CITY OF BLUE SPRINGS FINANCIAL AND OPERATING REPORT

FISCAL YEAR 2011-12 - 3RD QUARTER

JUNE 30, 2012

PREPARED BY
FINANCE DEPARTMENT

Blue Springs, Missouri
Finance Department

August 10, 2012

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

Re: 3rd Quarter Financial Report for the period ended June 30, 2012.

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, 2012. These projections of revenues and expenditures are based upon the budgeted amounts +/- any specific changes to the accounts that are known at this time.

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

General Fund Revenues (p. 1-6)

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

Table FR-1
Projected General Fund Revenues through 09.30.12

Revenue Category	Annual Revised Budget	Actual 9/30/2012	Variance Act. to Bud.	% Variance
Taxes	$ 15,568,010	$ 16,046,843	$ 478,833	3%
Licenses & Permits	444,463	$ 555,403	$ 110,940	25%
Intergovernmental	2,702,300	$ 2,706,695	$ 4,395	0%
Charges for Services	3,074,713	$ 3,238,390	$ 163,677	5%
Fines & Forfeitures	912,221	$ 912,913	$ 692	0%
Interest Income	65,239	$ 71,772	$ 6,533	10%
Sales & Rentals	275,780	$ 290,351	$ 14,571	5%
Donations & Contributions	27,945	$ 42,546	$ 14,601	52%
Other Income	105,680	$ 257,494	$ 151,814	144%
Total	$ 23,176,351	$ 24,122,406	$ 946,055	4%

Based upon the results of the first quarter, revenues are projected to end the year $946,055 or 4% over budget. The majority of this change is due to higher than budgeted sales taxes and franchise taxes from KCP&L and the receipt of the Workers' Compensation dividend the City received from MPR for $101,198. The revenues in charges for services are over budget due to the collection of construction inspection fees for the Woods Chapel road improvement project. A portion of this revenue is offset by a decrease in pool revenues due to the transition of the Centennial Pool contract to the school district.

General Fund Expenditures (p. 7-11)

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

Table FR-2
Projected General Fund Expenditures through 09.30.12

	Annual Revised Budget	Actual 9/30/2012	Variance of Act. to Bud.	%
General Government	$ 5,995,078	$ 6,019,484	$ 24,406	0.41%
Public Safety	11,833,972	11,887,459	53,487	0.45%
Public Works	830,821	835,957	5,136	0.62%
Streets & Highw ays	2,532,516	2,652,516	119,999	4.74%
Parks & Recreation	3,839,159	3,567,385	(271,774)	-7.08%
Total	$ 25,031,547	$ 24,962,801	$ (68,746)	0%

Based upon the results through the second quarter, expenditures will be below budget by ($68,746) due to the transition of the pool contract to the school district January 1, 2012 and the addition of several items that will be included in a budget amendment that the City Council will be asked to consider at the August 20, 2012 City Council Meeting. There are two expenditure reports, one that lists total expenditures by department and the other details the departmental expenditures by category (Personal Services, Materials & Supplies, Contractual Services, and Capital Outlay.)

The annual revised budget is composed of the adopted budget of $24,254,862 plus carryover encumbrances of $310,231 and a budget amendment of $466,450, for a total revised expenditure budget of $25,031,547. The budget amendment scheduled for consideration on August 20, 2012 includes $102,122.83 to cover the 3% pay increase implemented in June, $45,000 for repairs to the Opticom system, and $69,078.26 for repairs and maintenance on the street lights on Adams Dairy Parkway. More details on these items will be included in the contracts for this work and in the budget amendment council information form.

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 09.30.12

Beginning Fund Balance 09.30.11	$ 15,479,336
Current Fiscal Year	
Revenues	24,122,406
Expenditures	24,962,801
Revenues over/(under) Expenditures	(840,395)
Transfers In	2,096,922
Transfers Out	(3,130,761)
Change in Fund Balance	(1,874,234)
Projected Ending Fund Balance 09.30.12	$ 13,605,101

Table FR-3 is a summary of ending fund balance for the General Fund for the fiscal year ending September 30, 2012. Total fund balance is projected to decrease by $1,874,234. Operating transfers out of $3,130,761 are higher than originally budgeted due to a projected additional transfer to the Golf Course of $25,000 to cover golf course revenue shortfalls for the year and the transfer of $2,269,828.40 to the Capital Projects fund for the purchase of land. Additional information relating to the Golf Course Fund is on page v.

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 09.30.12

Nonspendable:	$	2,069,873
Restricted:		131,654
Committed:		
Emergency & Budget Stabilization		7,047,605
Other Committed		127,254
Assigned:		1,657,969
Unassigned:		2,570,747
Projected Ending Fund Balance	$	13,605,101

Table FR-4 is a summary of the composition of the projected General Fund balance of $13,605,101. The committed funds are within the Governmental Fund Balance policy adopted by the City Council on August 1, 2011.

General Fund Budget

The General Fund budget was amended at the May 7, 2012, city council meeting for $466,450 for expenditures and $2,269,828.40 in operating transfers. The upcoming General Fund budget amendment totals $216,201.09.

Capital Projects Funds (p. 12 & 14)

For the quarter ended June 30, 2012, expenditures exceeded revenues by ($7,474,781) as work continues on the 2008 Street Bond Projects. General Obligation and Build America Bonds were issued in December 2009 to provide the first round of funding to complete the Moreland School Road extension, the intersection of Colbern Road and Highway 7 and major improvements to Woods Chapel Road. The Moreland Road School extension was completed during the 2009-10 fiscal year and the Colbern Road and Highway 7 intersection was completed during the 2010-11 fiscal year.

The Woods Chapel Road project was awarded this spring and bonds were issued in June to provide the remainder of the project costs. The forthcoming budget amendment for the Capital Projects Fund includes amending expenditures for the Woods Chapel project and the receipt of the bond proceeds.

Expenditures exceed revenues because bond funds from bonds issued in 2009 are being used to pay for the bond projects.

Pages 21-25 of this report provide additional details on the capital projects that were approved in the 2011-12 budget.

Hotel/Motel Tax Fund (p. 13 &15)

For the quarter ended June 30, 2012, the Hotel/Motel Tax fund revenues are ($33,763) or 8% lower than last year. Due to the recent fire at one of the City's hotels and another hotel that entered into foreclosure without standing hotel/motel taxes past due; these revenues will be monitored closely on a monthly basis. 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.

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 $349,694.

Conference Center outstanding principal and interest on the debt as of 09.30.12 will be $2,432,513. The conference center debt is scheduled to be retired in 2019.

Debt Service Funds (p. 13 & 15)

As of June 30, 2012, 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 proposed year-end budget amendment includes amending the General Obligation Debt Service Fund for $79,850 for interest on the 2009A GO Bonds. This expense was omitted from the adopted budget in error.

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 Debt Service fund in order to maintain the debt service property tax levy at $.15 per $100 assessed valuation.

Public Safety Sales Tax Fund (p.12 & 14)

As of June 30, 2012, the City has collected $1,754,285 in Public Safety Sales tax has incurred expenditures of $1,895,221. 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.

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

Tax Increment Financing (TIF) Funds (p. 12 & 14)

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 2011 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 last month.

Fiduciary Funds

The City maintains five 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.18)

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. 16 & 17)

For the quarter ended June 30, 2012, operating expenditures exceeded operating revenues by $(428,580). For the same period last year, expenditures exceeded revenues by $(126,287). A significant portion of this amount is for the cart path repairs and other golf course improvements that will be moved to a capital asset category at year-end.

The City's golf course management company, Orion Management Solutions RG, submitted a budget for 2011-12 that covered most of the operations and debt service and budgeted for a transfer of $114,078 from the General Fund. As of the date of this report, staff is estimating a transfer of $139,098. This estimate may change due to the extremely dry and hot conditions we have experienced this summer.

Golf Course outstanding principal and interest on the debt as of 09.30.12 is $5,119,555. The golf course debt is scheduled to be retired in 2025.

Water Utility Fund (p. 16 &17)

For the quarter ended June 30, 2012, operating expenditures exceeded operating revenues by ($1,721,341). For the same period last year expenditures exceeded revenues by ($588,855). The Public Works Department is working with the City's water suppliers to adjust the water supply contracts to allow the City to implement the best long term strategy for water purchases.

The rates for the second year of the three year rate study went into effect on October 1, 2011. The rate increase for the water fund was 3%.

Pages 21-25 of this report provide additional details on the status of capital projects that were approved in the 2011-12 budget for the Water Fund.

Sewer Utility Fund (p. 16 & 17)

For the quarter ended June 30, 2012, operating expenditures exceeded operating revenues by ($5,997,249.) For the same period last year expenditures exceeded revenues by ($10,266,951.)

The third annual installment of NID assessments of $1,535,000 was included on the 2011 property tax bills. The 2011-12 principal and interest payment on the NID bonds was $827,140 and was paid in February. The second interest payment for the year is due in August for $395,765.

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.

Pages 21-25 of this report provide additional details on the status of capital projects that were approved in the 2011-12 budget for the Sewer Fund.

Conclusion

While there continue to be areas within the City's budget that continue to need close monitoring, several revenue categories are trending in a positive direction.

Sincerely,
Christine Cates
Assistant City Administrator

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
TAXES						
Property Tax - Current	$ 4,116,187	$ 4,049,872	$ 149,731	$ 4,199,603	$ 83,416	2%
Railroad & Utlity Tax	39,758	48,879	-	48,879	9,121.02	23%
Interest - Delinquent Property Taxes	50,481	37,718	13,140	50,858	377.00	1%
Interest - Replacement Tax	2,212	3,028	-	3,028	815.64	37%
Interest - City Stickers (Jackson Co)	4,404	3,898	873	4,771	367.00	8%
TOTAL PROPERTY TAXES	**4,213,042**	**4,143,394**	**163,745**	**4,307,139**	**94,096.66**	**2%**
City 1% Sales Tax	6,612,012	$ 4,996,350	1,848,148	6,844,498	232,486	4%
						0%
TOTAL SALES TAXES	**6,612,012**	**4,996,350**	**1,848,148**	**6,844,498**	232,486	**4%**
Franchise Tax - MO Gas Energy	956,869	$ 583,629	103,304	686,933	(269,936)	-28%
Franchise Tax - KC Power & Light	1,964,891	$ 1,546,301	654,001	2,200,302	235,411	12%
Franchise Tax - Telecommunications	374,238	$ 274,756	85,168	359,924	(14,314)	-4%
Franchise Tax - Comcast	237,003	$ 174,889	53,710	228,599	(8,404)	-4%
Franchise Tax - Wireless Communications	889,008	$ 786,217	199,869	986,086	97,078	11%
Franchise Tax -ATT Video	148,839	$ 196,984	64,000	260,984	112,145	75%
Cigarette Tax	149,121	$ 112,648	36,552	149,200	79	0%
TOTAL FRANCHISE & CIGARETTE TAXES	**4,719,969**	**3,675,423**	**1,196,605**	**4,872,028**	152,059	**3%**
Payment In Lieu Of Taxes	22,987	$ 23,178	-	23,178	191.21	1%
TOTAL PILOTS	**22,987**	**23,178**	**-**	**23,178**	191.21	**1%**
TOTAL TAXES	**$ 15,568,010**	**$ 12,838,345**	**$ 3,208,497**	**$ 16,046,843**	**$ 478,833**	**3%**
LICENSES & PERMITS						
Occupational/Business License	$ 117,869	$ 118,298	$ 9,420	$ 127,718	$ 9,849	8%
Liquor Licenses	39,102	$ 36,342	7,645	43,987	$ 4,885	12%
Liquor I.D. Cards	25,000	$ 26,225	4,162	30,387	$ 5,387	22%
Security Licenses	1,129	$ 428	86	513	$ (616)	-55%
Solicitor's License	1,875	$ 1,800	65	1,865	$ (10)	-1%
City Stickers - Current	98,539	$ 103,730	15,558	119,288	$ 20,749	21%
Building Permits	133,999	$ 204,134	-	204,134	$ 70,135	52%
Sign Permits	22,000	$ 17,485	5,056	22,541	$ 541	2%
Street Cut Permits	-	$ 20	-	20	$ 20	0%
Firework Permits	4,950	$ 4,950	-	4,950	$ -	0%
TOTAL LICENSES & PERMITS	**$ 444,463**	**$ 513,411**	**$ 41,992**	**$ 555,403**	**$ 110,940**	**25%**
INTERGOVERNMENTAL						
FED. - Brownfields	$ -	$ -	$ -	$ -	$ -	0%
FED. - Energy Grant - MARC	-	$ 4,773	-	4,773	4,773	0%
FED. - Special Event Recycling Grant	-	$ -	-	-	-	0%
FED. - Community Dev Block Grant	114,000	$ 44,254	26,158	70,412	(43,588)	-38%
FED. - Drug/Property Forfeiture	-	$ -	-	-	-	0%
FED. - FEMA Joplin	-	$ (1,659)	-	(1,659)	(1,659)	0%
FED. - JAG	-	$ 9,500	-	9,500	9,500	0%
FED. - Bulletproof Vest Program Grant	7,640	$ 0	3,675	3,675	(3,965)	-52%
FED. - OCDETF	-	$ -	-	-	-	0%
FED. - Domestic Violence Grant	189,575	$ 109,696	61,456	171,152	(18,423)	-10%
FED. - MARC/JCCOA Grant	25,000	$ 18,750	6,250	25,000	-	0%
TOTAL FEDERAL GRANTS & PAYMENTS	**336,215**	**185,314**	**97,539**	**282,853**	**(53,362)**	**-16%**
State Motor Vehicle Fuel Tax	1,326,883	$ 988,488	337,205	1,325,693	(1,190)	0%
State Vehicle License Fees	211,122	$ 163,983	47,843	211,826	704	0%

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
State Motor Vehicle Sales Tax	262,013	$ 222,539	55,106	277,645	15,632	6%
Financial Institution Tax (Intangible)	13,040	$ 3,117	-	3,117	(9,923)	-76%
State Police Traffic Services(Overtime)	9,500	$ -	-	-	(9,500)	-100%
Sobriety Checkpoint Grant	7,560	$ 445	5,391	5,836	(1,724)	-23%
EUDL Grant	10,000	$ 5,467	8,384	13,851	3,851	39%
TOTAL STATE GRANTS & PAYMENTS	**1,840,118**	**1,384,039**	**453,929**	**1,837,968**	**(2,150)**	**0%**
County Drug Task Force	182,928	$ 158,485	22,326	180,811	(2,117)	-1%
CLEEO Grant	16,000	$ 15,750	5,250	21,000	5,000	31%
COMBAT DARE Grant	85,000	$ 2,846	116,927	119,773	34,773	41%
County Replacement Tax (M & M)	210,559	$ 194,692	-	194,692	(15,867)	-8%
Delinquent County Replacement Tax	31,479	$ 22,325	2,271	24,596	(6,883)	-22%
TOTAL COUNTY GRANTS & PAYMENTS	**525,966**	**394,098**	**146,774**	**540,872**	**14,906**	**3%**
Reimbursements From Other Governments	-	22,500	22,500	45,000	45,000	0%
TOTAL INTERGOVERNMENTAL	**$ 2,702,300**	**$ 1,985,952**	**$ 720,744**	**$ 2,706,695**	**$ 4,395**	**0%**
CHARGES FOR SERVICES						
Public Hearing Fees	$ 4,950	$ 6,406	$ -	$ 6,406	$ 1,456	29%
License Bureau Credit Card Fees	-	$ 335	-	335	335	0%
Motor Vehicle Report Copy Fee	11,920	$ 1,405	747	2,151	(9,769)	-82%
MV License Fees	318,029	$ 229,364	90,192	319,556	1,527	0%
Drivers Fees	76,307	$ 67,744	15,021	82,764	6,457	8%
Property Tax Collection Fee (1%)	173,040	$ 174,701	10,230	184,931	11,891	7%
TOTAL ADMINISTRATION & FINANCE FEES	**584,246**	**479,954**	**116,189**	**596,143**	**11,897**	**2%**
Municipal Court Costs	105,323	$ 71,713	36,122	107,835	2,512	2%
Mun Ct Costs - Law Enf. Training	17,480	$ 11,948	6,024	17,972	492	3%
Mun Ct Costs - Victims Comp. Fee	3,270	$ 2,210	1,115	3,325	55	2%
Mun Ct Costs - DWI Fees	8,896	$ 10,124	1,846	11,970	3,074	35%
TOTAL MUNICIPAL COURT FEES	**134,969**	**95,995**	**45,107**	**141,102**	**6,133**	**5%**
Sub-Division Planning Fees	9,796	$ 13,485	-	13,485	3,689	38%
Bldg. Reinspection Fees	100	$ 59	41	100	-	0%
Weed Cutting & Mowing Fees	58,000	$ 46,602	17,103	63,705	5,705	10%
Plan Review Fees	50,000	$ 40,515	15,129	55,643	5,643	11%
Admin Fee- Adams Farm TDD	-	$ 5,947	17,840	23,787	23,787	0%
Admin Fee- Walmart TDD	-	$ 3,741	11,223	14,964	14,964	0%
Admin Fee- ADL CID	-	$ 1,044	-	1,044	1,044	0%
Developers Training/Workshop Fees	770	$ -	770	770	-	0%
Planned Unit Development Fees	3,000	$ -	3,000	3,000	-	0%
Construction Investigation Fees	2,000	$ 730	1,270	2,000	-	0%
Residential Overlay Development	-	$ 220	-	220	220	0%
TOTAL COMMUNITY DEVELOPMENT FEES	**123,666**	**112,342**	**66,376**	**178,718**	**55,052**	**45%**
Warrant Entry Fees	-	$ -	-	-	-	0%
Patrol Vehicle Usage Fees	-	$ 3,060	-	3,060	3,060	0%
Prisoner Housing Fees	630	$ 140	490	630	-	0%
Animal Shelter Fee	13,200	$ 12,159	1,041	13,200	-	0%
False Alarm Fees	5,000	$ 4,150	850	5,000	-	0%
CJCFPD Dspatch Fees	-	$ 33	-	33	33	0%
YOU Lab Fees	-	$ 385	-	385	385	0%
R-IV School Program Fees	138,486	$ 138,486	-	138,486	-	0%

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Summer Camp	4,000	$ 880	3,120	4,000	-	0%
EMS Service Fees	1,397,601	$ 1,022,885	374,716	1,397,601	-	0%
EMS Service Fees - Prior Years	-	$ 898	-	898	898	0%
TOTAL PUBLIC SAFETY FEES	**1,558,917**	**1,183,075**	**380,217**	**1,563,293**	**4,376**	**0%**
Landfill/Construction Fee	2,700	$ 4,393	-	4,393	1,693	63%
Construction/Developers Fees	-	$ 318,594	-	318,594	318,594	0%
Street Cut Inspection Fees	-	$ 20	-	20	20	0%
Street Sign Construction Fees	-	$ -	-	-	-	0%
Street Light Installation Fees	-	$ 6,758	-	6,758	6,758	0%
TOTAL PUBLIC WORKS FEES	**2,700**	**329,764**	**-**	**329,764**	**327,064**	**12113%**
Parks - Shelter Rental Fees	27,517	$ 20,690	6,827	27,517	-	0%
Parks - Concession Fees	35,725	$ 14,287	21,438	35,725	-	0%
Parks - Ballfield Rental	14,761	$ 5,225	9,536	14,761	-	0%
Parks - Court Lighting Fees	2,300	$ 1,948	352	2,300	-	0%
Parks - Field Lts-Outside Groups	14,149	$ 12,207	1,942	14,149	-	0%
Recycling - Pink Hill Park	9,000	$ 4,126	4,874	9,000	-	0%
TOTAL PARKS FACILITY FEES	**103,452**	**58,482**	**44,970**	**103,452**	**-**	**0%**
Rec. - PAC Art Crawl	-	$ -	-	-	-	0%
Rec. - Women's Slow Pitch	2,640	$ 2,520	120	2,640	-	0%
Rec. - Co-Ed Slow Pitch	21,545	$ 9,470	12,075	21,545	-	0%
Rec. - Co-Ed Volleyball Leagues	6,750	$ -	6,750	6,750	-	0%
Rec. - Men's Slow Pitch	37,276	$ 30,850	6,426	37,276	-	0%
Rec. - Church Slow Pitch	9,880	$ 3,285	6,595	9,880	-	0%
Rec. - Men's Basketball League	595	$ -	-	-	(595)	-100%
Rec. - Mud Volleyball Tournament	2,890	$ 2,750	140	2,890	-	0%
Rec. - Start Smart-Basketball	1,020	$ 540	480	1,020	-	0%
Rec. - Start Smart-Soccer	720	$ 720	-	720	-	0%
Rec. - Start Smart-Baseball	1,200	$ 1,440	-	1,440	240	20%
Rec. - Youth Volleyball	800	$ 663	138	800	-	0%
Rec. - Skateboard Competition	200	$ 340	-	340	140	70%
Rec. - Flag Football	2,190	$ -	-	-	(2,190)	-100%
Rec. - Tai Chi	4,130	$ -	-	-	(4,130)	-100%
Rec. - Rape Aggression Defense	250	$ -	-	-	(250)	-100%
Rec. - Tennis Lesson Fees	10,835	$ 5,770	5,065	10,835	-	0%
Rec. - Gymnastics Lesson Fees	946	$ 337	609	946	-	0%
Rec. - Horseshoe League	-	$ -	-	-	-	0%
Rec. - Dance Class Fees	9,935	$ 9,543	392	9,935	-	0%
Rec. - Fine Arts Class Fees	300	$ 700	-	700	400	133%
Rec. - Adult Fitness Classes	5,500	$ 5,492	8	5,500	-	0%
Rec. - Archery	150	$ -	-	-	(150)	-100%
Rec. - Special Needs Classes	320	$ -	-	-	(320)	-100%
Rec. - Fall Theater Fee	450	$ -	-	-	(450)	-100%
Rec. - Holiday Theater Fee	450	$ -	-	-	(450)	-100%
Rec. - Spring Theater Fees	450	$ -	-	-	(450)	-100%
Rec. - Summer Theater Fees	450	$ 1,350	-	1,350	900	200%
Rec. - Crafts Workshop Fees	-	$ -	-	-	-	0%
Rec. - Youth Expo Exhibitor Fee	1,275	$ 915	360	1,275	-	0%
Rec. - Twilight Bike Ride	3,025	$ 2,921	104	3,025	-	0%
Rec. - Fall Fest/BBQ Blaze-Off	-	$ 2,725	-	2,725	2,725	0%
Rec. - Indoor Volleyball League-Sundays	-	$ 2,320	-	2,320	2,320	0%
Rec. - Kid's Music	-	$ -	-	-	-	0%

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Rec. - Youth Special Events	950	$ 250	700	950	-	0%
Rec. - Stretch And Grow	380	$ -	380	380	-	0%
Rec. - Breakfast With Santa	810	$ 342	468	810	-	0%
Rec. - Daddy/Daughter Val Dance	3,000	$ 4,044	-	4,044	1,044	35%
Rec. - Mom and Son Event	300	$ -	300	300	-	0%
Rec. - Kids Triathalon	-	$ 3,445	-	3,445	3,445	0%
Rec. - Holiday Lights Tour	1,000	$ 1,277	-	1,277	277	28%
Rec. - Ruff Event - Chili Dinner	3,000	$ 1,961	1,039	3,000	-	0%
Rec. - Pooches On The Parkway	5,165	$ 4,043	1,122	5,165	-	0%
Rec. - Martial Arts	1,350	$ 1,809	-	1,809	459	34%
Rec. - Learning And Leisure	7,590	$ 12,120	-	12,120	4,530	60%
Rec. - Amusement Park Ticket Sales	570	$ 488	82	570	-	0%
Rec. - Program Transfer Fees	375	$ 447	-	447	72	19%
Rec. - Voice Exploration	-	$ -	-	-	-	0%
TOTAL RECREATION FEES	**150,662**	**114,877**	**43,352**	**158,229**	**7,567**	**5%**
Pool - Rental Fees - KC Dolphins	28,709	$ 6,676	-	6,676	(22,033)	-77%
Pool - Coupon Book Admissions	1,240	$ -	-	-	(1,240)	-100%
Pool - Sale Of Passes	43,853	$ -	-	-	(43,853)	-100%
Pool - Sale Of Swim Pants And Diapers	19	$ -	-	-	(19)	-100%
Pool - Summer Open Swim Fees	57,206	$ 6,423	-	6,423	(50,784)	-89%
Pool - Indoor Open Swim Fees	881	$ -	-	-	(881)	-100%
Pool - Wellness Activity Fees	13,100	$ 2,152	-	2,152	(10,948)	-84%
Pool - Beach Bash & Sp. Events	600	$ -	-	-	(600)	-100%
Pool - Concession Fees	4,000	$ -	-	-	(4,000)	-100%
Pool - Swimming Lesson Fees	30,288	$ 1,264	-	1,264	(29,024)	-96%
Pool - Usage And Rental Fees	9,485	$ 1,830	-	1,830	(7,655)	-81%
Pool - R-IV Sch Rental Fees	85,000	$ 18,501	-	18,501	(66,499)	-78%
TOTAL POOL FEES	**274,381**	**36,846**	**-**	**36,846**	**(237,535)**	**-87%**
Vesper Hall - Senior Citizen Trips	13,000	$ 9,721	-	9,721	(3,279)	-25%
	-	$ 14	-	14	14	0%
Vesper Hall - Education Classes	6,473	$ 2,659	3,814	6,473	-	0%
Vesper Hall - Fitness Activities	19,432	$ 10,874	8,558	19,432	-	0%
Vesper Hall - Arts & Craft Class	6,152	$ 3,631	2,521	6,152	-	0%
Vesper Hall - Entertainment Fees	13,665	$ 13,921	-	13,921	256	2%
Vesper Hall - Meals	40,000	$ 16,131	16,000	32,131	(7,869)	-20%
Vesper Hall - Rental Fees	43,000	$ 27,606	15,394	43,000	-	0%
TOTAL VESPER HALL FEES	**141,722**	**84,556**	**46,288**	**130,843**	**(10,879)**	**-8%**
TOTAL CHARGES FOR SERVICES	**$ 3,074,713**	**$ 2,495,891**	**$ 742,499**	**$ 3,238,390**	**$ 163,675**	**5%**
FINES & FOREFETURES						
Merchants License Late Penalties	$ 3,060	$ 2,329	$ 731	$ 3,060	$ -	0%
Late Payment Fees	-	$ -	-	-	-	0%
Collection Fee On Delinquent Account	-	$ -	-	-	-	0%
Municipal Court Fines	884,638	$ 678,474	206,164	884,638	-	0%
Court Ordered Restitution	3,245	$ 1,262	1,983	3,245	-	0%
Court Bond Forfeiture	20,679	$ 21,370	-	21,370	691	3%
Late Fees	600	$ 210	390	600	-	0%
TOTAL FINES & FORFEITURES	**$ 912,221**	**$ 703,645**	**$ 209,268**	**$ 912,913**	**691**	**0%**
INTEREST INCOME						
Interest - Operating Funds	$ 64,351	$ 641	$ -	$ 641	$ (63,710)	-99%

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Interest - Investments	-	$ 70,993	-	70,993	70,993	0%
Interest - IRS	-	$ -	-	-	-	0%
Interest - Court Bonds	138	$ 21	117	138	-	0%
Interest - City Sales Tax	750	$ -	-	-	(750)	-100%
	-	$ -	-	-	-	
TOTAL INTEREST INCOME	**$ 65,239**	**$ 71,655**	**$ 117**	**$ 71,772**	**$ 6,533**	**10%**
SALES & RENTALS						
Antenna Rent	$ 230,165	$ 174,216	$ 55,949	$ 230,165	$ -	0%
Bike Locker Rental	120	$ -	120	120	-	0%
Billboard Rental - Grounds Park	12,000	$ 12,850	-	12,850	850	7%
	-	$ 1,950				
Facility Use & Rentals-Summit Street	10,950	$ 6,355	4,595	10,950	-	0%
Facility Use & Rentals-Zahn Street Dupl	5,500	$ 4,500	1,000	5,500	-	0%
Facility Use & Rentals-Rd Mize Rd Dupl	6,050	$ 4,725	1,325	6,050	-	0%
Facility Use & Rentals-309 S. 10Th	5,775	$ -	-	-	(5,775)	-100%
Facility Use - Elections	-	$ -	-	-	-	0%
City Auction	-	$ 14,662	-	14,662	14,662	0%
Sales of Maps/Specs/Pub/Ord	-	$ -	-	-	-	0%
Farm Lease - Chapman Frams	-	$ 1,275	-	1,275	1,275	0%
Chapter 100 Bonds Lease Admin	4,500	$ 1,500	1,500	3,000	(1,500)	-33%
Sale-Of Materials & Services	-	$ 2,829	-	2,829	2,829	0%
Sale Of City Flags,Pins,Stickers	-	$ -	-	-	-	0%
Sale-Of Maps/Specs/Pub/Ord	370	$ 1,547	-	1,547	1,177	318%
Sale Of Public Safety Equipment	-	$ -	-	-	-	0%
Sale Of Scrap (Street Materials)	250	$ 1,303	-	1,303	1,053	421%
Pool Cleaning Deposit	100	$ -	100	100	-	0%
TOTAL SALES & RENTALS	**$ 275,780**	**$ 227,711**	**$ 64,589**	**$ 290,351**	**$ 14,571**	**5%**
DONATIONS & CONTRIBUTIONS						
Donations	$ -	$ 3,000	$ -	$ 3,000	$ 3,000	0%
Donations - Public Art	-	$ 2,898	-	2,898	2,898	0%
Donations - Economic Development Corp	-	$ -	-	-	-	0%
Donations - Public Safety	-	$ -	-	-	-	0%
Post Commission Funds	-	$ 7,348	-	7,348	7,348	0%
Donations - Y.O.U.	-	$ 69	-	69	69	0%
Donations - Community-Oriented Policing	-	$ -	-	-	-	0%
Donations - Y.O.U. Summer Camp Sponsorships	-	$ -	-	-	-	0%
Donations - Ed Golden Scholarship	500	$ -	-	-	(500)	-100%
Donations - Wall That Heals	-	$ -	-	-	-	0%
Donations- Veterans Way Memorial	-	$ 2,456	-	2,456	2,456	0%
Donations - Parks Programs	6,970	$ 1,710	-	1,710	(5,260)	-75%
Donations - Young Park	-	$ -	-	-	-	0%
Donations - Hidden Valley Park Sign Ads	-	$ -	-	-	-	0%
Donations - Summer Concerts	16,475	$ 11,875	4,600	16,475	-	0%
Donations - Downtown Events	2,900	$ 3,310	-	3,310	410	14%
Donations - BBQ Blaze	-	$ -	-	-	-	0%
Donations - Easter Event	-	$ 800	-	800	800	
Donations - Easter Event	700	$ (400)	-	(400)	(1,100)	-157%
Donations - Vesper Hall	-	$ 4,880	-	4,880	4,880	0%
Donations - Home Meals Program	400	$ -	-	-	(400)	-100%
Donations - Joe Jones Memorial	-	$ -	-	-	-	0%
TOTAL DONATIONS & CONTRIBUTIONS	**$ 27,945**	**$ 37,946**	**$ 4,600**	**$ 42,546**	**$ 14,601**	**52%**

OTHER INCOME

CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 6/30/2012	ESTIMATED REVENUE TO 9/30/2012	TOTAL PROJECTED REVENUE 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Discount - Sale Tax Pmt.	$ -	$ 0	-	0	0	0%
Reimb - Miscellaneous		$ 500	-	500	500	0%
Reimb -Veterinary Services	-	$ 500	-	500	500	0%
NSF Check Fees	1,055	$ 460	595	1,055	-	0%
Insurance Settlements	-	$ 3,875	-	3,875	3,875	0%
Insurance Settlements - Street Lights	-	$ 8,514	-	8,514	8,514	0%
Insurance Settlements	-	$ 3,290	-	3,290	3,290	0%
MPR Insurance Incentives	56,326	$ 144,502	56,326	200,828	144,502	257%
Reimbursement - Repairs/Cleanup	-	$ 450	-	450	450	0%
Reimb For Photocopies	651	$ 398	253	651	-	0%
Reimb For Photocopies - Police	15,000	$ 10,762	4,238	15,000	-	0%
Reim.-Pool Maintenance	-	$ -	-	-	-	0%
Reimbursement - Posters & Laminiation	-	$ 14	-	14	14	0%
Reimb.-Blue Springs Magazine	8,680	$ 4,960	3,720	8,680	-	0%
Vending Machine Commissions	16,875	$ -	-	-	(16,875)	-100%
Cash Over/Short - Court	-	$ 55	-	55	55	0%
Cash Over/Short - License Bureau	-	$ (226)	226	-	-	0%
Cash Over/Short - Tax Collections	-	$ 20	-	20	20	0%
Cash Over/Short - Police Dept.	-	$ 10	-	10	10	0%
Cash Over/Short - Ambulance	-	$ -	-	-	-	0%
Cash Over/Short - Parks & Rec	-	$ 6	-	6	6	0%
Cash Over/Short - Pool	-	$ 1	-	1	1	0%
Cash Over/Short - Vesper Hall	-	$ (0)	0	-	-	0%
TIF Reimbursements	-	$ -	-	-	-	0%
TIF Reimbursements-Plaza At Adams Farm	-	$ -	-	-	-	0%
353 Reimbursements - Adams Pointe]	-	$ 2,563	-	2,563	2,563	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%
Duplicate Property Tax Receipt	3,568	$ 2,496	1,072	3,568	-	0%
Miscellaneous Revenue	-	$ 4,105	-	4,105	4,105	0%
Miscellaneous Revenue	-	$ 285	-	285	285	0%
Miscellaneous Revenue	-	$ -	-	-	-	0%
Miscellaneous Revenue	3,525	$ 80	3,445	3,525	-	0%
Miscellaneous Revenue	-	$ -	-	-	-	0%
Miscellaneous Revenue	-	$ -	-	-	-	0%
Miscellaneous Revenue	-	$ -	-	-	-	0%
TOTAL OTHER INCOME	**$ 105,680**	**$ 187,619**	**$ 69,875**	**$ 257,494**	**$ 151,814**	**144%**
TOTAL GENERAL FUND REVENUES	**$ 23,176,351**	**$ 19,062,175**	**$ 5,062,183**	**$ 24,122,406**	**$ 946,052**	**4.08%**

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 6/30/2012	ESTIMATED EXPENDITURES TO 9/30/2012	TOTAL PROJECTED EXPENDITURES 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
GENERAL GOVERNMENT						
City Council	$ 409,291	$ 337,606	$ 72,310	$ 409,916	$ 625	0.15%
Municipal Court	399,874	263,346	138,596	401,942	2,068	0.52%
Administration	574,382	407,204	171,081	578,285	3,903	0.68%
Public Relations & Communications	172,000	113,133	59,455	172,588	588	0.34%
Human Resources	330,289	216,802	114,648	331,450	1,161	0.35%
Legal	168,943	117,886	52,132	170,018	1,075	0.64%
Economic Development**	700,000	362,364	337,636	700,000	-	0.00%
Community Development	734,407	480,214	257,272	737,486	3,079	0.42%
Codes	594,261	427,674	169,963	597,637	3,376	0.57%
GIS	144,304	103,479	41,333	144,812	508	0.35%
Finance - Accounting	479,619	349,958	132,262	482,220	2,601	0.54%
Finance - License Bureau	326,514	220,893	107,537	328,429	1,915	0.59%
Finance - Revenue Collections	223,837	181,418	43,378	224,796	959	0.43%
Information Technology	737,357	524,984	212,374	739,905	2,548	0.35%
TOTAL GENERAL GOVERNMENT	**$ 5,995,078**	**$ 4,106,962**	**$ 1,909,974**	**$ 6,019,484**	**$ 24,406**	**0.41%**
PUBLIC SAFETY	$ 11,833,972	$ 8,499,117	$ 3,388,342	$ 11,887,459	$ 53,487	0.45%
Police - Administration	311,508	258,677	53,854	312,531	1,023	0.33%
Police - Operations	5,412,829	3,679,818	1,763,262	5,443,080	30,251	0.56%
Police - Staff Services	1,704,192	1,233,153	481,125	1,714,278	10,086	0.59%
Police - Community/Youth Outreach	2,083,621	1,459,646	636,102	2,095,748	12,127	0.58%
Police - Professional Standards	20,355	0	20,355	20,355	-	0.00%
EMS	2,301,467	1,867,824	433,643	2,301,467	-	0.00%
TOTAL PUBLIC SAFETY	**$ 11,833,972**	**$ 8,499,117**	**$ 3,388,342**	**$ 11,887,459**	**$ 53,487**	**0.45%**
Public Works	$ 830,821	$ 580,070	$ 255,887	$ 835,957	$ 5,136	0.62%
Streets & Highways	2,532,516	1,777,183	875,333	2,652,516	119,999	4.74%
TOTAL PUBLIC WORKS	**$ 3,363,337**	**$ 2,357,253**	**$ 1,131,220**	**$ 3,488,473**	**$ 125,135**	**3.72%**
PARKS & RECREATION						
Building Maintenance	$ 725,083	$ 481,349	$ 244,535	$ 725,884	$ 801	0.11%
Parks - Administration	406,178	263,551	145,018	408,569	2,391	0.59%
Parks - Recreation	331,410	207,200	125,151	332,351	941	0.28%
Parks - Pool	391,500	106,554	0	106,554	(284,946)	-72.78%
Parks - Maintenance	1,631,336	1,048,551	590,068	1,638,619	7,283	0.45%
Vesper Hall	353,652	211,513	143,895	355,408	1,756	0.50%
TOTAL PARKS & RECREATION	**$ 3,839,159**	**$ 2,318,718**	**$ 1,248,666**	**$ 3,567,385**	**$ (271,774)**	**-7.08%**
TOTAL GENERAL FUND	**$ 25,031,547**	**$ 17,282,051**	**$ 7,678,202**	**$ 24,962,801**	**$ (68,746)**	**-0.27%**

** Economic Development includes development funding agreement expenditures.

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 6/30/2012	ESTIMATED EXPENDITURES TO 9/30/2012	TOTAL PROJECTED EXPENDITURES 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
PERSONAL SERVICES						
GENERAL GOVERNMENT						
City Council	$ 89,597	$ 76,507	$ 13,715	$ 90,222	$ 625	0.70%
Municipal Court	297,786	198,174	101,680	299,854	2,068	0.69%
Administration	515,248	374,478	144,673	519,151	3,903	0.76%
Public Relations & Communications	84,127	61,358	23,357	84,715	588	0.70%
Human Resources	161,058	145,369	16,850	162,219	1,161	0.72%
Legal	139,130	93,230	46,975	140,205	1,075	0.77%
Economic Development	-	-	-	-	-	0.00%
Community Development	434,240	309,831	127,488	437,319	3,079	0.71%
Codes	487,676	348,135	142,917	491,052	3,376	0.69%
GIS	64,250	50,305	14,453	64,758	508	0.79%
Finance - Accounting	385,611	275,368	112,844	388,212	2,601	0.67%
Finance - License Bureau	298,267	203,453	96,729	300,182	1,915	0.64%
Finance - Revenue Collections	131,878	96,428	36,410	132,837	959	0.73%
Information Technology	345,332	248,653	99,227	347,880	2,548	0.74%
TOTAL GENERAL GOVERNMENT	**$ 3,434,200**	**$ 2,481,289**	**$ 977,317**	**$ 3,458,606**	**$ 24,406**	**0.71%**
PUBLIC SAFETY						
Police - Administration	$ 128,885	$ 96,124	$ 33,784	$ 129,908	$ 1,023	0.79%
Police - Operations Bureau	4,335,191	3,117,588	1,247,854	4,365,442	30,251	0.70%
Police - Staff Services	1,450,508	1,103,298	357,297	1,460,594	10,086	0.70%
Police - Community/Youth Outreach Unit	1,734,482	1,260,355	486,254	1,746,609	12,127	0.70%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	-	-	-	-	-	0.00%
TOTAL PUBLIC SAFETY	**$ 7,649,066**	**$ 5,577,364**	**$ 2,125,189**	**$ 7,702,553**	**$ 53,487**	**0.70%**
PARKS & RECREATION						
Building Maintenance	$ 122,921	$ 89,562	$ 34,160	$ 123,722	$ 801	0.65%
Parks - Administration	329,900	209,184	123,107	332,291	2,391	0.72%
Parks - Recreation	133,633	98,570	36,004	134,574	941	0.70%
Parks - Pool	-	-	-	-	-	0.00%
Parks - Maintenance	1,028,776	719,227	316,832	1,036,059	7,283	0.71%
Vesper Hall	248,727	165,762	84,721	250,483	1,756	0.71%
TOTAL PARKS & RECREATION	**$ 1,863,957**	**$ 1,282,305**	**$ 594,824**	**$ 1,877,129**	**$ 13,172**	**0.71%**
Public Works	$ 717,341	$ 522,144	$ 200,333	$ 722,477	$ 5,136	0.72%
Street & Highways	864,190	598,197	271,914	870,111	5,921	0.69%
TOTAL PUBLIC WORKS	**$ 1,581,531**	**$ 1,120,341**	**$ 472,247**	**$ 1,592,588**	**$ 11,057**	**0.70%**
TOTAL PERSONAL SERVICES	**$ 14,528,754**	**$ 10,461,299**	**$ 4,169,577**	**$ 14,630,876**	**$ 102,122**	**0.70%**

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 6/30/2012	ESTIMATED EXPENDITURES TO 9/30/2012	TOTAL PROJECTED EXPENDITURES 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
MATERIALS & SUPPLIES						
GENERAL GOVERNMENT						
City Council	$ 200	$ 20	$ 180	$ 200	$ -	0.00%
Municipal Court	3,585	3,741	(156)	3,585	-	0.00%
Administration	8,954	5,239	3,715	8,954	-	0.00%
Public Relations & Communications	13,450	9,072	4,378	13,450	-	0.00%
Human Resources	16,081	3,933	12,148	16,081	-	0.00%
Legal	1,742	795	947	1,742	-	0.00%
Economic Development	-	-	-	-	-	0.00%
Community Development	7,756	4,738	3,018	7,756	-	0.00%
Codes	17,390	10,707	6,683	17,390	-	0.00%
GIS	-	-	-	-	-	0.00%
Finance - Accounting	10,278	4,684	5,594	10,278	-	0.00%
Finance - License Bureau	11,047	5,146	5,901	11,047	-	0.00%
Finance - Revenue Collections	10,666	7,433	3,233	10,666	-	0.00%
Information Technology	35,192	22,857	12,335	35,192	-	0.00%
TOTAL GENERAL GOVERNMENT	**$ 136,341**	**$ 78,366**	**$ 57,975**	**$ 136,341**	**$ -**	**0.00%**
PUBLIC SAFETY						
Police - Administration	$ 6,374	$ 14,868	$ (8,494)	$ 6,374	$ -	0.00%
Police - Operations Bureau	478,802	294,721	184,081	478,802	-	0.00%
Police - Staff Services	41,958	19,596	22,362	41,958	-	0.00%
Police - Community/Youth Outreach Unit	127,664	58,289	69,375	127,664	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	-	-	-	-	-	0.00%
TOTAL PUBLIC SAFETY	**$ 654,798**	**$ 387,474**	**$ 267,324**	**$ 654,798**	**$ -**	**0.00%**
PARKS & RECREATION						
Building Maintenance	$ 65,095	$ 46,163	$ 18,932	$ 65,095	$ -	0.00%
Parks - Administration	12,700	5,488	7,212	12,700	-	0.00%
Parks - Recreation	23,466	13,796	9,670	23,466	-	0.00%
Parks - Pool	18,590	7,155	-	7,155	(11,435)	-61.51%
Parks - Maintenance	243,480	155,259	88,221	243,480	-	0.00%
Vesper Hall	21,440	14,140	7,300	21,440	-	0.00%
TOTAL PARKS & RECREATION	**$ 384,771**	**$ 242,000**	**$ 131,336**	**$ 373,336**	**$ (11,435)**	**-2.97%**
Public Works	$ 20,791	$ 5,771	$ 15,020	$ 20,791	$ -	0.00%
Street & Highways	509,818	379,757	130,060	509,818	-	0.00%
TOTAL PUBLIC WORKS	**$ 530,609**	**$ 385,529**	**$ 145,080**	**$ 530,609**	**$ -**	**0.00%**
TOTAL MATERIALS & SUPPLIES	**$ 1,706,519**	**$ 1,093,369**	**$ 601,715**	**$ 1,695,084**	**$ (11,435)**	**-0.67%**

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 6/30/2012	ESTIMATED EXPENDITURES TO 9/30/2012	TOTAL PROJECTED EXPENDITURES 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
CONTRACTUAL SERVICES						
GENERAL GOVERNMENT						
City Council	$ 319,494	$ 261,078	$ 58,416	$ 319,494	$ -	0.00%
Municipal Court	98,503	61,431	37,072	98,503	-	0.00%
Administration	50,180	27,487	22,693	50,180	-	0.00%
Public Relations & Communications	74,423	42,704	31,719	74,423	-	0.00%
Human Resources	153,150	67,500	85,650	153,150	-	0.00%
Legal	28,071	23,861	4,210	28,071	-	0.00%
Economic Development	700,000	362,364	337,636	700,000	-	0.00%
Community Development	292,411	165,645	126,766	292,411	-	0.00%
Codes	89,195	68,261	20,934	89,195	-	0.00%
GIS	80,054	53,175	26,879	80,054	-	0.00%
Finance - Accounting	83,730	69,906	13,824	83,730	-	0.00%
Finance - License Bureau	17,200	12,293	4,907	17,200	-	0.00%
Finance - Revenue Collections	81,293	77,409	3,884	81,293	-	0.00%
Information Technology	279,144	214,999	64,145	279,144	-	0.00%
TOTAL GENERAL GOVERNMENT	**$ 2,346,848**	**$ 1,508,113.33**	**$ 838,735**	**$ 2,346,848**	**$ -**	**0.00%**
PUBLIC SAFETY						
Police - Administration	$ 176,249	$ 147,685	$ 28,564	$ 176,249	$ -	0.00%
Police - Operations Bureau	373,371	242,783	130,588	373,371	-	0.00%
Police - Staff Services	209,166	107,662	101,504	209,166	-	0.00%
Police - Community/Youth Outreach Unit	221,475	141,002	80,473	221,475	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	2,258,778	1,867,824	390,954	2,258,778	-	0.00%
TOTAL PUBLIC SAFETY	**$ 3,239,039**	**$ 2,506,957**	**$ 732,082**	**$ 3,239,039**	**$ -**	**0.00%**
PARKS & RECREATION						
Building Maintenance	$ 446,314	$ 271,969	$ 174,345	$ 446,314	$ -	0.00%
Parks - Administration	63,578	48,880	14,698	63,578	-	0.00%
Parks - Recreation	174,311	94,834	79,477	174,311	-	0.00%
Parks - Pool	370,910	98,399	-	98,399	(272,511)	-73.47%
Parks - Maintenance	296,580	160,166	136,414	296,580	-	0.00%
Vesper Hall	57,130	31,301	25,829	57,130	-	0.00%
TOTAL PARKS & RECREATION	**$ 1,408,823**	**$ 705,549**	**$ 430,762**	**$ 1,136,312**	**$ (272,511)**	**-19.34%**
Public Works	$ 92,689	$ 52,155	$ 40,534	$ 92,689	$ -	0.00%
Street & Highways	1,080,879	741,005	453,952	1,194,957	114,078	10.55%
TOTAL PUBLIC WORKS	**$ 1,173,568**	**$ 793,160**	**$ 494,486**	**$ 1,287,646**	**$ 114,078**	**9.72%**
TOTAL CONTRACTUAL SERVICES	**$ 8,168,278**	**$ 5,513,779**	**$ 2,496,066**	**$ 8,009,845**	**$ (158,433)**	**-1.94%**

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 6/30/2012	ESTIMATED EXPENDITURES TO 9/30/2012	TOTAL PROJECTED EXPENDITURES 9/30/2012	VARIANCE BUDGET TO ACTUAL	VARIANCE %
CAPITAL OUTLAY						
GENERAL GOVERNMENT						
City Council	$ -	$ -	$ -	$ -	$ -	0.00%
Municipal Court	-	-	-	-	-	0.00%
Administration	-	-	-	-	-	0.00%
Public Relations & Communications	-	-	-	-	-	0.00%
Human Resources	-	-	-	-	-	0.00%
Legal	-	-	-	-	-	0.00%
Economic Development	-	-	-	-	-	0.00%
Community Development	-	-	-	-	-	0.00%
Codes	-	571	(571)	-	-	0.00%
GIS	-	-	-	-	-	0.00%
Finance - Accounting	-	-	-	-	-	0.00%
Finance - License Bureau	-	-	-	-	-	0.00%
Finance - Revenue Collections	-	149	(149)	-	-	0.00%
Information Technology	77,689	38,475	39,215	77,689	-	0.00%
TOTAL GENERAL GOVERNMENT	**$ 77,689**	**$ 39,195**	**$ 38,495**	**$ 77,689**	**$ -**	**0.00%**
PUBLIC SAFETY						
Police - Administration	$ -	$ -	$ -	$ -	$ -	0.00%
Police - Operations Bureau	225,465	24,725	200,740	225,465	-	0.00%
Police - Staff Services	2,560	2,597	(37)	2,560	-	0.00%
Police - Community/Youth Outreach Unit	-	-	-	-	-	0.00%
Police - Professional Standards	20,355	-	20,355	20,355	-	0.00%
EMS	42,689	-	42,689	42,689	-	0.00%
TOTAL PUBLIC SAFETY	**$ 291,069**	**$ 27,322**	**$ 263,747**	**$ 291,069**	**$ -**	**0.00%**
PARKS & RECREATION						
Building Maintenance	$ 90,753	$ 73,655	$ 17,098	$ 90,753	$ -	0.00%
Parks - Administration	-	-	-	-	-	0.00%
Parks - Recreation	-	-	-	-	-	0.00%
Parks - Pool	2,000	1,000	-	1,000	(1,000)	-49.99%
Parks - Maintenance	62,500	13,900	48,600	62,500	-	0.00%
Vesper Hall	26,355	309	26,046	26,355	-	0.00%
TOTAL PARKS & RECREATION	**$ 181,608**	**$ 88,865**	**$ 91,744**	**$ 180,608**	**$ (1,000)**	**-0.55%**
Public Works	$ -	$ -	$ -	$ -	$ -	0.00%
Street & Highways	77,630	58,223	19,407	77,630	-	0.00%
TOTAL PUBLIC WORKS	**$ 77,630**	**$ 58,223**	**$ 19,407**	**$ 77,630**	**$ -**	**0.00%**
TOTAL CAPITAL OUTLAY	**$ 627,997**	**$ 213,605**	**$ 413,392**	**$ 626,997**	**$ (1,000)**	**-0.16%**
TOTAL GENERAL FUND EXPENDITURES	**$ 25,031,547**	**$ 17,282,051**	**$ 7,680,750**	**$ 24,962,801**	**$ (68,746)**	**-0.27%**

CITY OF BLUE SPRINGS
BALANCE SHEET - MAJOR GOVERNMENTAL FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and investments	$ 15,539,698	$ 15,807,619	$ 5,558,512	$ 4,982,515	$ 1,896,571	**$ 43,784,916**
Receivables (net of allowances for uncollectibles)						
Taxes	1,551,080	458,138	-	69,835	76,586	**2,155,638**
Accounts	470,511	490,335	-	-	-	**960,846**
Accrued interest	48,433	22,026	-	-	2,875	**73,334**
Interfund receivables	1,673,144	326,911	-	-	-	**2,000,055**
Due from other governments	187,761	-	-	379,254	-	**567,014**
Prepaid items	2,957	-	-	58,169	-	**61,126**
TOTAL ASSETS	**$ 19,473,585**	**$ 17,105,029**	**$ 5,558,512**	**$ 5,489,773**	**$ 1,976,031**	**$ 49,602,930**
LIABILITIES						
Accounts payable	$ 120,296	$ 263,509	$ 266	$ 502	$ -	**$ 384,572**
Accrued liabilities	148,442	-	-	-	-	**148,442**
Interfund payable	-	-	-	-	-	**-**
Due to component unit	-	-	-	-	-	**-**
Court bonds	60,731	-	-	-	-	**60,731**
Customer deposits	617,031	-	-	-	-	**617,031**
Deferred revenue	7,722	490,335	-	-	-	**498,057**
TOTAL LIABILITIES	**$ 954,221**	**$ 753,844**	**$ 266**	**$ 502**	**$ -**	**$ 1,708,832**
FUND BALANCES						
Nonspendable:						
Prepaid Items	$ 299,353	$ -	$ -	$ 58,169	$ -	**$ 357,522**
Interfund Receivables	1,770,520	-	-	-	-	**1,770,520**
Restricted:	-	-	-	-	-	**-**
Capital Projects	-	9,309,534	-	-	-	**9,309,534**
Debt Service	-	-	-	5,431,101	1,272,915	**6,704,017**
Tourism	-	-	-	-	703,117	**703,117**
Public Safety	-	-	5,558,246	-	-	**5,558,246**
Other Purposes	131,654	600,000	-	-	-	**731,654**
Committed:	-	-	-	-	-	**-**
Budget Stabilization	2,349,202	-	-	-	-	**2,349,202**
Emergency Reserve	4,698,403	-	-	-	-	**4,698,403**
Other Purposes	127,254	284,932	-	-	-	**412,186**
Assigned	-	-	-	-	-	**-**
Land Purchase	1,819,921	-	-	-	-	**1,819,921**
Capital Projects	-	6,156,720	-	-	-	**6,156,720**
Other Purposes	222,876	-	-	-	-	**222,876**
Unassigned	7,100,182	-	-	-	-	**7,100,182**
TOTAL FUND BALANCES	**$ 18,519,365**	**$ 16,351,186**	**$ 5,558,246**	**$ 5,489,270**	**$ 1,976,033**	**$ 47,894,099**
TOTAL LIABILITIES AND FUND BALANCES	**$ 19,473,586**	**$ 17,105,029**	**$ 5,558,512**	**$ 5,489,772**	**$ 1,976,033**	**$ 49,602,932**

CITY OF BLUE SPRINGS
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	HOTEL MOTEL TAX	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
ASSETS				
Cash and investments	$ 636,696	$ 883,062	$ 376,813	**$ 1,896,571**
Receivables (net of allowances for uncollectibles)				
Taxes	66,421	10,165	-	**76,586**
Accounts	-	-	-	**-**
Accrued interest	-	2,875	-	**2,875**
Due from other governments	-	-	-	**-**
Prepaid items	-	-	-	**-**
TOTAL ASSETS	**$ 703,117**	**$ 896,102**	**$ 376,813**	**$ 1,976,031**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	**$ -**
Accrued liabilities	-	-	-	**-**
Interfund payable	-	-	-	**-**
TOTAL LIABILITIES	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCES				
Reserved for:				
Debt service	$ -	$ 896,102	$ 376,813	**$ 1,272,915**
Prepaid items	-	-	-	**-**
Unreserved:				
Special revenue fund	703,117	-	-	**703,117**
Capital projects fund	-	-	-	**-**
TOTAL FUND BALANCES	**$ 703,117**	**$ 896,102**	**$ 376,813**	**$ 1,976,031**
TOTAL LIABILITIES AND FUND BALANCES	**$ 703,117**	**$ 896,102**	**$ 376,813**	**$ 1,976,031**

CITY OF BLUE SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - MAJOR GOVERNMENTAL FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
Taxes	$ 12,838,345	$ 2,330,352	$ 1,754,285	$ 498,772	$ 498,772	**$ 17,920,526**
Intergovernmental Activity Taxes	-	-	-	2,335,364	2,335,364	**4,670,728**
Licenses and permits	513,411	-	-	-	-	**513,411**
Intergovernmental revenues	1,985,951	20,047	-	-	-	**2,005,998**
Charges for services	2,495,891	-	-	-	-	**2,495,891**
Administrative charges	1,036,892	-	-	-	-	**1,036,892**
Fines and forfeits	703,645	-	-	-	-	**703,645**
Interest	71,655	36,457	593	2,608	2,608	**113,921**
Donations	37,946	-	-	-	-	**37,946**
Other	415,330	-	-	-	-	**415,330**
TOTAL REVENUES	**$ 20,099,066**	**$ 2,386,856**	**$ 1,754,878**	**$ 2,836,744**	**$ 2,836,744**	**$ 29,914,287**
EXPENDITURES:						
Current:						
General government	$ 4,106,962	$ -	$ -	$ -	$ -	**$ 4,106,962**
Public works	580,070	-	-	-	-	**580,070**
Highways and streets	1,777,183	-	-	-	-	**1,777,183**
Public safety	8,499,117	-	1,554,495	-	-	**10,053,612**
Parks	2,318,718	-	-	-	-	**2,318,718**
Economic Development	-	-	-	689,586	689,586	**1,379,173**
Capital outlay	-	9,746,286	-	-	-	**9,746,286**
Debt service:						**-**
Principal retirement	-	-	236,868	98,552	98,552	**433,971**
Interest and fiscal charges	-	115,350	103,858	1,847,621	1,847,621	**3,914,451**
TOTAL EXPENDITURES	**$ 17,282,051**	**$ 9,861,636**	**$ 1,895,221**	**$ 2,635,759**	**$ 2,635,759**	**$ 34,310,427**
			-			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 2,817,015**	**$ (7,474,781)**	**- $ (140,344)**	**$ 200,985**	**$ 200,985**	**$ (4,396,140)**
OTHER FINANCING SOURCES (USES):						
Issuance of bonds	$ -	$ 7,690,000	$ 5,719,490	$ -	$ -	**$ 13,409,490**
Discount/Premium on bond issuance	-	185,701	-	-	-	**185,701**
Transfers in	223,013	400,000	-	-	-	**623,013**
Transfers (out)	-	(503,580)	(176,125)	(12,741)	(12,741)	**(705,186)**
TOTAL OTHER FINANCING SOURCES (USES)	**$ 223,013**	**$ 7,772,121**	**$ 5,543,365**	**$ (9,288)**	**$ (12,741)**	**$ 13,513,019**
NET CHANGE IN FUND BALANCES	**$ 3,040,028**	**$ 297,341**	**$ 5,403,021**	**$ 191,697**	**$ 188,244**	**$ 9,116,878**
FUND BALANCES - OCTOBER 1, 2011	**$ 15,479,336**	**$ 16,053,844**	**$ 155,225**	**$ 5,301,027**	**$ 5,301,027**	**$ 42,290,459**
FUND BALANCES - SEPTEMBER 30, 2012	**$ 18,519,364**	**$ 16,351,185**	**$ 5,558,246**	**$ 5,492,724**	**$ 5,489,271**	**$ 51,407,337**

CITY OF BLUE SPRINGS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - MAJOR GOVERNMENTAL FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	HOTEL MOTEL TAX FUND	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
REVENUES:				
Taxes	$ 349,370	$ 1,039,912	$ -	**$ 1,389,282**
Interest	242	129,117	26	**129,385**
Other	-	-	-	**-**
TOTAL REVENUES	**$ 349,612**	**$ 1,169,028**	**$ 26**	**$ 1,518,667**
EXPENDITURES:				
Current:				
General government	$ 145,000	$ 17,967	$ -	**$ 162,967**
Debt service:				
Principal retirement	-	850,000	-	**850,000**
Interest and fiscal charges	-	458,924	45,713	**504,637**
TOTAL EXPENDITURES	**$ 145,000**	**$ 1,326,891**	**$ 45,713**	**$ 1,517,604**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 204,612**	**$ (157,863)**	**$ (45,687)**	**$ 1,063**
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	$ -	$ -	$ -	**$ -**
Transfers in	-	-	-	**-**
Transfers (out)	(9,288)	-	-	**(9,288)**
TOTAL OTHER FINANCING SOURCES (USES)	**$ (9,288)**	**$ -**	**$ -**	**$ (9,288)**
NET CHANGE IN FUND BALANCES	**$ 195,324**	**$ (157,863)**	**$ (45,687)**	**$ (8,225)**
FUND BALANCES - OCTOBER 1, 2011	**$ 507,793**	**$ 1,053,964**	**$ 422,500**	**$ 1,984,257**
FUND BALANCES - SEPTEMBER 30, 2012	**$ 703,117**	**$ 896,102**	**$ 376,813**	**$ 1,976,031**

CITY OF BLUE SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET ASSETS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	WATER UTILITY	SEWER UTILITY	GOLF COURSE	TOTAL	
OPERATING REVENUES:					
Charges for services	$ 4,949,885	$ 4,943,609	$ 1,090,933	**$ 10,984,426**	$ 796,163
Other	13,048	7,027	-	**20,075**	-
TOTAL OPERATING REVENUES:	**$ 4,962,933**	**$ 4,950,636**	**$ 1,090,933**	**$ 11,004,501**	**$ 796,163**
OPERATING EXPENSES:					
Personal services	$ 616,037	$ 573,021	$ 405,241	**$ 1,594,299**	$ 89,498
Administrative and support services	908,590	528,301	-	**1,436,892**	-
Materials and supplies	1,234,590	7,030,909	293,372	**8,558,871**	516,367
Purchased water and sewer services	2,786,451	1,106,403	-	**3,892,854**	-
Contractual services	456,646	391,934	644,520	**1,493,101**	187,478
Utilities	31,824	223,771	-	**255,595**	-
Depreciation and amortization	650,135	1,093,545	176,378	**1,920,059**	5,020
TOTAL OPERATING EXPENSES:	**$ 6,684,274**	**$ 10,947,885**	**$ 1,519,512**	**$ 19,151,671**	**$ 798,363**
OPERATING INCOME (LOSS)	**$ (1,721,341)**	**$ (5,997,249)**	**$ (428,580)**	**$ (8,147,170)**	**$ (2,200)**
NONOPERATING REVENUES (EXPENSES):					
Interest income	$ 30,665	$ 201,797	$ 22	**$ 232,485**	$ -
Interest expense and fiscal charges	-	(829,689)	(378,358)	**(1,208,048)**	-
TOTAL NONOPERATING REVENUES (EXPENSES)	**$ 30,665**	**$ (627,892)**	**$ (378,336)**	**$ (975,563)**	**$ -**
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRANSFERS	**$ (1,690,676)**	**$ (6,625,141)**	**$ (806,916)**	**$ (9,122,733)**	**$ (2,200)**
Capital contributions	$ -	$ -	$ -	**$ -**	$ -
Special Assessments	-	1,110,000	-	**1,110,000**	
Transfers in	214,146	-	503,580	**717,726**	-
Transfers (out)	-	(214,146)	-	**(214,146)**	(24,650)
CHANGE IN NET ASSETS	**$ (1,476,530)**	**$ (5,729,287)**	**$ (303,336)**	**$ (7,509,153)**	**$ (26,850)**
TOTAL NET ASSETS - OCTOBER 1, 2011	**$ 28,279,259**	**$ 57,620,729**	**$ 3,216,576**	**$ 89,116,564**	**$ 36,179**
TOTAL NET ASSETS - SEPTEMBER 30, 2012	**$ 26,802,729**	**$ 51,891,442**	**$ 2,913,240**	**$ 81,607,411**	**$ 9,329**

CITY OF BLUE SPRINGS
STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

CATEGORY	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	WATER FUND	SEWER FUND	GOLF COURSE FUND	TOTAL	
ASSETS					
CURRENT ASSETS:					
Cash and investments	$ 6,452,504	$ 11,931,963	$ 724,888	**$ 19,109,354**	$ (171,267)
Receivables (net of allowances for uncollectibles)					
Accounts	635,358	7,720,542	-	**8,355,900**	16,921
Accrued interest	17,351	18,051	-	**35,402**	-
Due from other governments	-	-	-	**-**	-
Special Assessments	-	874,098	-	**874,098**	-
Inventory	156,551	38,593	65,819	**260,963**	150,829
Prepaid items	8,274	-	-	**8,274**	-
TOTAL CURRENT ASSETS	**$ 7,270,038**	**$ 20,583,246**	**$ 790,707**	**$ 28,643,991**	**$ (3,517)**
NONCURRENT ASSETS:					
Unamortized bond issue costs	-	560,757	155,160	**715,917**	-
Capital Assets:	-	17,475,000	-	**17,475,000**	
Land and construction in progress, non-depreciable	786,030	21,361,834	2,250,443	**24,398,307**	-
Other capital assets, net of depreciation	19,391,986	33,469,106	6,048,131	**58,909,223**	23,429
TOTAL NONCURRENT ASSETS	**$ 20,178,016**	**$ 72,866,697**	**$ 8,453,735**	**$ 101,498,447**	**$ 23,429**
TOTAL ASSETS	**$ 27,448,053**	**$ 93,449,943**	**$ 9,244,442**	**$ 130,142,438**	**$ 19,912**
LIABILITIES					
CURRENT LIABILITIES:					
Accounts payable	$ 119,247	$ 2,261,059	$ 15,084	**$ 2,395,391**	$ 524
Accrued liabilities	31,566	32,089	-	**63,655**	7,422
Accrued interest	-	99,738	14,072	**113,811**	-
Customer deposits	480,750	-	16,743	**497,493**	-
Unearned revenue	-	-	13,817	**13,817**	-
Long-term debt due in one year	-	454,568	521,375	**975,943**	-
TOTAL CURRENT LIABILITIES	**$ 631,563**	**$ 2,847,454**	**$ 581,091**	**$ 4,060,108**	**$ 7,947**
NONCURRENT LIABILITIES:					
Interfund payable	$ -	$ -	$ 2,000,055	**$ 2,000,055.3**	$ -
Long-term debt	13,761	38,398,797	3,750,055	**42,162,614**	2,637
TOTAL NONCURRENT LIABILITIES	**$ 13,761**	**$ 38,398,797**	**$ 5,750,111**	**$ 44,162,669**	**$ 2,637**
TOTAL LIABILITIES	**$ 645,324**	**$ 41,246,251**	**$ 6,331,201**	**$ 48,222,777**	**$ 10,583**
NET ASSETS					
Invested in capital assets, net of related debt	$ 20,178,016	$ 15,977,575	$ 4,027,145	**$ 40,182,735**	$ 23,429
Restricted for:					
Debt service	-	-	487,923	**487,923**	-
Unrestricted (deficit)	6,624,713	36,226,117	(1,601,827)	**41,249,002**	(14,100)
	$ 26,802,729	**$ 52,203,692**	**$ 2,913,240**	**$ 81,919,661**	**$ 9,329**

CITY OF BLUE SPRINGS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - ALL AGENCY FUNDS
FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

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
ASSETS							
Cash	$ 34,405	$ 2,453	$ 35,619	$ -	$ -	$ 196,710	$ 269,188
Accounts receivable	-	-	-	-	-		-
TOTAL ASSETS	**$ 34,405**	**$ 2,453**	**$ 35,619**	**$ -**	**$ -**	**$ 196,710**	**$ 269,188**
LIABILITIES							
Due to other governments	$ 34,405	$ -	$ -	$ -	$ -		$ 34,405
Employee flexible benefit deposits	-	2,453	-	-	-		2,453
Due to other entities	-	-	35,619	-	-	196,710	232,329
Membership Deposits	-	-	-	-	-		-
TOTAL LIABILITIES	**$ 34,405**	**$ 2,453**	**$ 35,619**	**$ -**	**$ -**	**$ 196,710**	**$ 269,188**

CITY OF BLUE SPRINGS SCHEDULE OF CASH AND INVESTMENTS FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

FUND	CASH	INVESTMENTS	TOTAL
GENERAL	$ 1,634,698	$ 13,905,000	$ 15,539,698
HOTEL/MOTEL TAX FUND	636,696	-	636,696
DEBT SERVICE FUNDS			
GO Bonds	(112,938)	996,000	883,062
COPS Bonds	376,813	-	376,813
CAPITAL PROJECTS FUND			
General	7,419,619	8,388,000	15,807,619
TIF	4,982,515	-	4,982,515
ENTERPRISE FUNDS			
Golf Course	724,888	-	724,888
Water Utility	1,452,504	5,000,000	6,452,504
Sewer Utility	4,011,963	7,920,000	11,931,963
INTERNAL SERVICE			
Central Garage	(171,267)	-	(171,267)
AGENCY FUNDS			
Jackson County Tax	34,405	-	34,405
Flexible Benefits	2,453	-	2,453
EJCBC	35,619	-	35,619
Adams Farm TDD	-	-	-
Coronado Drive (Walmart)	-	-	-
TOTAL	**$ 21,027,968**	**$ 36,209,000**	**$ 57,236,968**

CITY OF BLUE SPRINGS SCHEDULE OF CASH AND INVESTMENTS BY TYPE FISCAL YEAR 2011-12

THIRD QUARTER - JUNE 30, 2012

TYPE	MATURITY DATE	BOOK VALUE	MARKET VALUE	COUPON %
CASH IN BANK		**$ 21,027,968**	**$ 21,027,968**	
INVESTMENTS				
Ally Bank	6/14/2013	248,092	248,000	0.80
American Express Centurion Bank	6/17/2013	248,087	248,000	0.80
Bank Hapoalim B.M.	5/24/2013	248,129	248,110	0.50
Bank of India	8/29/2012	248,288	248,038	0.30
Bank of China Limited	6/14/2013	248,092	248,000	0.80
Barclays Bank Delaware	12/16/2013	248,116	248,928	1.00
FEDERAL HOME LOAN BANK	8/25/2014	2,023,595	2,019,055	1.00
FEDERAL HOME LOAN BANK	8/25/2014	1,011,798	1,009,528	1.00
FEDERAL HOME LOAN BANK	10/26/2015	3,017,360	3,010,682	1.51
FEDERAL HOME LOAN BANK	4/29/2015	1,010,099	1,007,873	2.75
FEDERAL HOME LOAN BANK	9/28/2016	1,412,614	1,411,207	2.00
FEDERAL HOME LOAN BANK	2/23/2017	507,941	505,021	1.50
FEDERAL HOME LOAN BANK	2/23/2017	507,941	505,021	1.50
FREDDIE MAC	11/21/2016	1,003,128	1,004,039	1.50
FREDDIE MAC	11/21/2016	1,003,128	1,004,039	1.50
FREDDIE MAC	9/21/2016	2,010,639	2,004,680	1.50
FREDDIE MAC	9/21/2016	3,019,768	3,007,020	1.50
FREDDIE MAC	6/15/2016	0	0	2.22
FREDDIE MAC	6/20/2016	1,004,757	1,004,893	1.38
FREDDIE MAC	6/20/2016	1,004,757	1,004,893	1.38
FREDDIE MAC	2/27/2017	665,679	661,250	1.75
FREDDIE MAC	2/27/2017	1,024,121	1,017,308	1.75
FREDDIE MAC	4/12/2017	2,020,555	2,011,383	1.42
FANNIE MAE	4/4/2016	1,511,216	1,506,730	1.09
FANNIE MAE	5/28/2015	1,276,699	1,278,673	2.00
FANNIE MAE	9/28/2016	1,004,917	1,002,244	1.25
FANNIE MAE	8/24/2016	1,007,001	1,001,680	1.45
FANNIE MAE	8/24/2016	1,007,001	1,001,680	1.45
FANNIE MAE	10/26/2016	1,006,449	1,003,581	1.45
FANNIE MAE	10/26/2016	1,006,617	1,003,986	1.58
FANNIE MAE	10/26/2016	1,006,617	1,003,986	1.58
FANNIE MAE	11/21/2016	1,003,638	1,002,174	1.00
FANNIE MAE	12/6/2016	1,006,214	1,004,521	1.50
FANNIE MAE	1/30/2017	408,706	407,739	1.25
FANNIE MAE	1/30/2017	1,009,152	1,006,763	1.25
Goldman Sachs Bank USA	12/16/2013	248,127	248,000	1.10
Safra National Bank of New York	12/16/2013	248,092	248,000	0.80
TOTAL INVESTMENTS		**$ 36,487,135**	**$ 36,396,728**	
TOTAL CASH & INVESTMENTS		**$ 57,515,103**	**$ 57,424,696**	

CIP – PROJECT DESCRIPTIONS AND GENERAL STATUS (August 2012)

Project No.	Project Name / Description	Project Budget	Project Status
BF-18	**PUBLIC SAFETY BUILDING REMODEL/CONSTRUCTION** This project is designed to add 37,700 sq. ft. of new space, and remodel the existing 36,700 sq. ft. of existing space in the Public Safety, Court Services, and CYOU buildings. Results and recommendations from the 2005 space study and the 2011 Public Safety Facilities Space Validation Report are being utilized with this cost estimate. This project also includes funding for internal furnishings, design, parking, expansion of the detention area, dispatch area, evidence retention and a temporary animal control holding area. The 2011 Space Validation Report recommends using $160.00 sq. ft. for new construction and $65.00 sq. ft. for renovation of the existing space. Project BF-26 (replace chiller), BF-29 (restore brick exterior), and PS-02 (communications center) previously listed on the unfunded list are all now included in this project budget (BF-18) and are proposed to be funded with the recently approved Public Safety Sales Tax. The tax will go into effect October 1, 2011 and receipts will start to come to the City on December 1, 2011.	**$3,300,000**	The City Council approved a Staff recommendation to select Burns and McDonnell to provide Construction Management services for the project. The Construction Manager will be sending out an RFQ for Architectural and Engineering Services in August of 2012. The Construction Manager will recommend to the City a preferred construction delivery method and will represent the City in all contract negotiations with the selected architectural firm and General Contractor. Staff hopes to have a fully executed contract with the selected architectural firm by mid-October 2012.
BF-27	**COAT & WATERPROOF METAL ROOF AT PUBLIC WORKS SHOP** Original project was described as coating being applied to the existing 20,600 sq.ft. of metal roof with spray on membrane roof system to water proof and extend life expectancy. Based on the age and condition we now recommend that we add some rigid insulation, create crickets or drain slopes, eliminate the surface mounted internal roof drains, and install a single membrane roofing material with twenty (20) year warranty.	**$92,000**	A consulting firm was employed to determine best roofing solutions for this site. Recommendations were approved by City staff, requests for bids were solicited and quotations were received. Contract was awarded and project was completed in June, 2012
BF-34	**REPAIR AND RESURFACE THE PARKING LOT AT CENTENNIAL POOL-PLEX** Project is to provide deep patches, resurface, and restripe the two parking lots to the south or front of Centennial Pool-Plex in Baumgardner Park. One lot is 32,040 sq. ft.	**$145,000**	Operation and maintenance of the Pool was contractually transferred to R4 School District and will assume responsibilities for implementing this project. The City has made recommendations for repairs and will reimburse the School District for 50% of the final cost for overlaying the

Project No.	Project Name / Description	Project Budget	Project Status
	and the other is 29,410 sq. ft. Both provide parking for the pool, park and for Blue Springs High School. The original lot was built and opened in December of 1980 when the pool opened. The parking lot nearest Ashton Drive was built by the school, at a later date, originally for use as a driver's education course. It is now used for student parking as the high school population has grown over the years. School District should be responsible for 50% of the cost of the project.		Pool lot. This was completed in April 2012.
CD-02	**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM** New and repaired code compliant infrastructure in the core of the City.	**$200,000**	Vesper Street Sidewalks – This project will be surveyed and constructed. 10th Street Vesper to RD Mize Sidewalks - This project will be surveyed and constructed.
PR-15	**PLAYGROUND REPLACEMENT PROJECTS** Remove and replace playground #3 in Pink Hill Park. City staff will provide all labor to remove and install equipment. The entire Pink Hill playground will be removed and a portion of the new playground will incorporate a solid rubber surface to be installed by contractors. This is for ADA purposes.	**$75,000 2009-10 Budget** **$135,000 2011-12 Budget**	Removal of the old playground was completed. Design, solicitation for quotations for replacement equipment and construction was mailed out to various vendors. Playground equipment has been ordered. City Staff will install the cement border and playground equipment. Contractor will install solid rubber safety surface in the ADA compliant play area. Completion date is scheduled for late fall to early winter.
PR-42	**ADAMS DAIRY PARKWAY LANDSCAPE REPAIRS** Once construction is completed by RED and MoDOT to the southwest quadrant of the intersection (eastbound off ramp and ADP), we need to remove the dead plant materials, silt, and re-landscape this area. This is a very high visibility area and will be more so with the completion of the Adams Dairy Landing and future Missouri Innovation Park, which needs to be rebuilt and maintained by the City to the standard we originally planned for when it was constructed.	**$58,000**	MoDOT approved plans for re-landscaping and erosion control for the SW quadrant. RED Development completed implementing these objectives in April, 2012. RED Development was responsible for payment of these improvements. MoDOT approved plans to make similar improvements to the remaining 3 quadrants. The four fountains had mechanical and electrical issues due to not operating the last two years. The fountains are now in operation. City staff finished completing these improvements in May. Due to the dry weather the four quadrants will be reseeded and hydro-mulched with various trees and shrubs being replaced.

Project No.	Project Name / Description	Project Budget	Project Status
PS-01	**RADIO COMMUNICATIONS SYSTEMS** Replace the City's 20+ year-old VHS analog radio communications system with a modern P25 Compliant 700/800 MHz trunked (switched) digital system. The new system will: a) Expand coverage into the newly annexed areas of the City north of Colbern Rd and b) Improve interoperable communications with surrounding agencies (CJC, Independence, KCMO, etc.). Non-Public Safety departments (Public Works, Parks and Recreation) will also be able to utilize the system without interfering with Public Safety operations. The cost estimate for the project is $7,200,000. New dispatch consoles **ARE NOT** included, they are included in (BF-18- Public Safety Building Remodel/Construction)	**$7,200,000**	Tusa Consulting was hired in Q2 of 2011 as the City's radio project consultant. Agreements were signed with Motorola in Q4 of 2011. Inter-local agreements were signed with Independence and CJC to create the Eastern Jackson County P-25 Radio System in which Blue Springs, Independence and CJC partnered on a combined radio system which provides implementation and maintenance cost sharing. An MOU was executed with KCMO to utilize their radio Master Site to inter-connect Blue Springs Dispatch. Weekly project meetings are held to keep the project on schedule. Two new radio towers will be built in Blue Springs, one atop the Adams Dairy Water Tower and the other will be a new tower just North of Mason School. Building permits have been applied for and construction is expected to begin in early June with tower completion expected in mid-July. Building the radio towers will be the longest timeline in the project. The project remains on schedule for Blue Springs to cut-over before 12/31/12 in advance of the FCCs narrow-banding mandate. 8/6/12 update: Construction of the Mason School tower is complete and the equipment shelter has been placed. Antenna and microwave mounts have been welded in place at the Adams Dairy Water Tower and the equipment shelter is in place. Subscriber radios (mobile and portables) have been ordered.
PS-05	**F450 AMBULANCE** Purchase of a new F450, Osage Industries, Advanced Life Support Ambulance.	**$95,000**	The City will reimburse CJCFPD for this purchase once the City has received the documentation of the purchase.
ST-06	**STREET REHABILITATION PROGRAM** Annual rehabilitation of streets throughout the City.	**$2,300,000**	Project is completed, executing closeout documents
ST-19	**WOODS CHAPEL ROAD – DUNCAN ROAD TO BRIARWOOD/CASTLE DRIVE** The reconstruction of Woods Chapel Road from Duncan Road to Briarwood/Castle Drive. This project will involve the construction of a Diverging Diamond Interchange over I-70 and the relocation of South Outer Road.	**$13,500,000**	Notice to proceed was given to Miles Excavating on April 9, 2012. Utility companies have relocated their facilities. Traffic was shifted over to the east side of Woods Chapel Rd and construction is taking place along the west side. Valley View Rd, 36th St and the new Park-n-Ride lot have been constructed.
ST-24	**SNOW PLOW/DUMP TRUCK** Purchase of a new dump truck with integral salt spreader and snow plow equipment.	**$126,900**	This project is scheduled for a September 2012 bid award.

Project No.	Project Name / Description	Project Budget	Project Status
ST-27	**STREET DIFFERENCE** Funds used for completion of road projects where half of the road is built by an adjoining project.	**$75,000**	No funds used to date.
ST-28	**7 HIGHWAY AND COLBERN ROAD INTERSECTION** This project is for the reconstruction of the 7 Hwy and Colbern Road intersection. This involves adding through lanes, turn lanes and a traffic signal.	**$8,000,000**	Project is completed, executing closeout documents.
ST-29	**WOODS CHAPEL ROAD – BRIARWOOD/CASTLE DRIVE TO WALNUT STREET** This project involves the reconstruction of Woods Chapel Road from south of Briarwood/Castle Drive to Walnut Street including the addition of sidewalk and bike facilities.	**$250,000** **2010-11 Budget** **$0** **2011-12 Budget**	This project is dependent upon 80% grant monies from FHWA. It is being designed and right of way acquisition is underway.
ST-36	**WOODS CHAPEL ROAD AND DUNCAN ROAD INTERSECTION** The reconstruction of Woods Chapel Road from Jefferson Street north to Harbor Place to be widened to meet current standards, curbed, bike facilities, sidewalk, and additional turn lanes. Additionally a traffic signal will be installed at Duncan Road. This project is located partly in Independence and will require their cooperation.	**$500,000** **2010-11 Budget** **$0** **2011-12 Budget**	This project has been combined with ST-19.
ST-44	**SIDEWALK REPAIR AND MAINTENANCE** A sidewalk repair and maintenance program designed to correct safety issues in the sidewalk system throughout the city. The repairs will be made in a variety of ways including; mud jacking, grinding and/or replacement. This program does not address the infill of sidewalks or replacement of sidewalks for aesthetic reasons. Sidewalk additions will be separate projects with a dedicated funding source. This initial program is to be funded at a rate of $200,000 per year, reallocated from CIP Project ST-06 Street Rehabilitation.	**$200,000**	28 sidewalk segments have been repaired for a total of $41,482.50. Two school areas have been completed – Brittany Hill Middle School and Lucy Franklin Elementary.
SAN-07	**CITYWIDE MAINTENANCE** Sewer maintenance and improvements include:	**$800,000**	25,596 LF have been completed as of 6/19/12. An additional 3,490 LF was given to the contractor in July and

Project No.	Project Name / Description	Project Budget	Project Status
	lining of cracked sewer main sections, rehabilitation of manholes, televised inspection of sewer mains, and replacement of collapsed pipes and manholes.		on 8/2 the final 1,399 LF. This should complete the FY11-12 sanitary portion. 339 LF of storm mains for lining was given to the contractor on 8/2.
WA-03	**RUBBER TIRED FRONT END LOADER** Purchase a rubber tired front end loader to replace the existing equipment.	**$108,000**	Loader delivered on May 9, 2012 PO S002067 $108,062.00 – unit price -$63,000.00 – trade-in $45,062.00 – final cost
WA-05	**RUBBER TRACKED LOADER** Purchase a rubber tracked loader to replace the existing equipment.	**$50,000**	Track machine delivered April 3, 2012 PO S002056 $43,530.70 – unit price -$13,500 – trade-in $30,030.70 – final cost
WA-12	**MISCELLANEOUS WATERMAIN MAINTENANCE** Upgrading of the City's infrastructure to current standards. There have been approximately sixty (60) locations identified.	**$200,000**	Project locations being evaluated.
WA-14	**WATER TANK MAINTENANCE CONTRACT** The water maintenance division has determined that it is advantageous to place the City's most valuable water assets (the water towers and storage tanks) on a contracted maintenance/management system. Many communities throughout the United States and the state of Missouri utilize storage tank maintenance agreements to level the annual costs associated with tank ownership which include re-painting, inspection, structural repairs, cleaning, correction of vandalism, and other maintenance/repair related items. These programs ensure the tanks are always in compliance with state and federal regulations, deliver safe potable water to customers, and maintain an attractive storage facility for the community. This program would include all of the City's water storage tanks.	**$182,000**	Ongoing maintenance project.
SNI-02	**SNI-A-BAR WASTE WATER TREATMENT PLANT** This project will increase the capacity; add membrane filtration, and UV disinfection processes to meet new governmental regulations. This Sni-A-Bar Waste Water Treatment Plant will be expanded to 10 MGD from its current 6MGD capacity.	**$31,904,110** **2009-10** **Budget**	Project is 92% complete. Projected substantial completion September 2012.