

**CITY OF BLUE SPRINGS
FINANCIAL AND OPERATING
REPORT**



FISCAL YEAR 2012-13 - 2ND QUARTER

March 31, 2013

**PREPARED BY
FINANCE DEPARTMENT**



Blue Springs, Missouri Finance Department

May 15, 2013

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

Re: 2st Quarter Financial Report for the period ended March 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 March 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. 1-6)

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

**Table FR-1
Projected General Fund Revenues through 09.30.13**

Revenue Category	Annual	Actual	Variance	
	Revised Budget	9/30/2013	Act. to Bud.	% Variance
Taxes	\$ 16,216,796	\$ 16,853,518	\$ 636,722	4%
Licenses & Permits	518,093	\$ 622,432	\$ 104,339	20%
Intergovernmental	2,828,782	\$ 2,807,887	\$ (20,895)	-1%
Charges for Services	2,896,354	\$ 2,924,851	\$ 28,497	1%
Fines & Forfeitures	951,889	\$ 939,549	\$ (12,340)	-1%
Interest Income	100,489	\$ 61,321	\$ (39,168)	-39%
Sales & Rentals	281,189	\$ 290,487	\$ 9,298	3%
Donations & Contributions	36,658	\$ 122,615	\$ 85,957	234%
Other Income	111,378	\$ 235,397	\$ 124,019	111%
Total	\$ 23,941,628	\$ 24,858,057	\$ 916,429	4%

Based upon the results of the first half of the fiscal year, revenues are projected to end the year \$916,429 or 4% over budget. The majority of this change is due to the one-time settlement payment from Comcast of \$330,000, increases in franchise taxes, building permits, and the receipt of a surplus distribution of \$113,526 from MPR's Property & Liability program that was not budgeted.

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 09.30.13**

	Annual Revised Budget	Actual 9/30/2013	Variance of Act. to Bud.	%
General Government	\$ 6,276,787	\$ 6,276,787	\$ -	0.00%
Public Safety	12,392,123	12,392,123	-	0.00%
Public Works	888,904	888,904	-	0.00%
Streets & Highw ays	2,761,575	2,761,575	-	0.00%
Parks & Recreation	3,634,100	3,634,100	-	0.00%
Total	\$ 25,953,489	\$ 25,953,489	\$ -	0%

Although some savings will occur during the 3rd and 4th quarter, based upon the results of the first half of the fiscal year, expenditures are expected to remain at the budgeted level for the year.

The annual revised budget is composed of the adopted budget of \$25,166,483 plus carryover encumbrances of \$787,006 for a total revised expenditure budget of \$25,953,489.

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 09.30.13**

Beginning Fund Balance 09.30.12	\$ 15,450,269
Current Fiscal Year	
Revenues	24,858,057
Expenditures	25,953,489
Revenues over/(under) Expenditures	(1,095,432)
Transfers In	2,190,479
Transfers Out	(1,387,500)
Change in Fund Balance	(292,453)
Projected Ending Fund Balance 09.30.13	\$ 15,157,816

Table FR-3 is a summary of projected ending fund balance for the General Fund for the fiscal year ending September 30, 2013. Total fund balance is projected to decrease by \$292,453. The estimate for transfers out have increased by \$50,000 for an additional transfer to the golf course if needed due to the poor weather conditions February through April.

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 09.30.13

Nonspendable:	\$ 2,124,185
Restricted:	107,265
Committed:	
Emergency & Budget Stabilization	7,138,897
Other Committed	340,143
Assigned:	3,532,217
Unassigned:	1,915,109
Projected Ending Fund Balance	\$ 15,157,816

Table FR-4 is a summary of the composition of the General Fund balance of \$15,157,816. The committed funds are within the Governmental Fund Balance policy adopted by the City Council on August 1, 2011. The unassigned fund balance category has decreased by \$2 million to set aside funds for the Public Safety Building project, as agreed to by the City Council.

General Fund Budget

There were no budget amendments to the General Fund budget during the first or second quarters of the 2012-13 fiscal year. A budget amendment will be presented to the City Council later in the fiscal year if needed.

Capital Projects Funds (p. 12 & 14)

For the quarter ended March 31, 2013, expenditures exceeded revenues by (\$4,025,410) as work continues on the Woods Chapel Road improvements that are funded with bonds issued during 2012.

At the January 22, 2013 City Council meeting, staff requested permission to start CIP Project ST-29 Woods Chapel – Castle Drive to Walnut Street in FY 2012-13 rather than FY 2013-14 as originally planned. In order to accomplish this, the Capital Projects budget will need to be amended for this change in project start date. The budget amendment will be presented to the City Council for consideration after the bids for the project have been opened.

Pages 21-26 of this report provide additional details on the capital projects that were approved in the 2012-13 budget.

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

For the quarter ended March 31, 2013, the Hotel/Motel Tax Fund revenues are \$17,992 or 7.61% higher than last year. This increase may indicate that the occupancy and lost revenue from the hotel that burned down last summer has been absorbed by the other

hotels within the city, but this was not the case last fiscal year. This revenue source will be closely monitored throughout the fiscal year.

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, \$15,000 for parking lot repairs at the conference center and debt service on the Conference Center. The annual debt expense for the Conference Center is \$353,049.

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. The remaining \$150,000 will be reserved to address other maintenance and repair issues that may arise.

Conference Center outstanding principal and interest on the debt as of 09.30.13 will be \$2,082,594. The conference center debt is scheduled to be retired in 2019.

Debt Service Funds (p. 13 & 15)

As of March 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 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 will also be accounted for in future budgets.

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

As of March 31, 2013, the City has collected \$1,498,175 in Public Safety Sales tax which is approximately 3% over budget.

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.

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 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. 18)

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 March 31, 2013, operating expenditures exceeded operating revenues by \$(108,017).

The City's golf course management company, Orion Management Solutions RG, submitted a budget for 2012-13 that covered most of the operations and debt service and budgeted for a transfer of \$160,000 from the General Fund. Due to the poor weather conditions in February – March, the transfer from the General Fund could be up to an additional \$50,000 for the year.

Golf Course outstanding principal and interest on the debt as of 09.30.13 will be \$4,730,586. The golf course debt is scheduled to be retired in 2025.

Water Utility Fund (p. 16 &17)

For the quarter ended March 31, 2013, operating expenditures exceeded operating revenues, including depreciation by (\$605,598.) 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 third year of the three year rate study went into effect on October 1, 2012. The rate increase for the water fund was 3%. At the April 1, 2013, city council meeting, the city council approved resolution 26-2013 for the water and sewer rate study.

Pages 21-26 of this report provide additional details on the status of capital projects that were approved in the 2012-13 budget for the Water Fund.

Sewer Utility Fund (p. 16 & 17)

For the quarter ended March 31, 2013, operating revenues, including depreciation exceeded operating expenditures by \$4,343.

The fourth annual installment of NID assessments of \$1,535,000 was included on the 2012 property tax bills. Legislation has been introduced in 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.

Pages 21-26 of this report provide additional details on the status of capital projects that were approved in the 2012-13 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 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
TAXES						
Property Tax - Current	\$ 4,199,603	\$ 4,136,544	\$ 178,468	\$ 4,315,012	\$ 115,409	3%
Railroad & Utility Tax	48,879	61,593	-	61,593	12,714	26%
Interest - Delinquent Property Taxes	49,078	23,146	26,423	49,569	491	1%
Interest - Replacement Tax	3,028	2,714	-	2,714	(314)	-10%
Interest - City Stickers (Jackson Co)	4,771	2,558	2,470	5,028	257	5%
TOTAL PROPERTY TAXES	4,305,359	4,226,556	207,361	4,433,917	128,558	3%
City 1% Sales Tax	6,844,498	\$ 3,263,990	3,580,508	6,844,498	-	0%
TOTAL SALES TAXES	6,844,498	3,263,990	3,580,508	6,844,498	-	0%
Franchise Tax - MO Gas Energy	858,666	\$ 475,127	301,211	776,338	(82,328)	-10%
Franchise Tax - KC Power & Light	2,200,302	\$ 1,046,763	1,225,941	2,272,704	72,402	3%
Franchise Tax - Telecommunications	359,924	\$ 168,374	178,006	346,380	(13,544)	-4%
Franchise Tax - Comcast	228,599	\$ 129,222	535,315	664,537	435,938	191%
Franchise Tax - Wireless Communications	986,086	\$ 530,503	492,992	1,023,495	37,409	4%
Franchise Tax -ATT Video	260,984	\$ 144,844	184,514	329,358	68,374	26%
Cigarette Tax	149,200	\$ 72,378	75,672	148,050	(1,150)	-1%
TOTAL FRANCHISE & CIGARETTE TAXES	5,043,761	2,567,211	2,993,651	5,560,862	517,101	10%
Payment In Lieu Of Taxes	23,178	\$ 14,241	-	14,241	(8,937)	-39%
TOTAL PILOTS	23,178	14,241	-	14,241	(8,937)	-39%
TOTAL TAXES	\$ 16,216,796	\$ 10,071,997	\$ 6,781,521	\$ 16,853,518	\$ 636,722	4%
LICENSES & PERMITS						
Occupational/Business License	\$ 127,718	\$ 97,318	\$ 32,378	\$ 129,696	\$ 1,978	2%
Liquor Licenses	43,987	\$ 2,253	41,427	43,680	(307)	-1%
Liquor I.D. Cards	30,995	\$ 14,355	18,340	32,695	\$ 1,700	5%
Security Licenses	513	\$ 215	566	781	\$ 268	52%
Solicitor's License	1,865	\$ 600	1,756	2,356	\$ 491	26%
City Stickers - Current	122,570	\$ 104,095	30,979	135,074	\$ 12,504	10%
Building Permits	160,690	\$ 146,798	104,238	251,036	\$ 90,346	56%
Sign Permits	24,795	\$ 9,977	12,452	22,429	\$ (2,366)	-10%
Street Cut Permits	10	\$ 10	-	10	\$ -	0%
Firework Permits	4,950	\$ 4,675	-	4,675	\$ (275)	-6%
TOTAL LICENSES & PERMITS	\$ 518,093	\$ 380,296	\$ 242,136	\$ 622,432	\$ 104,339	20%
INTERGOVERNMENTAL						
FED. - Solid Waste Grant	-	\$ 1,260	-	1,260	1,260	0%
FED. - Historic Preservation Grant	-	\$ -	20,000	20,000	20,000	0%
FED. - Community Dev Block Grant	218,000	\$ 13,840	96,450	110,289	(107,711)	-49%
FED. - Drug/Property Forfeiture	-	\$ -	-	-	-	0%
FED. - JAG	-	\$ 11,712	-	11,712	11,712	0%
FED. - Bulletproof Vest Program Grant	3,675	\$ 3,070	2,944	6,014	2,339	64%
FED. - OCDETF	-	\$ -	-	-	-	0%
FED. - Domestic Violence Grant	142,895	\$ 56,262	92,110	148,372	5,477	4%
FED. - MARC/JCCOA Grant	25,000	\$ 12,500	12,500	25,000	-	0%
TOTAL FEDERAL GRANTS & PAYMENTS	389,570	98,644	224,004	322,647	(66,923)	-17%
State Motor Vehicle Fuel Tax	1,325,693	\$ 663,250	663,327	1,326,577	884	0%
State Vehicle License Fees	211,826	\$ 100,195	116,782	216,977	5,151	2%
State Motor Vehicle Sales Tax	277,645	\$ 152,965	157,315	310,280	32,635	12%
Financial Institution Tax (Intangible)	3,117	\$ 3,194	-	3,194	77	2%

**CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
State Police Traffic Services(Occupant Initiative)	-	\$ -	1,500	1,500	1,500	0%
State Police Traffic Services(Overtime)	9,500	\$ -	9,500	9,500	-	0%
Sobriety Checkpoint Grant	5,836	\$ -	4,472	4,472	(1,364)	-23%
EUDL Grant	10,804	\$ 1,573	7,571	9,144	(1,660)	-15%
Hazardous Moving Violations	-	\$ -	1,095	1,095	1,095	0%
TOTAL STATE GRANTS & PAYMENTS	1,844,421	921,177	961,562	1,882,739	38,318	2%
County Drug Task Force	212,227	\$ 113,198	103,290	216,488	4,261	2%
CLEEO Grant	21,000	\$ 10,500	10,454	20,954	(46)	0%
COMBAT DARE Grant	119,773	\$ 29,334	88,295	117,629	(2,144)	-2%
County Replacement Tax (M & M)	194,695	\$ 198,077	-	198,077	3,382	2%
Delinquent County Replacement Tax	24,596	\$ 23,833	-	23,833	(763)	-3%
TOTAL COUNTY GRANTS & PAYMENTS	572,291	374,942	202,039	576,981	4,690	1%
Reimbursements From Other Governments	22,500	19,240	-	19,240	(3,260)	-14%
Reimbursements From Other Govt - CJC/FPD	-	-	6,278	6,278	6,278	0%
TOTAL INTERGOVERNMENTAL	\$ 2,828,782	\$ 1,414,005	\$ 1,393,883	\$ 2,807,887	\$ (20,896)	-1%
CHARGES FOR SERVICES						
Public Hearing Fees	\$ 5,958	\$ 2,809	\$ 2,068	\$ 4,877	\$ (1,081)	-18%
License Bureau Credit Card Fees	-	\$ 250	-	250	250	0%
Motor Vehicle Report Copy Fee	2,151	\$ 736	948	1,684	(467)	-22%
MV License Fees	319,556	\$ 144,750	171,826	316,576	(2,980)	-1%
Drivers Fees	82,764	\$ 40,731	44,971	85,702	2,938	4%
Property Tax Collection Fee (1%)	184,931	\$ 167,223	25,054	192,277	7,346	4%
TOTAL ADMINISTRATION & FINANCE FEES	595,360	356,499	244,867	601,366	6,006	1%
Municipal Court Costs	103,539	\$ 42,345	53,176	95,521	(8,018)	-8%
Mun Ct Costs - Law Enf. Training	17,203	\$ 7,058	8,834	15,892	(1,311)	-8%
Mun Ct Costs - Victims Comp. Fee	3,205	\$ 1,306	1,647	2,953	(252)	-8%
Mun Ct Costs - DWI Fees	11,779	\$ 6,085	7,085	13,170	1,391	12%
TOTAL MUNICIPAL COURT FEES	135,726	56,794	70,742	127,536	(8,190)	-6%
Sub-Division Planning Fees	10,271	\$ 3,063	4,636	7,699	(2,572)	-25%
Bldg. Reinspection Fees	100	\$ -	100	100	-	0%
Weed Cutting & Mowing Fees	63,705	\$ 21,287	57,556	78,843	15,138	24%
Plan Review Fees	55,643	\$ 26,441	27,470	53,910	(1,733)	-3%
Admin Fee- Adams Farm TDD	-	\$ 4,950	3,000	7,950	7,950	0%
Admin Fee- Walmart TDD	-	\$ 2,536	2,000	4,536	4,536	0%
Admin Fee- ADL CID	-	\$ 757	-	757	757	0%
Developers Training/Workshop Fees	-	\$ -	-	-	-	0%
Planned Unit Development Fees	833	\$ -	354	354	(479)	-58%
Construction Investigation Fees	994	\$ 249	451	700	(294)	-30%
Residential Overlay Development	-	\$ -	-	-	-	0%
TOTAL COMMUNITY DEVELOPMENT FEES	131,546	59,283	95,566	154,849	23,303	18%
Warrant Entry Fees	-	\$ -	-	-	-	0%
Patrol Vehicle Usage Fees	-	\$ 30	950	980	980	0%
Prisoner Housing Fees	443	\$ -	195	195	(248)	-56%
Animal Shelter Fee	15,492	\$ 8,123	7,369	15,492	-	0%
False Alarm Fees	5,327	\$ 2,550	2,224	4,774	(553)	-10%
CJC/FPD Dspatch Fees	17	\$ 15	7	22	5	29%
YOU Lab Fees	980	\$ 35	438	473	(507)	-52%

**CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
R-IV School Program Fees	138,486	\$ 144,635	-	144,635	6,149	4%
Summer Camp	4,900	\$ -	4,900	4,900	-	0%
Medicaid Enhanced Fee Revenue	-	\$ 4,614	-	4,614	4,614	0%
EMS Service Fees	1,460,281	\$ 769,788	690,493	1,460,281	-	0%
EMS Service Fees - Prior Years	-	\$ 75	-	75	75	0%
TOTAL PUBLIC SAFETY FEES	1,625,926	929,865	706,576	1,636,441	10,515	1%
Landfill/Construction Fee	2,344	\$ 2,681	872	3,553	1,209	52%
Construction/Developers Fees	7,955	\$ 6,203	6,897	13,100	5,145	65%
Street Cut Inspection Fees	-	\$ 10	-	10	10	0%
Street Sign Construction Fees	-	\$ 55	-	55	55	0%
Street Light Installation Fees	9,295	\$ 7,425	-	7,425	(1,870)	-20%
TOTAL PUBLIC WORKS FEES	19,594	16,374	7,769	24,142	4,548	23%
Parks - Shelter Rental Fees	27,550	\$ 5,299	22,251	27,550	-	0%
Parks - Concession Fees	35,818	\$ 11,111	24,708	35,818	-	0%
Parks - Ballfield Rental	14,441	\$ 7,234	7,207	14,441	-	0%
Parks - Court Lighting Fees	3,597	\$ 730	2,868	3,597	-	0%
Parks - Field Lts-Outside Groups	14,102	\$ 14,866	-	14,866	764	5%
Recycling - Pink Hill Park	6,501	\$ 2,069	4,432	6,501	-	0%
TOTAL PARKS FACILITY FEES	102,009	41,308	61,465	102,773	764	1%
Rec. - PAC Art Crawl	-	\$ -	-	-	-	0%
Rec. - Women's Slow Pitch	2,310	\$ 2,205	105	2,310	-	0%
Rec. - Co-Ed Slow Pitch	19,700	\$ 7,655	12,045	19,700	-	0%
Rec. - Co-Ed Volleyball Leagues	6,750	\$ -	6,750	6,750	-	0%
Rec. - Men's Slow Pitch	27,185	\$ 16,420	10,765	27,185	-	0%
Rec. - Church Slow Pitch	9,500	\$ -	9,500	9,500	-	0%
Rec. - Men's Basketball League	595	\$ -	595	595	-	0%
Rec. - Adult Softball Tournament	-	\$ -	-	-	-	0%
Rec. - Mud Volleyball Tournament	2,840	\$ -	2,840	2,840	-	0%
Rec. - Summer Camp & School Break Camp	-	\$ 180	-	180	180	0%
Rec. - Outside Basketball	-	\$ -	-	-	-	0%
Rec. - Start Smart-General	-	\$ 10	-	10	10	0%
Rec. - Start Smart-Basketball	1,020	\$ 1,080	-	1,080	60	6%
Rec. - Start Smart-Soccer	720	\$ -	720	720	-	0%
Rec. - Start Smart-Baseball	1,200	\$ -	1,200	1,200	-	0%
Rec. - Start Smart-Football	-	\$ 180	-	180	180	0%
Rec. - Youth Volleyball	798	\$ 1,900	-	1,900	1,102	138%
Rec. - Skateboard Competition	537	\$ -	537	537	-	0%
Rec. - Flag Football	2,190	\$ -	2,190	2,190	-	0%
Rec. - League Fees - Kickball	-	\$ -	-	-	-	0%
Rec. - Horsemanship	-	\$ -	-	-	-	0%
Rec. - Tai Chi	360	\$ -	360	360	-	0%
Rec. - Rape Aggression Defense	250	\$ -	250	250	-	0%
Rec. - Great American Camp Out	450	\$ -	450	450	-	0%
Rec. - 5-K Fun Run	2,625	\$ (10)	2,635	2,625	-	0%
Rec. - Kids Triathlon	7,250	\$ -	7,250	7,250	-	0%
Rec. - Tennis Lesson Fees	8,195	\$ 165	8,030	8,195	-	0%
Rec. - Gymnastics Lesson Fees	942	\$ 550	392	942	-	0%
Rec. - Horseshoe League	-	\$ -	-	-	-	0%
Rec. - Dance Class Fees	12,085	\$ 7,607	4,478	12,085	-	0%
Rec. - Fine Arts Class Fees	-	\$ 380	-	380	380	0%
Rec. - Adult Fitness Classes	6,500	\$ 2,127	4,373	6,500	-	0%

**CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Rec. - Archery	150	\$ -	150	150	-	0%
Rec. - Special Needs Classes	-	\$ -	-	-	-	0%
Rec. - Acting Lesson Fees	-	\$ -	-	-	-	0%
Rec. - Fall Theater Fee	450	\$ -	450	450	-	0%
Rec. - Holiday Theater Fee	450	\$ -	450	450	-	0%
Rec. - Spring Theater Fees	450	\$ -	450	450	-	0%
Rec. - Summer Theater Fees	450	\$ 1,350	-	1,350	900	200%
Rec. - Youth Expo Exhibitor Fee	975	\$ 915	60	975	-	0%
Rec. - Twilight Bike Ride	3,025	\$ -	3,025	3,025	-	0%
Rec. - Fall Fest/BBQ Blaze-Off	-	\$ -	-	-	-	0%
Rec. - Youth Basketball Camp Revenue	-	\$ -	-	-	-	0%
Rec. - Indoor Volleyball League-Sundays	-	\$ 4,070	-	4,070	4,070	0%
Rec. - Kid's Music	-	\$ -	-	-	-	0%
Rec. - Youth Special Events	1,000	\$ -	1,000	1,000	-	0%
Rec. - Stretch And Grow	380	\$ -	380	380	-	0%
Rec. - Breakfast With Santa	700	\$ 607	93	700	-	0%
Rec. - Daddy/Daughter Val Dance	4,000	\$ 2,660	1,340	4,000	-	0%
Rec. - Mom and Son Event	-	\$ -	-	-	-	0%
Rec. - Holiday Light Tour Fees	-	\$ -	-	-	-	0%
Rec. - Kids Triathlon	-	\$ 125	-	125	125	0%
Rec. - Holiday Lights Tour	1,000	\$ -	1,000	1,000	-	0%
Rec. - Ruff Event - Chili Dinner	2,500	\$ 2,845	-	2,845	345	14%
Rec. - Pooches On The Parkway	6,075	\$ 90	5,985	6,075	-	0%
Rec. - Family Week Walk	-	\$ -	-	-	-	0%
Rec. - Pooches in the Pool	-	\$ -	-	-	-	0%
Rec. - Martial Arts	1,350	\$ 1,237	113	1,350	-	0%
Rec. - Mom Prom	-	\$ -	-	-	-	0%
Rec. - Dodge Ball	-	\$ -	-	-	-	0%
Rec. - Women'S Day Out	-	\$ -	-	-	-	0%
Rec. - Chili Cook Off	1,350	\$ -	1,350	1,350	-	0%
Rec. - Learning And Leisure	8,195	\$ 6,030	2,165	8,195	-	0%
Rec. - Amusement Park Ticket Sales	900	\$ 15	885	900	-	0%
Rec. - Program Transfer Fees	510	\$ 122	388	510	-	0%
Rec. - Voice Exploration	-	\$ -	-	-	-	0%
TOTAL RECREATION FEES	147,912	60,514	94,750	155,264	7,352	5%
Vesper Hall - Senior Citizen Trips	13,886	\$ 4,650	8,281	12,931	(955)	-7%
Vesper Hall - Education Classes	5,432	\$ 1,495	6,240	7,735	2,303	42%
Vesper Hall - Fitness Activities	17,440	\$ 5,837	7,532	13,369	(4,071)	-23%
Vesper Hall - Arts & Craft Class	5,746	\$ 1,784	2,389	4,173	(1,573)	-27%
Vesper Hall - Entertainment Fees	16,082	\$ 8,413	7,959	16,372	290	2%
Vesper Hall - Meals	38,869	\$ 4,892	22,085	26,977	(11,892)	-31%
Vesper Hall - Rental Fees	40,826	\$ 15,346	25,577	40,923	97	0%
TOTAL VESPER HALL FEES	138,281	42,416	80,064	122,480	(15,801)	-11%
TOTAL CHARGES FOR SERVICES	\$ 2,896,354	\$ 1,563,053	\$ 1,361,798	\$ 2,924,851	\$ 28,497	1%
FINES & FOREFETURES						
Merchants License Late Penalties	\$ 2,787	\$ 810	\$ 2,011	\$ 2,821	\$ 34	1%
Late Payment Fees	-	\$ -	-	-	-	0%
Collection Fee On Delinquent Account	-	\$ -	-	-	-	0%
Municipal Court Fines	919,278	\$ 422,399	480,762	903,161	(16,117)	-2%
Court Ordered Restitution	2,101	\$ 1,827	1,204	3,031	930	44%
Court Bond Forfeiture	27,124	\$ 18,375	11,861	30,236	3,112	11%

**CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Late Fees	600	\$ -	300	300	(300)	-50%
TOTAL FINES & FORFEITURES	\$ 951,889	\$ 443,411	\$ 496,138	\$ 939,549	(12,341)	-1%
INTEREST INCOME						
Interest - Operating Funds	\$ 45,539	\$ 1,354	\$ 16,784	\$ 18,138	\$ (27,401)	-60%
Interest - Investments	54,937	\$ 34,646	8,500	43,146	(11,791)	-21%
Interest - IRS	-	\$ -	-	-	-	0%
Interest - Court Bonds	13	\$ 28	9	37	24	185%
Interest - City Sales Tax	-	\$ -	-	-	-	0%
TOTAL INTEREST INCOME	\$ 100,489	\$ 36,027	\$ 25,294	\$ 61,321	\$ (39,168)	-39%
SALES & RENTALS						
Antenna Rent	\$ 232,880	\$ 127,293	\$ 106,864	\$ 234,157	\$ 1,277	1%
Bike Locker Rental	120	\$ -	80	80	(40)	-33%
Billboard Rental - Grounds Park	12,010	\$ 13,110	254	13,364	1,354	11%
Community Garden Lot Rental	2,000	\$ 1,500	425	1,925	(75)	-4%
Facility Use & Rentals-Summit Street	11,003	\$ 6,350	4,770	11,120	117	1%
Facility Use & Rentals-Zahn Street Dupl	6,000	\$ 3,000	3,000	6,000	-	0%
Facility Use & Rentals-Rd Mize Rd Dupl	6,300	\$ 3,150	3,075	6,225	(75)	-1%
Facility Use & Rentals-309 S. 10Th	6,300	\$ -	-	-	(6,300)	-100%
Facility Use - Elections	-	\$ -	-	-	-	0%
City Auction	-	\$ -	-	-	-	0%
Sales of Maps/Specs/Pub/Ord	-	\$ -	-	-	-	0%
Farm Lease - Chapman Frams	-	\$ -	-	-	-	0%
Chapter 100 Bonds Lease Admin	3,000	\$ 1,500	-	1,500	(1,500)	-50%
Sale-Of Materials & Services	-	\$ 3,366	-	3,366	3,366	0%
Sale Of City Flags,Pins,Stickers	-	\$ -	-	-	-	0%
Sale-Of Maps/Specs/Pub/Ord	1,215	\$ 1,166	10,153	11,319	10,104	832%
Sale Of Public Safety Equipment	-	\$ 500	-	500	500	0%
Sale Of Scrap (Street Materials)	361	\$ 837	94	931	570	158%
Pool Cleaning Deposit	-	\$ -	-	-	-	0%
TOTAL SALES & RENTALS	\$ 281,189	\$ 161,772	\$ 128,715	\$ 290,487	\$ 9,298	3%
DONATIONS & CONTRIBUTIONS						
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Donations - Public Art	5,002	\$ 1,250	3,629	4,879	(123)	-2%
Donations - Economic Development Corp	-	\$ -	-	-	-	0%
Donations - Public Safety	-	\$ 100	-	100	100	0%
Post Commission Funds	7,348	\$ 7,456	-	7,456	108	1%
Donations - Y.O.U.	-	\$ -	-	-	-	0%
Donations - Community-Oriented Policing	-	\$ -	-	-	-	0%
Donations - Y.O.U. Summer Camp Sponsorships	-	\$ 20	-	20	20	0%
Donations - Ed Golden Scholarship	500	\$ -	500	500	-	0%
Donations - Wall That Heals	-	\$ -	-	-	-	0%
Donations- Veterans Way Memorial	-	\$ 84,951	-	84,951	84,951	0%
Donations - Parks Programs	5,770	\$ 2,000	5,646	7,646	1,876	33%
Donations - Young Park	-	\$ -	-	-	-	0%
Donations - Hidden Valley Park Sign Ads	-	\$ -	-	-	-	0%
Donations - Summer Concerts	14,475	\$ 1,525	8,556	10,081	(4,394)	-30%
Donations - Downtown Events	2,500	\$ 150	1,333	1,483	(1,017)	-41%
Donations - BBQ Blaze	-	\$ -	-	-	-	0%
Donations - Easter Event	-	\$ -	-	-	-	0%
Donations - Easter Event	850	\$ -	900	900	50	6%
Donations - Vesper Hall	-	\$ 1,386	-	1,386	1,386	0%

**CITY OF BLUE SPRINGS
GENERAL FUND REVENUES
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

ACCOUNT NAME	ANNUAL REVISED BUDGET	ACTUAL REVENUE THROUGH 3/31/2012	ESTIMATED REVENUE TO 9/30/2013	TOTAL PROJECTED REVENUE 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
Donations - Mayor's Christmas Tree Fund	-	\$ 3,000	-	3,000	3,000	0%
Donations - Home Meals Program	213	-	213	213	-	0%
Donations - Joe Jones Memorial	-	\$ -	-	-	-	0%
TOTAL DONATIONS & CONTRIBUTIONS	\$ 36,658	\$ 101,838	\$ 20,777	\$ 122,615	\$ 85,957	234%
OTHER INCOME						
Discount - Sale Tax Pmt.	\$ -	\$ 0	(0)	-	-	0%
Reimb - Miscellaneous	-	\$ -	-	-	-	0%
Reimb -Veterinary Services	1,871	\$ -	1,871	1,871	-	0%
Reimb - Parks Maint/Improvements	-	\$ -	-	-	-	0%
Reimb - The Wall that Heals	-	\$ -	-	-	-	0%
Reimb - Art Commission	-	\$ -	-	-	-	0%
Pay Phone Commissions	400	\$ 677	-	677	277	69%
NSF Check Fees	745	\$ 80	665	745	-	0%
Insurance Settlements	-	\$ 1,016	-	1,016	1,016	0%
Insurance Settlements - Street Lights	-	\$ 3,814	-	3,814	3,814	0%
Insurance Settlements	-	\$ 23,630	-	23,630	23,630	0%
MPR Insurance Incentives	81,692	\$ 160,979	15,566	176,545	94,853	116%
Reimbursement - Repairs/Cleanup	-	\$ -	-	-	-	0%
Reimb For Photocopies	585	\$ 93	492	585	-	0%
Reimb For Photocopies - Police	13,890	\$ 6,852	6,918	13,770	(120)	-1%
Reim.-Pool Maintenance	-	\$ -	-	-	-	0%
Reimbursement - Posters & Lamination	-	\$ 3	-	3	3	0%
Reimb.-Blue Springs Magazine	4,960	\$ -	-	-	(4,960)	-100%
Vending Machine Commissions	-	\$ -	-	-	-	0%
Cash Over/Short - Court	-	\$ (21)	-	(21)	(21)	0%
Cash Over/Short - License Bureau	-	\$ (260)	-	(260)	(260)	0%
Cash Over/Short - Tax Collections	-	\$ (217)	-	(217)	(217)	0%
Cash Over/Short - Police Dept.	-	\$ 0	-	0	0	0%
Cash Over/Short - Ambulance	-	\$ -	-	-	-	0%
Cash Over/Short - Parks & Rec	-	\$ -	-	-	-	0%
Cash Over/Short - Pool	-	\$ -	-	-	-	0%
Cash Over/Short - Vesper Hall	-	\$ 12	-	12	12	0%
TIF Reimbursements	-	\$ -	-	-	-	0%
TIF Reimbursements-Plaza At Adams Farm	-	\$ 113	-	113	113	0%
353 Reimbursements - Adams Pointe]	-	\$ -	-	-	-	0%
TIF Reimbursements-Oaks At Woods Chapel	-	\$ -	-	-	-	0%
TIF Reimbursements-Highway 40 & 7	-	\$ -	-	-	-	0%
TIF Reimbursements-Highway 40 & 7 Project A	-	\$ 350	-	350	350	0%
TIF Reimbursements-Blue Springs Market	-	\$ -	-	-	-	0%
Duplicate Property Tax Receipt	3,722	\$ 1,481	2,186	3,667	(55)	-1%
Miscellaneous Revenue	-	\$ 3,630	-	3,630	3,630	0%
Miscellaneous Revenue	-	\$ 41	-	41	41	0%
Miscellaneous Revenue	-	\$ -	-	-	-	0%
Miscellaneous Revenue	3,513	\$ 5,426	-	5,426	1,913	54%
Miscellaneous Revenue	-	\$ -	-	-	-	0%
Miscellaneous Revenue	-	\$ -	-	-	-	0%
Miscellaneous Revenue	-	\$ -	-	-	-	0%
TOTAL OTHER INCOME	\$ 111,378	\$ 207,699	\$ 27,698	\$ 235,397	\$ 124,019	111%
TOTAL GENERAL FUND REVENUES	\$ 23,941,628	\$ 14,380,098	\$ 10,477,960	\$ 24,858,057	\$ 916,427	3.83%

CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
FISCAL YEAR 2012-13

SECOND QUARTER - MARCH 31, 2013

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 3/31/2012	ESTIMATED EXPENDITURES TO 9/30/2013	TOTAL PROJECTED EXPENDITURES 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
GENERAL GOVERNMENT						
City Council	\$ 370,615	\$ 413,634	\$ (43,019)	\$ 370,615	\$ (1)	0.00%
Municipal Court	422,542	175,320	247,222	422,542	(1)	0.00%
Administration	599,513	259,320	340,193	599,513	-	0.00%
Public Relations & Communications	195,879	82,001	113,878	195,879	-	0.00%
Human Resources	426,468	190,258	236,210	426,468	-	0.00%
Legal	177,179	90,486	86,694	177,180	-	0.00%
Economic Development**	626,051	297,799	328,252	626,051	-	0.00%
Community Development	896,928	316,220	580,708	896,928	-	0.00%
Codes	622,649	283,019	339,631	622,650	-	0.00%
GIS	143,405	57,295	86,109	143,404	-	0.00%
Finance - Accounting	493,445	232,862	260,583	493,445	-	0.00%
Finance - License Bureau	327,450	133,736	193,715	327,451	(1)	0.00%
Finance - Revenue Collections	230,119	144,389	85,731	230,120	(1)	0.00%
Information Technology	744,544	319,327	425,214	744,541	(2)	0.00%
TOTAL GENERAL GOVERNMENT	\$ 6,276,787	\$ 2,995,665	\$ 3,281,122	\$ 6,276,787	\$ (6)	0.00%
PUBLIC SAFETY						
Police - Administration	\$ 12,392,123	\$ 5,514,077	\$ 6,878,046	\$ 12,392,123	\$ 2	0.00%
Police - Operations	370,915	242,290	128,627	370,917	2	0.00%
Police - Staff Services	5,777,199	2,476,281	3,300,918	5,777,198	-	0.00%
Police - Community/Youth Outreach	1,867,730	794,531	1,073,198	1,867,729	-	0.00%
Police - Professional Standards	2,291,564	971,442	1,320,122	2,291,564	-	0.00%
EMS	0	0	0	0	-	0.00%
EMS	2,084,715	1,029,533	1,055,182	2,084,715	-	0.00%
TOTAL PUBLIC SAFETY	\$ 12,392,123	\$ 5,514,077	\$ 6,878,046	\$ 12,392,123	\$ 2	0.00%
PUBLIC WORKS						
Public Works	\$ 888,904	\$ 310,655	\$ 578,249	\$ 888,904	\$ -	0.00%
Streets & Highways	2,761,575	1,316,193	1,445,382	2,761,575	-	0.00%
TOTAL PUBLIC WORKS	\$ 3,650,479	\$ 1,626,848	\$ 2,023,631	\$ 3,650,479	\$ -	0.00%
PARKS & RECREATION						
Building Maintenance	\$ 736,980	\$ 230,619	\$ 506,361	\$ 736,980	\$ -	0.00%
Parks - Administration	402,283	208,313	193,969	402,282	-	0.00%
Parks - Recreation	384,353	114,647	269,706	384,353	-	0.00%
Parks - Pool	30,500	19,454	11,046	30,500	-	0.00%
Parks - Maintenance	1,710,344	564,017	1,146,329	1,710,346	-	0.00%
Vesper Hall	369,640	148,863	220,776	369,639	(1)	0.00%
TOTAL PARKS & RECREATION	\$ 3,634,100	\$ 1,285,912	\$ 2,348,187	\$ 3,634,100	\$ (1)	0.00%
TOTAL GENERAL FUND	\$ 25,953,489	\$ 11,422,502	\$ 14,530,986	\$ 25,953,489	\$ (5)	0.00%

** Economic Development includes development funding agreement expenditures.

**CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 3/31/2012	ESTIMATED EXPENDITURES TO 9/30/2013	TOTAL PROJECTED EXPENDITURES 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
PERSONAL SERVICES						
GENERAL GOVERNMENT						
City Council	\$ 86,568	\$ 48,925	\$ 37,643	\$ 86,568	\$ -	0.00%
Municipal Court	317,305	126,692	190,613	317,305	-	0.00%
Administration	546,034	236,960	309,074	546,034	-	0.00%
Public Relations & Communications	88,566	39,906	48,660	88,566	-	0.00%
Human Resources	204,367	90,074	114,293	204,367	-	0.00%
Legal	145,235	60,078	85,157	145,235	-	0.00%
Economic Development	-	-	-	-	-	0.00%
Community Development	457,710	205,110	252,600	457,710	-	0.00%
Codes	512,999	229,330	283,669	512,999	-	0.00%
GIS	72,338	32,710	39,628	72,338	-	0.00%
Finance - Accounting	399,428	176,968	222,460	399,428	-	0.00%
Finance - License Bureau	299,140	121,723	177,417	299,140	-	0.00%
Finance - Revenue Collections	137,452	62,550	74,902	137,452	-	0.00%
Information Technology	362,899	150,565	212,334	362,899	-	0.00%
TOTAL GENERAL GOVERNMENT	\$ 3,630,037	\$ 1,581,592	\$ 2,048,449	\$ 3,630,041	\$ 4	0.00%
PUBLIC SAFETY						
Police - Administration	\$ 137,082	\$ 62,528	\$ 74,554	\$ 137,082	\$ -	0.00%
Police - Operations Bureau	4,503,136	2,020,760	2,482,376	4,503,136	-	0.00%
Police - Staff Services	1,628,317	720,195	908,122	1,628,317	-	0.00%
Police - Community/Youth Outreach Unit	1,951,306	829,503	1,121,803	1,951,306	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	-	-	-	-	-	0.00%
TOTAL PUBLIC SAFETY	\$ 8,219,842	\$ 3,632,985	\$ 4,586,856	\$ 8,219,841	\$ -	0.00%
PARKS & RECREATION						
Building Maintenance	\$ 129,453	\$ 59,702	\$ 69,751	\$ 129,453	\$ -	0.00%
Parks - Administration	311,395	152,663	158,732	311,395	-	0.00%
Parks - Recreation	184,020	66,947	117,073	184,020	-	0.00%
Parks - Pool	-	-	-	-	-	0.00%
Parks - Maintenance	1,057,850	395,629	662,222	1,057,850	-	0.00%
Vesper Hall	255,925	100,789	155,136	255,925	-	0.00%
TOTAL PARKS & RECREATION	\$ 1,938,642	\$ 775,729	\$ 1,162,914	\$ 1,938,643	\$ -	0.00%
Public Works	\$ 755,015	\$ 293,152	\$ 461,863	\$ 755,015	\$ -	0.00%
Street & Highways	897,775	420,723	477,052	897,775	-	0.00%
TOTAL PUBLIC WORKS	\$ 1,652,790	\$ 713,875	\$ 938,915	\$ 1,652,790	\$ -	0.00%
TOTAL PERSONAL SERVICES	\$ 15,441,311	\$ 6,704,181	\$ 8,737,134	\$ 15,441,315	\$ 4	0.00%

**CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 3/31/2012	ESTIMATED EXPENDITURES TO 9/30/2013	TOTAL PROJECTED EXPENDITURES 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
MATERIALS & SUPPLIES						
GENERAL GOVERNMENT						
City Council	\$ 200	\$ 496	\$ (296)	\$ 200	\$ -	0.00%
Municipal Court	3,950	1,630	2,320	3,950	-	0.00%
Administration	9,300	2,791	6,509	9,300	-	0.00%
Public Relations & Communications	13,450	12,583	867	13,450	-	0.00%
Human Resources	15,981	1,738	14,243	15,981	-	0.00%
Legal	1,550	180	1,370	1,550	-	0.00%
Economic Development	-	-	-	-	-	0.00%
Community Development	7,756	2,355	5,401	7,756	-	0.00%
Codes	17,755	6,798	10,957	17,755	-	0.00%
GIS	-	-	-	-	-	0.00%
Finance - Accounting	9,820	2,839	6,981	9,820	-	0.00%
Finance - License Bureau	11,069	4,117	6,952	11,069	-	0.00%
Finance - Revenue Collections	10,666	7,111	3,555	10,666	-	0.00%
Information Technology	13,500	5,343	8,157	13,500	-	0.00%
TOTAL GENERAL GOVERNMENT	\$ 114,997	\$ 47,983	\$ 67,014	\$ 114,997	\$ -	0.00%
PUBLIC SAFETY						
Police - Administration	\$ 5,550	\$ 3,245	\$ 2,305	\$ 5,550	\$ -	0.00%
Police - Operations Bureau	582,717	192,332	390,385	582,717	(0)	0.00%
Police - Staff Services	54,948	15,380	39,568	54,948	-	0.00%
Police - Community/Youth Outreach Unit	116,973	38,626	78,347	116,973	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	-	-	-	-	-	0.00%
TOTAL PUBLIC SAFETY	\$ 760,188	\$ 249,584	\$ 510,605	\$ 760,188	\$ (0)	0.00%
PARKS & RECREATION						
Building Maintenance	\$ 66,567	\$ 19,075	\$ 47,492	\$ 66,567	\$ -	0.00%
Parks - Administration	12,700	2,329	10,371	12,700	-	0.00%
Parks - Recreation	25,050	11,635	13,415	25,050	-	0.00%
Parks - Pool	-	-	-	-	-	0.00%
Parks - Maintenance	251,508	70,886	180,622	251,508	-	0.00%
Vesper Hall	21,830	9,223	12,607	21,830	-	0.00%
TOTAL PARKS & RECREATION	\$ 377,655	\$ 113,148	\$ 264,507	\$ 377,655	\$ -	0.00%
PUBLIC WORKS						
Public Works	\$ 21,585	\$ 2,493	\$ 19,092	\$ 21,585	\$ -	0.00%
Street & Highways	458,280	243,746	214,535	458,280	-	0.00%
TOTAL PUBLIC WORKS	\$ 479,865	\$ 246,239	\$ 233,627	\$ 479,865	\$ -	0.00%
TOTAL MATERIALS & SUPPLIES	\$ 1,732,706	\$ 656,953	\$ 1,075,753	\$ 1,732,706	\$ (0)	0.00%

**CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 3/31/2012	ESTIMATED EXPENDITURES TO 9/30/2013	TOTAL PROJECTED EXPENDITURES 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
CONTRACTUAL SERVICES						
GENERAL GOVERNMENT						
City Council	\$ 283,848	\$ 364,212	\$ (80,364)	\$ 283,848	\$ -	0.00%
Municipal Court	101,288	46,998	54,290	101,288	-	0.00%
Administration	44,179	19,568	24,611	44,179	-	0.00%
Public Relations & Communications	90,863	29,512	61,351	90,863	-	0.00%
Human Resources	140,120	37,313	102,807	140,120	-	0.00%
Legal	30,395	30,227	168	30,395	-	0.00%
Economic Development	626,051	297,799	328,252	626,051	-	0.00%
Community Development	431,461	108,755	322,706	431,461	-	0.00%
Codes	91,896	46,892	45,004	91,896	-	0.00%
GIS	71,066	24,585	46,481	71,066	-	0.00%
Finance - Accounting	84,197	53,055	31,142	84,197	-	0.00%
Finance - License Bureau	17,243	7,895	9,348	17,243	-	0.00%
Finance - Revenue Collections	81,503	74,727	6,776	81,503	-	0.00%
Information Technology	291,444	129,385	162,059	291,444	-	0.00%
TOTAL GENERAL GOVERNMENT	\$ 2,385,554	\$ 1,270,923.22	\$ 1,114,631	\$ 2,385,554	\$ -	0.00%
PUBLIC SAFETY						
Police - Administration	\$ 203,283	\$ 148,572	\$ 54,711	\$ 203,283	\$ -	0.00%
Police - Operations Bureau	388,474	173,510	214,964	388,474	-	0.00%
Police - Staff Services	179,362	58,688	120,674	179,362	-	0.00%
Police - Community/Youth Outreach Unit	192,785	89,630	103,155	192,785	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	2,042,026	1,029,533	1,012,493	2,042,026	-	0.00%
TOTAL PUBLIC SAFETY	\$ 3,005,930	\$ 1,499,932	\$ 1,505,998	\$ 3,005,930	\$ -	0.00%
PARKS & RECREATION						
Building Maintenance	\$ 482,017	\$ 151,843	\$ 330,174	\$ 482,017	\$ (0)	0.00%
Parks - Administration	78,187	53,321	24,866	78,187	-	0.00%
Parks - Recreation	175,283	36,064	139,219	175,283	-	0.00%
Parks - Pool	-	-	-	-	-	0.00%
Parks - Maintenance	313,663	97,503	216,160	313,663	-	0.00%
Vesper Hall	56,180	17,428	38,752	56,180	(0)	0.00%
TOTAL PARKS & RECREATION	\$ 1,105,330	\$ 356,158	\$ 749,171	\$ 1,105,330	\$ (0)	0.00%
Public Works	\$ 112,304	\$ 15,011	\$ 97,293	\$ 112,304	\$ -	0.00%
Street & Highways	1,337,362	638,817	698,545	1,337,362	-	0.00%
TOTAL PUBLIC WORKS	\$ 1,449,666	\$ 653,828	\$ 795,839	\$ 1,449,666	\$ -	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 7,946,480	\$ 3,780,842	\$ 4,165,638	\$ 7,946,480	\$ (0)	0.00%

**CITY OF BLUE SPRINGS
GENERAL FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

DEPARTMENT	ANNUAL REVISED BUDGET	ACTUAL EXPENDITURES THROUGH 3/31/2012	ESTIMATED EXPENDITURES TO 9/30/2013	TOTAL PROJECTED EXPENDITURES 9/30/2013	VARIANCE BUDGET TO ACTUAL	VARIANCE %
CAPITAL OUTLAY						
GENERAL GOVERNMENT						
City Council	\$ -	\$ -	\$ (1)	\$ (1)	\$ (1)	0.00%
Municipal Court	-	-	(1)	(1)	(1)	0.00%
Administration	-	-	-	-	-	0.00%
Public Relations & Communications	3,000	-	3,000	3,000	-	0.00%
Human Resources	66,000	61,133	4,867	66,000	-	0.00%
Legal	-	-	-	-	-	0.00%
Economic Development	-	-	-	-	-	0.00%
Community Development	-	-	1	1	1	0.00%
Codes	-	-	-	-	-	0.00%
GIS	-	-	-	-	-	0.00%
Finance - Accounting	-	-	-	-	-	0.00%
Finance - License Bureau	-	-	(1)	(1)	(1)	0.00%
Finance - Revenue Collections	500	-	499	499	(1)	-0.20%
Information Technology	76,700	34,034	42,664	76,698	(2)	0.00%
TOTAL GENERAL GOVERNMENT	\$ 146,200	\$ 95,167	\$ 51,028	\$ 146,195	\$ (5)	0.00%
PUBLIC SAFETY						
Police - Administration	\$ 25,000	\$ 27,945	\$ (2,943)	\$ 25,002	\$ 2	0.01%
Police - Operations Bureau	302,871	89,679	213,192	302,871	-	0.00%
Police - Staff Services	5,102	269	4,834	5,102	-	0.00%
Police - Community/Youth Outreach Unit	30,500	13,684	16,816	30,500	-	0.00%
Police - Professional Standards	-	-	-	-	-	0.00%
EMS	42,689	-	42,689	42,689	-	0.00%
TOTAL PUBLIC SAFETY	\$ 406,162	\$ 131,577	\$ 274,587	\$ 406,164	\$ 2	0.00%
PARKS & RECREATION						
Building Maintenance	\$ 58,943	\$ -	\$ 58,943	\$ 58,943	\$ -	0.00%
Parks - Administration	-	-	-	-	-	0.00%
Parks - Recreation	-	-	-	-	-	0.00%
Parks - Pool	30,500	19,454	11,046	30,500	-	0.00%
Parks - Maintenance	87,325	-	87,325	87,325	-	0.00%
Vesper Hall	35,705	21,423	14,281	35,704	(1)	0.00%
TOTAL PARKS & RECREATION	\$ 212,473	\$ 40,877	\$ 171,595	\$ 212,472	\$ (1)	0.00%
PUBLIC WORKS						
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Street & Highways	68,157	12,907	55,250	68,157	-	0.00%
TOTAL PUBLIC WORKS	\$ 68,157	\$ 12,907	\$ 55,250	\$ 68,157	\$ -	0.00%
TOTAL CAPITAL OUTLAY	\$ 832,992	\$ 280,527	\$ 552,461	\$ 832,988	\$ (4)	0.00%
TOTAL GENERAL FUND EXPENDITURES	\$ 25,953,489	\$ 11,422,502	\$ 14,530,986	\$ 25,953,489	\$ (0)	0.00%

**CITY OF BLUE SPRINGS
BALANCE SHEET - MAJOR
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and investments	\$ 15,627,862	\$ 10,635,197	\$ 2,529,270	\$ 6,585,352	\$ 1,676,242	\$ 37,053,923
Receivables (net of allowances for uncollectibles)						
Taxes	1,579,887	451,340	-	388,101	80,559	2,499,887
Accounts	804,751	490,335	450,834	-	-	1,745,919
Accrued interest	34,359	8,692	-	-	2,113	45,164
Interfund receivables	1,673,144	326,911	-	-	-	2,000,055
Due from other governments	505,090	-	-	415,232	-	920,322
Prepaid items	10,428	7,953	-	-	-	18,381
TOTAL ASSETS	\$ 20,235,522	\$ 11,920,429	\$ 2,980,103	\$ 7,388,685	\$ 1,758,913	\$ 44,283,652
LIABILITIES						
Accounts payable	\$ 152,852	\$ 491,859	\$ 48,636	\$ 1,124	\$ -	\$ 694,471
Accrued liabilities	148,303	-	-	-	-	148,303
Interfund payable	-	-	-	-	-	-
Due to component unit	-	-	-	-	-	-
Court bonds	63,810	-	-	-	-	63,810
Customer deposits	583,640	-	-	-	-	583,640
Deferred revenue	4,351	490,335	-	233,596	-	728,282
TOTAL LIABILITIES	\$ 952,955	\$ 982,194	\$ 48,636	\$ 234,719	\$ -	\$ 2,218,505
FUND BALANCES						
Nonspendable:						
Prepaid Items	\$ 304,170	\$ -	\$ -	\$ -	\$ -	\$ 304,170
Interfund Receivables	1,770,520	326,911	-	-	-	2,097,431
Restricted:						
Capital Projects	-	10,074,082	-	-	-	10,074,082
Debt Service	-	-	-	7,153,966	1,107,661	8,261,627
Tourism	-	-	-	-	651,252	651,252
Public Safety	-	-	2,931,467	-	-	2,931,467
Other Purposes	107,265	600,000	-	-	-	707,265
Committed:						
Budget Stabilization	2,379,632	-	-	-	-	2,379,632
Emergency Reserve	4,759,265	-	-	-	-	4,759,265
Other Purposes	928,285	257,226	-	-	-	1,185,511
Assigned						
Land Purchase	-	-	-	-	-	-
Capital Projects	-	(319,984)	-	-	-	(319,984)
Other Purposes	32,217	-	-	-	-	32,217
Unassigned	9,001,213	-	-	-	-	9,001,213
TOTAL FUND BALANCES	\$ 19,282,567	\$ 10,938,235	\$ 2,931,467	\$ 7,153,966	\$ 1,758,913	\$ 42,065,147
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,235,522	\$ 11,920,429	\$ 2,980,103	\$ 7,388,685	\$ 1,758,913	\$ 44,283,652

**CITY OF BLUE SPRINGS
BALANCE SHEET - NON-MAJOR
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

CATEGORY	HOTEL MOTEL TAX	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
ASSETS				
Cash and investments	\$ 538,926	\$ 764,963	\$ 372,353	\$ 1,676,242
Receivables (net of allowances for uncollectibles)				
Taxes	64,714	15,845	-	80,559
Accounts	-	-	-	-
Accrued interest	-	2,113	-	2,113
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 603,640	\$ 782,920	\$ 372,353	\$ 1,758,913
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	-
Accrued liabilities	-	-	-	-
Interfund payable	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Reserved for:				
Debt service	\$ -	\$ -	\$ -	-
Prepaid items	-	782,920	372,353	1,155,273
Unreserved:				
Special revenue fund	-	-	-	-
Capital projects fund	603,640	-	-	603,640
TOTAL FUND BALANCES	\$ -	\$ 782,920	\$ 372,353	\$ 1,758,913
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 782,920	\$ 372,353	\$ 1,758,913

**CITY OF BLUE SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - MAJOR
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

CATEGORY	GENERAL	CAPITAL PROJECTS	PUBLIC SAFETY SALES TAX FUND	TIF FUNDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
Taxes	\$ 10,071,997	\$ 1,519,876	\$ 1,498,175	\$ 557,801	\$ 557,801	\$ 14,205,651
Intergovernmental Activity Taxes	-	-	-	2,401,443	2,401,443	4,802,886
Licenses and permits	380,296	-	-	-	-	380,296
Intergovernmental revenues	1,414,004	28,455	-	-	-	1,442,459
Charges for services	1,563,053	-	-	-	-	1,563,053
Administrative charges	838,250	-	-	-	-	838,250
Fines and forfeits	443,411	-	-	-	-	443,411
Interest	36,027	12,984	944	1,976	1,976	53,908
Donations	101,838	-	-	-	-	101,838
Other	369,470	-	-	-	-	369,470
TOTAL REVENUES	\$ 15,218,347	\$ 1,561,315	\$ 1,499,120	\$ 2,961,220	\$ 2,961,220	\$ 24,201,223
EXPENDITURES:						
Current:						
General government	\$ 2,995,665	\$ -	\$ -	\$ -	\$ -	\$ 2,995,665
Public works	310,655	-	-	-	-	310,655
Highways and streets	1,316,193	-	-	-	-	1,316,193
Public safety	5,514,077	-	1,905,638	-	-	7,419,716
Parks	1,285,912	-	-	-	-	1,285,912
Economic Development	-	-	-	418,485	418,485	836,970
Capital outlay	-	5,586,309	-	-	-	5,586,309
Debt service:						
Principal retirement	-	-	246,425	849,159	849,159	1,944,742
Interest and fiscal charges	-	417	94,301	652,298	652,298	1,399,314
TOTAL EXPENDITURES	\$ 11,422,502	\$ 5,586,726	\$ 2,246,364	\$ 1,919,942	\$ 1,919,942	\$ 23,095,475
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,795,845	\$ (4,025,410)	\$ (747,245)	\$ 1,041,279	\$ 1,041,279	\$ 1,105,747
OTHER FINANCING SOURCES (USES):						
Issuance of bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Discount/Premium on bond issuance	-	-	-	-	-	-
Transfers in	36,457	-	-	-	-	36,457
Transfers (out)	-	-	-	(13,970)	(13,970)	(27,940)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 36,457	\$ -	\$ -	\$ (6,192)	\$ (13,970)	\$ 8,517
NET CHANGE IN FUND BALANCES	\$ 3,832,302	\$ (4,025,410)	\$ (747,245)	\$ 1,035,087	\$ 1,027,309	\$ 1,114,264
FUND BALANCES - OCTOBER 1, 2012	\$ 15,450,266	\$ 14,963,645	\$ 3,678,712	\$ 6,126,657	\$ 6,126,657	\$ 46,345,936
FUND BALANCES - SEPTEMBER 30, 2013	\$ 19,282,567	\$ 10,938,235	\$ 2,931,467	\$ 7,161,743	\$ 7,153,966	\$ 47,460,200

**CITY OF BLUE SPRINGS
COMBINING STATEMENT OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - MAJOR
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

CATEGORY	HOTEL MOTEL TAX FUND	GENERAL OBLIGATION DEBT SERVICE	C.O.P. DEBT SERVICE	TOTAL OTHER GOVERNMENTAL FUNDS
REVENUES:				
Taxes	\$ 254,251	\$ 1,059,154	\$ -	\$ 1,313,405
Interest	279	128,790	30	129,100
Other	-	-	-	-
TOTAL REVENUES	\$ 254,531	\$ 1,187,944	\$ 30	\$ 1,442,505
EXPENDITURES:				
Current:				
General government	\$ 145,000	\$ 17,714	\$ -	\$ 162,714
Debt service:				
Principal retirement	-	890,000	-	890,000
Interest and fiscal charges	-	598,887	50,177	649,064
TOTAL EXPENDITURES	\$ 145,000	\$ 1,506,601	\$ 50,177	\$ 1,701,778
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 109,531	\$ (318,657)	\$ (50,147)	\$ (259,273)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers in	-	-	-	-
Transfers (out)	(6,192)	-	-	(6,192)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (6,192)	\$ -	\$ -	\$ (6,192)
NET CHANGE IN FUND BALANCES	\$ 103,339	\$ (318,657)	\$ (50,147)	\$ (265,465)
FUND BALANCES - OCTOBER 1, 2012	\$ 500,301	\$ 1,101,577	\$ 422,500	\$ 2,024,378
FUND BALANCES - SEPTEMBER 30, 2013	\$ 603,640	\$ 782,920	\$ 372,353	\$ 1,758,913

**CITY OF BLUE SPRINGS
STATEMENT OF REVENUES,
EXPENDITURES AND
CHANGES IN FUND NET
ASSETS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

CATEGORY	BUSINESS - TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	WATER UTILITY	SEWER UTILITY	GOLF COURSE	TOTAL	
OPERATING REVENUES:					
Charges for services	\$ 3,399,008	\$ 3,255,352	\$ 475,290	\$ 7,129,650	\$ 571,647
Other	22,488	25,047	2,640	50,175	-
TOTAL OPERATING REVENUES:	\$ 3,421,497	\$ 3,280,398	\$ 477,930	\$ 7,179,826	\$ 571,647
OPERATING EXPENSES:					
Personal services	\$ 399,396	\$ 395,504	\$ 225,717	\$ 1,020,616	\$ 63,830
Administrative and support services	449,445	388,805	-	838,250	-
Materials and supplies	569,107	550,609	132,406	1,252,122	324,081
Purchased water and sewer services	1,837,835	748,204	-	2,586,039	-
Contractual services	331,992	300,022	106,847	738,862	110,536
Utilities	18,318	170,144	-	188,461	-
Depreciation and amortization	421,001	722,767	120,978	1,264,746	3,347
TOTAL OPERATING EXPENSES:	\$ 4,027,094	\$ 3,276,055	\$ 585,947	\$ 7,889,097	\$ 501,793
OPERATING INCOME (LOSS)	\$ (605,598)	\$ 4,343	\$ (108,017)	\$ (709,272)	\$ 69,854
NONOPERATING REVENUES (EXPENSES):					
Interest income	\$ 15,584	\$ 69,260	\$ 15	\$ 84,859	\$ -
Interest expense and fiscal charges	-	(900,759)	(265,227)	(1,165,986)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	\$ 15,584	\$ (831,499)	\$ (265,212)	\$ (1,081,127)	\$ -
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRANSFERS	\$ (590,014)	\$ (827,156)	\$ (373,229)	\$ (1,790,398)	\$ 69,854
Capital contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	1,085,000	-	1,085,000	-
Transfers in	164,597	-	-	164,597	-
Transfers (out)	-	(164,597)	-	(164,597)	(16,239)
CHANGE IN NET ASSETS	\$ (425,416)	\$ 93,247	\$ (373,229)	\$ (705,398)	\$ 53,615
TOTAL NET ASSETS - OCTOBER 1, 2012	\$ 27,868,049	\$ 61,406,323	\$ 3,367,834	\$ 92,642,207	\$ 2,623
TOTAL NET ASSETS - SEPTEMBER 30, 2013	\$ 27,442,633	\$ 61,499,570	\$ 2,994,605	\$ 91,936,809	\$ 56,238

**CITY OF BLUE SPRINGS
STATEMENT OF NET ASSETS -
PROPRIETARY FUNDS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

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	\$ 6,506,202	\$ 12,088,784	\$ 497,170	\$ 19,092,155	\$ (117,046)
Receivables (net of allowances for uncollectibles)					
Accounts	871,415	10,297,348	-	11,168,764	-
Accrued interest	7,495	10,642	-	18,137	-
Due from other governments	-	-	-	-	-
Special Assessments	-	1,095,297	-	1,095,297	-
Inventory	137,107	33,683	86,112	256,903	174,175
Prepaid items	8,274	-	-	8,274	-
TOTAL CURRENT ASSETS	\$ 7,530,493	\$ 23,525,754	\$ 583,282	\$ 31,639,530	\$ 57,129
NONCURRENT ASSETS:					
Unamortized bond issue costs	-	530,384	144,057	674,441	-
Capital Assets:	-	17,025,000	-	17,025,000	-
Land and construction in progress, non-depreciable	1,643,570	28,326,626	2,250,443	32,220,640	-
Other capital assets, net of depreciation	18,867,796	32,502,214	6,035,902	57,405,912	18,409
TOTAL NONCURRENT ASSETS	\$ 20,511,366	\$ 78,384,224	\$ 8,430,402	\$ 107,325,993	\$ 18,409
TOTAL ASSETS	\$ 28,041,859	\$ 101,909,978	\$ 9,013,685	\$ 138,965,522	\$ 75,537
LIABILITIES					
CURRENT LIABILITIES:					
Accounts payable	\$ 39,481	\$ 505,753	\$ 19,171	\$ 564,405	\$ 905
Accrued liabilities	6,955	1	-	6,955	14,836
Accrued interest	-	98,098	13,247	111,345	-
Customer deposits	476,113	-	11,428	487,542	-
Unearned revenue	-	-	18,359	18,359	-
Long-term debt due in one year	-	479,568	425,935	905,503	-
TOTAL CURRENT LIABILITIES	\$ 522,550	\$ 1,083,419	\$ 488,141	\$ 2,094,109	\$ 15,741
NONCURRENT LIABILITIES:					
Interfund payable	\$ -	\$ -	\$ 2,000,055	\$ 2,000,055.3	\$ -
Long-term debt	76,677	40,291,667	3,530,883	43,899,227	3,558
TOTAL NONCURRENT LIABILITIES	\$ 76,677	\$ 40,291,667	\$ 5,530,939	\$ 45,899,282	\$ 3,558
TOTAL LIABILITIES	\$ 599,226	\$ 41,375,086	\$ 6,019,079	\$ 47,993,391	\$ 19,299
NET ASSETS					
Invested in capital assets, net of related debt	\$ 20,511,366	\$ 20,057,606	\$ 4,329,528	\$ 44,898,500	\$ 18,409
Restricted for:					
Debt service	-	-	487,923	487,923	-
Unrestricted (deficit)	6,931,267	41,468,087	(1,822,845)	46,576,508	37,830
TOTAL NET ASSETS	\$ 27,442,633	\$ 61,525,692	\$ 2,994,605	\$ 91,962,931	\$ 56,238

CITY OF BLUE SPRINGS
COMBINING STATEMENT OF FIDUCIARY
NET ASSETS - ALL AGENCY FUNDS
FISCAL YEAR 2012-13

SECOND QUARTER - MARCH 31, 2013

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	\$ 90,473	\$ 2,564	\$ 31,256	\$ 4	\$ -	\$ 533,392	\$ 657,690
Accounts receivable	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 90,473	\$ 2,564	\$ 31,256	\$ 4	\$ -	\$ 533,392	\$ 657,690
LIABILITIES							
Due to other governments	\$ 90,473	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 90,477
Employee flexible benefit deposits	-	2,564	-	-	-	-	2,564
Due to other entities	-	-	31,256	-	-	533,392	564,648
Membership Deposits	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 90,473	\$ 2,564	\$ 31,256	\$ 4	\$ -	\$ 533,392	\$ 657,690

**CITY OF BLUE SPRINGS
SCHEDULE OF CASH AND
INVESTMENTS
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

FUND	CASH	INVESTMENTS	TOTAL
GENERAL	\$ 1,412,862	\$ 14,215,000	\$ 15,627,862
HOTEL/MOTEL TAX FUND	538,926	-	538,926
DEBT SERVICE FUNDS			
GO Bonds	(231,037)	996,000	764,963
COPS Bonds	372,353	-	372,353
CAPITAL PROJECTS FUND			
General	6,895,197	3,740,000	10,635,197
TIF	6,585,352	-	6,585,352
ENTERPRISE FUNDS			
Golf Course	497,170	-	497,170
Water Utility	506,202	6,000,000	6,506,202
Sewer Utility	2,238,784	9,850,000	12,088,784
INTERNAL SERVICE			
Central Garage	(117,046)	-	(117,046)
AGENCY FUNDS			
Jackson County Tax	90,473	-	90,473
Flexible Benefits	2,564	-	2,564
EJCBC	31,256	-	31,256
Adams Farm TDD	4	-	4
Coronado Drive (Walmart)	-	-	-
TOTAL	\$ 18,823,061	\$ 34,801,000	\$ 53,624,061

**CITY OF BLUE
SCHEDULE OF CASH
AND INVESTMENTS BY
FISCAL YEAR 2012-13**

SECOND QUARTER - MARCH 31, 2013

TYPE	MATURITY DATE	BOOK VALUE	MARKET VALUE	COUPON %
CASH IN BANK		\$ 18,823,061	\$ 18,823,061	
INVESTMENTS				
FHLB	8/25/2014	1,006,416	1,008,200	1.00
FHLB	8/25/2014	2,012,831	2,016,400	1.00
Barclays Bank, Delaware CD	12/16/2013	248,734	248,000	1.00
Safra National, New York CD	12/16/2013	248,587	248,000	0.80
Ally Bank, Midvale UT CD	6/14/2013	248,587	248,000	0.80
Bank of China (NY) CD	6/14/2013	248,587	248,000	0.80
Goldman Sachs New York CD	12/16/2013	248,807	248,000	1.10
American Expr SLC UT CD	6/17/2013	248,582	248,000	0.80
FEDERAL HOME LOAN BANK	2/23/2017	502,630	502,230	1.50
FEDERAL HOME LOAN BANK	2/23/2017	502,630	502,230	1.50
FREDDIE MAC	2/27/2017	657,548	657,644	1.75
FREDDIE MAC	2/27/2017	1,011,612	1,011,760	1.75
FANNIE MAE	1/30/2017	1,410,040	1,413,992	1.25
FANNIE MAE	1/30/2017	1,410,040	1,413,992	1.25
FREDDIE MAC	4/12/2017	2,013,887	2,000,800	1.42
FANNIE MAE	4/4/2016	1,508,118	1,500,000	1.09
Bank Hapoalim B.M.	5/24/2013	249,060	248,000	0.50
FNMA	9/27/2017	1,001,034	999,390	0.50
FNMA	9/27/2017	1,001,034	999,390	0.50
FNMA	9/27/2017	1,001,844	999,300	0.50
FNMA	2/28/2017	1,006,434	1,006,300	1.15
FNMA	2/28/2017	1,006,434	1,006,300	1.15
Bank of Baroda (NYYN) CD	9/19/2013	248,593	248,000	0.45
Sovereign Bank of DE CD	9/12/2013	248,546	248,000	0.40
Bank of India NY CD	9/11/2013	248,683	248,000	0.50
Firstbank Puerto Rico CD	9/13/2013	248,061	248,000	0.50
FNMA	9/20/2017	2,004,765	2,003,340	1.00
FNMA	9/20/2017	2,877,059	2,874,793	1.00
FDMC	9/27/2017	1,002,537	1,001,400	1.00
FREDDIE MAC	11/28/2017	1,004,517	998,630	1.00
FANNIE MAE	11/15/2017	502,313	499,705	1.00
FANNIE MAE	11/29/2017	1,004,498	997,570	1.03
FANNIE MAE	11/29/2017	1,205,398	1,197,084	1.03
FANNIE MAE	11/29/2017	1,004,498	997,570.00	1.03
Doral Bank	1/31/2014	248,183	248,000.00	0.45
FANNIE MAE	9/20/2017	2,877,059	2,874,792.90	1.00
FANNIE MAE	9/20/2017	1,002,128	1,001,670.00	1.00
FANNIE MAE	9/20/2017	2,004,765	2,003,340.00	1.00
FANNIE MAE	11/28/2017	1,002,708	998,410.00	1.00
FANNIE MAE	11/28/2017	1,002,708	998,410.00	1.00
FANNIE MAE	11/28/2017	1,002,914	998,410.00	1.00
FANNIE MAE	11/28/2017	1,002,914	998,410.00	1.00
FEDERAL HOME LOAN BANK	2/27/2018	700,661	699,034.00	1.00
TOTAL INVESTMENTS		\$ 30,392,944	\$ 30,336,020	
TOTAL CASH & INVESTMENTS		\$ 49,216,005	\$ 49,159,080	

CIP – PROJECT DESCRIPTIONS AND GENERAL STATUS (May 2013)

Project No.	Project Name / Description	Project Budget	Project Status
BF-18	<p>PUBLIC SAFETY BUILDING REMODEL/CONTRUCTION</p> <p>This project is designed to add 37,000 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. 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. 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. It should be noted that the communications/dispatch center could be located in an alternate space depending on future analysis on co-locating with other public safety agencies in the area. Should this decision be made to co-locate, funding from this project will re-allocated to a new jointly funded project. At this time, space for a new dispatch center in the current Public Safety Building and the necessary equipment are included in this proposal (BF-18).</p>	\$22,000,000	<p>The City Council approved a Staff recommendation to select Burns and McDonnell to provide Construction Management services for the project. The City Council approved an architectural and engineering services agreement on November 19, 2012 with Treanor Architects. The Construction Manager has recommended to the City a preferred construction delivery method and will continue to represent the City in all contract negotiations with the selected architectural firm and General Contractor. The Design of the project is projected to be completed in early Fall of 2013, with construction projected to be completed in 2015.</p> <p>Staff is currently working on public parking solutions for approval by the City Council. Additional public parking spots will be needed to accommodate the public utilizing CYOU, the Courts, and Records and Evidence. The current design proposal will necessitate taking down the existing water tower and the CYOU building to accommodate on-site parking, address ADA issues, and better utilize the site. The existing telecommunications equipment on the water tower will be relocated to a new communications tower which is proposed to be located on city-owned property in Central Park.</p>
CD-01	<p>COMPREHENSIVE PLAN UPDATE</p> <p>The city of Blue Springs adopted the Comprehensive Plan in 2003. The City also commissioned an “Area Plan” in 2004 which provided updates to the Comprehensive Plan for particular areas, such as the south area of Blue Springs. The “Area Plan” was not formally adopted by the City council but remains a vital reference document when considering growth and development within the City. This project involves updating the City’s Comprehensive Plan to reflect the current growth and development trends within the City.</p>	\$220,000	<p>The Comprehensive Plan Steering Committee and Technical Committee were formed in March. The first Community Visioning Event was held May 14th, with public engagement to continue through Summer 2013 culminating in a second Event in September. Data analysis and initial goals and policies formation are underway.</p>

Project No.	Project Name / Description	Project Budget	Project Status
CD-02	COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM New and repaired code complaint infrastructure in the core of the City.	\$200,000	Vesper Street Sidewalks – The project was completed in May of 2013. 10th Street Vesper to RD Mize Sidewalks – Survey and design Summer/Fall 2013.
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	As of 5-1-13 the play structures in the all-inclusive area is complete and the remaining play structures are 95% complete. The concrete surfacing, grade beams and sidewalks are 90%. The irrigation and water fountain plumbing has been installed. Along with the contractor has install the solid rubber safety surface in the ADA compliant play area. Remaining work is related to mulching of play structures and landscape beds. The remaining work should be completed by the end of May.
PR-44	COMMUNITY CENTER FEASIBILITY STUDY A comprehensive study to determine the feasibility of constructing a community center. The study would include programming, facility components, construction cost estimates, citizen support of a tax initiative, site location study, economic impact, market analysis, community engagement, conceptual design and layout, operating analysis and various other market analysis to determine if the construction of a community center is warranted and supported by the community.	\$75,000	As of 5-1-2013 the Feasibility Study is 98% complete with preliminary concept plans developed. City Council was presented with the Study Results on April 29th. Final document report is to be presented to the City by the end of May completing the study.
PS-05	F450 AMBULANCE Refurbish one 450, Osage Industries, Advanced Life Support Ambulance.	\$99,750	
ST-06	STREET REHABILITATION PROGRAM Annual rehabilitation of streets throughout the City.	\$2,300,000	ST-06 and ST-44 have been combined. According to the American's with Disabilities Act, the sidewalks adjacent to the roads to be overlaid must be addressed at the same time. The project has been started and is scheduled to be completed by July 4, 2013.
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 west side of Woods Chapel Rd and construction is taking place along the east side. Valley View Rd, 36th St and the new Park-n-Ride lot have been constructed.

Project No.	Project Name / Description	Project Budget	Project Status
			South Outer Road, Jefferson Street east and west have been reconstructed, the Duncan Road intersection has also been completed. The Kingsridge Drive side of the intersection is currently being constructed. Overall the project is 60% complete by time and 70% complete by funds. Waiting for warmer temperatures to start paving again.
ST-24	SNOW PLOW/DUMP TRUCK Purchase of a new dump truck with integral salt spreader and snow plow equipment.	\$126,900 2011-12 Budget	The truck was ordered from Diamond International in September 2012 and will be delivered by April 30, 2013.
		\$137,850 2012-13 Budget	The truck for the 2012-13 budget will be bid in the spring of 2013.
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 projects have been brought forward for cost share at this time.
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	This project is dependent upon 50% grant monies from FHWA. The project has been designed and the construction documents have been finalized and approved by MoDOT. Utility companies have been cleared to begin relocations in May.
		\$0 2011-12 Budget	Moving from FY 2013-14 budget year to FY 2012-13
		\$6,000,000 2013-14 Budget	
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 fare of \$200,000 per year, reallocated from CIP Project ST-06 Street Rehabilitation.	\$200,000	Please see the description for ST-06.
ST-45	NE NAPOLEON DRIVE	\$400,000	Design is on hold awaiting final conceptual layout changes.

Project No.	Project Name / Description	Project Budget	Project Status
	Construction of a 2,300 foot long collector road with the first phase being 800 feet long.		
SAN-07	CITYWIDE MAINTENANCE Sewer maintenance and improvements include: replacement of clay tile sewer main utilizing cured in place pipe, rehabilitation of manholes, televised inspection of sewer mains, and replacement of collapsed pipes and manholes.	\$800,000	Preparatory line cleaning and television inspection started at the end of April and is currently underway. This activity is subsidiary to the CIPP installation. CIPP installations should begin in late May or June.
SAN-11	RUBBER TIRED BACKHOE Purchase a rubber tire backhoe/loader to replace the existing equipment.	\$110,000	<p>In 2008 the department decided to try replacing the combination backhoe/loader with two separate units to provide greater versatility. The CIP description was left in the program as a Rubber Tired Backhoe while the results were analyzed. The ability to use the two separate machines on different projects at the same time has been quite effective.</p> <p>Consequently, the funds were spent to replace the small excavator and large skid steer loader purchased in 2008. This equipment has been purchased and delivered. A S750 bobcat skid steer with a purchase price of \$47,488.90, trade-in value of 2008 skid steer \$23,000.00, resulting in cost of \$24,488.90. An E55 hydraulic excavator with a purchase price of \$55,433.10, trade-in value of 2008 excavator \$25,000.00 resulting in cost of \$30,433.10.</p> <p>The total overall cost for the two pieces to replace the backhoe figures as \$102,922.00 less trade in values of \$48,000, which equates to an overall budget impact of \$54,922.00. The descriptions in the new CIP document will be changed to reflect the change in coming years.</p>
SAN-14	AA LIFT STATION ABANDONMENT This project would entail the construction of an 8" gravity sewer main from the AA Highway pump station to a recently constructed gravity sewer main located 450 feet north of the pump station.	\$175,000	Project is in the design phase. Easements have been identified and are currently in the process of being acquired

Project No.	Project Name / Description	Project Budget	Project Status
SNI-01	<p>SLUDGE REMOVAL The Sni-A-Bar wastewater treatment facility utilizes sludge treatment cells for the interim process between removal of sludge from the activated sludge process and permanent disposal from the treatment plant. Through an agreement with the Department of Natural Resources the City has been able to extend the period before sludge is required to be removed (normally 2 years) by adding micro-organisms to the sludge treatment cells to continue the decomposition process. This process can extend the storage capacity of the treatment cells by an additional 2-3 years. Annually this additional treatment cost is approximately \$20,000. The City hired a contractor to dispose of sludge in the 07-08 FY. Due to the available farm ground and under estimates of sludge quantities, only about 60% of the sludge was removed. Due to the remaining volume of sludge in the treatment cells and the current wasting rates, it is anticipated sludge will need to be removed in FY 12-13.</p>	\$1,000,000	
WA-04	<p>HYDRAULIC EXCAVATOR Purchase a hydraulic excavator to replace the existing equipment.</p>	\$88,000	<p>This equipment purchase was approved at the May 5, 2013 City Council meeting. The unit is expected to be delivered within 120 days. The overall cost of the excavator was \$95,410 of which \$65,000 came from the trade in of the current unit leaving an actual cash expenditure of \$30,410.</p>
WA-12	<p>MISCELLANEOUS WATERMAIN MAINTENANCE Upgrading of the City's infrastructure to current standards. There have been approximately sixty (60) locations identified.</p>	<p>\$200,000 2011-12 Budget</p> <p>\$200,000 2012-13 Budget</p>	<p>Project locations being evaluated.</p>
WA-13	<p>TRI-COUNTY FEED LINE PHASE 2 Construct approximately 4,000 feet of a 24-inch water main from 20th Street to Adams Dairy Parkway along Jefferson Street.</p>	\$1,200,000	<p>Project was awarded at the December 17, 2012 City Council meeting to Linaweaver Construction for \$735,093.10. Construction started on February 4, 2013.</p> <p>The project is currently under construction and is 75 percent complete.</p>

Project No.	Project Name / Description	Project Budget	Project Status
WA-14	<p>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.</p>	\$182,000	On-going project.
SNI-02	<p>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.</p>	\$31,904,110 2009-10 Budget	Project is 99% complete. Substantial completion attained on December 20, 2012. Final Completion expected in July of 2013.