ (1,740,280)</b>	<b>\$ (1,905,677)</b>
<b>FUND BALANCES - OCTOBER 1, 2013</b>	<b>\$ 566,070</b>	<b>\$ 890,634</b>	<b>\$ 422,500</b>	<b>\$ 1,879,204</b>
<b>FUND BALANCES - SEPTEMBER 30, 2014</b>	<b>\$ 566,070</b>	<b>\$ 725,237</b>	<b>\$ (1,317,780)</b>	<b>\$ (26,473)</b>

**CITY OF BLUE SPRINGS  
STATEMENT OF REVENUES,  
EXPENDITURES AND  
CHANGES IN FUND NET  
ASSETS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	WATER UTILITY	SEWER UTILITY	GOLF COURSE	TOTAL	
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 8,063,341	\$ 6,879,205	\$ 1,376,840	\$ 16,319,386	\$ 1,191,476
Other	11,392	5,827	17,218	34,437	-
<b>TOTAL OPERATING REVENUES:</b>	<b>\$ 8,074,733</b>	<b>\$ 6,885,032</b>	<b>\$ 1,394,058</b>	<b>\$ 16,353,823</b>	<b>\$ 1,191,476</b>
<b>OPERATING EXPENSES:</b>					
Personal services	\$ 956,489	\$ 967,451	\$ 540,873	\$ 2,464,812	\$ 201,439
Administrative and support services	970,020	794,915	-	1,764,935	-
Materials and supplies	470,812	1,044,293	404,504	1,919,609	954,317
Purchased water and sewer services	4,541,506	1,544,964	-	6,086,470	-
Contractual services	919,843	1,402,702	330,258	2,652,803	-
Utilities	50,287	477,483	-	527,770	-
Depreciation and amortization	902,747	2,386,943	294,066	3,583,756	6,694
Principal Retirement	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES:</b>	<b>\$ 8,811,704</b>	<b>\$ 8,618,751</b>	<b>\$ 1,569,701</b>	<b>\$ 19,000,156</b>	<b>\$ 1,162,450</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (736,972)</b>	<b>\$ (1,733,718)</b>	<b>\$ (175,643)</b>	<b>\$ (2,646,333)</b>	<b>\$ 29,026</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	45,600	882,868	20	928,488	\$ -
Interest expense and fiscal charges	-	(949,130)	(148,280)	(1,097,409)	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>\$ 45,600</b>	<b>\$ (66,262)</b>	<b>\$ (148,260)</b>	<b>\$ (168,922)</b>	<b>\$ -</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS &amp; TRANSFERS</b>	<b>\$ (691,372)</b>	<b>\$ (1,799,980)</b>	<b>\$ (323,903)</b>	<b>\$ (2,815,255)</b>	<b>\$ 29,026</b>
Capital contributions	\$ -	\$ 449,433	\$ -	\$ 449,433	\$ -
Special Assessments	-	313,720	-	313,720	-
Transfers in	274,679	-	400,549	675,228	-
Transfers (out)	-	(274,679)	-	(274,679)	(32,478)
<b>CHANGE IN NET ASSETS</b>	<b>\$ (416,693)</b>	<b>\$ (1,311,506)</b>	<b>\$ 76,647</b>	<b>\$ (1,651,552)</b>	<b>\$ (3,452)</b>
<b>TOTAL NET ASSETS - OCTOBER 1, 2013</b>	<b>\$ 28,093,921</b>	<b>\$ 62,330,971</b>	<b>\$ 3,299,007</b>	<b>\$ 93,723,900</b>	<b>\$ (34,461)</b>
<b>TOTAL NET ASSETS - SEPTEMBER 30, 2014</b>	<b>\$ 27,677,228</b>	<b>\$ 61,019,465</b>	<b>\$ 3,375,654</b>	<b>\$ 92,072,347</b>	<b>\$ (37,913)</b>

**CITY OF BLUE SPRINGS  
STATEMENT OF NET ASSETS -  
PROPRIETARY FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	WATER FUND	SEWER FUND	GOLF COURSE FUND	TOTAL	
<b>ASSETS</b>					
CURRENT ASSETS:					
Cash and investments	\$ 6,355,971	\$ 11,755,765	\$ 365,347	\$ 18,477,083	\$ -
Receivables (net of allowances for uncollectibles)					
Accounts	927,120	10,158,158	-	11,085,278	8,850
Accrued interest	7,227	11,853	-	19,080	-
Due from other governments	-	718,602	-	718,602	-
Special Assessments	-	1,850,955	-	1,850,955	-
Inventory	235,144	38,746	86,157	360,047	177,548
Prepaid items	198,332	198,277	-	396,609	-
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 7,723,794</b>	<b>\$ 24,732,356</b>	<b>\$ 451,504</b>	<b>\$ 32,907,654</b>	<b>\$ 186,398</b>
NONCURRENT ASSETS:					
Unamortized bond issue costs	-	-	17,117	17,117	-
Capital Assets:	-	15,775,000	-	15,775,000	-
Land and construction in progress, non-depreciable	343,205	1,266,522	2,250,443	3,860,170	-
Other capital assets, net of depreciation	20,797,398	57,878,113	5,885,697	84,561,208	8,368
<b>TOTAL NONCURRENT ASSETS</b>	<b>\$ 21,140,603</b>	<b>\$ 74,919,635</b>	<b>\$ 8,153,257</b>	<b>\$ 104,213,495</b>	<b>\$ 8,368</b>
<b>TOTAL ASSETS</b>	<b>\$ 28,864,397</b>	<b>\$ 99,651,991</b>	<b>\$ 8,604,761</b>	<b>\$ 137,121,149</b>	<b>\$ 194,765</b>
<b>LIABILITIES</b>					
CURRENT LIABILITIES:					
Accounts payable	\$ 572,312	\$ 502,489	\$ 3,067	\$ 1,077,867	\$ 50,806
Accrued liabilities	16,918	26,337	237,661	280,916	21,830
Accrued interest	-	93,816	9,004	102,820	-
Customer deposits	494,735	-	1,736	496,471	-
Unearned revenue	-	-	30,352	30,352	-
Deferral on refunding	-	-	(171,170)	(171,170)	-
Long-term debt due in one year	-	2,205,468	74,109	2,279,577	160,997
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,083,965</b>	<b>\$ 2,828,110</b>	<b>\$ 184,759</b>	<b>\$ 4,096,834</b>	<b>\$ 233,633</b>
NONCURRENT LIABILITIES:					
Interfund payable	\$ -	\$ -	\$ 2,000,055	\$ 2,000,055.3	\$ -
Long-term debt	111,087	35,822,434	3,044,293	38,977,814	4,229
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>\$ 111,087</b>	<b>\$ 35,822,434</b>	<b>\$ 5,044,348</b>	<b>\$ 40,977,869</b>	<b>\$ 4,229</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,195,052</b>	<b>\$ 38,650,544</b>	<b>\$ 5,229,107</b>	<b>\$ 45,074,704</b>	<b>\$ 237,862</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	\$ 21,140,603	\$ 21,116,733	\$ 5,017,739	\$ 47,275,074	\$ 8,368
Restricted for:					
Debt service	-	-	487,923	487,923	-
Unrestricted (deficit)	6,528,742	39,884,714	(2,130,008)	44,283,448	(46,280)
<b>TOTAL NET ASSETS</b>	<b>\$ 27,669,345</b>	<b>\$ 61,001,447</b>	<b>\$ 3,375,654</b>	<b>\$ 92,046,446</b>	<b>\$ (37,913)</b>

**CITY OF BLUE SPRINGS  
COMBINING STATEMENT OF FIDUCIARY  
NET ASSETS - ALL AGENCY FUNDS  
FISCAL YEAR 2013-14**

**FOURTH QUARTER - SEPTEMBER 30, 2014**

CATEGORY	JACKSON COUNTY TAX FUND	FLEXIBLE BENEFIT FUND	EASTERN JACKSON COUNTY BETTERMENT COUNCIL FUND	ADAMS FARM TDD FUND	CORONADO DRIVE TDD FUND	ADAMS DAIRY LANDING CID FUND	TOTAL
<b>ASSETS</b>							
Cash	\$ 73,500	\$ (6,752)	\$ 30,417	\$ -	\$ -	\$ 874,068	\$ 971,233
Accounts receivable	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 73,500</b>	<b>\$ (6,752)</b>	<b>\$ 30,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 874,068</b>	<b>\$ 971,233</b>
<b>LIABILITIES</b>							
Due to other governments	\$ 73,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,500
Employee flexible benefit deposits	-	(6,752)	-	-	-	-	(6,752)
Due to other entities	-	-	30,417	-	-	874,068	904,485
Membership Deposits	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 73,500</b>	<b>\$ (6,752)</b>	<b>\$ 30,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 874,068</b>	<b>\$ 971,233</b>