

City of Emporia, Kansas

2013 Budget

8/29/2012 9:30

Revenue Detail and Expenditure Summary**GENERAL FUND**

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	1,607,784	3,071,622	3,427,839	2,921,970
REVENUE				
Ad Valorem Property Tax	3,230,095	3,025,254	2,673,581	2,788,400
Taxes	9,104,136	9,556,229	9,363,273	9,284,302
Intergovernmental Taxes	581,732	577,173	562,448	610,395
Licenses & Permits	146,326	246,100	199,035	196,535
Charges for Services	1,995,958	2,002,034	2,081,692	2,076,792
Fines & Fees	534,713	512,031	466,650	475,600
Use of Property and Money	138,571	130,998	129,846	129,846
Reimbursements	212,861	147,874	138,918	124,782
Misc. Rev. - Administrative Transfers	2,498,250	2,578,052	2,357,007	2,211,710
Transfer from Solid Waste Fund	0	0	0	716,360
Transfer from Health Insurance Fund	0	184,036	200,000	23,808
Operating Revenues	93,957	106,128	284,930	211,093
Nonoperating Revenues	494,417	0	0	62,234
TOTAL RECEIPTS	19,031,016	19,065,909	18,457,380	18,911,857
EXPENDITURES				
Personnel Services	10,763,815	11,088,095	11,365,763	11,048,142
Merit Pay			0	119,877
Vacancy Rate			(313,591)	(308,956)
Maintenance & Repair	583,485	638,292	679,365	729,353
Commodities	1,142,294	1,305,938	1,359,605	1,404,190
Other Charges	383,761	285,797	480,038	456,423
Capital Outlay	176,481	258,883	279,519	381,500
Debt Reduction	79,843	69,547	69,154	10,970
Stock	1,491	6,578	13,500	11,500
Transfer to Industrial Development Sales Tax	579,550	640,628	612,709	596,209
Transfer to Multi Year Fund	1,972,612	2,530,092	2,492,141	2,492,141
Transfer to Project accounts	197,723	99,690	77,251	113,808
Transfer to B&I for Aquatic Center payment	388,438	391,438	403,875	420,375
Transfer to B&I for Hanger payment	49,099	49,027	49,027	49,027
Utilities	405,455	455,943	444,460	439,460
Communications	102,058	92,134	100,912	99,325
Training and Travel	145,000	135,078	128,552	135,180
Jail Expenses	56,786	85,210	73,500	73,500
Other Contractual	598,735	595,739	647,469	639,495
Excess Carryover	0	0	0	1,976,394
TOTAL EXPENDITURES	17,626,624	18,728,109	18,963,249	20,887,913
Revenue less expenses	1,404,392	337,800	(505,869)	(1,976,056)
Cash Basis Adjustments/Non-appropriated Balance	59,446	18,417	0	0
Ending Cash Balance	3,071,622	3,427,839	2,921,970	945,914
Base for Reserve calculation		15,021,410	15,048,727	16,834,853
15% Reserve		2,253,212	2,257,309	2,525,228
Amount over 15% Reserve		1,174,627.34	664,660.79	(1,579,314.11)
Percentage		22.82%	19.42%	5.62%
Advalorm Property Taxes included in the Tax Category	3,230,095	3,025,254	2,673,581	2,788,400
Delinquency Computation	89,274	90,758	80,207	83,652
Amount of 2012 Tax to be Levied	3,319,369	3,116,012	2,753,788	2,872,052

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City of Emporia, Kansas

2013 Budget

Revenue Detail and Expenditure Summary

LIBRARY FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$17,022.00	\$21,743.00	\$18,268.00	\$3,932.00
REVENUE				
Ad Valorem Property Tax	\$572,496.00	\$551,315.00	\$552,461.00	\$553,946.00
Back Tax Collection	\$15,722.00	\$21,834.00	\$12,000.00	\$12,000.00
Motor Vehicle Tax	\$72,818.00	\$72,986.00	\$76,512.00	\$69,957.00
Recreational Vehicle Tax	\$505.00	\$1,023.00	\$1,424.00	\$1,336.00
Slider Tax		\$0.00	\$0.00	\$0.00
General Fund Contribution		\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS	\$661,541.00	\$647,158.00	\$642,397.00	\$637,239.00
EXPENDITURES				
Insurance Refund		-\$124.00		
Misc Projects				
Additional money due to state funding		\$8,760.00		
Appropriation	\$656,820.00	\$641,997.00	\$656,733.00	\$641,171.00
TOTAL EXPENDITURES	\$656,820.00	\$650,633.00	\$656,733.00	\$641,171.00
Ending Cash Balance	\$21,743.00	\$18,268.00	\$3,932.00	\$0.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$16,618.38
Amount of Tax to be Levied				\$570,564.38

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City of Emporia, Kansas

2013 Budget

Revenue Detail and Expenditure Summary

LIBRARY EMPLOYEE BENEFIT FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$2,509.00	743.00	744.00	744.00
REVENUE				
Ad Valorem Property Tax	\$53,863.00	53,548.00	50,796.00	50,189.00
Back Tax Collection	\$1,203.00	1,915.00	803.00	803.00
Motor Vehicle Tax	\$5,358.00	6,907.00	7,569.00	6,554.00
General Fund Contribution		0.00	0.00	0.00
TOTAL RECEIPTS	\$60,424.00	62,370.00	59,168.00	57,546.00
EXPENDITURES				
Benefits	\$62,190.00	62,369.00	59,168.00	58,290.00
TOTAL EXPENDITURES	\$62,190.00	62,369.00	59,168.00	58,290.00
Ending Cash Balance	\$743.00	744.00	744.00	0.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				1,505.67
Amount of Tax to be Levied				51,694.67

2013 Budget

Revenue Detail & Expenditure Summary

CONVENTION & TOURISM FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Actual)	Proposed Budget 2013
Beginning Cash Balance	\$64,187.00	\$91,537.00	\$35,467.98	\$26,067.98
REVENUE				
Transient Guest Tax	\$418,929.00	\$392,539.47	\$400,000.00	\$400,000.00
Interest on Investment	\$154.00	\$86.66	\$100.00	\$100.00
Misc		\$25.00		
TOTAL RECEIPTS	\$419,083.00	\$392,651.13	\$400,100.00	\$400,100.00
EXPENDITURES				
CVB Appropriation	\$358,000.00	\$375,000.00	\$375,000.00	\$375,000.00
Trusler Sports Complex	\$21,270.00	\$0.00	\$15,000.00	\$15,000.00
Mobile App			\$5,000.00	\$0.00
Red Rock's Appropriation	\$3,000.00	\$17,000.00	\$0.00	\$0.00
Emporia State - Track Project	\$5,000.00	\$0.00	\$0.00	\$0.00
Main Street Historical District	\$0.00	\$0.00	\$10,000.00	\$0.00
WLW Auditorium	\$0.00	\$0.00	\$0.00	\$0.00
Emporia Arts Council Building Campaign	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Emporia Arts Council Support	\$0.00	\$0.00	\$0.00	\$5,000.00
Building Futures Program	\$0.00	\$0.00	\$0.00	\$0.00
Entrance Signs		\$52,720.15	\$0.00	\$0.00
Miscellaneous	\$463.00	\$0.00	\$500.00	\$500.00
Special Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$391,733.00	\$448,720.15	\$409,500.00	\$395,500.00
Ending Cash Balance	\$91,537.00	\$35,467.98	\$26,067.98	\$30,667.98

Transient Guest Tax Receipts	2009	2010	2011	2012
1ST QUARTER-JANUARY	\$91,262.22	\$116,192.66	\$78,481.63	\$95,181.19
2ND QUARTER-APRIL	\$74,677.36	\$86,881.21	\$79,779.22	\$76,643.11
3RD QUARTER-JULY	\$103,412.22	\$107,481.20	\$129,183.63	\$110,201.63
4TH QUARTER-OCTOBER	\$128,382.42	\$108,374.21	\$105,094.99	
TOTAL	\$397,734.22	\$418,929.28	\$392,539.47	\$282,025.93

2013 Budget**Revenue Detail & Expenditure Summary****INDUSTRIAL FUND**

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$124,169.00	\$69,697.00	\$68,965.00	\$66,345.00
REVENUE				
Ad Valorem Property Tax	\$1,000.00	\$988.00	\$1,000.00	\$1,000.00
Back Tax Collections	\$28.00	\$39.00	\$21.00	\$21.00
Motor Vehicle Tax	\$129.00	\$129.00	\$139.00	\$129.00
Slider Tax	\$0.00	\$0.00		\$0.00
Interest on Investment	\$192.00	\$79.00	\$100.00	\$100.00
Miscellaneous				
TOTAL RECEIPTS	\$1,349.00	\$1,235.00	\$1,260.00	\$1,250.00
EXPENDITURES				
Industrial Promotion	\$0.00			\$0.00
Dues & Subscriptions	\$1,399.00	\$0.00	\$0.00	\$0.00
Travel Expense & Miscellaneous	\$2,422.00	\$1,967.00	\$3,880.00	\$3,000.00
RDA Appropriation	\$52,000.00	\$0.00		\$0.00
Contractual Services	\$0.00	\$0.00	\$0.00	\$30,000.00
Special Projects and Reserve Funds		\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$55,821.00	\$1,967.00	\$3,880.00	\$33,000.00
Ending Cash Balance	\$69,697.00	\$68,965.00	\$66,345.00	\$34,595.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$30
Amount of Tax to be Levied				\$1,030

City of Emporia, Kansas
2013 Budget

Industrial Development Sales Tax

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	2008 BUDGET (ACTUAL)	2009 BUDGET (ACTUAL)	2010 BUDGET (ACTUAL)	2011 BUDGET (ACTUAL)	2012 BUDGET (ESTIMATED)	2013 BUDGET (PROJECTED)	2014 BUDGET (PROJECTED)	2015 BUDGET (PROJECTED)	2016 BUDGET (PROJECTED)	2017 BUDGET (PROJECTED)	2018 BUDGET (PROJECTED)
Beginning Cash Balance	\$904,225.65	\$265,385.96	\$97,243.40	\$189,641.87	\$312,363.31	\$418,699.75	\$513,536.19	\$608,478.63	\$1,139,171.07	\$1,669,863.51	\$2,100,152.95
Revenue:											
Sales Tax Receipts	\$659,233.00	\$608,720.00	\$579,550.00	\$640,628.00	\$612,709.00	\$596,209.00	\$596,315.00	\$1,032,065.00	\$1,032,065.00	\$1,032,065.00	\$1,032,065.00
Interest Income	\$19,298.00	\$1,112.00	\$211.00	\$307.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Grant money - Image	\$26,124.00	\$15,000.00									
Reimbursed Exp - Retail Study	-\$1,533.00										
Sale of Bonds		\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00
REG Repayment			\$110,366.17								
NIM Escrow			\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00	\$100,403.00
Kansas Gas Rebate - REG		\$4,395.00									
RDA returned money	\$703,122.00	\$669,427.00	\$830,730.17	\$781,538.00	\$753,612.00	\$737,112.00	\$737,218.00	\$1,172,968.00	\$1,172,968.00	\$1,072,565.00	\$1,072,565.00
Total Revenue	\$260,000.00	\$255,500.00	\$203,500.00	\$255,500.00	\$310,000.00	\$305,000.00	\$305,000.00	\$305,000.00	\$305,000.00	\$305,000.00	\$305,000.00
Appropriation to the RDA	\$0.00										
Reimbursement of Staff time											
Trf to TIF Fund				\$23,561.00							
Special Projects											
Emporia Enterprises	\$175,000.00	\$87,500.00	\$65,000.00	\$110,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00
Roadway Imp - Ind. Parks	\$13,854.00										
Miscellaneous	\$1,054.00	\$884.00	\$7,556.14	-\$2,520.00							
Retail Development Study	\$117,890.00										
Industrial Site Improvements	\$70,530.13										
Norfolk Storm Sewer	\$41,358.00										
Fanestil Land Purchase											
Gas Line Bond Pmt	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16
Land Purchase Bond Pmt	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40
Total Expenses	\$1,341,961.69	\$837,569.56	\$738,331.70	\$658,816.56	\$647,275.56	\$642,275.56	\$642,275.56	\$642,275.56	\$642,275.56	\$642,275.56	\$642,275.56
Ending Cash Balance	\$265,385.96	\$97,243.40	\$189,641.87	\$312,363.31	\$418,699.75	\$513,536.19	\$608,478.63	\$1,139,171.07	\$1,669,863.51	\$2,100,152.95	\$2,530,442.39

The 2010 RDA Appropriation was partially paid from the Industrial Fund. \$52,000

2013 Budget

Revenue Detail and Expenditure Summary

SPECIAL ALCOHOL FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$87,163.00	\$74,415.00	\$50,603.29	\$40,057.29
REVENUE				
Private Club Liquor Tax	\$72,504.00	\$81,615.24	\$72,504.00	\$72,504.00
Interest on Investment	\$148.00	\$74.05	\$100.00	\$100.00
TOTAL RECEIPTS	\$72,652.00	\$81,689.29	\$72,604.00	\$72,604.00
EXPENDITURES				
Appropriations	\$85,400.00	\$105,501.00	\$83,150.00	\$85,400.00
Other Charges	\$0.00	\$0.00		
Special Projects				
TOTAL EXPENDITURES	\$85,400.00	\$105,501.00	\$83,150.00	\$85,400.00
Ending Cash Balance	\$74,415.00	\$50,603.29	\$40,057.29	\$27,261.29
Appropriations				
Mental Health Center	\$44,500.00	\$45,000.00	\$17,750.00	\$20,000.00
Corner House	\$20,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Emporia State University	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00
USD #253	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total	\$89,900.00	\$110,400.00	\$83,150.00	\$85,400.00
Receipts				
	2009	2010	2011	2012
1ST QUARTER - MARCH	\$19,856.86	\$19,431.77	\$19,127.89	\$16,053.07
2ND QUARTER - JUNE	\$22,181.32	\$20,986.07	\$28,089.86	\$16,656.61
3RD QUARTER - SEPTEMBER	\$24,930.45	\$16,729.57	\$17,981.97	
4TH QUARTER - DECEMBER	\$16,090.34	\$15,356.29	\$16,415.52	
TOTAL	\$83,058.97	\$72,503.70	\$81,615.24	\$32,709.68

2013 Budget

Revenue Detail and Expenditure Summary

SPECIAL PARKS & RECREATION

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$144,620.00	\$154,776.00	\$202,778.40	\$260,932.40
REVENUE				
Private Club Liquor Tax	\$72,504.00	\$81,615.24	\$72,504.00	\$72,504.00
Donations & Grants	\$600.00	\$1,500.00	\$0.00	\$0.00
Lake Kahola Proceeds	\$0.00	\$52,500.00	\$0.00	\$0.00
Trf of Internal Funds for Lake Kahola	\$44,236.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$338.00	\$217.74	\$150.00	\$150.00
TOTAL RECEIPTS	\$117,678.00	\$135,832.98	\$72,654.00	\$72,654.00
EXPENDITURES				
Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00
Vacancy Rate				\$0.00
Maintenance & Repair	\$9,811.00	\$0.00	\$0.00	\$0.00
Other Charges	\$0.00		\$0.00	\$0.00
Capital Outlay	\$90,038.00	\$14,689.00	\$14,500.00	\$140,000.00
Contractual Services	\$1,529.00	\$12,141.58	\$0.00	\$0.00
Transfer to Project Accounts	\$6,144.00	\$61,000.00	\$0.00	\$0.00
Special Projects				\$190,000.00
TOTAL EXPENDITURES	\$107,522.00	\$87,830.58	\$14,500.00	\$330,000.00
Ending Cash Balance	\$154,776.00	\$202,778.40	\$260,932.40	\$3,586.40
Receipts				
	2009	2010	2011	2012
1ST QUARTER - MARCH	\$19,856.86	\$19,431.77	\$19,127.89	\$16,053.07
2ND QUARTER - JUNE	\$22,181.32	\$20,986.07	\$28,089.86	\$16,656.62
3RD QUARTER - SEPTEMBER	\$24,930.45	\$16,729.57	\$17,981.97	
4TH QUARTER - DECEMBER	\$16,090.34	\$15,356.29	\$16,415.52	
TOTAL	\$83,058.97	\$72,503.70	\$81,615.24	\$32,709.69

City of Emporia, Kansas

2013 Budget

Revenue Detail and Expenditure Summary

SPECIAL STREET FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
Beginning Cash Balance	\$99,296.03	\$135,695.00	\$152,179.52	\$169,479.85
REVENUE				
Gasoline Tax	\$687,853.00	\$649,584.90	\$643,560.00	\$648,470.00
Special City-County Tax	\$76,425.00	\$77,372.46	\$75,080.00	\$71,720.00
Damages- Storm	\$5,540.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$339.00	\$227.68	\$200.00	\$200.00
Transfer of Funds	\$10,616.00	\$3,680.72	\$6,968.00	\$2,564.00
Miscellaneous	\$16,038.00	\$7,057.61	\$4,157.00	
TOTAL RECEIPTS	\$796,811.00	\$737,923.37	\$729,965.00	\$722,954.00
EXPENDITURES				
Personnel Services	\$373,243.00	\$364,539.77	\$383,544.00	\$408,826.00
Merit Pay				\$3,834.00
Vacancy			(\$10,946.00)	(\$11,814.00)
Maintenance & Repair	\$39,523.00	\$46,895.60	\$55,950.00	\$52,050.00
Commodities	\$114,456.00	\$111,565.29	\$125,700.00	\$125,325.00
Other Charges	\$25,392.00	\$37,390.23	\$34,230.00	\$34,230.00
Capital Outlay	\$40,017.00	\$0.00	\$0.00	\$17,500.00
Debt Redeption	\$0.00	\$0.00	\$71,936.67	\$71,400.00
Utilities	\$28,864.00	\$30,590.89	\$29,000.00	\$29,000.00
Communications	\$996.00	\$1,153.97	\$1,600.00	\$1,600.00
Training & Travel	\$280.00	\$1,637.89	\$1,250.00	\$1,250.00
Contractual Services	\$7,121.00	\$17,326.81	\$20,400.00	\$18,400.00
Administrative Fees	\$119,142.00	\$109,043.61	\$0.00	\$36,009.50
Audit Adjustments	\$11,378.03	\$1,294.79		
TOTAL EXPENDITURES	\$760,412.03	\$721,438.85	\$712,664.67	\$787,610.50
Ending Cash Balance	\$135,695.00	\$152,179.52	\$169,479.85	\$104,823.35
Receipts				
	2009	2010	2011	2012
1st Quarter - Jan Payment	\$174,845.25	\$181,074.13	\$170,620.56	\$163,287.14
2nd Quarter - April Payment	\$135,784.75	\$167,284.82	\$153,231.91	\$155,488.85
3rd Quarter - July Payment	\$183,071.86	\$167,960.51	\$160,050.93	\$163,625.79
4th Quarter - Oct Payment	\$174,947.49	\$171,533.25	\$165,681.50	
Total	\$668,649.35	\$687,852.71	\$649,584.90	\$482,401.78

2013 Budget

Revenue Detail & Expenditure Summary

9/4/2012
8/24/2012
9:00:00 AM

BOND & INTEREST FUND

	Preceding Year 2010 (Actual)	Current Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013	Proposed Budget 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Beginning Cash Balance	\$443,005.28	\$210,860.36	\$160,421.06	\$192,515.41	\$0.24	\$0.77	\$0.30	\$0.98
REVENUE								
Ad Valorem Property Tax	\$2,081,960.00	\$2,151,997.73	\$2,497,338.00	\$2,367,006.00	\$2,282,288.00	\$2,596,022.00	\$2,261,044.00	\$1,842,256.00
Back Tax Collection	\$52,601.00	\$77,685.50	\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00
Special Assessments	\$359,863.00	\$275,533.75	\$252,052.00	\$246,004.00	\$239,956.00	\$187,348.00	\$151,172.15	\$149,621.55
Motor Vehicle Tax	\$244,705.00	\$268,557.67	\$304,201.00	\$322,270.00	\$322,270.00	\$322,270.00	\$322,270.00	\$322,270.00
Slider Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$2,741.00	\$1,034.97	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Recreation Center - Pool renovation	\$23,499.00	\$23,500.35	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00
Recreation Center - Office/Locker Remodel	\$22,642.00	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53
Golf Course Payment - General Fund	\$52,498.00	\$56,382.50	\$55,987.75	\$55,987.75	\$55,987.75	\$55,987.75	\$55,987.75	\$55,987.75
Equipment Payments - G, ST, SW Fund	\$97,721.00	\$79,222.80	\$129,569.07	\$82,370.30	\$0.00	\$0.00	\$0.00	\$0.00
Fire Station Payment - Multi Fund	\$178,915.00	\$178,915.32	\$178,915.00	\$178,915.00	\$178,915.00	\$178,915.00	\$178,915.00	\$178,915.00
KP&F Loan Payment - General Fund	\$133,106.00	\$141,456.43	\$214,019.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00
Industrial Land Payment - Ind Sales Tax	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00
Gas Line Payment - Ind Sales Tax	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00
Hanger Payment - General Fund	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00
Aquatic Center Payment - Sales Tax	\$388,438.00	\$391,437.48	\$403,875.00	\$420,375.00	\$435,750.00	\$435,750.00	\$435,750.00	\$435,750.00
Miscellaneous	\$2,058.00	\$8,901.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Bonds	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer of Funds from Project Accounts	\$27,417.00	\$648,465.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS	\$3,989,466.00	\$4,767,035.08	\$4,425,707.35	\$3,827,775.83	\$3,670,014.53	\$3,495,390.53	\$3,124,236.68	\$2,703,898.08
EXPENDITURES								
Principal	\$3,130,000.00	\$3,840,000.00	\$3,525,000.00	\$3,270,000.00	\$3,040,000.00	\$2,975,000.00	\$2,830,000.00	\$2,420,000.00
Interest Coupons	\$1,091,610.92	\$977,474.38	\$868,613.00	\$750,291.00	\$630,014.00	\$520,391.00	\$294,236.00	\$283,889.00
TOTAL EXPENDITURES	\$4,221,610.92	\$4,817,474.38	\$4,393,613.00	\$4,020,291.00	\$3,670,014.00	\$3,495,391.00	\$3,124,236.00	\$2,703,889.00
Ending Cash Balance	\$210,860.36	\$160,421.06	\$192,515.41	\$0.24	\$0.77	\$0.30	\$0.98	\$10.06
Delinquency Computation (Add this amount to Ad Valorem Tax)		\$64,559.93	\$74,920.14	\$71,010.18	\$68,468.64	\$77,880.66	\$67,831.32	\$55,267.68
Mil Levy	14.669	15.428	18.065	17.133	16.520	18.791	16.366	13.335
Change in Mil Levy		0.759	2.637	-0.932	-0.613	2.271	-2.425	-3.031
Ad Valorem Tax in 2013	\$142,296.00							

2013 Budget

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

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
BEGINNING CASH	1,276,235	1,144,891	1,651,570	1,386,036
REVENUE				
Sale of Water	5,143,192	5,223,034	5,271,659	5,008,076
Service Charge	46,018	45,328	45,000	45,000
Penalties	47,510	49,855	39,840	39,840
Sale of Salvage	36,012	23,185	30,187	0
Reimbursed Expense	4,166	6,860	1,500	1,750
Interest on Investment	3,371	1,663	1,500	1,500
Non-Operating Grant Money	0	760,984	0	0
Trf from Health Ins Fund - Premium	38,924	14,723	15,168	4,682
Non Operating Revenue	0	395,282	0	0
Miscellaneous	3,477	3,765	4,007	3,000
TOTAL RECEIPTS	5,322,670	6,524,679	5,408,861	5,103,848
EXPENDITURES				
Personnel Services	642,982	675,409	633,616	668,314
Merit Pay		0	0	7,223
Vacancy			(22,391)	(19,463)
Maintenance & Repair	406,649	283,500	628,690	298,450
Commodities	481,097	571,104	519,774	550,841
Other Charges	171,313	1,054,398	184,267	179,905
Capital Outlay	309,126	452,361	677,138	1,226,000
Debt Payment	1,077,000	1,222,690	1,293,259	1,304,080
Stock	(1,307)	(777)	(1,000)	(1,000)
Transfer to Project Account	679,598	5,000	0	0
Utilities	398,104	431,430	414,881	415,881
Communications	30,701	35,119	36,450	36,450
Travel & Training	1,274	1,677	3,750	3,750
Contractual Services	285,930	330,967	395,356	363,701
Administrative Fee 18%, 17%, 16%	939,155	955,122	910,605	814,867
Change in Liabilities	32,393			
TOTAL EXPENDITURES	5,454,014	6,018,000	5,674,395	5,848,999
NET CHANGE IN CASH	(131,344)	506,679	(265,534)	(745,151)
ENDING CASH	1,144,891	1,651,570	1,386,036	640,885
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Principal Bond Payments	(783,172)	(972,427)	(1,050,000)	(1,075,000)
Depreciation	742,797	812,373	976,000	976,000
Capitalized Assets	(48,658)	(951,086)	(677,138)	(1,226,000)
Liabilities	(32,393)			
ADJUSTMENTS	(121,426)	(1,111,140)	(751,138)	(1,325,000)
Base for reserve calculation		5,565,639	4,997,257	4,622,999
20% reserve amount		1,113,128	999,451	924,600
Amount over 20% reserve		538,442	386,584	(283,714)
Percent		29.67%	27.74%	13.86%

2013 Budget

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Revenue Detail and Expenditure Summary

Cash Basis

SEWER FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimated)	Proposed Budget 2013
BEGINNING CASH	2,716,810	2,802,139	1,699,598	1,499,700
REVENUE				
Sales/Charges	3,744,056	3,689,408	3,786,369	3,786,369
Extra Strength Surcharge	106,669	148,654	55,912	55,912
Interest on Investment	5,719	3,492	1,250	1,250
Trf from Health Fund - Premiums	26,539	9,202	19,643	5,423
Miscellaneous	24,390	8,313	1,000	1,000
TOTAL RECEIPTS	3,907,373	3,859,069	3,864,174	3,849,954
EXPENDITURES				
Personnel Services	681,049	719,029	685,569	707,759
Merit Pay	0	0	0	7,316
Vacancy			(19,389)	(19,159)
Maintenance & Repair	130,962	195,126	499,217	249,150
Commodities	115,890	86,262	97,950	97,450
Other Charges	74,858	75,399	84,500	84,250
Capital Outlay	604,054	687,691	757,972	892,000
Debt Payment	889,142	776,489	789,395	779,831
Transfer to Project fund	140,268	1,459,732	0	0
Utilities	384,246	392,921	396,000	396,000
Communications	11,774	14,857	17,150	17,150
Travel & Training	758	642	2,500	2,500
Contractual Services	87,513	78,163	100,020	99,020
Administrative Fee 18%, 17%, 16%	693,392	692,054	653,188	614,765
Change in Liabilities	8,139	(216,755)		
TOTAL EXPENDITURES	3,822,045	4,961,610	4,064,072	3,928,032
NET CHANGE IN CASH	85,328	(1,102,541)	(199,898)	(78,078)
ENDING CASH	2,802,138	1,699,598	1,499,700	1,421,622
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Depreciation	1,017,054	1,010,261	1,010,500	1,010,500
Principal Bond Payments	(542,031)	(580,646)	(625,000)	(585,000)
Capitalized Assets	(44,950)	(236,961)	(757,972)	(892,000)
Change in Liabilities	(8,139)	216,755		
ADJUSTMENTS	421,934	409,409	(372,472)	(466,500)
Base for reserve calculation		4,273,919	3,306,100	3,036,032
20% Cash Reserve amount		854,784	661,220	607,206
Amount over 20% Cash Reserve		844,814	838,480	814,416
Percentage		39.77%	45.36%	46.83%

2013 Budget**Revenue Detail and Expenditure Summary**

Cash Basis

SOLID WASTE DISPOSAL FUND

	Preceding Year 2010 (Actual)	Preceding Year 2011 (Actual)	Current Year 2012 (Estimted)	Proposed Budget 2013
BEGINNING CASH	920,242	1,335,259	2,043,474	2,609,757
REVENUE				
Refuse Collection Fees	2,858,004	2,811,805	3,069,552	3,069,552
County Contract	0	0	0	20,000
Loss on Sale of Assets	0	0	0	0
Interest on Investments	5,875	2,193	1,500	1,500
Trf from Health Ins - Premiums	56,616	0	35,472	11,139
Resale of Recyclables	259,351	288,396	230,000	230,000
Box Container Fees	665,895	751,250	813,000	783,000
Insurance Proceeds	500	0	0	0
Landfill Fees	355,524	421,141	301,000	301,000
Transfers		22,084		
Miscellaneous	5,049	12,599	10,594	6,369
TOTAL RECEIPTS	4,206,814	4,309,468	4,461,118	4,422,560
EXPENDITURES				
Personnel Services	1,169,626	1,248,529	1,334,119	1,345,565
Merit pay			0	13,769
Vacancy			(38,607)	(39,349)
Maintenance & Repair	151,783	154,691	195,450	162,450
Commodities	173,539	255,997	273,400	301,750
Other Charges	55,866	49,556	4,146	(736)
Capital Outlay	608,848	284,028	430,000	460,000
Debt Payments	71,587	65,713	44,469	0
Trf to General Fund				716,360
Utilities	30,628	32,917	33,264	33,264
Communications	18,309	24,032	21,900	21,700
Travel & Training	1,317	1,644	3,500	3,300
Contractual Services	778,541	836,658	881,990	955,390
Administrative Fee 18%, 17%, 16%	677,049	715,203	711,204	664,568
Change in Liabilities	54,705	(67,714)		
TOTAL EXPENDITURES	3,791,798	3,601,253	3,894,835	4,638,031
NET CHANGE IN CASH	415,017	708,215	566,283	(215,471)
ENDING CASH	1,335,259	2,043,474	2,609,757	2,394,285
ADJUSTMENTS				
Principal Payments	(24,526)	(21,200)	0	0
Depreciation	286,295	376,901	405,200	405,200
Capitalized Assets	(630,587)	(337,808)	(430,000)	(460,000)
Change in Liabilities	(54,705)	67,714		
ADJUSTMENTS	(423,523)	85,608	(24,800)	(54,800)
Base for reserve calculation	3,182,950	3,317,225	3,464,835	4,178,031
20% cash reserve amount	636,590	663,445	692,967	835,606
Amount over 20% Cash Reserve	698,669	1,380,029	1,916,790	1,558,679
Percentage	41.95%	61.60%	75.32%	57.31%