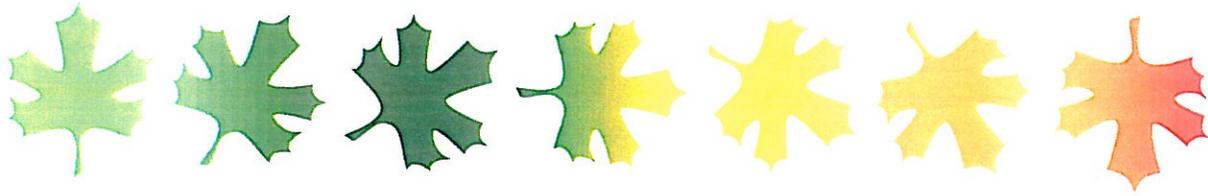




DRAFT
2015 BUDGET
CITY OF FAIRWAY, KANSAS

APPROVED _____, 2014

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City of Fairway Mission Statement

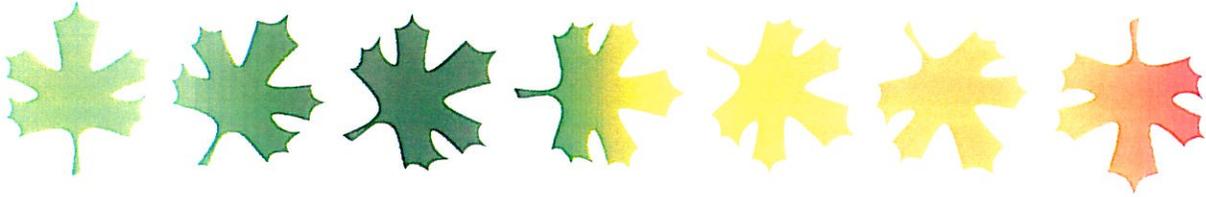
Sustain and develop the character of our community ensuring the highest quality of life for our residents.

We characterize our mission with the following values:

- Respond to the needs of our residents.
- Provide a strong and safe residential community and an attractive place for people to work and shop.
- Maintain a consistent umbrella of service. Ensure the highest quality of services given available resources.
- Strive to reinvest in the improvement of our existing facilities and infrastructure.
- Work proactively on community issues by seeking innovative solutions.
- Preserve and enhance our green space and trees.
- Provide an attractive place to work for our employees that encourages job satisfaction and tenure.
- Commitment to excellence.

Fairway Governing Body

Jerry Wiley	Mayor	jwiley@fairwaykansas.org
Melanie Hepperly	Ward 1	mhepperly@fairwaykansas.org
Jim Poplinger	Ward 1	jpoplinger@fairwaykansas.org
Gail Gregory	Ward 2	ggregory@fairwaykansas.org
Michael Staley	Ward 2	mstaley@fairwaykansas.org
Tony Liu	Ward 3	aliu@fairwaykansas.org
David Watkins	Ward 3	dwatkins@fairwaykansas.org
JD Fair	Ward 4	jdfair@fairwaykansas.org
Tanya Keys	Ward 4	tkeys@fairwaykansas.org



Fairway Department Heads

Kathy A. Axelson
Mike Fleming
Bill Stogsdill
Nathan Nogelmeier

City Administrator/City Clerk
Chief of Police
Public Works Director
Parks and Recreation Director

Fairway Appointed Officials

Steve Chinn
Joseph Levin
S.W. Longan III
Steve Sakoulos
Steve Chinn
Benton & Associates

City Attorney
City Treasurer
Municipal Court Judge
City Prosecutor
Zoning Council & Public Officer
City Engineer

City of Fairway Facilities

City Hall

4210 Shawnee Mission Parkway, Suite 100
Fairway, KS 66205
913-262-0350

Public Works Department

5505 Buena Vista
Fairway, KS 66205
913-722-2822

Police Station

5252 Belinder
Fairway, KS 66205
9-1-1 for Emergency, Office: 913-262-2364

Neale Peterson Park & City Pool

6136 Mission Road
Fairway, KS 66205
913-722-3161

City Web site www.fairwaykansas.org

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2015 Budget Summary

OVERALL HIGHLIGHTS OF THE 2015 BUDGET

- Flat mill levy – The 2015 Budget holds the mill levy nearly flat for the fourth consecutive year at 18.621 mills.
- General Fund Budget – The 2015 General Fund Budget is \$3,922,511.03 which is a 2.43% increase from the 2014 Budget.
- Reserves – The City's reserve is currently at \$382,934.00 This plus the \$99,000 Contingency budgeted in the Administration Department totals 12.29% of the 2015 General Fund Budget. The City's current General Fund Reserve guideline is 10%.
- Salary increases – The 2015 Budget includes a 3% merit based salary increase for all full-time employees.
- KPERS and KP&F – Includes mandatory increases in KPERS and KP&F employer contribution rates. The 2015 employer contribution rates are: KPERS, 10.23% and KP&F, 21.36%. Employee contributions increased, as well, with KPERS employees paying 6.00% and KP&F paying 7.15% on gross wages. Additional employer contributions to the supplementary deferred compensation plan for employees have not been re-instituted.
- Health Insurance – Overall, health insurance costs increased by 5.00%, with various plan offerings continued.
- Transfer to Capital Improvements – An \$18,050 transfer from the General Fund to the Capital Improvement Fund is currently budgeted to be used for Priority 1 CIP Projects (see CIP below).

DEPARTMENT HIGHLIGHTS

Administration

- Solid waste, yard waste and recycling collection – In the 2013 Budget, the trash and recycling contract with Town and Country Disposal included a substantial decrease in the residential collection rate due to a joint bid with the Cities of Roeland Park and Westwood and moving to a city-wide program. The total rate for 2012 was \$181.37 (including a 5% administrative fee assessed by the city on solid waste collection only) per residence. The 2013 rate was \$138.96, the 2014 rate was \$142.92, and the 2015 rate will be \$145.44, an increase of 1.76%.
- Debt Service – The GO Bonds payment decreased from \$158,533 (2013), \$130,175 (2014) and \$86,880 (2015) due to refinancing of the bonds at the end of 2012.
- Notify JOCO – Funding is included for the City to participate in the county-wide notification program. The City will use this “Reverse 9-1-1” system for emergency notification purposes and will continue to use the current Constant Contact system for routine emails.
- Pizza 51 West Sales Tax Reimbursement – 2015 is the third year of the 5-year sales tax reimbursement agreement with Pizza 51 West.

Police / Municipal Court

- Staffing – Currently, the Police Department is fully staffed.
- In 2013 and 2014 the Police Department and Municipal Court worked with IT personnel and replaced aging computers and software.
- New Court Software – Municipal Court transitioned to a new REJIS Court Program in 2014 that allows direct data entry from police reports to Municipal Court files, and eventually to required State agencies with less staff time involved.
- Vehicles – In the 2014, a 4-year lease purchase replaced two of the four patrol cars and two police administrative vehicles. The administrative vehicles are on a 10 year replacement schedule. If the current replacement schedule is maintained, the City will not have to replace four vehicles in the same calendar year again until 2034.
- The 2015 Municipal Court Budget maintains service with a minimal increase in cost.

Public Works

- Street Improvements – Mill and overlay with spot curb replacement on 56th, Pawnee and Chadwick(CIP Priority 1); Sidewalk replacement south side of SMP Brookridge to Falmouth(CIP Priority 1/CARS Project)
- Debt Service – GO Bond payments were restructured in the 2015 Budget.
- Crack sealing – Crack sealing will continue, but has been shifted to the Special Highway Fund and increased from \$25,000 to \$50,000 in 2015.
- Tree Maintenance: Annual tree trimming and normal maintenance (dead tree removals); Emerald Ash Borer treatment.
- Street Lights/Signals: Cost savings from street light purchase in 2013; increased costs for street light electricity and maintenance costs for street lights and traffic signals.
- Vehicle acquisition – The 2015 budget includes two lease-purchase payments for vehicles and equipment purchased in 2012 and 2014.

Parks and Recreation

- The Fairway Municipal Pool will maintain current hours of operation.
- New Parking Lot Approach – There is money budgeted in the Capital Outlay line for replacement of the swimming pool parking lot approach at Peterson Park.
- Salaries – The salary line has increased due to a proposed increase in seasonal employee wages. In addition, the implementation of the Master Plan will require 2-3 additional seasonal employees to staff the front desk and new zero depth area.

Capital Improvements Plan Budget

- There is currently \$217,894 in Priority 1 projects in the Capital Improvement Plan. Priority 1 projects include:
 - Street Maintenance – 57th, Pawnee, Chadwick mill and overlay/spot curb replacement
 - CARS – Shawnee Mission Parkway sidewalk along the south side from Brookridge to Falmouth.
 - Police Department Equipment – Replacement of 4 handheld radar units
 - Administration Department Equipment – Replacement of server

2015 Draft Budget Summary

GENERAL FUND	2014 Budget	2015 Draft Budget	Difference	% Change
Revenue	\$3,829,343.23	\$3,922,511.03	\$93,167.80	2.43%
Expenditures				
Administration	\$1,302,269.51	\$1,241,904.66	-\$60,364.85	-4.64%
Police	\$1,101,640.00	\$1,158,415.92	\$56,775.92	5.15%
Court	\$170,293.00	\$171,875.58	\$1,582.58	0.93%
Public Works	\$800,203.00	\$926,099.49	\$125,896.49	15.73%
Parks and Recreation	\$395,330.55	\$406,165.38	\$10,834.83	2.74%
Transfer	\$59,607.17	\$18,050.00	-\$41,557.17	-69.72%
Total	\$3,829,343.23	\$3,922,511.03	\$93,167.80	2.43%
Difference	\$0.00	\$0.00		
General Fund Reserve	\$373,093.31	\$382,934.00	\$9,840.69	2.64%

The 2015 Draft Budget fully funds all department budget requests as determined by Committee review and recommendation. This includes a proposed 3% merit based salary increase for all full-time employees which totals \$43,500 (this includes social security and retirement).

	2014 Budget	2015 Budget	
Value of 1 mill	\$73,831.00	\$77,528.00	
Ad Valorem tax rate for 2015 Budget with a mill levy rate of:			
18.621		\$1,443,614.00	TOTAL RATE
17.626		\$1,366,507.00	GENERAL FUND ONLY
0.995		\$77,107.00	BOND FUND ONLY

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2015 Budget Process

Policy

According to Kansas statutes, the City must adopt the budget by August 25th of the year preceding the budgeted year.

Responsibilities

The Governing Body is the ultimate authority for adoption of the budget. Each Department Director is responsible for creation and preparation of their own budgets, seeking approval of their respective Committees. The City Administrator/City Clerk is responsible for development of the non-departmental funds and the overall budget document. The Finance Committee will ultimately make a recommendation to the City Council regarding the budget. Development of the budget is a team effort by all Department Directors and Departmental Committees.

Budget Development Process

For the fourth year in a row, the City used a modified zero-based budget process to focus on delivery of city services as efficiently as possible. Every item included in the budget must be considered and justified. This process will question assumptions and provide a tool for reviewing and reprioritizing activities.

January

Determine and clearly state goals and objectives for the budget year. These will be discussed at the January Finance Committee Meeting. The Finance Committee will provide general direction to Departmental Committees on overall services levels.

See the 2015 Budget Goals document.

February

Determine fixed costs. The City Administrator/City Clerk and Finance Committee Chair will determine the fixed costs for each department. This information will be provided to each Department Director at the end of January. Fixed costs are items that cannot be changed and include items such as bond payments, rent, utilities and existing contracts. Costs associated with personnel will not be included in fixed costs.

February/March

Develop Decision or "Program" Packages – This is a term that refers to an analysis of each activity according to cost and purpose. Anything that is not a fixed cost should fall into a Decision Package. Each Decision Package should be a stand-alone activity. The analysis of each decision package should include:

- Consider the benefits of the activity
- Alternative courses of action
- How to measure performance
- Consequences of not performing the activity

Not all line items will fall in one Decision Package; some line items might fall into several decision packages. For instance, a printing line item might be broken down among several Decision Packages.

Decision Package Worksheets for each Department area available to view by contacting the City Administrator/City Clerk.

April/May

Committee Review of Decision Packages – Department Directors should meet with their Committees and review *each* Decision Package.

Steps of review:

- Committee review the three service level options (A-C) provided. Recommendation on service levels should be based upon importance as identified by the Committee.
- Based upon their recommendations, Department Directors should build those budgets using the Budget Worksheet.
- Department Directors generating revenue should also fill in the revenue section of the Budget Worksheet.
- Worksheets, including final Decision Package Worksheets, should be submitted to the City Administrator/City Clerk by the designated date in May.

June

The Finance Committee will meet to review the first full draft of the Budget. Recommendations for adjustments will be made.

July

In mid July, Ward meetings will be held to review the Draft Budget with residents. The Finance Committee will meet in late July to discuss comments from the Public Forum and make revisions, if necessary.

August

At the August City Council Meeting, the Budget Hearing will be held and the 2015 Budget and Five-Year Capital Improvement Plan will be considered.

See the Budget 2015 Calendar of Events document for specific meeting dates, times and deadlines.

Revenue and Expenditure Assumptions

Expenditure Assumptions

Expenditures should be estimated realistically based upon the direction provided by the Committees per service level recommendations.

Revenue Assumptions – General Fund

Fairway's revenue stream is fairly stable and experiences limited growth. Because the City is a land-locked, fully built-out community, sources of new revenue are limited to reappraisal of real estate, the inflation related increases in retail sales, additional taxes or fees.

Ad Valorem Property Tax

This is a tax on real estate and personal property. It is computed by applying the City's mill rate to the City's assessed valuation. Each year in late February, the County Appraiser provides an estimated taxable market value which is used to estimate property tax revenues in the early stages of budget development. By July 1, the County Clerk provides the estimated assessed valuation after valuation appeals have been processed. This is the assessed value on which the adopted budget is based. The County Clerk finalizes the assessed valuation in November and adjusts the City's mill rate as needed to result in the dollar amount of property taxes indicated in the City's adopted budget.

Revenue Assumption for 2015: For estimates done prior to February/March, the City will estimate flat and will revise based upon estimates provide per the County.

Sales and Use Tax

Sales tax revenues come from two sources: Local Sales Tax and County Sales Tax.

Local Sales Tax

- Comes from a sales tax on retail sales within the City.
- The rate is 2.0%.

County Sales Tax

- Comes from a sales tax on retail sales within Johnson County.
- Cities within the County share 36% of the total revenue based on a formula established by State statute.
- Four rates make up the total County rate:
 1. General County Sales Tax = ½%
 2. Public Safety Specialty Sales Tax – 1996 (no sunset) = ¼%
 3. Public Safety Specialty Sales Tax – 2008 (no sunset) = ¼%
 4. Research Triangle Sales Tax – 2008 (no sunset) = 1/8% (cities do not receive any of the revenue from this tax)

Use tax is a sales tax paid on personal property purchased outside the City, but “used, stored or consumed” within the City unless the property has already been subject to such a tax. The City receives a use tax related to its local sales tax as well as a portion of the County use tax related to the County sales taxes. State law was changed in 2003 to require sales tax be paid at the point of delivery rather than the point of sale. This source fluctuates depending on the level of outside sales to which the tax applies, thus making it difficult to forecast. In 2008-2010 the State processed several large refunds which reduced the amount of use tax received by the City.

Revenue Assumption for 2015: The City will budget sales and use tax conservatively generally based upon the preceding 12 month actuals.

Charges for Services – Refuse

This revenue is a charge for contract service and is collected through a special assessment. As of January 2013, all homes in Fairway participate in a city-wide solid waste, yard waste and recycling program. The special assessment is added to *all* residents' tax bills and there is no administrative fee assessed. The total rate per household for 2015 is \$145.44.

Revenue Assumption for 2015: 2015 is the third year of a joint contract between the Cities of Fairway, Roeland Park and Westwood with Town and Country Disposal. Rate is set per competitive bid administered by the MARC Cooperative Purchasing Program.

Franchise Fees

The City charges franchise fees on the major utilities within the City. These utilities include electric, gas (including natural gas transport), telephone, cable and open source video companies. The fee is 5% of gross receipts as defined and permitted by state statutes. Telephone franchise fees have been decreasing due to the replacement of land lines with cell phones. The Kansas statutes do not provide for cell phone franchise fees. Cable franchise fees have remained fairly stable. Electric and gas franchise fees are affected more by weather conditions than inflation or population growth, and consequently, are harder to predict.

Revenue Assumption for 2015: Revenue for 2015 will be estimated conservatively based upon the 2 prior year's information, including any increases anticipated during the year.

Other Revenues

These revenue sources include: licenses, permits, recreation fees, court fines, interest income and miscellaneous revenue. The City has recently completed evaluation of fees in the Administration and Parks and Recreation Departments and continues to evaluate these fees on an annual basis. Regarding court fines, in 2010 the City increased its court cost by \$20 per fine and is now in line with surrounding communities. Interest revenue will fluctuate from year to year based on the prevailing interest rates.

Revenue Assumption for 2015: The City will budget these revenue sources based upon prior year's history and any adjustments made to fees for 2015.

GENERAL FUND RESERVE POLICY

The objective of the reserve policy is to provide adequate resources for cash flow and emergency and contingency purposes, while maintaining reasonable tax rates. The objective is not to hold resources as a source of interest revenue.

- A. General Fund Reserve – The City will strive to maintain a minimum “base” unallocated fund balance (reserve) of approximately 10% percent of the General Fund.

The Reserve will be used for unanticipated expenditures of an emergency, nonrecurring nature. The Reserve will also be used to avoid cash flow interruptions, generate interest income, avoid the need for short-term borrowing and assist in maintaining the City’s bond rating. Expenditure of the Reserve must be approved by the Fairway City Council or, under an emergency circumstance, the Mayor and Finance Committee Chair.

- B. General Fund Contingency – The City will strive to include an annual budgeted contingency in the General Fund (line item located in the Administration Department Budget) of approximately 3% of the General Fund.

The Contingency will be used for unanticipated expenditures of a more routine nature. Expenditures from the Contingency must be approved by the Fairway City Council, or under an emergency circumstance, the Mayor and Finance Committee Chair.

- C. Transfer to Other Funds – Although not required, it is recommended that any remaining cash carryforward at year end, after funding A. above and after providing for (at a minimum) the cash carryforward as set forth in the following year’s budget, be transferred to the Capital Improvements Fund, Debt Service Fund, or held in the General Fund if a specific need is known within the General Fund.

Approved by the City Council on November 14, 2011.



2015 Budget Goals and Objectives

The Finance Committee establishes the following goals and objectives to guide the preparation of the 2015 Budget:

The Overall Goals are as follows with recognition that expenditures must be less than or equal to revenue:

- Maintain and improve where possible the quality level of services
- Maintain and improve where possible public infrastructure
- Continue to fund an adequate General Fund reserve between 5-10% of expenditures
- Determine a minimal “must have” capital improvement expenditures and equipment replacement schedule for 2015

Department Budget Objectives for 2015:

Administration:

- Continue to budget contingency at approximately 3% of overall General Fund budget
- Maintain special assistance funding to the Johnson County Utility Assistance and Minor Home Repair Programs
- Maintain current employee benefit levels
- Fund needed information technology updates
- Promote and enhance communications with the public

Police & Court:

- Maintain progressive training program for Officers and Municipal Court Focus areas will continue to be on firearms, patrol tactics and safety. Developing new instructors from within the Department will be evaluated. Focus area in the Municipal Court will be on continuing education for REJIS related systems.
- Determine the long term needs and prepare a maintenance program for the Fairway Police Department building
- If personnel change occurs continue to seek out and employ the best possible candidates for the position with the Fairway Police Department
- Consult with IT personnel to identify the long term needs of the Fairway Police Department and Municipal Court including replacement schedule for computers, software and related equipment

Public Works:

- Research alternative de-icing methods for feasibility during snow events
- Maintain or improve road maintenance schedule
- Sign Accreditation contract with APWA
- Continue Annual Tree Trimming Program
- CCTV all storm sewers and put together a master replacement plan

Parks and Recreation:

- Increase lifeguard wages to be more competitive with surrounding Cities and non-aquatic seasonal positions
- Continue swimming pool operations with reduced hours while Shawnee Mission Schools are in session
- Increase revenues by offering year round rentals in multipurpose area of the new swimming pool bath house

To meet these goals and objectives, the following strategies will be used:

- Seek new revenue opportunities
- Continue to find creative strategies for efficiencies in operations positively affecting the budget
- Continue to use an inclusive budgeting process involving Department Directors, the Finance Committee and public, incorporating a modified zero based budgeting process
- Develop and implement Capital Improvement Plan for the next five years

**CITY OF FAIRWAY, KANSAS
2015 BUDGET**

CALENDAR OF EVENTS

- FEB** 26 Finance Committee Meeting,* to review Budget calendar
- MAR** 3 Dept. Directors begin to develop Decision Packages. Fixed costs will be determined by April 21
27 Finance Committee Meeting* to discuss 2015 Budget Goals. General Fund PRELIMINARY Revenue budget projection will be presented by April 30.
- APR** 21 **CIP requests due to City Administrator.** Fixed Costs determined and given to Dept. Directors.
30 Finance Committee Meeting* to discuss CIP and Preliminary Revenue budget projections.
- MAY** 1-19 Dept. Directors hold Committee Meetings to review Decision Packages. Committees should make recommendations for budget based on service levels. CIP should also be discussed.
19 **Dept. Budgets, Decision Package Worksheets due to City Administrator**
28 Finance Committee Meeting* to review Department Budgets and first draft of overall Budget. Adjustment recommendations should be made, if needed.
- JUNE** 1-13 Committees meet to adjust budgets per May 28 direction, if needed
16 **Updated Department Budgets due to City Administrator**
25 Finance Committee Meeting* to review second draft of overall Budget. Adjustment recommendations should be made, if needed.
- JULY** 15-17 Ward Meetings to discuss the Budget.
23 Finance Committee Meeting* to discuss comments from Ward meetings, make revisions, if necessary, and finalize Notice of Budget Hearing (*Note: Meeting is 1 week earlier than usual*)
29 Notice of Budget Hearing published in the Legal Record to meet 10 day publication requirement
- AUG** 11 Budget Public Hearing, 6:45 pm & City Council Meeting, 7:30 pm to consider adoption of 2015 Budget

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Please note: Finance Committee Meetings, Ward Meetings/Public Forum and Budgets due to City Admn/Clerk highlighted in yellow. Other Committee Meetings will be posted on the Public Meeting Notice Calendar as they are scheduled. Additional Finance Committee Meetings may be scheduled, if needed.

*Finance Committee Meetings are held at 7:30 am at Fairway City Hall in the Conference Room unless otherwise noted.



Value of Your Fairway Tax Dollars

How are my City of Fairway Taxes calculated for the 2015 Budget?

2014 property taxes are levied against the assessment of property from January 1, 2014.

To Determine Assessed Valuation (AV):

2014 Appraised value of an average home in Fairway	\$325,260
Assessed valuation percentage (AV equalization ratio set by the County)	<u>x 11.5%</u>
Assessed valuation	\$37,404

To Determine City Tax Liability:

Assessed valuation	\$37,404
Mill rate (\$18.621) per \$1,000 of assessed valuation)	<u>x 0.018621</u>
Annual City tax liability	\$696.50
Monthly City tax liability	\$58.04

City services provided for
\$58.04 per month include:

Police Protection
Snow Removal
Street Maintenance
Parks and Recreation Programs
Swimming Pool
Code Enforcement
Animal Control
Municipal Court



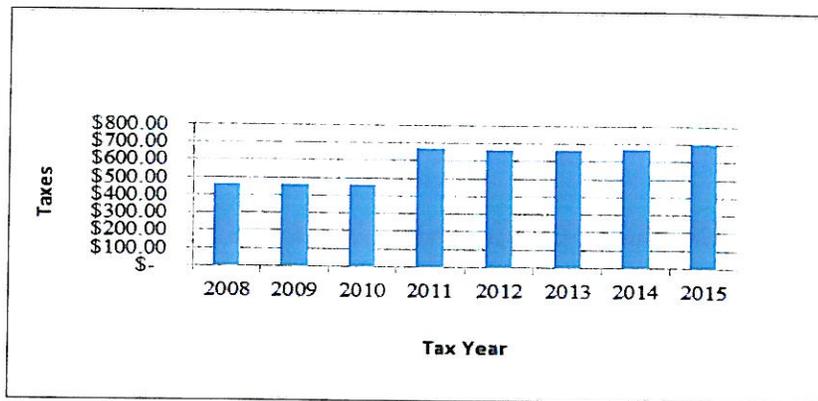
2015 Budget Historical Review

Since 2008, the Real Property Assessed Valuation of Fairway has changed as follows:

Budget Year	Tax Year	Real Property Assessed Valuation	% Change
2008	2007	\$72,722,089	4.01%
2009	2008	\$74,115,592	1.92%
2010	2009	\$73,909,528	-0.28%
2011	2010	\$73,740,439	-0.23%
2012	2011	\$71,871,042	-2.54%*
2013	2012	\$71,549,737	-0.45%
2014	2013	\$72,140,472	0.83%
2015	2014	\$76,144,070	5.55%

*4350 Shawnee Mission Parkway (KU Clinical Research Facility) becomes an exempt property.

During this same period, Fairway property taxes have changed as follows for a house with the annual average appraised value:



Budget Year	Tax Year	Average Appraised Value	Assessed Valuation	Tax Rate	Taxes
2008	2007	\$306,361.59	\$35,231.58	12.979	\$457.27
2009	2008	\$312,274.37	\$35,911.55	12.752	\$457.94
2010	2009	\$310,264.00	\$35,680.36	12.853	\$458.60
2011	2010	\$311,734.00	\$35,849.41	18.617	\$667.41
2012	2011	\$310,088.00	\$35,660.12	18.617	\$663.88
2013	2012	\$309,322.00	\$35,572.03	18.621	\$662.38
2014	2013	\$311,333.00	\$35,803.30	18.617	\$666.55
2015	2014	\$325,260.00	\$37,404.00	18.621	\$696.50

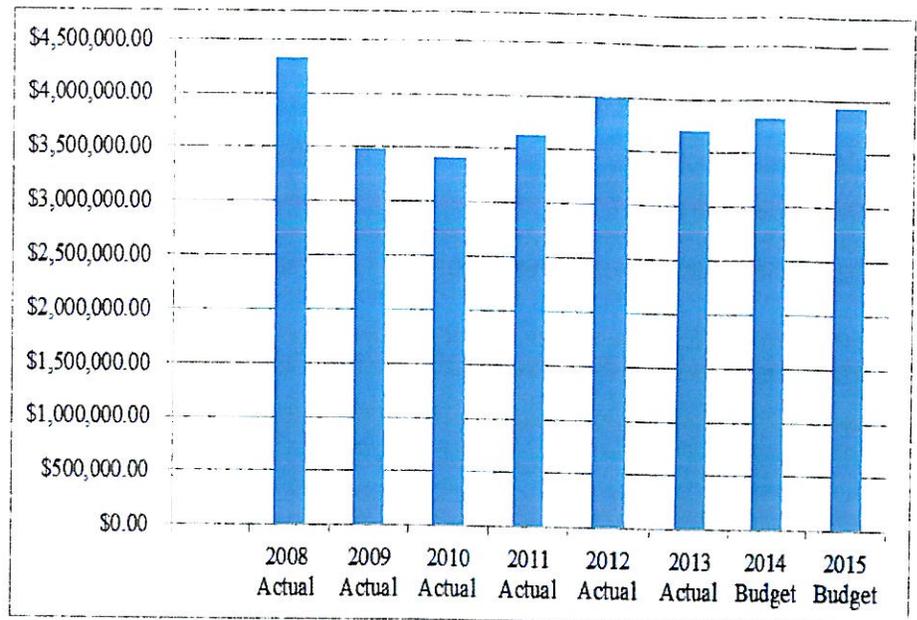


GENERAL FUND

2008-2015 Revenues and Expenditures General Fund

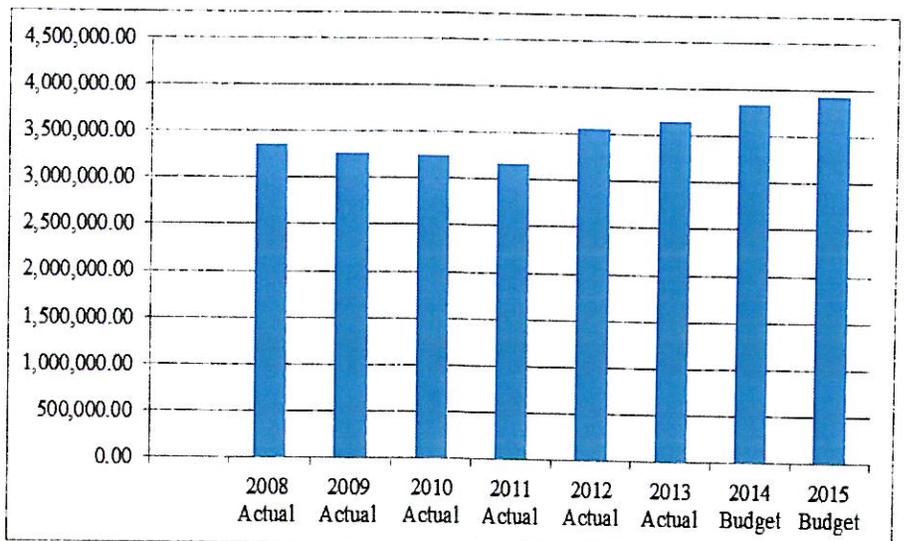
REVENUES

2008 Actual	\$4,325,727.00
2009 Actual	\$3,483,595.00
2010 Actual	\$3,413,213.00
2011 Actual	\$3,635,554.00
2012 Actual	\$3,990,403.00
2013 Actual	\$3,704,414.00
2014 Budget	\$3,829,343.00
2015 Budget	\$3,922,511.00



EXPENDITURES

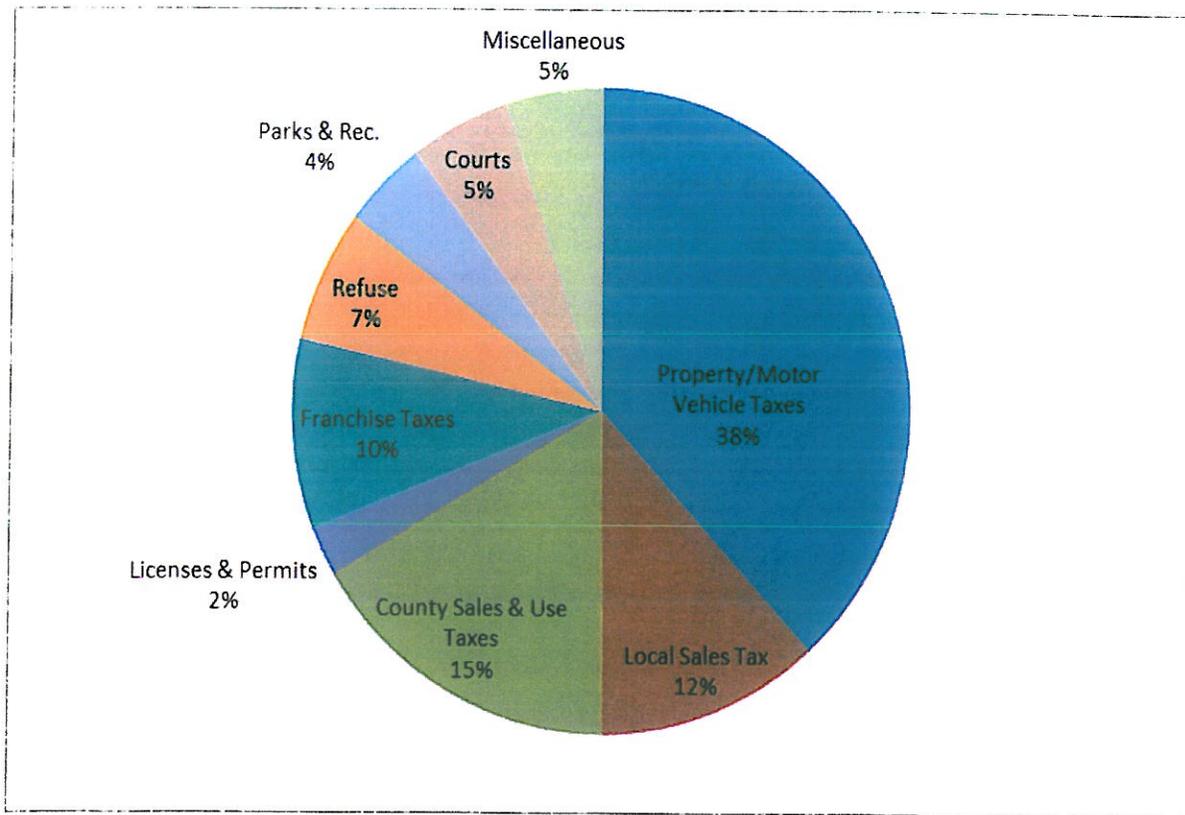
2008 Actual	\$3,350,912.00
2009 Actual	\$3,256,163.00
2010 Actual	\$3,241,765.00
2011 Actual	\$3,160,263.00
2012 Actual	\$3,564,017.00
2013 Actual	\$3,644,607.00
2014 Budget	\$3,829,343.00
2015 Budget	\$3,922,511.00



2015 General Fund Revenue by Source

	2014 Budget	2015 Budget
Property/Motor Vehicle Taxes	\$1,426,851	\$1,499,056
Local Sales Tax	\$433,292	\$458,000
County Sales & Use Taxes	\$640,115	\$651,311
Licenses & Permits	\$ 88,250	\$ 98,675
Franchise Taxes	\$370,000	\$373,400
Refuse	\$255,683	\$260,080
Parks & Rec.	\$168,500	\$175,500
Courts	\$280,600	\$206,250
Miscellaneous	\$166,052	\$200,239
Total	\$3,768,883	\$3,922,511

The Reserve of \$382,934 is not included in the above Revenue breakdown.



City of Fairway
2015 Budget
GENERAL FUND REVENUE

ACCT# REVENUE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
4000.100 CASH CARRYFORWARD	76,517.13	357,564.29	361,329.57	152,052.00	188,811.71
4005.100 ADVALOREM TAX	1,285,459.35	1,273,402.94	1,265,604.69	51,294,995.00	\$1,362,507.00
4010.100 BACK TAX	4,883.22	6,704.06	11,944.41	4,000.00	4,000.00
4020.100 LOCAL SALES TAX	418,436.23	455,439.37	504,029.25	433,291.96	458,000.00
4030.100 COUNTY/STATE SALES TAX	506,201.64	517,021.41	530,859.27	520,170.00	528,500.00
4040.100 COUNTY SPECIAL SALES TAX	101,241.78	103,404.51	106,171.25	104,245.00	105,500.00
4050.100 MOTOR VEHICLE TAX	77,435.40	111,775.35	126,625.56	127,498.00	132,163.59
4060.100 REC AND 16/20 VEHICLE TAX	154.29	258.53	357.67	358.27	186.98
4066.100 BUILDING PERMITS	59,828.37	62,927.37	61,323.29	57,000.00	65,425.00
4068.100 OCC LIC/CMB LIC	20,564.34	25,965.47	26,963.42	24,750.00	25,750.00
4070.100 FRANCHISE TAX - KCP&L	190,584.93	196,982.38	199,939.72	180,000.00	179,400.00
4080.100 FRANCHISE TAX - GAS SERVICE	93,521.60	71,805.01	99,722.68	95,000.00	97,000.00
4090.100 FRANCHISE TAX - AT&T	37,465.32	35,239.23	30,454.88	30,000.00	31,000.00
4100.100 FRANCHISE TAX - TIME WARNER	62,596.00	64,133.16	48,139.17	60,000.00	55,000.00
4110.100 FRANCHISE TAX - SUREWEST	612.00	1,444.36	17,493.37	5,000.00	10,000.00
4120.100 FRANCHISE TAX - GOOGLE	0.00	0.00	0.00	0.00	1,000.00
4200.100 DOG LICENSES	4,326.00	4,456.00	4,825.00	4,500.00	4,500.00
4290.100 ORD. VIOLATION ASSESSMENT	395.00	-80.00	0.00	0.00	0.00
4300.100 ALARM FEES	875.00	1,047.50	755.00	500.00	400.00
4315.100 FHHA SOLID WASTE	71,340.69	74,186.47	0.00	0.00	0.00
4320.100 MHHA SOLID WASTE	53,081.12	54,702.75	0.00	0.00	0.00
4340.100 RECYCLING	54,749.61	56,295.17	0.00	0.00	0.00
4345.100 NEW SOLID WASTE	48,345.88	49,637.03	46.32	0.00	0.00
4340.100 CITYWIDE SOLID WASTE AND RECYCLING	0.00	0.00	250,123.28	255,683.00	260,080.75
4350.100 LOCAL ALCOHOLIC LIQUOR	15,131.42	15,982.09	16,942.90	15,700.00	17,311.00
4500.100 POOL MEMBERSHIP FEES	64,889.00	53,634.00	56,322.00	56,000.00	56,000.00
4550.100 POOL GATE FEES	36,295.01	41,147.69	40,451.76	38,000.00	38,000.00
4570.100 PROGRAMMING/LESSONS	19,238.40	28,831.95	29,224.89	26,000.00	28,000.00
4580.100 SUPER PASS	6,305.00	8,936.60	8,246.26	7,000.00	8,000.00
4590.100 POOL/SHELTER RENTAL	1,775.00	1,905.00	2,495.00	2,000.00	2,000.00
4600.100 POOL CONCESSIONS	23,818.01	28,306.16	23,645.69	27,500.00	28,500.00
4650.100 SWIM TEAM REVENUE	12,113.00	15,270.00	16,258.00	12,000.00	15,000.00
4700.100 COURT FINES	204,711.18	200,762.48	157,562.98	230,000.00	165,000.00
4705.100 RETURNED CHECK FEES	0.00	40.00	240.00	0.00	0.00
4710.100 COURT COSTS	59,646.00	43,290.98	39,845.68	50,600.00	41,250.00
4720.100 DRIVER LIC REINSTATEMENT	4,391.00	0.00	81.00	0.00	0.00
4725.100 FINGERPRINTING SERVICES	3,525.00	3,102.98	2,500.00	2,000.00	2,500.00
4730.100 RIGHT OF WAY FEES	3,590.00	3,360.00	4,400.00	2,000.00	3,000.00
4740.100 INTEREST ON INVESTMENTS	1,749.73	940.93	689.87	1,500.00	700.00
4750.100 RECORD COPYING	1,325.25	873.75	1,046.25	1,000.00	900.00
TRASH BAG TAGS	0.00	0.00	140.00	0.00	100.00
4760.100 MISCELLANEOUS	8,393.92	19,439.44	9,575.15	9,000.00	7,000.00
4765.100 CITY LOGO PRODUCT SALES	42.00	266.50	71.00	0.00	25.00
4780.100 COUNTY PARTICIPATION	0.00	0.00	9,054.00	0.00	0.00
4800.100 TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND REVENUE	3,635,553.82	3,990,402.91	4,065,500.23	3,829,343.23	3,922,511.03
GENERAL FUND RESERVE	248,837.90	248,837.90	373,286.97	373,286.97	382,934.00
TOTAL INCLUDING RESERVE	3,884,391.72	4,239,240.81	4,438,787.20	4,202,630.20	4,305,445.03

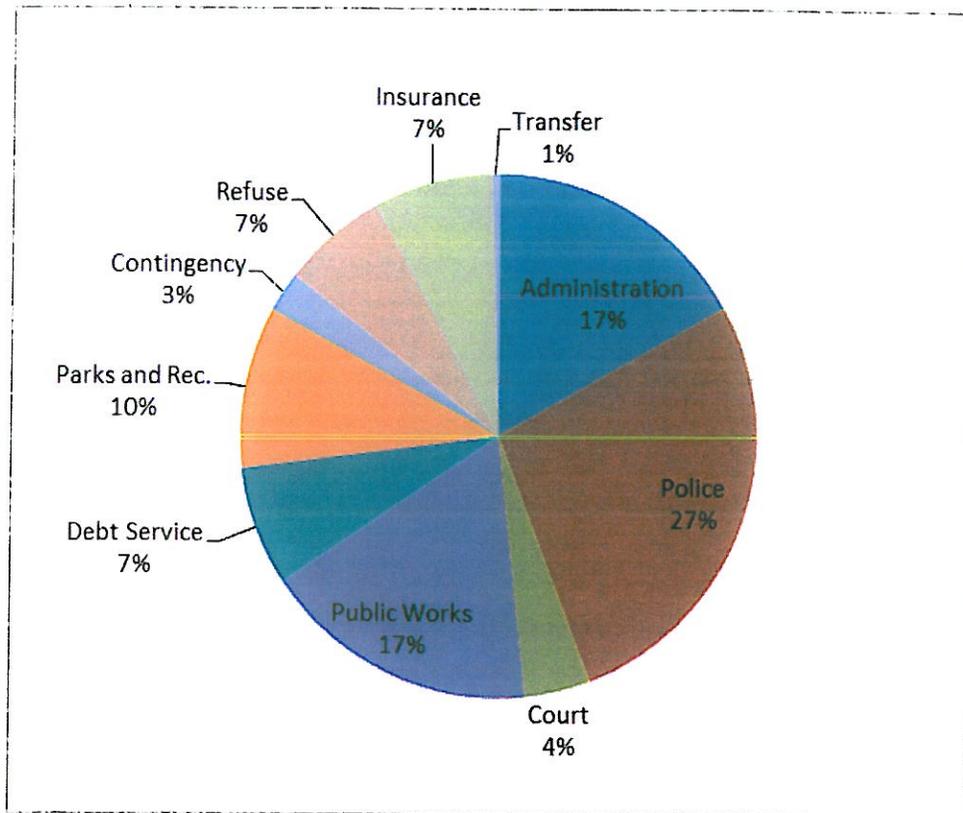
2015 General Fund Expenditures by Source

	2014 Budget	2015 Budget
Administration	\$691,172	\$660,223
Police	\$1,020,078	\$1,072,775
Court	\$159,424	\$160,463
Public Works	\$650,735	\$678,472
Debt Service	\$243,193	\$289,638
Parks and Rec.	\$380,994	\$391,823
Contingency	\$99,000	\$99,000
Refuse	\$255,683	\$260,080
Insurance	\$269,457	\$291,987
Transfer	\$59,607	\$18,050
Total	\$3,829,343	\$3,922,511

Health insurance is included in each Department Budget. P&L and Work Comp Insurance, Refuse and a portion of Debt Service is included in the Administration Department Budget. A portion of Debt Service is also included in the Public Works Budget.

Detailed Expenditure Schedules are provided on the next pages.

2015 Budget



City of Fairway
2015 Budget
GENERAL FUND EXPENDITURES

DRAFT

ACCT #	EXPENDITURES	Admin.	Police	Court	Public Works	Parks & Recreation	Total Expenses	Percent of Total
5010.000	Salaries	249,363.00	611,262.11	122,380.00	212,887.72	207,996.00	1,403,888.83	35.79%
5020.000	Overtime	0.00	35,000.00	3,914.00	9,312.23	0.00	48,226.23	1.23%
5030.000	Social Security-Employer	19,076.27	48,077.06	9,661.49	16,998.30	15,911.69	109,724.81	2.80%
5090.000	Retirement-Employer	25,509.83	134,238.70	10,507.64	21,851.18	6,615.69	198,723.04	5.07%
5200.000	Uniforms	0.00	7,000.00	0.00	2,000.00	2,200.00	11,200.00	0.29%
5210.000	Office Rent	90,188.00	0.00	0.00	0.00	0.00	90,188.00	2.30%
5381.000	Dues/Membership/Training	12,750.00	3,250.00	500.00	0.00	0.00	16,500.00	0.42%
5230.000	Utilities	8,200.00	23,500.00	0.00	20,000.00	29,000.00	80,700.00	2.06%
5240.000	Crossing Guard	0.00	2,400.00	0.00	0.00	0.00	2,400.00	0.06%
5250.000	Insurance	95,973.00	0.00	0.00	0.00	0.00	95,973.00	2.45%
5260.000	Health Insurance	39,750.00	85,640.10	11,412.45	44,869.87	14,342.00	196,014.42	5.00%
5290.000	Animal Care	32,201.96	0.00	0.00	0.00	0.00	32,201.96	0.82%
5300.000	Pest Control	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.03%
4310.000	Accounting/Audit	29,000.00	0.00	0.00	0.00	0.00	29,000.00	0.74%
5320.000	Engineering/Consultant	0.00	0.00	0.00	20,500.00	0.00	20,500.00	0.52%
5330.000	Building Maintenance	0.00	16,800.00	0.00	2,000.00	0.00	18,800.00	0.48%
5340.000	Publication	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.05%
5350.000	Legal Fees	118,000.00	0.00	7,500.00	0.00	0.00	125,500.00	3.20%
5360.000	Printing	6,500.00	4,000.00	0.00	0.00	0.00	10,500.00	0.27%
5370.000	Equipment Maintenance	25,575.00	0.00	0.00	17,500.00	0.00	43,075.00	1.10%
5380.000	Training	0.00	13,895.00	0.00	6,500.00	6,000.00	26,395.00	0.67%
5390.000	Election	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5395.000	Ammunition	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0.23%
5400.000	Special Assistance	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.05%
5410.000	Civil Defense Siren	400.00	0.00	0.00	0.00	0.00	400.00	0.01%
5420.000	Reimbursed Expenditures	500.00	0.00	0.00	0.00	2,400.00	2,900.00	0.07%
5430.000	Mayor/Councilmembers	18,000.00	0.00	0.00	0.00	0.00	18,000.00	0.46%
5455.000	Computer	0.00	6,500.00	0.00	0.00	0.00	6,500.00	0.17%
5470.000	City-wide solid waste program	260,337.60	0.00	0.00	0.00	0.00	260,337.60	6.64%
5472.000	Equipment Rental	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.03%
5475.000	Equipment	0.00	8,500.00	0.00	0.00	0.00	8,500.00	0.22%
5480.000	Radio/Radar	0.00	4,500.00	0.00	0.00	0.00	4,500.00	0.11%
5585.000	Crack Sealing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5510.000	Tree Board	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.06%
5520.000	Salt	0.00	0.00	0.00	17,920.00	0.00	17,920.00	0.46%
5550.000	Street Repair	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.51%
5570.000	Tree Expense	0.00	0.00	0.00	93,500.00	0.00	93,500.00	2.38%
5580.000	Street Lights and Signals	0.00	0.00	0.00	120,000.00	0.00	120,000.00	3.06%
5605.000	Pool Maintenance	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.64%
5610.000	Pool Supplies	0.00	0.00	0.00	0.00	7,400.00	7,400.00	0.19%
5630.000	Taxes	0.00	0.00	0.00	0.00	7,500.00	7,500.00	0.19%
5670.000	Prisoner Care	0.00	5,500.00	5,000.00	0.00	0.00	10,500.00	0.27%
5700.000	Office Supplies	4,500.00	7,000.00	0.00	1,000.00	0.00	12,500.00	0.32%
5715.000	Photography	0.00	500.00	0.00	0.00	0.00	500.00	0.01%
5718.000	Credit Card Processing Fees	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.08%
5720.000	Miscellaneous	2,000.00	2,200.00	1,000.00	350.00	200.00	5,750.00	0.15%
5730.000	Postage	4,200.00	0.00	0.00	0.00	0.00	4,200.00	0.11%
5760.000	Dump Fees	0.00	0.00	0.00	4,000.00	0.00	4,000.00	0.10%
5570.000	Materials/Supplies	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.51%
5780.000	Vehicle Expense	0.00	59,668.00	0.00	19,950.00	0.00	79,618.00	2.03%
5800.000	Street Signs	0.00	0.00	0.00	3,500.00	0.00	3,500.00	0.09%
5820.000	Chemicals	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.31%
5830.000	Landscaping	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.08%
5840.000	Lessons	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5850.000	Publicity/Membership	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.13%
5860.000	Swim Team	0.00	0.00	0.00	0.00	3,100.00	3,100.00	0.08%
5870.000	Concession Supplies	0.00	0.00	0.00	0.00	18,500.00	18,500.00	0.47%
5900.000	Capital Outlay	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.31%
5920.000	Concerts/Programming	0.00	0.00	0.00	0.00	28,000.00	28,000.00	0.71%
5935.000	Sales Tax Reimbursement	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.18%
5940.000	Debt Service - GO Bonds	86,880.00	0.00	0.00	202,758.00	0.00	289,638.00	7.38%
new #	Lease Payments(Vehicles/Equip.)	0.00	68,984.95	0.00	45,202.19	0.00	114,187.14	2.91%
Total Department Expenses		1,142,904.66	1,158,415.92	171,875.58	926,099.49	406,165.38	3,805,461.03	97.02%
CONTINGENCY							99,000.00	2.52%
TRANSFER							18,050.00	0.46%
TOTAL GENERAL FUND EXPENDITURES							3,922,511.03	100.00%
GENERAL FUND RESERVE							382,934.00	
TOTAL INCLUDING RESERVE							4,305,445.03	

ADMINISTRATION DEPARTMENT

ACCT #	EXPENDITURE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
411.000	Line Item					
	NON-FIXED COSTS					
5010.411	SALARIES	\$229,245.92	\$242,091.67	\$241,927.00	\$249,363.00	3.07%
5020.411	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5030.411	SOCIAL SECURITY - EMPLOYER	\$18,201.20	\$18,892.83	\$18,507.42	\$19,076.27	3.07%
5090.411	RETIREMENT	\$18,056.21	\$19,835.63	\$23,103.58	\$25,509.83	10.42%
5250.411	INSURANCE	\$74,603.08	\$115,665.10	\$91,902.00	\$95,973.00	4.43%
5260.411	HEALTH INSURANCE	\$28,963.80	\$31,268.40	\$34,337.00	\$39,750.00	15.76%
5290.411	ANIMAL CARE	\$30,201.96	\$30,201.96	\$32,201.96	\$32,201.96	0.00%
5310.411	ACCOUNTING	\$28,703.00	\$27,774.60	\$32,588.00	\$29,000.00	-11.01%
5320.411	CONSULTANT/ENGINEERING	\$0.00	\$0.00	\$25,000.00	\$0.00	-100.00%
5340.411	PUBLICATIONS	\$773.75	\$932.80	\$3,677.00	\$2,000.00	-45.61%
5350.411	LEGAL FEES	\$99,421.48	\$128,506.66	\$123,000.00	\$118,000.00	-4.07%
5360.411	PRINTING/NEWSLETTER	\$5,386.41	\$5,268.81	\$6,500.00	\$6,500.00	0.00%
5370.411	EQUIPMENT MAINTENANCE	\$23,189.57	\$23,497.74	\$24,762.00	\$25,575.00	3.28%
5380.411	TRAINING/MEMBERSHIP	\$9,524.76	\$12,515.29	\$13,915.00	\$12,750.00	-8.37%
5390.411	ELECTION	\$0.00	\$997.91	\$0.00	\$0.00	0.00%
5400.411	SPECIAL ASSISTANCE	\$2,000.00	\$1,000.00	\$2,000.00	\$2,000.00	0.00%
5410.411	CIVIL DEFENSE SIREN	\$346.38	\$392.89	\$360.00	\$400.00	11.11%
5420.411	REIMBURSED EXPENDITURES	\$332.75	\$475.74	\$500.00	\$500.00	0.00%
5430.411	MAYOR/COUNCILMEMBERS	\$16,200.00	\$12,600.00	\$18,000.00	\$18,000.00	0.00%
5700.411	OFFICE SUPPLIES	\$3,475.67	\$3,350.26	\$4,500.00	\$4,500.00	0.00%
5718.411	CREDIT CARD FEES	\$1,613.27	\$2,402.89	\$2,500.00	\$3,000.00	20.00%
5720.411	MISCELLANEOUS	\$1,508.07	\$1,894.37	\$1,500.00	\$2,000.00	33.33%
5725.411	ORDINANCE VIOLATION ASSESSMENT	\$0.00	\$225.00	\$0.00	\$0.00	0.00%
5730.411	POSTAGE	\$3,090.00	\$3,333.33	\$4,500.00	\$4,200.00	-6.67%
5900.411	CAPITAL OUTLAY	\$0.00	\$14,919.00	\$7,943.00	\$0.00	-100.00%
5951.411	CONTINGENCY	\$22,537.00	\$21,234.50	\$99,000.00	\$99,000.00	0.00%
	NON-FIXED COSTS SUBTOTAL	\$617,374.28	\$719,277.38	\$812,223.95	\$789,299.06	-2.82%
	FIXED COSTS					
5210.411	OFFICE RENT	\$83,747.84	\$85,841.52	\$87,987.56	\$90,188.00	2.50%
5230.415	UTILITIES	\$6,978.95	\$7,876.41	\$8,200.00	\$8,200.00	0.00%
5440.411	FAIRWAY HA SOLID WASTE	\$70,248.56	\$0.00	\$0.00	\$0.00	0.00%
5450.411	MSN HIGHLANDS HA SOLID WASTE	\$51,842.84	\$0.00	\$0.00	\$0.00	0.00%
5460.411	RECYCLING	\$56,366.16	\$0.00	\$0.00	\$0.00	0.00%
5470.411	FAIRWAY CITY SOLID WASTE	\$38,002.88	\$0.00	\$0.00	\$0.00	0.00%
5470.411	CITY SOLID WASTE & RECYCLING	\$0.00	\$248,182.56	\$255,683.00	\$260,337.60	1.82%
5930.411	STROUD'S SALES TAX REIMB.	\$22,467.47	\$16,134.25	\$0.00	\$0.00	0.00%
5935.411	PIZZA 51 WEST SALE TAX REIMB.	\$8,168.18	\$6,930.13	\$8,000.00	\$7,000.00	-12.50%
5940.411	DEBT SERVICE - 2012A GO BONDS	\$162,932.50	\$158,533.33	\$130,175.00	\$86,880.00	-33.26%
	FIXED COSTS SUBTOTAL	\$500,755.38	\$523,498.20	\$490,045.56	\$452,605.60	-7.64%
	TOTAL	\$1,118,129.66	\$1,242,775.58	\$1,302,269.51	\$1,241,904.66	-4.64%
ACCT #	REVENUE GENERATED BY DEPT.	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
100.000	Line Item					
4066.100	BUILDING PERMITS	\$62,927.37	\$61,323.29	\$58,000.00	\$65,425.00	12.80%
4068.100	OCC LIC/CMB LIC	\$25,965.47	\$26,963.42	\$25,500.00	\$25,750.00	0.98%
4200.100	DOG LICENSES	\$4,456.00	\$4,825.00	\$4,500.00	\$4,500.00	0.00%

POLICE DEPARTMENT

ACCT #	EXPENDITURE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
412.000	Line Item					
	NON-FIXED COSTS					
5010.412	SALARIES	\$571,912.43	\$589,670.36	\$591,958.00	\$611,262.11	3.26%
5020.412	OVERTIME	\$16,642.92	\$10,383.43	\$35,000.00	\$35,000.00	0.00%
5030.412	SOCIAL SECURITY - EMPLOYER	\$41,587.84	\$42,706.48	\$47,962.00	\$48,077.06	0.24%
5090.412	RETIREMENT	\$97,384.67	\$103,819.84	\$124,890.00	\$134,238.70	7.49%
5260.412	HEALTH INSURANCE	\$68,728.80	\$74,755.76	\$81,562.00	\$85,640.10	5.00%
5200.412	UNIFORMS	\$5,602.69	\$5,758.81	\$7,000.00	\$7,000.00	0.00%
5240.412	CROSSING GUARD	\$2,196.07	\$1,200.00	\$2,400.00	\$2,400.00	0.00%
5300.412	PEST CONTROL	\$930.00	\$930.00	\$1,100.00	\$1,000.00	-9.09%
5330.412	BUILDING MAINTENANCE	\$10,612.44	\$9,997.00	\$12,500.00	\$16,800.00	34.40%
5360.412	PRINTING	\$3,154.40	\$4,195.12	\$3,500.00	\$4,000.00	14.29%
5380.412	TRAINING	\$10,051.65	\$7,760.09	\$13,895.00	\$13,895.00	0.00%
5381.412	DUES/MEMBERSHIPS	\$2,045.00	\$2,116.00	\$3,250.00	\$3,250.00	0.00%
5395.412	AMMUNITION	\$6,245.71	\$7,018.20	\$9,000.00	\$9,000.00	0.00%
5455.412	COMPUTER	\$7,364.72	\$4,696.58	\$9,000.00	\$6,500.00	-27.78%
5465.412	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5670.412	PRISONER CARE	\$0.00	\$7,500.00	\$5,500.00	\$5,500.00	0.00%
5475.412	EQUIPMENT PURCHASE	\$7,441.61	\$5,303.26	\$9,000.00	\$8,500.00	-5.56%
5480.412	RADIO/RADAR	\$1,805.50	\$1,774.00	\$4,161.00	\$4,500.00	8.15%
5700.412	OFFICE SUPPLIES	\$5,125.27	\$5,503.26	\$7,000.00	\$7,000.00	0.00%
5715.412	PHOTOGRAPHY	\$369.82	\$0.00	\$500.00	\$500.00	0.00%
5720.412	MISCELLANEOUS	\$1,810.56	\$1,747.68	\$2,200.00	\$2,200.00	0.00%
5780.412	CAR EXPENSE	\$55,515.52	\$53,728.23	\$59,260.00	\$59,668.00	0.69%
5900.412	CAPITAL OUTLAY	\$25,588.88	\$0.00	\$39,791.00	\$0.00	0.00%
	NON-FIXED COSTS SUBTOTAL	\$942,116.50	\$940,564.10	\$1,070,429.00	\$1,065,930.97	-0.42%
	FIXED COSTS					
5230.412	UTILITIES	\$19,509.38	\$20,411.89	\$23,500.00	\$23,500.00	0.00%
5785.412	VEHICLE/EQUIPMENT LEASE PYMTS	\$6,387.00	\$14,097.00	\$7,711.00	\$68,984.95	794.63%
	FIXED COSTS SUBTOTAL	\$25,896.38	\$34,508.89	\$31,211.00	\$92,484.95	196.32%
	TOTAL	\$968,012.88	\$975,072.99	\$1,101,640.00	\$1,158,415.92	5.15%
ACCT #	REVENUE GENERATED BY DEPT.	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
100.000	Line Item					
4725.100	FINGERPRINTING SERVICES	\$3,102.98	\$2,500.00	\$2,000.00	\$2,000.00	0.00%

COURT DEPARTMENT

ACCT #	EXPENDITURE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
414.000	Line Item					
	NON-FIXED COSTS					
5010.414	SALARIES	\$111,753.76	\$114,189.94	\$116,746.00	\$122,380.00	4.83%
5020.414	OVERTIME	\$2,638.99	\$2,586.06	\$4,384.00	\$3,914.00	-10.72%
5030.414	SOCIAL SECURITY - EMPLOYER	\$8,406.19	\$8,513.14	\$8,931.00	\$9,661.49	8.18%
5090.414	RETIREMENT	\$7,277.22	\$7,947.30	\$9,363.00	\$10,507.64	12.23%
5250.414	HEALTH INSURANCE	\$9,880.80	\$10,349.28	\$10,869.00	\$11,412.45	5.00%
5350.414	LEGAL FEES	\$2,714.41	\$2,963.00	\$10,000.00	\$7,500.00	0.00%
5381.414	DUES/MEMBERSHIPS	\$175.00	\$125.00	\$400.00	\$500.00	0.00%
5670.414	PRISONER CARE	\$1,435.00	\$1,680.00	\$7,500.00	\$5,000.00	0.00%
5720.414	MISCELLANEOUS	\$669.70	\$54.67	\$2,100.00	\$1,000.00	0.00%
	NON-FIXED COSTS SUBTOTAL	\$144,951.07	\$148,408.39	\$170,293.00	\$171,875.58	0.93%
	FIXED COSTS					
5640.414	DRIVERS LICENSE REINSTATEMENT	\$400.50	\$0.00	\$0.00	\$0.00	0.00%
5660.414	COURT COSTS/LAW ENF. TRAINING	\$1,100.00	\$0.00	\$0.00	\$0.00	0.00%
5650.414	JUDGES TRAINING FEE	\$27.50	\$0.00	\$0.00	\$0.00	0.00%
	FIXED COSTS SUBTOTAL	\$1,528.00	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL	\$146,479.07	\$148,408.39	\$170,293.00	\$171,875.58	0.93%
ACCT #	REVENUE GENERATED BY DEPT.	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
100.000	Line Item					
4720.100	DRIVERS LICENSE REINSTATEMENT	\$0.00	\$81.00	\$0.00	\$0.00	0.00%
4700.100	COURT FINES	\$262,000.00	\$157,562.98	\$230,000.00	\$165,000.00	-28.26%
4710.100	COURT COSTS	\$56,800.00	\$39,845.68	\$50,600.00	\$41,250.00	-18.48%
	TOTAL	\$318,800.00	\$197,489.66	\$280,600.00	\$206,250.00	-26.50%

PUBLIC WORKS DEPARTMENT

ACCT #	EXPENDITURE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
413.000	Line Item					
	NON-FIXED COSTS					
5010.413	SALARIES	\$193,269.94	\$187,583.22	\$207,387.00	\$212,887.72	2.65%
5020.413	OVERTIME	\$1,186.06	\$4,988.88	\$8,816.00	\$9,312.23	5.63%
5030.413	SOCIAL SECURITY - EMPLOYER	\$14,017.15	\$13,838.25	\$16,539.00	\$16,998.30	2.78%
5090.413	RETIREMENT	\$14,691.28	\$15,273.18	\$19,272.00	\$21,851.18	13.38%
5250.413	HEALTH INSURANCE	\$36,920.40	\$35,008.34	\$36,451.00	\$44,869.87	23.10%
5200.413	UNIFORMS	\$2,219.54	\$2,142.97	\$2,000.00	\$2,000.00	0.00%
5320.413	ENGINEERING	\$14,170.60	\$31,439.68	\$20,500.00	\$20,500.00	0.00%
5330.413	BUILDING MAINTENANCE	\$1,189.21	\$2,718.02	\$5,000.00	\$2,000.00	-60.00%
5370.413	EQUIPMENT MAINTENANCE	\$9,459.32	\$11,974.55	\$20,000.00	\$17,500.00	-12.50%
5380.413	TRAINING	\$3,996.89	\$3,211.85	\$8,500.00	\$6,500.00	-23.53%
5472.413	EQUIPMENT RENTAL	\$580.00	\$2,049.00	\$2,000.00	\$1,000.00	-50.00%
5507.413	STREET IMPROVEMENTS	\$117,570.73	\$0.00	\$0.00	\$0.00	0.00%
5510.413	TREE BOARD	\$1,668.00	\$1,813.07	\$10,000.00	\$2,500.00	-75.00%
5520.413	SALT	\$3,855.20	\$14,948.54	\$17,280.00	\$17,920.00	3.70%
5550.413	STREET REPAIR	\$7,607.65	\$8,058.75	\$10,000.00	\$20,000.00	100.00%
5570.413	TREE EXPENSE	\$43,894.00	\$55,791.03	\$40,000.00	\$93,500.00	133.75%
5580.413	STREET LIGHTS AND SIGNALS	\$161,544.34	\$180,448.77	\$113,500.00	\$120,000.00	5.73%
5585.413	CRACK SEALING	\$0.00	\$25,000.00	\$25,000.00	\$0.00	-100.00%
5700.413	OFFICE EXPENSE	\$1,385.45	\$671.45	\$1,000.00	\$1,000.00	0.00%
5720.413	MISCELLANEOUS	\$173.75	\$164.38	\$350.00	\$350.00	0.00%
5760.413	DUMP FEES	\$10,800.00	\$3,410.00	\$8,000.00	\$4,000.00	-50.00%
5770.413	MATERIALS/SUPPLIES	\$16,872.26	\$18,206.98	\$26,000.00	\$20,000.00	-23.08%
5780.413	VEHICLE EXPENSE	\$13,715.57	\$13,812.32	\$19,950.00	\$19,950.00	0.00%
5800.413	STREET SIGNS	\$4,519.02	\$2,455.84	\$3,500.00	\$3,500.00	0.00%
5900.413	CAPITAL OUTLAY	\$0.00	\$4,395.00	\$22,050.00	\$0.00	-100.00%
	NON-FIXED COSTS SUBTOTAL	\$675,306.36	\$639,404.07	\$643,095.00	\$658,139.30	2.34%
	FIXED COSTS					
5230.413	UTILITIES	\$17,096.50	\$15,835.62	\$22,000.00	\$20,000.00	-9.09%
5940.413	DEBT SERVICE - 2008-A GO BONDS	\$127,847.50	\$143,982.50	\$0.00	\$0.00	0.00%
5940.413	DEBT SERVICE - 2010-B GO BONDS	\$0.00	\$0.00	\$96,638.00	\$94,838.00	-1.86%
5940.413	DEBT SERVICE - 2012-A GO BONDS	\$0.00	\$0.00	\$16,380.00	\$107,920.00	558.85%
5785.413	VEHICLE EXPENSE (LEASE PYMTS)	\$21,000.00	\$22,089.73	\$22,090.00	\$45,202.19	104.63%
	FIXED COSTS SUBTOTAL	\$165,944.00	\$181,907.85	\$157,108.00	\$267,960.19	70.56%
	TOTAL	\$841,250.36	\$821,311.92	\$800,203.00	\$926,099.49	15.73%
ACCT #	REVENUE GENERATED BY DEPT.	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
100.000	Line Item					
4730.100	RIGHT OF WAY PERMITS	\$3,360.00	\$4,400.00	\$2,000.00	\$3,000.00	50.00%

NOTE: Crack Sealing expenditure moved to Special Highway Fund

PARKS AND RECREATION DEPARTMENT

ACCT #	EXPENDITURE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
415.000	Line Item					
	NON-FIXED COSTS					
5010.415	SALARIES	\$171,914.73	\$168,828.06	\$191,890.00	\$207,996.00	8.39%
5020.415	OVERTIME	\$3,621.89	\$1,215.58	\$0.00	\$0.00	0.00%
5030.415	SOCIAL SECURITY - EMPLOYER	\$13,073.05	\$12,697.73	\$14,679.59	\$15,911.69	8.39%
5090.415	RETIREMENT	\$4,519.15	\$5,053.13	\$6,083.96	\$6,615.69	8.74%
5260.415	HEALTH INSURANCE	\$13,054.80	\$12,895.68	\$14,336.00	\$14,342.00	0.04%
5200.415	UNIFORMS	\$1,666.14	\$1,608.91	\$2,200.00	\$2,200.00	0.00%
5380.415	TRAINING	\$4,823.24	\$4,769.58	\$6,000.00	\$6,000.00	0.00%
5420.415	MILEAGE REIMBURSEMENT	\$1,258.13	\$1,211.28	\$2,400.00	\$2,400.00	0.00%
5605.415	MAINTENANCE	\$21,159.91	\$27,086.14	\$28,500.00	\$25,000.00	-12.28%
5610.415	OPERATING SUPPLIES	\$6,791.83	\$3,674.41	\$7,400.00	\$7,400.00	0.00%
5630.415	TAXES	\$7,079.27	\$5,979.21	\$7,500.00	\$7,500.00	0.00%
5720.415	MISCELLANEOUS	\$105.89	\$60.00	\$200.00	\$200.00	0.00%
5820.415	CHEMICALS	\$10,597.90	\$11,540.11	\$12,000.00	\$12,000.00	0.00%
5830.415	LANDSCAPING	\$1,290.90	\$2,988.30	\$1,500.00	\$3,000.00	100.00%
5840.415	LESSONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5850.415	PUBLICITY/MEMBERSHIP	\$4,740.47	\$3,253.20	\$5,000.00	\$5,000.00	0.00%
5860.415	SWIM TEAM	\$3,181.24	\$3,060.95	\$3,000.00	\$3,100.00	3.33%
5870.415	CONCESSION SUPPLIES	\$17,427.38	\$18,434.73	\$18,500.00	\$18,500.00	0.00%
5880.415	BEAUTIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5900.415	CAPITAL OUTLAY	\$2,854.87	\$2,884.64	\$17,141.00	\$12,000.00	100.00%
5920.415	CONCERTS/PROGRAMMING	\$20,588.45	\$20,735.13	\$28,000.00	\$28,000.00	0.00%
	NON-FIXED COSTS SUBTOTAL	\$309,749.24	\$307,976.77	\$366,330.54	\$377,165.38	2.96%
	FIXED COSTS					
5230.415	UTILITIES	\$22,831.61	\$20,560.95	\$29,000.00	\$29,000.00	0.00%
	FIXED COSTS SUBTOTAL	\$22,831.61	\$20,560.95	\$29,000.00	\$29,000.00	0.00%
	TOTAL	\$332,580.85	\$328,537.72	\$395,330.54	\$406,165.38	2.74%
ACCT #	REVENUE GENERATED BY DEPT.	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
100.000	Line Item					
4500.100	POOL MEMBERSHIPS	\$53,634.00	\$56,322.00	\$56,000.00	\$56,000.00	0.00%
4550.100	POOL GATE FEES	\$41,147.69	\$40,451.76	\$38,000.00	\$38,000.00	0.00%
4570.100	PARKS AND REC PROGRAMMING	\$28,831.95	\$29,224.89	\$26,000.00	\$28,000.00	7.69%
4580.100	SUPER PASS REVENUE	\$8,936.60	\$8,246.26	\$7,000.00	\$8,000.00	14.29%
4590.100	POOL/SHELTER RENTALS	\$1,905.00	\$2,495.00	\$2,000.00	\$2,000.00	0.00%
4600.100	POOL CONCESSIONS	\$28,306.16	\$23,645.69	\$27,500.00	\$28,500.00	3.64%
4650.100	SWIM TEAM REVENUE	\$15,270.00	\$16,258.00	\$12,000.00	\$15,000.00	25.00%
	TOTAL	\$178,031.40	\$176,643.60	\$168,500.00	\$175,500.00	4.15%

GENERAL FUND TRANSFERS

ACCT #	EXPENDITURE Line Item	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% Change
5911 420	Transfer to CIP	\$157,565.00	\$191,329.57	\$59,607.17	\$18,050.00	-69.72%
	TOTAL	\$157,565.00	\$191,329.57	\$59,607.17	\$18,050.00	100.00%



DEBT SERVICE
FUND
and
BOND PAYMENT
SCHEDULE

660 DEBT SERVICE FUND

ACCT # REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.660 CASH CARRYFORWARD	\$83,714.54	\$84,429.34	\$51,378.26	\$74,563.38	\$64,666.00
4005.660 AD VALOREM TAX	\$78,498.48	\$78,000.25	\$79,515.00	\$79,514.00	\$77,107.00
4010.660 BACK TAX	\$1,079.75	\$1,485.87	\$0.00	\$1,283.74	\$0.00
4050.660 MOTOR VEHICLE TAX	\$6,610.45	\$7,817.68	\$7,857.80	\$7,857.80	\$8,115.00
4060.660 REC VEHICLE TAX	\$11.73	\$22.19	\$25.08	\$25.08	\$12.00
4760.660 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4740.660 INTEREST ON INVESTMENTS	\$5.03	\$0.00	\$0.00	\$0.00	\$0.00
4800.660 TRANSFERS	\$8,137.06	\$0.00	\$0.00	\$0.00	\$0.00
4020.660 SALES TAX - 2009	\$113,859.83	\$126,007.55	\$108,322.00	\$108,322.00	\$126,500.00
TOTAL	\$291,916.87	\$297,762.88	\$247,098.14	\$271,566.00	\$276,400.00

ACCT # EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5205.660 PAYMENT - 2012-A GO BONDS	\$89,495.00	\$96,567.50	\$68,000.00	\$68,000.00	\$100,000.00
5206.660 PAYMENT - 2010-A GO BONDS	\$111,637.50	\$126,275.00	\$128,900.00	\$128,900.00	\$126,400.00
5706.660 SALES TAX CASH RESERVE	\$0.00	\$0.00	\$50,198.14	\$0.00	\$40,000.00
5720.660 MISC/ADD. DEBT REDUCTION	\$6,355.03	\$357.00	\$0.00	\$10,000.00	\$10,000.00
TOTAL	\$207,487.53	\$223,199.50	\$247,098.14	\$206,900.00	\$276,400.00
FUNDBALANCE	\$84,429.34	\$74,563.38	\$0.00	\$64,666.00	\$0.00

2015 DEBT SERVICE DISTRIBUTION BY SOURCE

Series	Debt Service Fund (from prop. taxes)	Debt Service Fund (from sales tax)	2014 Sales Tax Fund	Stormwater Utility Fund	General Fund (Admin. Budget)	General Fund (Public Works Budget)	Total
2010-A		126,400		120,000			246,400
2010-B						94,838	94,838
2012-A	100,000				86,880	107,920	294,800
2014-A			189,279				189,279
Total	100,000	126,400	189,279	120,000	86,880	202,758	825,317

City of Fairway

BOND PAYMENT SCHEDULE

Payment Schedule for 2010-A GO Bonds (Stormwater Utility and Debt Service Fund sales tax for Stormwater Projects)

B&I Levy	B&I Sales Tax	Stormwater Utility	Admin Budget - GF	PW Budget - GF	Total Payment
	\$126,275.00	\$120,000.00			\$246,275.00
2013	\$128,900.00	\$120,000.00			\$248,900.00
2014	\$126,400.00	\$120,000.00			\$246,400.00
2015	\$128,400.00	\$120,000.00			\$248,400.00
2016	\$125,250.00	\$120,000.00			\$245,250.00
2017	\$127,100.00	\$120,000.00			\$247,100.00
2018	\$128,800.00	\$120,000.00			\$248,800.00
2019	\$130,063.00	\$120,000.00			\$250,063.00
2020	\$125,863.00	\$120,000.00			\$245,863.00
2021	\$166,663.00	\$120,000.00			\$286,663.00
2022	\$390,888.00	\$120,000.00			\$510,888.00
2023	\$392,063.00	\$120,000.00			\$512,063.00
2024	\$387,713.00	\$120,000.00			\$507,713.00
2025	\$391,963.00	\$120,000.00			\$511,963.00
2026	\$390,463.00	\$120,000.00			\$510,463.00
2027	\$388,400.00	\$120,000.00			\$508,400.00
2028	\$389,600.00	\$120,000.00			\$509,600.00
2029					
TOTAL					\$5,838,529.00

Payment Schedule for 2010-B Bonds (100% Public Works Budget, refinancing of 2008-A Street Bonds)

B&I Levy	B&I Sales Tax	Stormwater Utility	Admin Budget - GF	PW Budget - GF	Total Payment
	\$0.00	\$0.00	\$0.00	\$27,038.00	\$27,038.00
2013	\$0.00	\$0.00	\$0.00	\$96,638.00	\$96,638.00
2014	\$0.00	\$0.00	\$0.00	\$94,838.00	\$94,838.00
2015	\$0.00	\$0.00	\$0.00	\$38,038.00	\$38,038.00
2016	\$0.00	\$0.00	\$0.00	\$37,163.00	\$37,163.00
2017	\$0.00	\$0.00	\$0.00	\$41,200.00	\$41,200.00
2018	\$0.00	\$0.00	\$0.00		
2019					
2020					
2021					
2022					
2023					
2024					
2025					
2026					
2027					
2028					
Total					\$334,915.00

City of Fairway

Payment Schedule for 2012-A Refinancing Bonds (Special Highway, 60% PW Budget, 40% Admin Budget for Refinancing of 2008-A and 2008-B GO Bonds*)									
(2008-A Street Bonds and 2008-B City Hall/Police Facility)									
	B&I Levy	B&I Sales Tax	SP HWY	Transfer to CIP	Stormwater Utility	Admin Budget - GF	PW Budget - GF	Total Payment	
2013	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,973.00	
2014	\$68,000.00	\$0.00	\$82,000.00	\$0.00	\$0.00	\$10,920.00	\$16,380.00	\$177,300.00	
2015	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,880.00	\$107,920.00	\$294,800.00	
2016	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,940.00	\$139,960.00	\$349,900.00	
2017	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$212,280.00	\$141,520.00	\$353,800.00	
2018	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,500.00	\$139,000.00	\$347,500.00	
2019	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228,720.00	\$152,480.00	\$381,200.00	
2020	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230,460.00	\$153,640.00	\$384,100.00	
2021	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,080.00	\$154,720.00	\$386,800.00	
2022	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131,580.00	\$87,720.00	\$219,300.00	
2023									
2024									
2025									
2026									
2027									
2028									
2029									
TOTAL									\$2,987,673.00
Payment Schedule for 2014-A Sales Tax Bond Issue (PW Facility, Pool Improvements, Park and Recreation Improvements)									
	B&I Levy	B&I Sales Tax	2014 Sales Tax	Stormwater Utility	Admin Budget - GF	PW Budget - GF	Total Payment		
2015	\$0.00	\$0.00	\$189,279.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,279.00	
2016	\$0.00	\$0.00	\$268,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$268,238.00	
2017	\$0.00	\$0.00	\$263,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$263,288.00	
2018	\$0.00	\$0.00	\$268,338.00	\$0.00	\$0.00	\$0.00	\$0.00	\$268,338.00	
2019	\$0.00	\$0.00	\$268,088.00	\$0.00	\$0.00	\$0.00	\$0.00	\$268,088.00	
2020	\$0.00	\$0.00	\$264,848.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,848.00	
2021	\$0.00	\$0.00	\$267,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,058.00	
2022	\$0.00	\$0.00	\$264,005.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,005.00	
2023	\$0.00	\$0.00	\$265,398.00	\$0.00	\$0.00	\$0.00	\$0.00	\$265,398.00	
2024	\$0.00	\$0.00	\$266,313.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,313.00	
2025	\$0.00	\$0.00	\$266,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,695.00	
2026	\$0.00	\$0.00	\$267,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,025.00	
2027	\$0.00	\$0.00	\$266,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,695.00	
2028	\$0.00	\$0.00	\$266,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,025.00	
2029	\$0.00	\$0.00	\$265,005.00	\$0.00	\$0.00	\$0.00	\$0.00	\$265,005.00	
2030	\$0.00	\$0.00	\$263,625.00	\$0.00	\$0.00	\$0.00	\$0.00	\$263,625.00	
2031	\$0.00	\$0.00	\$266,875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,875.00	
2032	\$0.00	\$0.00	\$264,473.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,473.00	
2033	\$0.00	\$0.00	\$266,792.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,792.00	
2034	\$0.00	\$0.00	\$263,542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$263,542.00	
TOTAL									\$5,241,835.00



OTHER FUNDS

520 SPECIAL HIGHWAY FUND (FOR STREET MAINTENANCE)

ACCT # REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.520 CASH CARRYFORWARD	\$123,163.00	\$104,559.00	\$104,660.38	\$104,660.38	\$5,130.38
4725.520 SPECIAL HIGHWAY REVENUE	\$101,396.00	\$100,101.38	\$102,770.00	\$100,470.00	\$101,300.00
4740.520 INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4760.520 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$224,559.00	\$204,660.38	\$207,430.38	\$205,130.38	\$106,430.38
ACCT # EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5680.520 STREET REPAIRS/IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
5720.520 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5705.520 CASH RESERVE	\$0.00	\$0.00	\$6,538.93	\$0.00	\$6,430.38
5910.250 TRANSFER TO CIP	\$120,000.00	\$100,000.00	\$200,000.00	\$200,000.00	\$50,000.00
TOTAL	\$120,000.00	\$100,000.00	\$206,538.93	\$200,000.00	\$106,430.38
FUNDBALANCE	\$104,559.00	\$104,660.38	\$891.45	\$5,130.38	\$0.00

530 ALCOHOL & DRUG SAFETY FUND (FOR COURT)

ACCT # REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.530 CASH CARRYFORWARD	\$2,668.05	\$4,293.05	\$0.00	\$0.00	\$0.00
4700.530 COURT FINES	\$3,180.00	\$150.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,848.05	\$4,443.05	\$0.00	\$0.00	\$0.00

ACCT # EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5720.530 MISCELLANEOUS	\$880.00	\$4,293.05	\$0.00	\$0.00	\$0.00
5895.530 REHABILITATION PROGRAM	\$675.00	\$150.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,555.00	\$4,443.05	\$0.00	\$0.00	\$0.00
FUNDBALANCE	\$4,293.05	\$0.00	\$0.00	\$0.00	\$0.00

540 STORMWATER UTILITY FUND

ACCT # REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.540 CASH CARRYFORWARD	\$31,905.46	\$21,412.75	\$25,387.75	\$27,752.47	\$32,752.47
4770.540 STORMWATER UTILITY REV	\$126,282.29	\$126,339.72	\$120,000.00	\$125,000.00	\$120,000.00
TOTAL	\$158,187.75	\$147,752.47	\$145,387.75	\$152,752.47	\$152,752.47

ACCT # EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5017.540 STORMWATER PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5910.540 TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5720.540 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5705.540 CASH RESERVE	\$0.00	\$0.00	\$25,387.75	\$0.00	\$32,752.47
5205.540 PAYMENT - 2010-A G.O. BONDS	\$136,775.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00
TOTAL	\$136,775.00	\$120,000.00	\$145,387.75	\$120,000.00	\$152,752.47
FUNDBALANCE	\$21,412.75	\$27,752.47	\$0.00	\$32,752.47	\$0.00

2015 DEBT SERVICE DISTRIBUTION BY SOURCE

Series	Debt Service Fund (from prop. taxes)	Debt Service Fund (from sales tax)	2014 Sales Tax Fund	Stormwater Utility Fund	General Fund (Admin. Budget)	General Fund (Public Works Budget)	Total
2010-A		126,400		120,000			246,400
2010-B						94,838	94,838
2012-A	100,000				86,880	107,920	294,800
2014-A			189,279				189,279
Total	100,000	126,400	189,279	120,000	86,880	202,758	825,317

770 SPECIAL PARKS AND RECREATION FUND (L.A.L. FUND)

ACCT # REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.770 CASH CARRYFORWARD	\$11,906.40	\$13,060.32	\$8,028.18	\$13,716.36	\$8,796.26
4280.770 LOCAL ALCOHOLIC LIQUOR	\$15,982.08	\$16,942.91	\$15,129.78	\$15,700.00	\$17,311.00
TOTAL	\$27,888.48	\$30,003.23	\$23,157.96	\$29,416.36	\$26,107.26

ACCT # EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5305.770 Park Improvements	\$14,828.16	\$16,286.87	\$23,157.96	\$20,620.10	\$26,107.26
5305.770 Cash Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$14,828.16	\$16,286.87	\$23,157.96	\$20,620.10	\$26,107.26
FUNDBALANCE	\$13,060.32	\$13,716.36	\$0.00	\$8,796.26	\$0.00

PROJECTS

2011 Final Tennis Court Lights Pymt	\$13,000.00
2012 Portion of pool filtration	\$19,000.00
2013 New 3 meter stand	\$23,000.00
2014 Pool Vacuum	\$5,000.00
Save for Pool Furniture	\$15,890.10
2015 Save for Pool Furniture	\$15,000.00

880 DRUG TAX FUND (FROM DRUG FOREFITURES)

ACCT #	REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.880	CASH CARRYFORWARD	\$6,162.07	\$1,890.50	\$1,890.50	\$1,890.50	\$1,890.50
4775.880	DRUG TAX ENFORCEMENT	\$8.43	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$6,170.50	\$1,890.50	\$1,890.50	\$1,890.50	\$1,890.50

ACCT #	EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5930.880	LAW ENFORCEMENT	\$4,280.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$4,280.00	\$0.00	\$0.00	\$0.00	\$0.00
	FUNDBALANCE	\$1,890.50	\$1,890.50	\$1,890.50	\$1,890.50	\$1,890.50

SALES TAX 2014 FUND

ACCT #	REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
	CASH CARRYFORWARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LOCAL SALES TAX 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$253,000.00
	TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$253,000.00

ACCT #	EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
	SALES TAX RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$63,721.00
	G O BOND 2014A PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$189,279.00
	PARKS/REC CAP PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$253,000.00
	FUNDBALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2015 DEBT SERVICE DISTRIBUTION BY SOURCE

Series	Debt Service Fund (from prop. taxes)	Debt Service Fund (from sales tax)	2014 Sales Tax Fund	Stormwater Utility Fund	General Fund (Admin. Budget)	General Fund (Public Works Budget)	Total
2010-A		126,400		120,000			246,400
2010-B						94,838	94,838
2012-A	100,000				86,880	107,920	294,800
2014-A			189,279				189,279
Total	100,000	126,400	189,279	120,000	86,880	202,758	825,317



Capital Improvement
Fund
and
CIP 2015-2019

990 CAPITAL IMPROVEMENTS PLAN (CIP) FUND

ACCT#	REVENUES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
4000.900	CASH CARRYFORWARD	\$133,332.81	\$207,655.43	\$92,246.62	\$137,025.43	\$136,985.43
4800.900	TRANSFER FROM SPEC HWY	\$120,000.00	\$100,000.00	\$200,000.00	\$200,000.00	\$50,000.00
4800.900	COUNTY PARTICIPATION	\$0.00	\$9,375.00	\$0.00	\$0.00	\$0.00
4810.900	TRANSFER OF FUNDS FROM GEN. FUND	\$157,564.29	\$191,330.00	\$59,607.17	\$203,854.00	\$18,050.00
4020.900	SALES TAX	\$113,859.83	\$126,007.55	\$108,322.00	\$126,500.00	\$126,500.00
4760.935	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$524,756.93	\$634,367.98	\$460,175.79	\$667,379.43	\$331,535.43

ACCT#	EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET
5875.900	CAPITAL PROJECTS	\$197,101.50	\$397,342.55	\$378,175.79	\$448,394.00	\$217,894.00
5905.900	BOND PAYMENT/2012-A	\$120,000.00	\$100,000.00	\$82,000.00	\$82,000.00	\$0.00
	TOTAL	\$317,101.50	\$497,342.55	\$460,175.79	\$530,394.00	\$217,894.00
	FUNDBALANCE	\$207,655.43	\$137,025.43	\$0.00	\$136,985.43	\$113,641.43

Shading indicates bond payment made from this fund.

Department/Project Description	Project #	Priority	2015	2016	2017	2018	2019	Project Totals
Public Works Department								
CARS								
SMP sidewalk (S. side Brookridge to Falmouth)		1	\$113,574.00					\$113,574.00
Mission Rd(63rd St-SMP) (inc. 35k for design)		1		\$183,558.00				\$183,558.00
Sidewalk Replace, Mission Rd (53rd St.-SMP)(inc.35k design)		1			\$79,513.00			\$79,513.00
63rd(Shared project with Mission Hills)		1		\$20,000.00				\$20,000.00
Mill & Overlay Mission Rd (53rd St.-SMP)		1				\$61,816.00		\$61,816.00
SMP(55th to W. City Limits)Sidewalk Replace(inc.35k design)							\$98,691.00	\$98,691.00
Street Maintenance								
57th, Pawnee, Chadwick		1	\$89,820.00					\$89,820.00
Alhambra,Falmouth,Cherokee Cir		1		\$151,253.00				\$151,253.00
State Park Rd., Canterbury, Lockton Ln		1			\$125,791.00			\$125,791.00
Reinhardt, Buena Vista, 61st St		1				\$209,484.00		\$209,484.00
Fairway Rd, Cherokee Dr, Eastvale, Neosho		1					\$262,831.00	\$262,831.00
Stormsewer								
Construct stormsewer along 59th St.		2	\$300,000.00					\$300,000.00
Construct stormsewer at 5703 Sheridan		2				\$125,000.00		\$125,000.00
Replace 9 storm boxes on Howe & Glenfield		2			\$72,000.00			\$72,000.00
CCTV all Storm Sewers		2		\$56,000.00				\$56,000.00
Replace Truck 1 (truck only, use existing bed)		1		\$45,000.00				\$45,000.00
Street sweeper		1			\$300,000.00			\$300,000.00
Replace Mower 1		1				\$20,000.00		\$20,000.00
Replace Truck 2 (truck only, use existing bed)		1					\$50,000.00	\$50,000.00
Public Works Total			\$503,394.00	\$455,811.00	\$577,304.00	\$416,300.00	\$411,522.00	\$2,364,331.00

Parks and Recreation

Assuming previously discussed distribution of the \$3.95 M 2014 sales tax election bonds, there would be no Parks & Rec CIP needs forecast in the current CIP plan.*

Parks and Recreation Total	\$0.00						
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Police Department

Replace laser radar	2		\$4,500.00					\$4,500.00
Replace 4 handheld radar units	1		\$7,500.00					\$7,500.00
Office Chairs	3		\$6,000.00					\$6,000.00
Replace weapons	1				\$15,000.00			\$15,000.00
Police Department Total			\$18,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$33,000.00

Administration Department

Replace server	1		\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
Replace copier	1			\$10,000.00				\$10,000.00
Administration Department Total			\$7,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00

TOTAL OF PRIORITY 1 PROJECTS (YELLOW)			\$217,894.00	\$409,811.00	\$520,304.00	\$291,300.00	\$411,522.00	\$1,850,831.00
TOTAL OF PRIORITY 2 PROJECTS (BLUE)			\$304,500.00	\$56,000.00	\$72,000.00	\$125,000.00	\$0.00	\$557,500.00
TOTAL OF PRIORITY 3 PROJECTS (GREEN)			\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
GRAND TOTAL OF PROJECTS 2015-2019			\$528,394.00	\$465,811.00	\$592,304.00	\$416,300.00	\$411,522.00	\$2,414,331.00

If P&R does not receive previously discussed distribution from 2014 sales tax election bonds, the following items would appear in the 5-year CIP Plan:

Parking Lot Addition	1			\$12,000.00				\$12,000.00
Irrigation	2			\$63,000.00				\$63,000.00
Landscaping	2			\$42,000.00				\$42,000.00
Pour-in-place Rubber Playground Surfacing	1					\$70,000.00		\$70,000.00
Playground Equipment	1					\$100,000.00		\$100,000.00
Parks and Recreation Total			\$0.00	\$117,000.00	\$0.00	\$170,000.00	\$0.00	\$287,000.00