

**2016 Budget****Revenue Detail and Expenditure Summary****GENERAL FUND**

	Preceding Year 2012 (Actual)	Preceding Year 2013 (Actual)	Preceding Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	3,427,839	3,163,722	3,335,275	3,540,316	3,320,403
<b>REVENUE</b>					
Ad Valorem Property Tax	\$2,636,809	\$2,776,945	\$3,133,583	\$2,743,561	\$3,015,681
Taxes	\$9,251,627	\$9,467,089	\$9,723,121	\$9,955,596	\$10,057,029
Intergovernmental Taxes	\$562,710	\$561,604	\$589,108	\$209,421	\$209,421
Licenses & Permits	\$172,766	\$137,190	\$180,349	\$152,500	\$143,650
Charges for Services	\$2,112,067	\$1,940,752	\$2,007,742	\$2,069,896	\$2,107,650
Fines & Fees	\$553,141	\$693,487	\$742,888	\$684,600	\$680,200
Use of Property and Money	\$138,993	\$148,822	\$144,384	\$144,900	\$146,900
Reimbursements	\$115,479	\$180,062	\$151,007	\$146,311	\$150,211
Misc. Rev. - Administrative Transfers	\$2,328,700	\$2,052,165	\$2,073,354	\$2,178,712	\$2,173,309
Transfer from Solid Waste Fund	\$0	\$495,739			
Transfer from Health Insurance Fund	\$200,000	\$152,030	\$0		
Operating Revenues	\$248,325	\$139,389	\$51,544	\$71,970	\$26,460
Nonoperating Revenues	\$0	\$0	\$43,099		
<b>TOTAL RECEIPTS</b>	<b>\$18,320,617</b>	<b>\$18,745,274</b>	<b>\$18,840,179</b>	<b>\$18,357,467</b>	<b>\$18,710,511</b>
<b>EXPENDITURES</b>					
Personnel Services	\$11,212,312	\$10,715,404	\$11,032,357.13	\$10,586,454	\$10,905,721
Vacancy Rate	\$0	\$0	\$0	\$0	\$0
Maintenance & Repair	\$592,554	\$666,091	\$623,262	\$634,765	\$632,082
Commodities	\$1,351,889	\$1,286,005	\$1,247,222	\$1,360,225	\$1,374,800
Other Charges	\$218,063	\$221,296	\$349,657	\$462,211	\$462,283
Capital Outlay	\$303,018	\$480,953	\$324,127	\$304,170	\$722,600
Debt Reduction	\$69,152	\$10,970	\$0	\$0	\$0
Stock	(\$8,865)	(\$6,981)	(\$3,619)	\$0	\$0
Transfer to Industrial Development Sales Tax	\$606,318	\$638,944	\$675,625	\$935,830	\$958,947
Transfer to Multi Year Fund	\$2,401,821	\$2,428,145	\$2,211,474	\$2,277,818	\$2,323,374
Transfer to Project accounts	\$16,659	\$134	\$50,071	\$91,200	\$40,000
Transfer to Library Fund	\$4,094			\$0	\$0
Transfer to Library Employee Benefit fund	\$389	\$0			
Transfer to B&I for Aquatic Center payment	\$403,875	\$420,375	\$435,750		
Transfer to B&I for Hanger payment	\$49,027	\$49,027	\$49,027	\$49,027	\$49,027
Utilities	\$458,283	\$431,199	\$495,824	\$462,635	\$463,586
Communications	\$93,132	\$97,053	\$77,485	\$102,446	\$101,433
Training and Travel	\$125,059	\$131,832	\$139,879	\$130,920	\$147,750
Jail Expenses	\$60,745	\$63,934	\$58,460	\$67,000	\$67,000
Other Contractual	\$619,508	\$679,594	\$717,200	\$1,112,679	\$3,193,558
Excess Carryover	\$0	\$0	\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>\$18,577,033</b>	<b>\$18,313,975</b>	<b>\$18,483,801</b>	<b>\$18,577,380</b>	<b>\$21,442,161</b>
Revenue less expenses	(\$256,416)	\$431,299	\$356,379	(\$219,913)	(\$2,731,650)
Cash Basis Adjustments/Non-appropriated Balance	(\$7,701)	(\$259,746)	(\$151,338)	\$0	\$0
<b>Ending Cash Balance</b>	<b>\$3,163,722</b>	<b>\$3,335,275</b>	<b>\$3,540,316</b>	<b>\$3,320,403</b>	<b>\$588,753</b>
Base for Reserve calculation	\$14,796,315	\$14,296,397	\$14,737,727	\$14,919,335	\$17,348,213
15% Reserve	\$2,219,447	\$2,144,460	\$2,210,659	\$2,237,900	\$2,602,232
Amount over 15% Reserve	\$944,275	\$1,190,815	\$1,329,657	\$1,082,502	(\$2,013,479)
Percentage	21.38%	23.33%	24.02%	22.26%	3.39%

**Revenue items**

Assessed Valuation increased 1% in 2015 1 % thereafter  
AdValorem reflects change in B&I for additional bonded items  
Sales Tax 4% increase in 2015, 2% increase each year after  
Multi Year Tax 3% increase in 2015, 2% increase each year after  
Electric franchise fee 1% inc in 2015, 2% increase each year after

**Expense Items**

Personnel services includes a 2.5% merit/cola pay increase  
Additional Mechanic in the shop in 2016  
Director of Public Lands (Parks, Zoo, Golf Course & WL White) starting July 1

Department	Year	Description	Amount	Years to Bond	Funding Source		
Zoo	2016	Kawasaki Mule	\$18,000		General Fund	101-0806-400-0504	
Airport	2016	Four Unit "T" Hanger Repairs	\$15,000		General Fund	101-1401-400.0502	
Airport	2016	Replace Underground Storage Tank (UST) Fuel Monitor	\$11,500		General Fund	101-1401-400.0505	
Airport	2016	North Hanger Windows	\$59,000		General Fund	101-1401-400.0502	
Airport	2016	South Hanger Windows	\$47,000		General Fund	101-1401-400.0502	
Airport	2016	Apron Extension & Parking at Executive Hanger	\$0		General Fund		
Civic Building	2016	Battery Powered Burnisher Floor Polishing machine	\$12,000		General Fund	101-0901-400.0505	
EMS	2016	Extended Cab 4wd Pick up Surplus	\$30,000		General Fund	101-0302-400.0504	
EMS	2016	Monitor/Defibrillator	\$40,000		General Fund	101-0302-400-0505	
EMS	2016	Stryker Power Cot	\$18,000		General Fund	101-0302-400-0505	
EMS	2016	Training Manikins	\$13,000		General Fund	101-0302-400-0505	
EMS	2016	Communications Equipment	\$15,500		General Fund	101-0302-400-0505	
Engineering	2016	MS4 Phase II & NPDES Permitting	\$35,000		General Fund	101-0500-400.0503	
Fire	2016	Communications Equipment	\$15,500		General Fund	101-0301-400.0505	
Fire	2016	SCBA Pressurized Cylinder	\$15,000		General Fund	101-0301-400.0505	
Fire	2016	Extrication Equipment	\$12,500		General Fund	101-0301-400.0505	
Fire	2016	Heavy Duty Washer/Dryer	\$20,000		General Fund	101-0301-400.0505	
Fire	2016	Command SUV	\$40,000		General Fund	101-0301-400.0504	
Fire	2016	Haz mat trailer	\$35,000		General Fund	101-0301-400.0504	
Golf Course	2016	3/4 ton truck with dump bed (Receive old one from city Shop #301)	\$0		General Fund		
Golf Course	2016	Turf Truckster with Hydraulics (use old one for a range picker)	\$27,000		General Fund	101-0701-400.0504	
Library	2016	Repair Dumbwaiter - moves books from one floor to another floor	\$30,000		General Fund	101-0902-400.0502	
Police	2016	3 Patrol Vehicles	\$118,700		General Fund	101-0201-400.0504	
Police	2016	3 mobile data terminals & 3 video cameras	\$30,900		General Fund	101-0201-400.0505	
Police	2016	15 portable radios	\$28,500		General Fund	101-0201-400.0505	
Police	2016	1 outdoor warning siren	\$37,500		General Fund	101-0201-400.0505	
Vehicle Maintenance	2016	Receive #414 from Water/Sewer distribution	\$0		General Fund	-	
			\$722,600				

**2016 Budget****Revenue Detail and Expenditure Summary****Multi Year Fund**

	Preceding Year 2012 (Actual)	Preceding Year 2013 (Actual)	Preceding Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning cash balance	\$998,905	\$1,090,064	\$664,658	\$844,430	\$13,348
Revenue					
Sales Tax	\$2,401,821	\$2,428,145	\$2,211,474	\$2,277,818	\$2,323,374
Interest	\$1,196	\$1,233	\$883	\$1,100	\$1,100
Misc revenue/tax credits	\$11,455		\$0	\$80,000	
Accounts Receivable	\$1,930	\$1,739	\$9,793		
<b>TOTAL RECEIPTS</b>	<b>\$2,416,402</b>	<b>\$2,431,118</b>	<b>\$2,222,150</b>	<b>\$2,358,918</b>	<b>\$2,324,474</b>
<b>EXPENDITURES</b>					
Projects	\$2,325,243	\$2,856,524	\$2,042,378	\$3,190,000	\$2,320,000
Special Projects					\$17,822
<b>TOTAL EXEPENDITURES</b>	<b>\$2,325,243</b>	<b>\$2,856,524</b>	<b>\$2,042,378</b>	<b>\$3,190,000</b>	<b>\$2,337,822</b>
Revenue less Expenses	\$91,159	(\$425,406)	\$179,772	(\$831,082)	(\$13,348)
Ending Cash Balance	\$1,090,064	\$664,658	\$844,430	\$13,348	\$0

**Revenue**

Sales tax increased 3% in 2015, 2% each year after



**2016 Budget**

08/19/2015

**Revenue Detail and Expenditure Summary****LIBRARY FUND**

	2011 (Actual)	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$21,743	\$18,268	\$0	\$0	\$4,461	\$4,762
<b>REVENUE</b>						
Ad Valorem Property Tax	\$551,315	\$545,091	\$551,690	\$561,023	\$565,370	\$713,949
Back Tax Collection	\$21,834	\$13,024	\$10,145	\$15,770	\$12,000	\$12,850
Motor Vehicle Tax	\$72,986	\$73,519	\$66,249	\$74,437	\$63,194	\$70,555
Recreational Vehicle Tax	\$1,023	\$641	\$565	\$591	\$523	\$3,260
AdValorem Tax Reduction	\$0	(\$4,226)	(\$5,638)	(\$6,189)	(\$6,494)	(\$7,094)
Trf from Library Employee Benefit Fund						
General Fund Contribution	\$0	\$4,094	\$0		\$301	
<b>TOTAL RECEIPTS</b>	<b>\$647,158</b>	<b>\$632,143</b>	<b>\$623,011</b>	<b>\$645,632</b>	<b>\$634,894</b>	<b>\$793,520</b>
<b>EXPENDITURES</b>						
Insurance Refund	(\$124)	(\$131)				
Misc Projects					\$0	\$4,762
Additional money due to state funding	\$8,760	\$0			\$634,593	\$793,520
Appropriation	\$641,997	\$650,542	\$623,011	\$641,171	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$650,633</b>	<b>\$650,411</b>	<b>\$623,011</b>	<b>\$641,171</b>	<b>\$634,593</b>	<b>\$798,282</b>
Ending Cash Balance	\$18,268	\$0	\$0	\$4,461	\$4,762	\$0
Ad Valorem Tax in 2014	\$145,175	\$580,700				
Ad Valorem Tax in 2015	\$145,714	\$582,856				
Ad Valorem Tax in 2016	\$147,206	\$736,030				

Changed to 5 mils in 2016

**2016 Budget****Revenue Detail and Expenditure Summary****LIBRARY EMPLOYEE BENEFIT FUND**

	2011 (Actual)	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$743	\$744	\$0	\$0	\$702	\$0
<b>REVENUE</b>						
Ad Valorem Property Tax	\$53,548	\$50,171	\$50,091	\$51,197	\$79,624	\$0
Back Tax Collection	\$1,915	\$1,203	\$935	\$1,455	\$850	\$0
Motor Vehicle Tax	\$6,907	\$6,977	\$6,157	\$6,905	\$5,686	\$0
AdValorem Tax Reduction		(\$389)	(\$512)	(\$565)	(\$900)	\$0
General Fund Contribution		\$389	\$0			
<b>TOTAL RECEIPTS</b>	<b>\$62,370</b>	<b>\$58,351</b>	<b>\$56,671</b>	<b>\$58,992</b>	<b>\$85,260</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Benefits	\$62,369	\$59,095	\$56,671	\$58,290	\$85,661	\$0
Trf to Library Fund					\$301	
<b>TOTAL EXPENDITURES</b>	<b>\$62,369</b>	<b>\$59,095</b>	<b>\$56,671</b>	<b>\$58,290</b>	<b>\$85,962</b>	<b>\$0</b>
Ending Cash Balance	\$744	\$0	\$0	\$702	\$0	\$0

**2016 Budget****Revenue Detail and Expenditure Summary****CONVENTION & TOURISM FUND**

	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$35,468	\$42,498	\$144,451	\$98,541	\$97,341
<b>REVENUE</b>					
Transient Guest Tax	\$400,997	\$503,824	\$393,504	\$435,000	\$522,000
Interest on Investment	\$33	\$68	\$86	\$50	\$50
Misc	\$0				
<b>TOTAL RECEIPTS</b>	<b>\$401,030</b>	<b>\$503,892</b>	<b>\$393,590</b>	<b>\$435,050</b>	<b>\$522,050</b>
<b>EXPENDITURES</b>					
CVB Appropriation	\$375,000	\$375,000	\$375,000	\$358,750	\$358,750
Trusler Sports Complex	\$0	\$19,644	\$0	\$0	\$0
Mobile App	\$5,000				
Red Rock's Appropriation	\$0		\$5,000	\$7,500	\$7,500
Main Street Historical District	\$10,000				
Emporia Arts Council Bldg Campaign	\$4,000				
Emporia Arts Council Support	\$0	\$5,000	\$5,000	\$5,000	\$10,000
Emporia Granada					\$10,000
Event Appropriations	\$0			\$55,000	\$55,000
Municipal Band Appropriation			\$7,500	\$10,000	\$10,000
Municipal Band Capital Purchase			\$7,500		
ESU Foundation - Welch Stadium Imp					\$50,000
National Teacher's Hall of Fame			\$20,000		
Historical Society Building Imp			\$19,500		
Miscellaneous	\$0	\$2,294	\$0		
Special Projects	\$0				\$118,141
<b>TOTAL EXPENDITURES</b>	<b>\$394,000</b>	<b>\$401,939</b>	<b>\$439,500</b>	<b>\$436,250</b>	<b>\$619,391</b>
Ending Cash Balance	\$42,498	\$144,451	\$98,541	\$97,341	\$0

Transient Guest Tax Receipts	2010	2011	2012	2013	2014	2015
1ST QUARTER-JANUARY	\$116,192.66	\$78,481.63	\$95,181.19	\$90,257.83	\$107,721.45	\$116,354.07
2ND QUARTER-APRIL	\$86,881.21	\$79,779.22	\$76,643.11	\$111,624.74	\$74,760.74	\$124,894.85
3RD QUARTER-JULY	\$107,481.20	\$129,183.63	\$110,201.63	\$163,920.59	\$108,008.95	\$181,655.47
4TH QUARTER-OCTOBER	\$108,374.21	\$105,094.99	\$118,971.15	\$138,020.60	\$103,012.54	\$153,141.85
<b>TOTAL</b>	<b>\$418,929.28</b>	<b>\$392,539.47</b>	<b>\$400,997.08</b>	<b>\$503,823.76</b>	<b>\$393,503.68</b>	<b>\$576,046.24</b>
			\$12,000 in late pmts	\$48000 in late pmts		\$68,000 in late pmts

**2016 Budget****Revenue Detail and Expenditure Summary****INDUSTRIAL FUND**

	2011 (Actual)	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$69,697	\$68,965	\$36,247	\$33,732	\$34,753	\$32,608
<b>REVENUE</b>						
Ad Valorem Property Tax	\$988	\$960	\$999	\$1,122	\$1,000	\$1,000
Back Tax Collections	\$39	\$24	\$21	\$28	\$21	\$21
Motor Vehicle Tax	\$127	\$128	\$128	\$131	\$113	\$109
Recreational Vehicle	\$2	\$0	\$1	\$1	\$1	\$6
Ad Valorem Tax Reduction	\$0	(\$7)	(\$7)	(\$12)	(\$12)	(\$12)
Interest on Investment	\$79	\$53	\$40	\$21	\$32	\$35
Miscellaneous						
<b>TOTAL RECEIPTS</b>	<b>\$1,235</b>	<b>\$1,158</b>	<b>\$1,182</b>	<b>\$1,291</b>	<b>\$1,155</b>	<b>\$1,159</b>
<b>EXPENDITURES</b>						
Industrial Promotion	\$0					
Dues & Subscriptions	\$0	\$0				
Travel Expense & Miscellaneous	\$1,967	\$3,876	\$3,697	\$270	\$3,300	\$2,000
RDA Appropriation	\$0	\$0				
Contractual Services	\$0	\$30,000				
Special Projects and Reserve Funds		\$0				\$31,767
<b>TOTAL EXPENDITURES</b>	<b>\$1,967</b>	<b>\$33,876</b>	<b>\$3,697</b>	<b>\$270</b>	<b>\$3,300</b>	<b>\$33,767</b>
Ending Cash Balance	\$68,965	\$36,247	\$33,732	\$34,753	\$32,608	\$0



# 2016 Budget

## Revenue Detail and Expenditure Summary

08/19/15

### Industrial Development Sales Tax

	2012	2013	2014	2015	2016	2017	2018	2019	2020
	BUDGET ACTUAL	BUDGET ACTUAL	BUDGET ACTUAL	Estimated Budget	BUDGET PROJECTED	BUDGET PROJECTED	BUDGET PROJECTED	BUDGET PROJECTED	BUDGET PROJECTED
<b>Beginning Cash Balance</b>	\$312,750	\$412,687	\$549,019	\$716,857	\$104,570	\$0	\$212,751	\$449,552	\$710,884
<b>Revenue:</b>									
Sales Tax Receipts	\$606,318	\$638,944	\$675,625	\$935,830	\$958,947	\$982,526	\$1,006,576	\$1,031,108	\$1,056,130
Interest Income	\$306	\$382	\$401	\$300	\$300	\$300	\$300	\$300	\$300
Reimbursed Exp - Retail Study									
REG Repayment	\$40,200	\$40,200	\$40,200	\$40,200	\$40,200	\$40,200	\$40,200	\$40,200	\$40,200
NIM Escrow									
Kansas Gas Rebate - REG	\$100,403	\$103,467	\$112,659	\$112,659	\$72,827				
RDA returned money									
<b>Total Revenue</b>	<b>\$747,227</b>	<b>\$782,993</b>	<b>\$828,885</b>	<b>\$1,088,989</b>	<b>\$1,072,274</b>	<b>\$1,023,026</b>	<b>\$1,047,076</b>	<b>\$1,071,608</b>	<b>\$1,096,630</b>
<b>Expense:</b>									
Appropriation to the RDA	\$310,000	\$305,000	\$315,000	\$338,000	\$338,000	\$338,000	\$338,000	\$338,000	\$338,000
Trf to TIF Fund									
Special Projects									
Emporia Enterprises	\$65,000	\$65,000	\$65,000	\$168,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Miscellaneous	\$15	\$4,385	\$8,772		\$266,568				
Retail Development Study									
Detroit Diesel Drainage				\$50,000					
Land Purchase for Industry				\$283,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Warren Way				\$400,000					
Underground Conduit				\$50,000					
Misc Improvements					\$100,000				
Birch Parking Lot		\$0		\$140,000					
Gas Line Bond Pmt	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936
Land Purchase Bond Pmt	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339
<b>Total Expenses</b>	<b>\$647,291</b>	<b>\$646,661</b>	<b>\$661,048</b>	<b>\$1,701,276</b>	<b>\$1,176,844</b>	<b>\$810,276</b>	<b>\$810,276</b>	<b>\$810,276</b>	<b>\$538,000</b>
<b>Ending Cash Balance</b>	<b>\$412,687</b>	<b>\$549,019</b>	<b>\$716,857</b>	<b>\$104,570</b>	<b>\$0</b>	<b>\$212,751</b>	<b>\$449,552</b>	<b>\$710,884</b>	<b>\$1,269,514</b>

Reduced Emporia Enterprises to \$25,000

# 2016 Budget

## Revenue Detail and Expenditure Summary

### SPECIAL ALCOHOL FUND

	Preceding Year 2012 Actual	Preceding Year 2013 Actual	Preceding Year 2014 Actual	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$50,603	\$30,830	\$13,469	\$30,170	-\$662,126
<b>REVENUE</b>					
Private Club Liquor Tax	\$63,348	\$68,028	\$79,163	-\$612,285	-\$104,570
Interest on Investment	\$29	\$12	\$13	\$0	\$0
<b>TOTAL RECEIPTS</b>	<b>\$63,377</b>	<b>\$68,039</b>	<b>\$79,175</b>	<b>-\$612,285</b>	<b>-\$104,570</b>
<b>EXPENDITURES</b>					
Appropriations	\$83,150	\$85,400	\$62,475	\$80,010	\$25,220
Other Charges	\$0				
Special Projects					\$54,790
<b>TOTAL EXPENDITURES</b>	<b>\$83,150</b>	<b>\$85,400</b>	<b>\$62,475</b>	<b>\$80,010</b>	<b>\$80,010</b>
Ending Cash Balance	\$30,830	\$13,469	\$30,170	-\$662,126	-\$846,706

Appropriations	2011	2012	2013	Receive in 2014	Receive in 2015	Request
Mental Health Center	\$45,000.00	\$17,750.00	\$20,000.00	\$12,600.00	\$20,000.00	\$20,000
Corner House	\$40,000.00	\$40,000.00	\$40,000.00	\$31,675.00	\$45,000.00	\$45,000
Emporia State University	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00		\$5,400
USD #253	\$20,000.00	\$20,000.00	\$20,000.00	\$12,800.00		
<b>Total</b>	<b>\$110,400.00</b>	<b>\$83,150.00</b>	<b>\$85,400.00</b>	<b>\$62,475.00</b>	<b>\$65,000.00</b>	<b>\$70,400</b>

Receipts	2010	2011	2012	2013	2014	2015
1ST QUARTER - MARCH	\$19,431.77	\$19,127.89	\$16,053.07	\$14,750.30	\$18,150.11	\$21,666.30
2ND QUARTER - JUNE	\$20,986.07	\$28,089.86	\$16,656.61	\$15,740.67	\$19,656.80	\$19,528.53
3RD QUARTER - SEPTEMBER	\$16,729.57	\$17,981.97	\$16,339.93	\$19,751.07	\$23,536.86	\$25,240.87
4TH QUARTER - DECEMBER	\$15,356.29	\$16,415.52	\$14,298.37	\$17,785.48	\$17,818.82	\$22,600.91
<b>TOTAL</b>	<b>\$72,503.70</b>	<b>\$81,615.24</b>	<b>\$63,347.98</b>	<b>\$68,027.52</b>	<b>\$79,162.59</b>	<b>\$89,036.61</b>

In 2015 the ESU appropriation was paid from General Fund. The 2016 request has been moved back into Special Alcohol fund. Mental Health has recommended \$5,000 from the 2015 budget be reallocated to the Corner House.

**2016 Budget****Revenue Detail and Expenditure Summary****SPECIAL PARKS & RECREATION**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Preceding Year 2013 (Actual)	Preceding Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$154,776	\$202,778	\$248,500	\$323,107	\$387,317	\$402,327
<b>REVENUE</b>						
Private Club Liquor Tax	\$81,615	\$63,348	\$68,028	\$79,163	\$15,010	-\$45,180
Donations & Grants	\$1,500	\$1,500	\$1,500	\$1,200	\$0	\$0
Lake Kahola Proceeds	\$52,500	\$0	\$0	\$0	\$0	\$0
Trf of Internal Funds for Lake Kahola	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investment	\$218	\$191	\$221	\$217	\$0	\$0
<b>TOTAL RECEIPTS</b>	<b>\$135,833</b>	<b>\$65,039</b>	<b>\$69,748</b>	<b>\$80,580</b>	<b>\$15,010</b>	<b>-\$45,180</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Vacancy Rate				\$0	\$0	\$0
Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	\$0
Commodities	\$0		\$0	\$3,843	\$0	\$0
Capital Outlay	\$14,689	\$14,459	-\$4,859	\$7,669	\$0	\$0
Contractual Services	\$12,142	\$4,858	\$0	\$4,858	\$0	\$0
Transfer to Project Accounts	\$61,000	\$0	\$0	\$0	\$0	\$0
Special Projects				\$0	\$0	\$134,901
<b>TOTAL EXPENDITURES</b>	<b>\$87,831</b>	<b>\$19,317</b>	<b>-\$4,859</b>	<b>\$16,370</b>	<b>\$0</b>	<b>\$134,901</b>
Ending Cash Balance	\$202,778	\$248,500	\$323,107	\$387,317	\$402,327	\$222,246
<b>Receipts</b>						
	2010	2011	2012	2013	2014	2015
1ST QUARTER - MARCH	\$19,432	\$19,128	\$16,053	\$14,750	\$18,150	\$21,666
2ND QUARTER - JUNE	\$20,986	\$28,090	\$16,657	\$15,741	\$19,657	\$19,529
3RD QUARTER - SEPTEMBER	\$16,730	\$17,982	\$16,340	\$19,751	\$23,537	\$25,241
4TH QUARTER - DECEMBER	\$15,356	\$16,416	\$14,298	\$17,785	\$17,819	\$22,601
<b>TOTAL</b>	<b>\$72,504</b>	<b>\$81,615</b>	<b>\$63,348</b>	<b>\$68,028</b>	<b>\$79,163</b>	<b>\$89,037</b>

Added Hammond Park Play ground equipment \$125,000 in 2015

Added Parking lot in Hammond Park \$14,716 in 2015

Added \$50,000 in 2105 for Lemur Project

Moved \$20,000 for Sun shades to 2016

Department	Year	Description	Amount	Years to Bond	Funding Source		
Park	2015	ADA Playground - Hammond Park	\$125,000		Special Park		
Park	2015	Hammond Park parking area	\$14,716		Special Park		
Jones Aquatic Center	2015	Sun-Shades	\$0	20000	Special Park		
Park	2015	Diesel Tractor 65 HP	\$65,000		Special Park		
Zoo	2015	Lemur Project	\$50,000		Special Park		
			\$254,716				
Golf Course	2016	2 Greens Mowers	\$50,000		Special Park	207-0000-400.0505	
Park	2016	6ft Rotary Mower	\$28,000		Special Park	207-0000-400.0505	
Park	2016	11 Foot Rotary Mower	\$60,000		Special Park	207-0000-400.0505	
Jones Aquatic Center	2016	Sun Shades	\$20,000		Special Park	207-0000-400.0505	
			\$158,000				
Zoo	2015	Lemur Project	\$73,500		Kahola/Jones Grant		
Park	2016	Spray Park @ Peter Pan Park	\$175,000		Kahola/Jones Grant		
Park	2016	Veterans Memorial	\$90,000		Kahola/Jones Grant		
			\$265,000				

**2016 Budget****Revenue Detail and Expenditure Summary****SPECIAL STREET FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Preceding Year 2013 (Actual)	Preceding Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$135,695	\$152,180	\$213,510	\$205,343	\$281,015	\$304,979
<b>REVENUE</b>						
Gasoline Tax	\$649,585	\$646,213	\$629,048	\$643,923	\$640,000	\$648,130
Special City-County Tax	\$77,372	\$74,404	\$73,011	\$74,007	\$74,000	\$74,000
Damages- Storm	\$0	\$0		\$706		
Interest on Investment	\$228	\$196	\$203	\$200	\$200	\$200
Transfer of Funds	\$3,681	\$6,968	\$4,509			
Sale of Salvage			\$2,054	\$60		
Miscellaneous	\$7,058	\$6,206	\$4,588	\$13,027	\$5,000	\$5,000
<b>TOTAL RECEIPTS</b>	<b>\$737,923</b>	<b>\$733,987</b>	<b>\$713,413</b>	<b>\$731,923</b>	<b>\$719,200</b>	<b>\$727,330</b>
<b>EXPENDITURES</b>						
Personnel Services	\$364,540	\$369,997	\$383,626	\$370,495	\$426,363	\$431,784
Vacancy			\$0	\$0	(\$12,192)	(\$12,343)
Maintenance & Repair	\$46,896	\$48,115	\$34,475	\$47,347	\$72,260	\$47,145
Commodities	\$111,565	\$109,184	\$110,484	\$90,030	\$109,650	\$112,180
Other Charges	\$37,390	\$29,945	\$31,084	\$27,561	\$33,955	\$33,110
Capital Outlay	\$0	\$0	\$13,241	\$22,875	\$15,000	\$90,000
Debt Redemption	\$0	\$71,937	\$71,400	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0		\$0
Utilities	\$30,591	\$32,788	\$28,997	\$33,677	\$31,950	\$33,150
Communications	\$1,154	\$1,069	\$206	\$396	\$2,000	\$2,025
Training & Travel	\$1,638	\$272	\$122	\$253	\$1,750	\$3,800
Contractual Services	\$17,327	\$9,350	\$11,446	\$27,782	\$14,500	\$18,575
Administrative Fees	\$109,044	\$0	\$35,103	\$35,896	\$0	\$0
Audit Adjustments	\$1,295		\$1,396	(\$62)		
Special Projects						\$272,883
<b>TOTAL EXPENDITURES</b>	<b>\$721,439</b>	<b>\$672,657</b>	<b>\$721,580</b>	<b>\$656,250</b>	<b>\$695,236</b>	<b>\$1,032,309</b>
Net Change in Cash	\$16,485	\$61,330	(\$8,167)	\$75,673	\$23,964	(\$304,979)
Ending Cash Balance	\$152,180	\$213,510	\$205,343	\$281,015	\$304,979	\$0
<b>Receipts</b>						
	2010	2011	2012	2013	2014	2015
1st Quarter - Jan Payment	\$181,074	\$170,621	\$163,287	\$155,816	\$160,875	\$161,062
2nd Quarter - April Payment	\$167,285	\$153,232	\$155,489	\$146,784	\$154,971	\$155,916
3rd Quarter - July Payment	\$167,961	\$160,051	\$163,626	\$154,899	\$162,179	\$160,255
4th Quarter - Oct Payment	\$171,533	\$165,682	\$163,811	\$171,549	\$165,898	\$170,993
<b>Total</b>	<b>\$687,853</b>	<b>\$649,585</b>	<b>\$646,213</b>	<b>\$629,048</b>	<b>\$643,923</b>	<b>\$648,226</b>



# 2016 Budget

## Revenue Detail and Expenditure Summary

### DRUG FORFEITURES

	Preceding Year 2012 (Actual)	Preceding Year 2013 (Actual)	Preceding Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
Beginning Cash Balance	\$43,629	\$8,975	\$10,152	\$24,408	-\$136,158
<b>REVENUE</b>					
Receipts from Drug Forfeitures	\$286	\$8,080	\$21,658	-\$174,566	-\$77,850
Interest on Investment	\$18	\$6	\$11	\$14,000	\$5,000
Transfer of Funds	\$0				
Audit Adjustment					
<b>TOTAL RECEIPTS</b>	<b>\$304</b>	<b>\$8,087</b>	<b>\$21,668</b>	<b>-\$160,566</b>	<b>-\$72,850</b>
<b>EXPENDITURES</b>					
Commodities	\$5,056	\$2,796	\$7,153	\$0	\$0
Capital Outlay					
Communications	\$411	\$513	\$259		
Other Charges					
Other Contractual	\$5,000				
Travel & Training					
Maintenance & Repair	\$24,491	\$3,600			
Special Project					\$0
<b>TOTAL EXPENDITURES</b>	<b>\$34,958</b>	<b>\$6,909</b>	<b>\$7,412</b>	<b>\$0</b>	<b>\$0</b>
Ending Cash Balance	\$8,975	\$10,152	\$24,408	-\$136,158	-\$209,008

## 2016 Budget

## Revenue Detail and Expenditure Summary

## BOND &amp; INTEREST FUND

8/19/2015

	Preceding Year 2010 (Actual)	Current Year 2011 (Actual)	Current Year 2012 (Actual)	Current Year 2013 (Actual)	Current Year 2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Beginning Cash Balance	\$443,005	\$210,860	\$160,421	\$696,237	\$600,675	\$448,296	\$441,426	\$0
<b>REVENUE</b>								
Ad Valorem Property Tax	\$2,081,960	\$2,151,998	\$2,464,495	\$2,357,339	\$2,085,197	\$2,492,081	\$2,211,269	\$1,855,263
Back Tax Collection	\$52,601	\$77,686	\$50,595	\$43,292	\$65,534	\$40,000	\$40,000	\$40,000
Special Assessments	\$359,863	\$275,534	\$243,342	\$250,741	\$264,762	\$249,650	\$151,172	\$149,622
Motor Vehicle Tax	\$244,705	\$268,558	\$269,691	\$299,860	\$305,386	\$277,640	\$284,946	\$284,946
Ad Valorem Tax Reduction	\$0	\$0	-\$19,099	-\$24,090	-\$23,004	-\$27,100	-\$25,000	-\$20,000
Interest on Investment	\$2,741	\$1,035	\$851	\$1,197	\$838	\$1,197	\$1,197	\$1,197
Recreation Center - Pool renovation	\$23,499	\$23,500	\$23,499	\$25,499	\$23,500	\$23,500	\$23,500	\$23,500
Recreation Center - Office/Locker Remodel	\$22,642	\$22,642	\$22,642	\$22,642	\$22,642	\$22,642	\$22,642	\$22,642
Recreation Center - Ball Diamond					\$33,134	\$51,400	\$50,200	\$49,000
Recreation Center - Fitness Room							\$61,140	\$61,020
Golf Course Payment - General Fund	\$52,498	\$56,383	\$55,988					
Equipment Payments - G, ST, SW Fund	\$97,721	\$79,223	\$129,569	\$82,370				
Fire Station Payment - Multi Fund	\$178,915	\$178,915	\$178,915					
KP&F Loan Payment - General Fund	\$133,106	\$141,456	\$134,275	\$68,008				
Industrial Land Payment - Ind Sales Tax	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339	\$185,339
Gas Line Payment - Ind Sales Tax	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936	\$86,936
Hanger Payment - General Fund	\$49,027	\$49,027	\$49,027	\$49,027	\$49,027	\$49,027	\$49,027	\$49,027
Aquatic Center Payment - Sales Tax	\$388,438	\$391,437	\$403,875	\$420,375	\$435,750			
Sale of Bonds		\$120,000						
Miscellaneous	\$2,058	\$8,901	\$27		\$5,047			
Transfer of Funds from Project Accounts	\$27,417	\$648,466	\$649,463	\$56,194	\$89,201	\$172,322		
<b>TOTAL RECEIPTS</b>	\$3,989,466	\$4,767,035	\$4,929,429	\$3,924,729	\$3,629,288	\$3,624,633	\$3,142,368	\$2,788,491
<b>EXPENDITURES</b>								
Principal	\$3,130,000	\$3,840,000	\$3,525,000	\$3,270,000	\$3,200,000	\$3,145,000	\$3,175,000	\$2,522,450
Interest Coupons	\$1,091,611	\$977,474	\$868,613	\$750,291	\$581,667	\$486,504	\$408,794	\$266,041
<b>TOTAL EXPENDITURES</b>	\$4,221,611	\$4,817,474	\$4,393,613	\$4,020,291	\$3,781,667	\$3,631,504	\$3,583,794	\$2,788,491
Ending Cash Balance	\$210,860	\$160,421	\$696,237	\$600,675	\$448,296	\$441,426	\$0	\$0
Delinquency Computation (Add this amount to Ad Valorem Tax)		\$64,560	\$73,935	\$70,720	\$62,556	\$74,762	\$66,338	\$55,658
Mill Levy	14.669	15.428	17.828	17.010	14.746	17.616	15.472	12.853
Change in Mill Levy		0.759	2.400	-0.817	-2.264	2.870	-2.143	-2.620
Ad Valorem Tax in 2014	\$145,650.00							
Ad Valorem Tax in 2015	\$145,714.00							
Ad Valorem Tax in 2016	\$147,206.00							



Ad Valorem Tax in 2017  
Ad Valorem Tax in 2018  
Ad Valorem Tax in 2019  
Ad Valorem Tax in 2020

\$148,678.06  
\$150,164.84  
\$151,666.49  
\$153,183.15

Proposed Budget 2018	Proposed Budget 2019	Proposed Budget 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023	Proposed Budget 2024	Proposed Budget 2025	Proposed Budget 2026	Proposed Budget 2027	Proposed Budget 2028	Proposed Budget 2029
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,163,503	\$1,279,961	\$1,558,734	\$1,766,919	\$1,592,655	\$1,516,070	\$1,197,178	\$1,160,315	\$794,830	\$777,505	\$717,755	\$543,307
\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
\$148,072	\$109,971	\$109,971	\$78,252	\$78,252	\$78,252	\$35,302	\$35,301	\$35,302	\$35,302	\$35,302	\$35,302
\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946	\$284,946
-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000	-\$20,000
\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197
\$23,500	\$23,500										
\$22,642	\$22,642										
\$47,800	\$46,600	\$50,400	\$49,050	\$47,700	\$46,350						
\$62,060	\$48,560	\$49,420	\$50,220	\$50,960	\$51,200	\$51,360	\$49,440				
\$185,339	\$185,339										
\$86,936	\$86,936										
\$49,027	\$49,027										
\$2,095,021	\$2,158,679	\$2,074,668	\$2,250,584	\$2,075,710	\$1,998,015	\$1,589,983	\$1,551,199	\$1,136,275	\$1,138,950	\$1,079,200	\$869,450
\$1,900,480	\$2,008,583	\$1,969,300	\$2,165,710	\$2,012,150	\$1,954,900	\$1,568,350	\$1,539,350	\$1,132,900	\$1,136,250	\$1,077,400	\$868,550
\$194,541	\$150,096	\$105,368	\$84,874	\$63,560	\$43,115	\$21,633	\$11,850	\$3,375	\$2,700	\$1,800	\$900
\$2,095,021	\$2,158,679	\$2,074,668	\$2,250,584	\$2,075,710	\$1,998,015	\$1,589,983	\$1,551,200	\$1,136,275	\$1,138,950	\$1,079,200	\$869,450
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$34,905	\$38,399	\$46,762	\$53,008	\$47,780	\$45,482	\$35,915	\$34,809	\$23,845	\$23,325	\$21,533	\$16,299
\$1,198,408	\$1,318,360	\$1,605,496	\$1,819,927	\$1,640,435	\$1,561,552	\$1,233,093	\$1,195,124	\$818,675	\$800,830	\$739,288	\$559,606
7,981	8,692	10,481	11,881	10,709	10,194	8,050	7,802	5,344	5,228	4,826	3,653
-4,872	0,712	1,788	1,400	-1,172	-0,515	-2,144	-0,248	-2,458	-0,116	-0,402	-1,173

Proposed Budget 2030	Proposed Budget 2030	Proposed Budget 2031
\$0	\$203,393	\$421,336
\$0	\$0	\$0
\$40,000	\$40,000	\$40,000
\$284,946	\$284,946	\$284,946
\$1,197	\$1,197	\$1,197
\$326,143	\$326,143	\$326,143
\$122,750	\$108,200	\$109,200
\$0	\$0	\$0
\$122,750	\$108,200	\$109,200
\$203,393	\$421,336	\$638,279
\$0	\$0	\$0
\$0	\$0	\$0
0.000	0.000	0.000
-3.653	0.000	0.000

<u>Department</u>	<u>Year</u>	<u>Description</u>	<u>Amount</u>	<u>Years to Bond</u>	<u>Funding Source</u>		
EMS	2016	Ambulance Purchase	\$225,000		Mil levy	Project Fund	
Fire	2016	Squad	\$175,000		Mil levy	Project fund	
			\$400,000				

**2016 Budget****Revenue Detail and Expenditure Summary****Cash Basis****WATERWORKS FUND**

	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
BEGINNING CASH	\$1,651,570	\$1,326,220	\$1,200,091	\$1,287,464	\$1,740,061
REVENUE					
Sale of Water	\$5,235,628	\$4,789,153	\$4,779,195	\$4,800,000	\$4,800,000
Service Charge	\$53,306	\$41,453	\$43,796	\$75,000	\$75,000
Penalties	\$42,400	\$34,570	\$41,633	\$85,000	\$85,000
Sale of Salvage	\$40,437	\$0	\$831	\$0	\$0
Reimbursed Expense	\$1,409	\$126,467	\$875	\$750	\$750
Interest on Investment	\$1,456	\$1,454	\$1,188	\$1,500	\$1,500
Non-Operating Grant Money	\$0	\$0	\$0	\$0	\$0
Trf from Health Ins Fund - Premium	\$15,168	\$11,272	\$0	\$0	\$0
Trf from Project Fund			\$0	\$0	
Non Operating Revenue	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$4,095	\$166	\$3,203	\$1,000	\$1,000
<b>TOTAL RECEIPTS</b>	<b>\$5,393,897</b>	<b>\$5,004,535</b>	<b>\$4,870,721</b>	<b>\$4,963,250</b>	<b>\$4,963,250</b>
EXPENDITURES					
Personnel Services	\$646,360	\$586,506	\$634,246	\$619,447	\$626,975
Vacancy		\$0	\$0	\$0	\$0
Maintenance & Repair	\$658,763	\$291,716	\$329,417	\$323,582	\$302,477
Commodities	\$423,711	\$479,445	\$470,871	\$474,545	\$513,578
Other Charges	\$163,574	\$152,636	\$121,558	\$60,291	\$189,537
Capital Outlay	\$522,066	\$727,637	\$197,579	\$457,000	\$240,000
Debt Payment	\$1,325,683	\$1,294,579	\$1,298,826	\$749,580	\$1,074,518
Stock	(\$1,894)	(\$37,119)	\$66,856	(\$1,000)	(\$1,000)
Transfer to Project Account		\$0	\$0	\$0	\$0
Utilities	\$466,644	\$386,196	\$456,708	\$449,266	\$459,889
Communications	\$33,020	\$35,621	\$38,714	\$41,281	\$41,875
Travel & Training	\$3,615	\$4,249	\$7,229	\$6,250	\$5,800
Contractual Services	\$305,486	\$392,578	\$502,140	\$487,211	\$530,934
Administrative Fee	\$924,648	\$777,997	\$779,773	\$843,200	\$843,200
Change in Liabilities	\$247,571	\$38,623	(\$120,569)		
<b>TOTAL EXPENDITURES</b>	<b>\$5,719,247</b>	<b>\$5,130,664</b>	<b>\$4,783,348</b>	<b>\$4,510,653</b>	<b>\$4,827,783</b>
NET CHANGE IN CASH	(\$325,350)	(\$126,129)	\$87,373	\$452,597	\$135,467
ENDING CASH	\$1,326,220	\$1,200,091	\$1,287,464	\$1,740,061	\$1,875,528
Principal Bond Payments	(\$2,808)	(\$1,274)	(\$1,115,000)	(\$555,000)	(\$760,000)
Depreciation	\$3,832,598	\$3,744,056	\$939,943	\$969,519	\$989,604
Capitalized Assets	(\$2,009)	(\$125,771)	(\$69,930)	(\$456,000)	(\$240,000)
Liabilities					
<b>ADJUSTMENTS</b>	<b>\$3,827,781</b>	<b>\$3,617,011</b>	<b>(\$244,988)</b>	<b>(\$41,481)</b>	<b>(\$10,396)</b>
Base for reserve calculation	\$5,197,181	\$4,403,027	\$4,585,769	\$4,053,653	\$4,587,783
20% reserve amount	\$1,039,436	\$880,605	\$917,154	\$810,731	\$917,557
Amount over 20% reserve	\$286,784	\$319,486	\$370,310	\$929,330	\$957,971
Percent	25.52%	27.26%	28.08%	42.93%	40.88%

Bonds are set up on a 15 year payment schedule starting with the 2015 bond issuance.

Department	Year	Description	Amount	Years to Bond	Funding Source		
Water Distribution	2016	Sylvan Street Water main	\$500,000	10	Water Fund	Project fund	
Water Distribution	2016	18th Ave Water Main Replacement	\$200,000	10	Water Fund	Project fund	
Water Distribution	2016	Water Main Replacement on Merchant between 13th & 15th	\$200,000	10	Water Fund	Project fund	
Water Distribution	2016	Water Main Replacement on 18th Street from West Wilman Ct to Rural	\$150,000	10	Water Fund	Project fund	
			\$1,050,000				
Water Service	2016	Smaller 4 door pickup - Colorado	\$25,000		Water Fund	501-2302-400.0504	
Water Plant	2016	Deisgn to replace primary water transfer pipe (outflow piping)	\$40,000		Water Fund	501-2304-400.0505	
Water Plant	2016	Rebuild Sludge holding basin pumps and motors	\$23,000		Water Fund	501-2304-400.0505	
Water Plant	2016	50 Ton CO2 Tank	\$110,000		Water Fund	501-2304-400.0505	
Water Plant	2016	Rebuild #2 Raw Water Pump	\$42,000		Water Fund	501-2304-400.0505	
			\$240,000				

**2016 Budget****Revenue Detail and Expenditure Summary**

Cash Basis

**WASTE WATER FUND**

	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
BEGINNING CASH	\$1,699,597	\$1,136,700	\$3,111,675	\$3,098,948	\$2,296,005
REVENUE					
Sales/Charges	\$3,651,052	\$3,503,535	\$3,427,421	\$3,500,000	\$3,500,000
Extra Strength Surcharge	\$70,047	\$23,228	\$26,263	\$34,500	\$34,500
Interest on Investment	\$1,466	\$1,516	\$2,236	\$1,500	\$1,500
Trf from Health Fund - Premiums	\$19,643	\$13,103	\$0	\$0	\$0
Miscellaneous	\$1,049	\$1,668,148	\$6,321	\$1,000	\$1,000
TOTAL RECEIPTS	\$3,743,257	\$5,209,530	\$3,462,241	\$3,537,000	\$3,537,000
EXPENDITURES					
Personnel Services	\$682,229	\$655,985	\$664,635	\$713,703	\$741,705
Vacancy		\$0	\$0	\$0	\$0
Maintenance & Repair	\$393,871	\$204,029	\$287,824	\$264,750	\$281,700
Commodities	\$80,784	\$62,189	\$68,277	\$85,400	\$89,450
Other Charges	\$124,838	\$124,046	\$83,612	\$99,800	\$102,050
Capital Outlay	\$884,443	\$433,745	\$457,851	\$672,000	\$970,000
Debt Payment	\$799,541	\$775,148	\$805,186	\$952,281	\$954,931
Transfer to Project Fund	\$0	\$0	\$0	\$340,000	\$0
Utilities	\$414,990	\$376,546	\$433,681	\$444,500	\$445,500
Communications	\$16,124	\$19,350	\$24,508	\$29,000	\$29,700
Travel & Training	\$960	\$338	\$3,256	\$4,500	\$4,500
Contractual Services	\$82,991	\$76,875	\$86,565	\$133,450	\$150,750
Administrative Fee	\$634,751	\$565,351	\$565,734	\$600,559	\$600,559
Change in Liabilities	\$190,632	(\$59,047)	(\$6,161)		
TOTAL EXPENDITURES	\$4,306,154	\$3,234,555	\$3,474,968	\$4,339,943	\$4,370,845
NET CHANGE IN CASH	(\$562,897)	\$1,974,975	(\$12,727)	(\$802,943)	(\$833,845)
ENDING CASH	\$1,136,700	\$3,111,675	\$3,098,948	\$2,296,005	\$1,462,160
//////					
Depreciation	\$731,520	\$1,024,322	\$1,000,551	\$1,040,250	\$1,050,250
Principal Bond Payments	(\$115,736)	(\$122,654)	(\$690,000)	(\$745,000)	(\$770,000)
Capitalized Assets	\$0	(\$26,539)	(\$813,132)	(\$672,000)	(\$970,000)
Change in Liabilities	(\$190,632)	\$0			
ADJUSTMENTS	\$425,152	\$875,130	(\$502,581)	(\$376,750)	(\$689,750)
Base for reserve calculation	\$3,421,711	\$2,800,810	\$3,017,117	\$3,667,943	\$3,400,845
20% Cash Reserve amount	\$684,342	\$560,162	\$603,423	\$733,589	\$680,169
Amount over 20% Cash Reserve	\$452,358	\$2,551,513	\$2,495,525	\$1,562,416	\$781,991
Percentage	33.22%	111.10%	102.71%	62.60%	42.99%

<u>Department</u>	<u>Year</u>	<u>Description</u>	<u>Amount</u>	<u>Years to Bond</u>	<u>Funding Source</u>		
Water Service	2016	Smaller 4 door pickup - Colorado	\$25,000		Waste Water Fund	502-5001-400.0504	
Sewer Maintenance	2016	Service truck - replacement (Old #414 goes to shop)	\$45,000		Waste Water Fund	502-5003-400.0504	
Sewer Maintenance	2016	Sewer Maintenance Rehabilitation	\$400,000		Waste Water Fund	502-5003-400.0505	
Sewer Maintenance	2016	Replacement of Sewer Lift Station #6	\$500,000		Waste Water Fund	502-5003-400.0505	
			\$970,000				
Sewer Plant	2016	Engineering Treatment Plant Up Grade	\$750,000	Temp	Waste Water Fund	Project Fund	



**2016 Budget****Revenue Detail and Expenditure Summary**

Cash Basis

**SOLID WASTE DISPOSAL FUND**

	2012 (Actual)	2013 (Actual)	2014 (Actual)	Estimated Budget 2015	Proposed Budget 2016
BEGINNING CASH	\$2,043,474	\$2,545,602	\$2,476,129	\$2,041,821	\$1,904,272
<b>REVENUE</b>					
Refuse Collection Fees	\$2,775,010	\$2,769,710	\$2,773,515	\$2,775,000	\$2,775,000
County Contract	\$0	\$22,180	\$0	\$0	\$0
Loss on Sale of Assets	(\$38,475)	\$0	(\$60,004)	\$0	\$0
Interest on Investments	\$2,212	\$2,387	\$1,772	\$2,500	\$2,500
Trf from Health Ins - Premiums	\$35,472	\$27,801		\$0	\$0
Resale of Recyclables	\$223,430	\$219,230	\$214,317	\$120,000	\$120,000
Box Container Fees	\$789,355	\$880,965	\$873,299	\$875,000	\$875,000
Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
Landfill Fees	\$351,845	\$310,542	\$325,768	\$325,000	\$325,000
Transfers				\$0	\$0
Miscellaneous	\$8,315	\$5,469	\$24,969	\$4,369	\$4,369
<b>TOTAL RECEIPTS</b>	<b>\$4,147,164</b>	<b>\$4,238,284</b>	<b>\$4,153,636</b>	<b>\$4,101,869</b>	<b>\$4,101,869</b>
<b>EXPENDITURES</b>					
Personnel Services	\$1,255,599	\$1,276,598	\$1,280,783	\$1,325,920	\$1,434,526
Vacancy		\$0	\$0	\$0	\$0
Maintenance & Repair	\$184,151	\$176,729	\$234,900	\$181,434	\$194,693
Commodities	\$276,714	\$262,997	\$258,353	\$266,156	\$283,755
Other Charges	\$49,083	(\$283,808)	\$79,770	\$84,949	\$121,221
Capital Outlay	\$294,362	\$343,139	\$1,025,001	\$433,000	\$319,000
Debt Payments	\$43,604	\$0	\$0	\$0	\$0
Trf to General Fund		\$495,739	\$0	\$0	\$0
Utilities	\$35,858	\$38,832	\$43,543	\$42,982	\$45,052
Communications	\$20,405	\$29,121	\$31,345	\$35,335	\$35,833
Travel & Training	\$2,014	\$566	\$3,683	\$3,500	\$3,500
Contractual Services	\$807,178	\$980,757	\$1,082,224	\$1,190,392	\$1,194,433
Administrative Fee	\$686,817	\$616,693	\$666,561	\$675,750	\$675,750
Change in Liabilities	(\$10,749)	\$370,394	(\$118,219)	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$3,645,036</b>	<b>\$4,307,757</b>	<b>\$4,587,944</b>	<b>\$4,239,418</b>	<b>\$4,307,763</b>
<b>NET CHANGE IN CASH</b>	<b>\$502,128</b>	<b>(\$69,473)</b>	<b>(\$434,308)</b>	<b>(\$137,549)</b>	<b>(\$205,894)</b>
<b>ENDING CASH</b>	<b>\$2,545,602</b>	<b>\$2,476,129</b>	<b>\$2,041,821</b>	<b>\$1,904,272</b>	<b>\$1,698,378</b>
<b>ADJUSTMENTS</b>					
Principal Payments	(\$2,808)	\$0	\$0	\$0	\$0
Depreciation	\$3,832,598	\$371,424	\$387,193	\$372,810	\$372,810
Capitalized Assets	(\$2,009)	(\$665,169)	(\$627,369)	(\$433,000)	(\$319,000)
Change in Liabilities	(\$106,595)				
<b>ADJUSTMENTS</b>	<b>\$3,721,186</b>	<b>(\$293,745)</b>	<b>(\$240,176)</b>	<b>(\$60,190)</b>	<b>\$53,810</b>
Base for reserve calculation	\$3,350,674	\$3,964,618	\$3,562,943	\$3,806,418	\$3,988,763
20% cash reserve amount	\$670,135	\$792,924	\$712,589	\$761,284	\$797,753
Amount over 20% Cash Reserve	\$1,875,467	\$1,683,205	\$1,329,232	\$1,142,988	\$900,625
Percentage	75.97%	62.46%	57.31%	50.03%	42.58%



2016 Budget

Ad Valorem Tax Requirements and Mill Levies

2016 FUND	BUDGET YEAR		ADD 3.0% FOR		TOTAL TAX REQUIREMENT	BUDGET PREVIOUS		DIFFERENCE
	TAX REQUIREMENTS	REQUIREMENTS	DELINQUENT TAXES	TAXES		YEAR LEVY	YEAR MILL LEVY	
GENERAL	\$3,015,681.00		\$90,470.43		\$3,106,151.43	21.101	19.393	-1.708
LIBRARY	\$713,949.10		\$21,418.47		\$735,367.57	4.996	3.996	-1.000
INDUSTRIAL	\$1,000.00		\$30.00		\$1,030.00	0.007	0.563	0.000
BOND&INTEREST	\$2,211,269.00		\$66,338.07		\$2,277,607.07	15.472	17.616	2.144
TOTAL	\$5,941,899.10		\$178,256.97		\$6,120,156.07	41.575	41.575	-0.563
Assessed Valuation		147,205,910.00			Percentage Change of Mill Levy			-1.36%
	Prior Year Valuation	\$145,174,688.00						
	Delinquency %	0.0300						