



August 13, 2013

Mayor and City Commission  
City of Leavenworth  
Leavenworth, Kansas

Dear Mayor and Commissioners:

We are pleased to submit for your consideration the recommended 2014 operating budget for the City of Leavenworth. The budget contains revenue and expenses for all City Funds and includes a "pass-through" levy as mandated by the Library Board.

The most severe economic downturn since the Great Depression began in 2008 and recovery over the past five years has been slow and fitful. The impact upon the City's resources and overall condition and resources has been well documented, including:

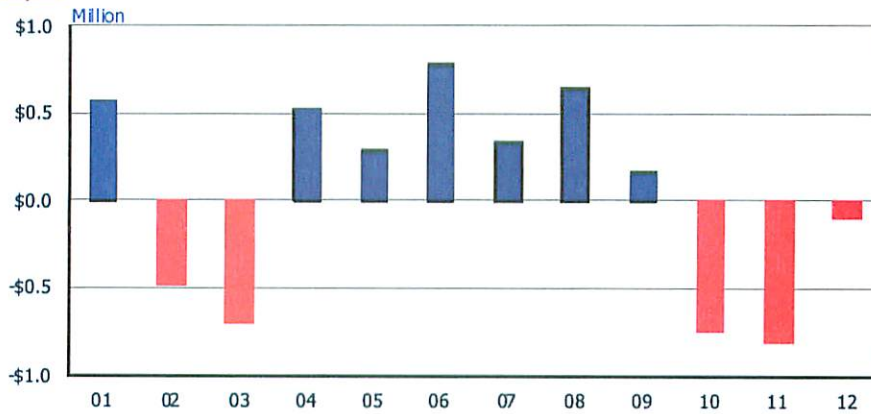
- The loss of approximately \$750,000 of interest earnings per year given that rates have been and remain at all-time lows.
- The decline of the City's tax base as illustrated by a 2.70% decrease in assessed valuation from 2009 through 2013 due to the depressed residential housing market and lack of commercial sector growth. This decline in valuation translates into a loss of approximately \$270,000 of property tax revenues per year.
- The loss of approximately \$250,000 of building permit fees per year due to the depressed construction market.
- From 2009 through 2013, all non-transfer revenues in the City Tax and Library Funds have increased by an average of only 1.3% per year due to a generally depressed economy.

The City's response to these losses of resources over the past five years has been twofold. First, prior to the economic downturn, the City carried substantial fund balances in the General Fund that allowed the City to absorb deficit spending without adversely affecting the ability of the City to deliver services to its citizens and to avoid property tax increases. The General Fund balance at the end of 2009 was \$3,243,805 which allowed the General Fund to absorb deficits of \$741,410 in 2010 and \$802,030 in 2011 without adversely affecting the financial stability of the City.

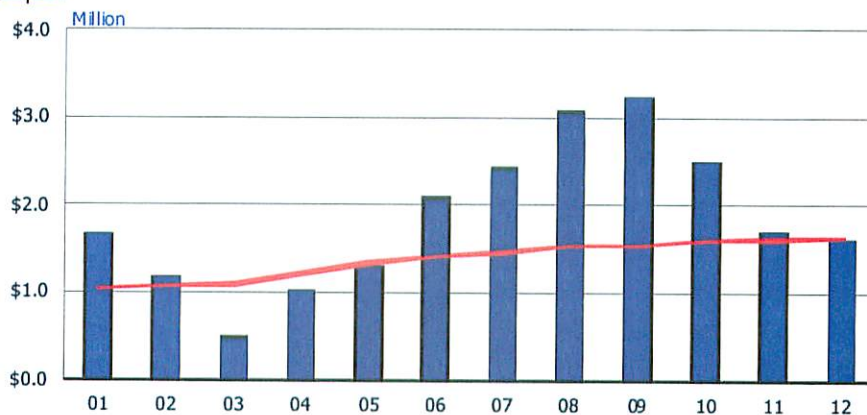
Second, acknowledging that the ability to absorb deficit spending by depleting fund balances over time is limited, the City also reduced spending to the extent possible, again, without adversely affecting the ability of the City to deliver essential services to its citizens. Through 2013, the City eliminated numerous vacant positions, realigned staffing, and reduced other expenses sufficient to generate approximately \$1,565,000 of savings in the various City Tax Fund budgets.

As a result of these cost-cutting efforts, in 2012 the City incurred a deficit in the General Fund of only \$93,175, thereby stabilizing the fund balance of the Fund at a level of \$1,607,190. It is expected that the Fund will also have balanced operations in 2013. The following two graphs depict the financial condition of the General Fund at the end of 2012.

## General Fund Surplus/Deficit



## General Fund Balance



Given this background, consider the challenges confronting staff while preparing the 2014 City operating budget:

- Based upon data recently received from the County Clerk, the City experienced a decline in assessed valuation from \$201,370,354 in 2013 to \$200,651,677 in 2014 – a decrease of 0.36%. This decrease in assessed valuation results in the need for the City to reduce its 2014 property tax requirement \$37,245 in order to maintain the 51.844 mills the City levied in 2013.

In total, assessed valuation has declined 3.06% since 2009, resulting in a loss of approximately \$307,000 of property taxes per year.

- In 2014, revenues in the Tax and Library Funds rise only \$37,995, or 0.3%, over 2013. Several revenue sources increase significantly, such as electric franchise fees (\$175,000 increase), sales taxes (\$150,000) and compensating use taxes (\$50,000). However, several revenue sources decline significantly, such as court revenues (\$200,000 decline), gas franchise fees (\$75,000), motor vehicle taxes (\$50,000), and building permit fees (\$40,000).

In fact, court revenues are expected to be \$225,000 below budget in 2013, resulting in less fund balance that will be available to support the 2014 budget. Thus, the decline in court fees due to fewer citations being issued by the Police Department actually results in a \$425,000 negative impact in the 2014 budget.

- In the Tax Funds, it is estimated that—at the end of 2013—available fund balances to support the 2014 budget will rise \$144,895 to \$2,064,140.

Therefore, the amount of resources (revenues and fund balances) available to support additional spending in the 2014 Tax and Library Fund budget is only \$182,890.

However, there are a variety of expenses that the City must incur in 2014 that are unavoidable. For example:

- City contributions to the Police and Fire KP&F State Pension system increase \$160,770 due to a 15% increase in the contribution rate from 18.3% of salaries and wages to 20.9%. A more modest increase in the KPERS State Pension system contribution rate for all other City employees results in an increase of \$36,495 for 2014.
- Electricity costs are expected to rise \$60,725 due to rate increases.
- Debt services payments will rise \$47,805 in 2014.

It is also recommended that the 2014 compensation plan for employees remain the same as in 2013, which included an average salary increase of 2.2% for employees in the form of a performance recognition increase on the anniversary date of employment or promotion. This level of raise is consistent with that being provided by most municipalities in the region.

No Supplemental Requests were entertained during the budgetary process and none are recommended in the 2014 budget.

In total, the 2014 expense budgets for the Tax and Library Funds rise \$188,615, or 0.7%. However, to partially compensate for this increase in expenses, the non-appropriated reserve in the General Fund has been reduced \$42,400 to \$300,000.

Thus, only \$182,890 of additional resources are available to support the 2014 budget while outlays (expenses and non-appropriated reserve) increase \$146,215. Therefore, the 2014 ad valorem tax requirement actually declines \$36,675, resulting in a mill levy that remains unchanged from 51.844.



It is again useful to consider the 2014 budget document as consisting of four separate budgets: Library Funds, Federal Grant Funds, Non-Tax Funds, and Tax Funds.

### **Library**

The Library budget consists of a "pass-through" levy from the Library Board. Once the Library Board has formally adopted its 2014 budget, the City Commission cannot—by statute—alter it. The 2014 budget under consideration by the Library Board requires an \$823,200 City allocation for the Library Fund and a \$189,000 allocation for the Library Employee Benefits Fund – for a total of \$1,012,200. Sources of non-tax revenue available to accommodate this allocation (such as motor vehicle and delinquent taxes) total

\$113,240; therefore, the total ad valorem tax requirement for the Library system is \$898,960. After inclusion of a 3% delinquency factor, the 2013 ad valorem tax levy declines \$1,555, or 0.2%, to \$925,929. The resulting mill levy rate—4.615 mills—is 0.009 mills higher than last year's levy.

### Federal Grant Funds

The City receives grants each year for the Planters II, Section 8, Community Development, and Comprehensive Improvements Assistance Program (CIAP) activities. The 2014 Planters II expense budget rises \$123,740, or 15.4%, over the 2013 budget due to a \$133,480 increase in the fund reserve to \$426,645. The financial condition of the Fund is stable. The 2014 Section 8 Fund expense budget rises \$192,365 to \$1,715,880 due to a \$210,000 increase in vouchers for low-income veterans. (The VASH Fund supporting low-income housing for veterans was merged into the Section 8 Fund in mid-2012.) However, in 2013, HUD substantially reduced the administrative support payments for the program and it was necessary to eliminate a Section 8 Inspector position during the year. Accordingly, Personal Services expenses for 2014 decline \$54,025. Finally, the Fund reserve rises \$35,565 to \$179,075.

2014 Community Development Block Grant funds are estimated to rise \$30,625 to \$325,370. 20% of these funds, or \$65,075, may be used for administrative purposes; the balance, or \$260,295, is used for a variety of community projects in accordance with CDBG guidelines.

The CIAP Fund (Planters II Capital Fund) was established to account for federal grants received each year for repairs and renovations to the Planters II facility. The Fund will begin 2014 with a balance of \$307,000 while federal grant revenue of \$80,000 is budgeted for the year. Thus, total resources in 2014 are \$387,000 and are budgeted for building improvements.

The Blight Elimination Trust Fund is budgeted at \$30,690 for 2014. The Fund accounts for housing-related blight elimination and rehabilitation activities.

### Non-Tax Funds

These Funds derive their financial support through sources other than ad valorem taxes. Expense budget levels for these Funds are generally dependent upon the availability of revenue generated through the pursuit of the Fund's activity. For example, the Sewer Fund expense budget is dependent upon funds generated from the sale of sewer services.

The 2014 expense base budget for this group of Funds declines \$412,260 or 3.1%, to \$12,955,120. No Supplemental Requests are recommended in the 2014 budget.

Fund	2013 Budget	2014 Base	2014 Sups	2014 Budget
Countywide Sales Tax	\$3,587,095	\$2,907,560	\$0	\$2,907,560
Streets	1,228,285	1,191,300	0	1,191,300
Sewer	5,537,705	5,908,340	0	5,908,340
Refuse	2,214,685	2,192,830	0	2,192,830
Refuse Restricted	62,330	53,170	0	53,170
Police Seizure	380,770	384,605	0	384,605
Home Depot Tax Increment	273,365	250,300	0	250,300
Earl Harmon	25,405	0	0	0
Special Park Gift	60,675	67,015	0	67,015
Total	\$13,370,315	\$12,955,120	\$0	\$12,955,120

Total resources available in the 2014 Countywide Sales Tax Fund will be \$2,907,560, derived from a \$306,560 beginning balance and \$2,601,000 in 2014 sales tax revenue. Budgeted expenditures include allocations for debt reduction (\$390,150), sidewalk projects (\$337,000), stormwater projects (\$337,000), economic development projects (\$390,150), and Ottawa Street construction (\$1,012,375). At yearend, \$440,885 will remain in the Fund and is budgeted as a reserve.

In past years, the Streets Fund was supported solely by State and County motor fuel taxes. However, revenue from these taxes has been declining in recent years. In 2007, for example, State motor vehicle fuel revenue was \$1,031,966 whereas in 2014, revenue is expected to be only \$929,350. Due in part to this reduction, in 2014 it is necessary to subsidize the Fund through a \$149,380 transfer from the General Fund. The 2014 expense budget declines \$36,985, or 3.0%, to \$1,191,300 due primarily to a \$32,700 decrease in Personal Services resulting from employee turnover.

The 2014 Sewer Fund budget rises \$370,635, or 6.7%, due primarily to a \$269,680 increase in the Fund reserve to \$1,789,345. Capital expenses also rise \$80,000 to accommodate improvements to the trickling filters and settled sewage building at the plant. Long-term financing analysis of the Fund indicates that a utility rate increase of 3% will be required for capital expenditures at the sewer plant in 2014 and will generate an additional \$97,955 in utility revenue each year.

The 2014 Refuse Restricted Fund beginning balance is expected to be \$13,170 and a \$40,000 transfer from the Refuse Fund will result in total 2014 resources of \$53,170. Budgeted 2014 expenditures include \$9,500 for laboratory monitoring and mowing fees and \$41,640 for principal and interest payments on outstanding debt. At yearend, \$2,030 will remain in the Fund and is budgeted as a reserve.

The 2014 Refuse Fund expense budget declines \$21,855, or 1.0%, due to the elimination of \$150,000 budgeted in 2013 for the purchase a refuse truck for \$150,000. Also, landfill fees decline \$30,000 as a rate increase is not anticipated for 2014. However, the Fund reserve rises \$123,085 to \$507,650. No rate increase is recommended in the Refuse Fund for 2014.

The Home Depot Tax Increment Fund was established to account for the receipt and distribution of funds received from Home Depot as required by the tax increment financing agreement initiated in 2003. It is estimated that approximately \$200,100 will be paid to Home Depot in accordance with the agreement while \$50,200 will remain in the Fund for payments to Home Depot in subsequent periods.

No Supplemental Requests are recommended for this group of Funds.

**Tax Funds**

These Funds derive their support—in part—through ad valorem taxes. The 2014 expense base budget for this group of Funds rises \$194,415, or 0.8%, to \$25,061,765. No Supplemental Requests are recommended in the 2014 budget.

Fund	2013 Budget	2014 Base	2014 Sups	2014 Budget
General Fund	\$19,545,400	\$19,746,540	\$0	\$19,746,540
Recreation	1,534,290	1,481,795	0	1,481,795
Bond & Interest	3,062,475	3,110,280	0	3,110,280
Fire Pension	560,255	560,305	0	560,305
Police Pension	164,930	165,085	0	165,085
Total	\$24,867,350	\$25,061,765	\$0	\$25,061,765

The General Fund expense budget rises \$201,140, or 1.0%, over the 2013 budget to \$19,746,540. Significant variations from the 2013 budget include:

- \$192,670, or 13.8%, increase for KPERS and KP&F contributions to the State pension systems,
- \$55,725, or 10.4%, increase in electricity expenses due to recent rate hikes,
- \$32,345, or 1.7%, increase in transfers to other Funds,
- \$35,000, or 38.9%, increase in the 911 fee payment to the County, and a
- \$42,740, or 18.1%, decline in insurance premiums,

As discussed above, the 2013 non-appropriated reserve designated for the General Fund declines \$42,400 to \$300,000.

The 2014 Recreation Fund expense budget declines \$52,495, or 3.4%, due to a \$52,000 decrease in food service expenses generated by the preferred caterer.

The 2014 Bond & Interest Fund expense budget rises \$47,805, or 1.6%, due to increased debt service payments. Budgeted 2013 payments consisted of principal of \$2,685,000 and interest of \$377,475, for a total of \$2,755,330. In 2014, payments on this same debt include principal of \$2,625,000 and interest of \$311,740, for a total of \$3,062,475. In addition, new debt payments for 2014 include principal of \$145,000 and interest of \$28,540 for the 2013 general improvements bonds issued recently. Thus, total 2014 principal and interest payments are \$3,110,280.

No Supplemental Requests are recommended for the group of Funds.

### **Assessed Valuation**

Based upon information recently received from the County Clerk, the City of Leavenworth experienced a decline in assessed valuation from \$201,370,354 to \$200,651,677 – a decline of 0.36%.

	2013 Budget	2014 Budget	Variance
Real Property	\$183,837,568	\$182,221,769	- \$1,615,799
Personal Property	6,663,472	6,983,389	319,917
State Assessed Utilities	10,869,314	11,446,519	577,205
Total	\$201,370,354	\$200,651,677	- \$718,677

**Ad Valorem Taxes**

The following table illustrates the 2014 ad valorem tax levy (prior to the delinquency rate calculation) required by each City Fund.

<u>Fund</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Variance</u>
General Fund	\$7,243,610	\$6,856,165	- 5.3%
Recreation	384,590	490,625	27.6%
Bond & Interest	1,442,065	1,707,905	18.4%
Fire Pension	142,805	122,605	- 14.1%
Police Pension	22,180	22,785	2.7%
Subtotal - City	9,235,250	9,200,085	- 0.4%
Library Fund	732,685	730,500	- 0.3%
Library Employee Benefits	167,785	168,460	0.4%
Subtotal - Library	900,470	898,960	- 0.2%
Total	\$10,135,720	\$10,099,045	- 0.4%

**Mill Levies**

The table below illustrates the 2014 mill levy rate for each City Fund requiring ad valorem tax support given the assessed valuation data provided by the County Clerk.

<u>Fund</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Variance</u>
General Fund	37.051	35.195	- 1.856
Recreation	1.967	2.519	0.552
Bond & Interest	7.376	8.768	1.392
Fire Pension	0.730	0.630	- 0.100
Police Pension	0.113	0.117	0.004
Subtotal - City	47.238	47.229	- 0.009
<u>Fund</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Variance</u>
Library Fund	3.748	3.750	0.002
Library Employee Benefits	0.858	0.865	0.007
Subtotal - Library	4.606	4.615	0.009
Total	51.844	51.844	0.000

## Discussion

In discussing the 2014 operating budget, it is essential to consider those components of the budget that contribute to the establishment of the mill levy: resources (revenue and fund balances), and outlays (expenses and non-appropriated reserves).

### Revenue

In 2014, revenues in the Tax and Library Funds rise **\$37,995**, or 0.3%, over 2013. The following table illustrates the significant variations in revenue from the 2013 budget.

Source	2013 Budget	2014 Budget	Variance
Franchise fees – electric	\$1,675,000	\$1,850,000	\$175,000
Sales taxes	3,500,000	3,650,000	150,000
Compensating use taxes	375,000	425,000	50,000
Transfers	1,487,540	1,536,230	48,690
911 Fees	90,000	125,000	35,000
Permits – building	90,000	50,000	- 40,000
Motor vehicle taxes	1,125,000	1,075,000	- 50,000
Food service fees	220,000	160,000	- 60,000
Franchise fees – gas	475,000	400,000	- 75,000
Court fees and fines	1,150,000	950,000	-200,000
Other	3,985,245	3,989,550	4,305
Total	\$14,172,785	\$14,210,780	\$37,995

### Fund Balances

Another important source of support for an operating budget is the balance of funds remaining from the prior budget year. When the prior year's actual financial performance results in a surplus position, then the funds available to support the next year's budget increase and the need for ad valorem taxes is diminished. Conversely, when the prior year's actual performance results in a deficit position, then the funds available to support the next year's budget declines and the need for taxes is correspondingly increased.

In the Tax and Library Funds, it is estimated that—at the end of 2013—available fund balances to support the 2014 budget will rise **\$144,895** to \$2,064,140.

### Expenses

The 2014 expense base budgets for the Tax and Library Funds rise **\$188,615**, or 0.7%, to \$26,073,965. No Supplemental Requests are recommended in the Tax and Library Funds for 2014. The following table illustrates the significant variations in expenses from the 2013 budget.



Expense	2013 Budget	2014 Budget	Variance
KPERS and KP&F	\$1,437,505	\$1,634,770	\$197,265
Electricity	644,300	705,025	60,725
Debt service	3,062,475	3,110,280	47,805
Transfers	1,943,035	1,975,380	32,345
911 fees	90,000	125,000	35,000
Insurance	286,540	252,400	- 34,140
Food services	182,930	130,930	- 52,000
Other	18,238,565	18,140,180	- 98,385
Total	\$25,885,350	\$26,073,965	\$188,615

### **Non-Appropriated Reserve**

The General Fund non-appropriated reserve declines **\$42,400** to \$300,000.

### **Change In Assessed Valuation**

Based upon data recently received from the County Clerk, the City of Leavenworth experienced an decline in assessed valuation from \$201,370,354 in 2013 to \$200,651,677 in 2014 – a decrease of 0.36%. Given an ad valorem tax requirement of \$10,435,875 for the Tax and Library Funds in 2014, this decrease in assessed valuation results in the need for the City to reduce its tax requirement in 2014 by \$36,675 without increasing the 51.844 mills the City levied in 2013.

### **Conclusion**

The following table illustrates the recommended ad valorem requirement and corresponding mill levy requirement for the Tax Funds in 2014. Since it was previously demonstrated that the 2014 ad valorem tax requirement must decline \$36,675 to maintain the mill levy at its current level, and given that the recommended tax requirement does decline by that amount, it therefore follows that the recommended mill levy will remain unchanged. In fact, the 2014 mill levy does remain unchanged at 51.844 mills.

The following table illustrates the recommended ad valorem requirement (prior to inclusion of a 3% delinquency factor) and corresponding mill levy requirement for the Tax and Library Funds in 2014.

	2013 Budget	2014 Budget	Variance
Revenue	\$14,172,785	\$14,210,780	\$37,995
Fund balances	1,919,245	2,064,140	144,895
Total resources	\$16,092,030	\$16,274,920	\$182,890
Less outlays			
Base budget expenses	\$25,885,350	\$26,073,965	\$188,615
Supplemental requests	0	0	0
Non-appropriated reserve	342,400	300,000	- 42,400
Total outlays	\$26,227,750	\$26,373,965	\$146,215
Ad valorem required	\$10,135,720	\$10,099,045	- \$36,675
Assessed valuation	\$201,370,354	\$200,651,677	
Mill levy	51.844	51.844	0.000



The recommended 2014 operating budget represents an appropriate and responsible budget in response to difficult economic circumstances. The budget maintains the ability of the City to deliver essential municipal services, maintains an appropriate General Fund non-appropriated reserve position, and does not raise property taxes. The recommended 2014 City operating budget does not raise the mill levy. The 2014 City mill levy remains unchanged at 51.844.

It is acknowledged, however, that others may hold differing views as to the appropriate allocation of limited resources among the various competing goals. Difficult choices were made in preparing the budget. The City Commission will have an opportunity to consider and evaluate these budgetary allocations and make the final determination as to their merit.

We appreciate the support of the staff in the preparation and presentation of the 2014 City recommended budget and we look forward to reviewing its contents with the City Commission.

Sincerely,

J. Scott Miller  
City Manager

Daniel L. Williamson  
Finance Director

2014 Summary of Mill Levies

	2013 Mill Levy	2014 Mill Levy	Change From 2013
General Fund	37.051	35.195	-1.856
Recreation	1.967	2.519	0.552
Library	3.748	3.750	0.002
Library Employee Benefits	0.858	0.865	0.007
Bond & Interest	7.376	8.768	1.392
Fire Pension	0.730	0.630	-0.100
Police Pension	0.113	0.117	0.004
Tax Funds	51.844	51.844	0.000
Total - City:	51.844	51.844	0.000

2014 Summary of Ad Valorem Taxes

	2013 Ad Valorem Taxes	2014 Ad Valorem Taxes	Change From 2013
General Fund	7,460,918	7,061,850	-5.3%
Recreation	396,128	505,344	27.6%
Library	754,666	752,415	-0.3%
Library Employee Benefits	172,819	173,514	0.4%
Bond & Interest	1,485,327	1,759,142	18.4%
Fire Pension	147,089	126,283	-14.1%
Police Pension	22,845	23,469	2.7%
Tax Funds	10,439,792	10,402,016	-0.4%
Total - City:	10,439,792	10,402,016	-0.4%

2014 Summary of Revenue and Expense  
All City Funds

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	10,651,370	10,856,320	10,949,430	
Intergovernmental	3,592,495	3,491,420	3,433,540	
Licenses and Permits	424,250	379,050	385,250	
Charges For Service	9,813,560	9,708,700	9,842,430	
Miscellaneous	184,485	307,345	227,745	
Transfers	1,719,575	1,866,105	1,725,610	
Total Revenue	26,385,735	26,608,940	26,564,005	0.7
<u>Expense</u>				
Personal Services	17,397,415	16,832,820	17,515,690	
Contractual Services	9,061,460	8,855,370	8,836,925	
Commodities	1,981,485	1,988,740	2,035,095	
Capital Outlay	1,127,325	1,007,505	1,295,690	
Debt Service	4,016,655	4,016,655	3,986,535	
Transfers	5,224,025	5,500,150	4,576,745	
Reserves	3,832,500	0	4,171,185	
Total Expense	42,640,865	38,201,240	42,417,865	-0.5
Revenue/Expense Net:	-16,255,130	-11,592,300	-15,853,860	-2.5
Jan 1 Balance:	6,461,810	7,511,395	6,054,815	
Ad Valorem Taxes:	10,135,720	10,135,720	10,099,045	-0.4
Dec 31 Balance:	342,400	6,054,815	300,000	

2014 Summary of Expense  
By Fund Type

				2014 Submission			2014 Recommendation			
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	% Over 2013
General Fund	18,899,913	19,545,400	19,175,925	20,058,805	0	20,058,805	19,746,540	0	19,746,540	1.0
Recreation	1,465,627	1,534,290	1,461,535	1,481,795	0	1,481,795	1,479,555	0	1,479,555	-3.6
Bond & Interest	4,990,966	3,062,475	3,062,475	3,110,280	0	3,110,280	3,110,280	0	3,110,280	1.6
Fire Pension	158,455	560,255	139,635	560,305	0	560,305	560,305	0	560,305	0.0
Police Pension	25,566	164,930	26,135	165,085	0	165,085	165,085	0	165,085	0.1
Tax Funds	25,540,526	24,867,350	23,865,705	25,376,270	0	25,376,270	25,061,765	0	25,061,765	0.8
Streets	1,128,870	1,228,285	1,233,185	1,524,235	0	1,524,235	1,191,300	0	1,191,300	-3.0
Countywide Sales Tax	2,326,818	3,587,095	3,315,390	2,907,560	0	2,907,560	2,907,560	0	2,907,560	-18.9
Tax Increment - Home Depot F	229,324	273,365	200,000	250,300	0	250,300	250,300	0	250,300	-8.4
Police Seizure	69,085	380,770	32,800	384,605	0	384,605	384,605	0	384,605	1.0
Sewer	5,410,036	5,537,705	4,159,770	5,908,340	0	5,908,340	5,908,340	0	5,908,340	6.7
Refuse	1,650,481	2,214,685	1,796,515	2,192,830	0	2,192,830	2,192,830	0	2,192,830	-1.0
Refuse Restricted	56,941	62,330	52,740	53,170	0	53,170	53,170	0	53,170	-14.7
Earl R. Harmon Fund	0	25,405	25,405	0	0	0	0	0	0	*.*
Special Park Gift	43,523	60,675	30,000	67,015	0	67,015	67,015	0	67,015	10.4
Non-Tax Funds	10,915,076	13,370,315	10,845,805	13,288,055	0	13,288,055	12,955,120	0	12,955,120	-3.1
Library	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-0.7
Library Employee Benefits	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0.0
Library Funds	1,029,362	1,018,000	1,011,350	1,012,200	0	1,012,200	1,012,200	0	1,012,200	-0.6
Housing - Planters II	479,753	806,100	486,220	929,840	0	929,840	929,840	0	929,840	15.4
VA Supportive Housing Fund	388,079	375,000	0	0	0	0	0	0	0	*.*
Housing - Section 8	1,262,687	1,523,515	1,557,100	1,715,880	0	1,715,880	1,715,880	0	1,715,880	12.6
Blight Elimination Trust Fund	500	19,540	0	30,690	0	30,690	30,690	0	30,690	57.1
Community Development	348,202	294,745	310,060	325,370	0	325,370	325,370	0	325,370	10.4
CIAP Fund	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	5.7

2014 Summary of Expense  
By Fund Type

				2014 Submission			2014 Recommendation			
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	% Over 2013
Federal Funds	2,491,470	3,385,200	2,478,380	3,388,780	0	3,388,780	3,388,780	0	3,388,780	0.1
Grand Total	39,976,434	42,640,865	38,201,240	43,065,305	0	43,065,305	42,417,865	0	42,417,865	-0.5

2014 Object Level Summary of Revenue and Expense  
All City Funds

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	327,588	213,600	185,350	185,350	0	185,350	185,350	0	185,350	-28,250	
Special Assessment - Current	292,496	141,970	156,970	149,080	0	149,080	149,080	0	149,080	7,110	
Special Assessment - Delin	9,856	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Compensating Use Tax	374,181	375,000	425,000	425,000	0	425,000	425,000	0	425,000	50,000	
Local Sales Tax	1,871,964	1,950,000	2,000,000	2,025,000	0	2,025,000	2,025,000	0	2,025,000	75,000	
Local Sales Tax - CIP	1,871,964	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	
Local Sales Tax - Countywide	2,519,408	2,550,000	2,550,000	2,601,000	0	2,601,000	2,601,000	0	2,601,000	51,000	
Motor Vehicle Tax	1,020,997	1,125,000	1,050,000	1,075,000	0	1,075,000	1,075,000	0	1,075,000	-50,000	
Franchise Tax - Gas	346,511	475,000	425,000	400,000	0	400,000	400,000	0	400,000	-75,000	
Franchise Tax - Electric	1,790,885	1,675,000	1,850,000	1,850,000	0	1,850,000	1,850,000	0	1,850,000	175,000	
Franchise Tax - Telephone	75,936	75,000	75,000	75,000	0	75,000	75,000	0	75,000	0	
Franchise Tax - Cable TV	325,586	315,000	325,000	325,000	0	325,000	325,000	0	325,000	10,000	
Franchise Tax - Video	2,072	1,800	10,000	10,000	0	10,000	10,000	0	10,000	8,200	
Taxes	10,829,443	10,651,370	10,856,320	10,949,430	0	10,949,430	10,949,430	0	10,949,430	298,060	2.8
Highway Connecting Links	32,891	28,000	35,000	35,000	0	35,000	35,000	0	35,000	7,000	
Liquor Tax	168,200	180,000	175,500	175,500	0	175,500	175,500	0	175,500	-4,500	
Motor Fuel Tax - State	918,797	930,000	897,170	929,350	0	929,350	929,350	0	929,350	-650	
Motor Fuel Tax - County	111,661	105,000	108,190	111,320	0	111,320	111,320	0	111,320	6,320	
Federal Grants	1,605,901	2,269,495	2,190,560	2,097,370	0	2,097,370	2,097,370	0	2,097,370	-172,125	
State Grants	1,919	0	0	0	0	0	0	0	0	0	
Transient Guest Tax	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	
Intergovernmental	2,968,773	3,592,495	3,491,420	3,433,540	0	3,433,540	3,433,540	0	3,433,540	-158,955	-4.4
Business Licenses	83,070	85,000	85,000	85,000	0	85,000	85,000	0	85,000	0	
Deer Hunting Permit	1,001	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Dog Tags	26,940	27,500	28,000	28,000	0	28,000	28,000	0	28,000	500	
License - Other/Misc Sales	3,760	4,500	4,000	4,000	0	4,000	4,000	0	4,000	-500	
Permits - Food Handlers	2,031	2,250	2,250	2,250	0	2,250	2,250	0	2,250	0	





2014 Object Level Summary of Revenue and Expense  
All City Funds

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Permit Parking Fees	3,010	4,500	3,000	3,000	0	3,000	0	0	0	-4,500	
Police Security	20,904	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Alarm Response Fees	0	250	250	250	0	250	250	0	250	0	
Dog Bond	6,955	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Animal Pick Up Fees	14,976	14,000	14,000	14,000	0	14,000	14,000	0	14,000	0	
Animal Control Fees - Other	9,892	5,000	7,500	7,500	0	7,500	7,500	0	7,500	2,500	
Court Bonds & Fines	1,101,488	1,200,000	975,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	-200,000	
Street Parking Fines	1,615	4,000	3,000	3,000	0	3,000	0	0	0	-4,000	
Permit Parking Fines	880	350	350	350	0	350	0	0	0	-350	
Sale Of Maps	80	50	50	50	0	50	50	0	50	0	
Sale of Fuel	486,466	541,395	541,600	550,700	0	550,700	550,700	0	550,700	9,305	
Sale Of Trash Bags	11,816	13,000	12,000	12,000	0	12,000	12,000	0	12,000	-1,000	
Sale of Recycleables	29,420	35,000	25,000	25,000	0	25,000	25,000	0	25,000	-10,000	
Swimming Pool Fees	141,697	155,420	159,420	159,420	0	159,420	159,420	0	159,420	4,000	
Park Fees	20,973	25,000	21,000	21,000	0	21,000	21,000	0	21,000	-4,000	
Recreation Center Fees	47,130	55,000	50,000	50,000	0	50,000	50,000	0	50,000	-5,000	
Company Pass	3,150	2,750	3,500	3,500	0	3,500	3,500	0	3,500	750	
Senior Citizen Pass	670	500	700	700	0	700	700	0	700	200	
Food Service Fees	163,538	220,000	155,000	160,000	0	160,000	160,000	0	160,000	-60,000	
Concessions	4,489	6,500	6,600	6,500	0	6,500	6,500	0	6,500	0	
PAC Admission Fees	61,369	32,500	29,350	32,500	0	32,500	32,500	0	32,500	0	
Room Rental	74,956	90,000	70,000	75,000	0	75,000	75,000	0	75,000	-15,000	
Planters II Rentals	315,786	290,000	315,000	315,000	0	315,000	315,000	0	315,000	25,000	
Haymarket Square Rentals	1,875	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0	
Other Rentals	48,583	48,060	48,480	48,780	0	48,780	48,780	0	48,780	720	
Admin Service Charge - Sewer	143,370	367,000	367,000	378,010	0	378,010	378,010	0	378,010	11,010	
Admin Service Charge - Refuse	356,315	147,670	147,670	152,100	0	152,100	152,100	0	152,100	4,430	
Open Public Records Fees	5,615	4,550	5,550	5,350	0	5,350	5,350	0	5,350	800	
Program Income	82,422	80,000	83,500	83,500	0	83,500	83,500	0	83,500	3,500	
VA Fire Service Fees	360,996	374,355	374,355	388,205	0	388,205	388,205	0	388,205	13,850	
Charges For Service - Other	110,378	75,710	120,410	120,410	0	120,410	120,410	0	120,410	44,700	

2014 Object Level Summary of Revenue and Expense  
All City Funds

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Charges For Service	9,291,040	9,813,560	9,708,700	9,849,380	0	9,849,380	9,842,430	0	9,842,430	28,870	0.3
Interest Earnings	23,407	24,560	24,310	24,270	0	24,270	24,270	0	24,270	-290	
Sale Of Land	3,411	0	0	0	0	0	0	0	0	0	
Sale of Bonds	7,687,864	0	0	0	0	0	0	0	0	0	
Accrued Interest	0	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Bond Premium	176,751	0	0	0	0	0	0	0	0	0	
Contribution	32,051	30,000	30,000	30,000	0	30,000	30,000	0	30,000	0	
Vehicle Settlement	1,597	0	0	0	0	0	0	0	0	0	
Commissions	5,704	6,350	6,350	6,350	0	6,350	6,350	0	6,350	0	
Motor Fuel Tax Refund	4,005	3,970	4,095	3,970	0	3,970	3,970	0	3,970	0	
Other - Miscellaneous	241,461	114,605	237,590	158,155	0	158,155	158,155	0	158,155	43,550	
Miscellaneous	8,176,252	184,485	307,345	227,745	0	227,745	227,745	0	227,745	43,260	23.4
Transfer From General Fund	848,586	946,820	1,013,450	929,860	0	929,860	926,925	0	926,925	-19,895	
Transfer From Recreation Fd	3,276	0	0	0	0	0	0	0	0	0	
Transfer From Special Fuel	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfer From Countywide Sales	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	
Transfer From Police Seizure	12,130	0	2,950	0	0	0	0	0	0	0	
Transfer From Construction	716,225	529,220	600,870	537,180	0	537,180	537,180	0	537,180	7,960	
Transfer From Refuse Fund	94,845	87,345	87,345	87,345	0	87,345	87,345	0	87,345	0	
Transfer From Special Park	5,390	0	5,000	0	0	0	0	0	0	0	
Transfers	1,777,447	1,719,575	1,866,105	1,728,850	0	1,728,850	1,725,610	0	1,725,610	6,035	0.4
Total Revenue	33,463,039	26,385,735	26,608,940	26,574,195	0	26,574,195	26,564,005	0	26,564,005	178,270	0.7
<u>Expense</u>											
Regular Earnings	11,026,030	11,381,625	10,977,655	11,467,290	0	11,467,290	11,385,410	0	11,385,410	3,785	
Overtime	364,668	373,430	401,945	369,650	0	369,650	368,165	0	368,165	-5,265	
Off-Duty Service	20,718	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	

2014 Object Level Summary of Revenue and Expense  
All City Funds

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Temporary/Seasonal	256,635	253,775	237,925	234,550	0	234,550	234,550	0	234,550	-19,225	
Holiday Pay	165,780	165,000	209,700	165,000	0	165,000	165,000	0	165,000	0	
Longevity	63,473	67,985	66,100	66,155	0	66,155	65,560	0	65,560	-2,425	
FICA	524,695	563,965	536,665	577,855	0	577,855	574,095	0	574,095	10,130	
Health Insurance	2,292,202	2,375,000	2,280,145	2,434,130	0	2,434,130	2,351,335	0	2,351,335	-23,665	
KPERS	472,614	522,990	529,045	902,475	0	902,475	567,705	0	567,705	44,715	
Health Benefit Account	81,175	70,960	57,225	60,420	0	60,420	60,420	0	60,420	-10,540	
KP&F	1,010,155	1,085,055	1,042,805	1,253,310	0	1,253,310	1,245,825	0	1,245,825	160,770	
Worker's Compensation	190,096	221,165	214,620	213,420	0	213,420	211,635	0	211,635	-9,530	
Pension Payment - Fire	158,455	161,845	139,635	140,645	0	140,645	140,645	0	140,645	-21,200	
Pension Payment - Police	25,566	26,135	26,135	26,700	0	26,700	26,700	0	26,700	565	
Unemployment Insurance	31,501	34,535	23,695	24,870	0	24,870	24,695	0	24,695	-9,840	
Clothing Allowance	7,250	7,750	7,750	7,750	0	7,750	7,750	0	7,750	0	
Automobile Allowance	73,125	76,200	71,775	76,200	0	76,200	76,200	0	76,200	0	
Personal Services	16,764,139	17,397,415	16,832,820	18,030,420	0	18,030,420	17,515,690	0	17,515,690	118,275	0.7
Electricity	1,010,689	1,068,000	1,128,025	1,129,025	0	1,129,025	1,129,025	0	1,129,025	61,025	
Natural Gas	90,272	144,925	115,275	128,275	0	128,275	128,275	0	128,275	-16,650	
Water	81,700	76,760	74,390	74,690	0	74,690	74,690	0	74,690	-2,070	
Sewer/Refuse	14,935	16,940	16,730	16,730	0	16,730	16,730	0	16,730	-210	
Landfill Fees	411,873	454,600	415,000	420,000	0	420,000	420,000	0	420,000	-34,600	
Telephone	178,399	145,595	173,900	174,400	0	174,400	174,400	0	174,400	28,805	
Postage	42,834	45,490	46,645	46,795	0	46,795	46,795	0	46,795	1,305	
Other Utilities	2,720	2,600	3,150	3,050	0	3,050	3,050	0	3,050	450	
Commercial Travel	5,331	10,050	7,960	10,050	0	10,050	8,050	0	8,050	-2,000	
Lodging	11,405	21,000	20,455	21,000	0	21,000	17,875	0	17,875	-3,125	
Meals	9,797	15,120	15,215	15,270	0	15,270	13,645	0	13,645	-1,475	
Mileage Reimbursement	2,530	3,180	3,430	3,280	0	3,280	3,280	0	3,280	100	
Parking/Tolls	874	785	945	885	0	885	885	0	885	100	
Vehicle Rental	71	0	300	0	0	0	0	0	0	0	
Tuition Reimbursement	22,836	32,000	22,500	25,000	0	25,000	25,000	0	25,000	-7,000	

2014 Object Level Summary of Revenue and Expense  
All City Funds

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Registration	41,573	51,115	48,880	51,155	0	51,155	50,155	0	50,155	-960	
Classified Advertising	11,959	13,450	12,305	11,450	0	11,450	11,450	0	11,450	-2,000	
Promotional Advertising	8,988	3,775	4,000	3,700	0	3,700	3,700	0	3,700	-75	
Legal Advertising	8,115	5,950	9,570	8,650	0	8,650	8,650	0	8,650	2,700	
Insurance	424,856	451,310	414,940	435,530	0	435,530	435,530	0	435,530	-15,780	
Dues, Memberships, & Subs	38,337	38,835	39,025	39,025	0	39,025	39,025	0	39,025	190	
Legal Services	80,981	52,850	53,725	53,400	0	53,400	53,400	0	53,400	550	
Financial Services	61,461	60,600	60,700	60,850	0	60,850	60,850	0	60,850	250	
Engineering - Planning/Design	424,791	0	0	0	0	0	0	0	0	0	
Admin & Supervision	514,590	539,670	539,670	555,110	0	555,110	555,110	0	555,110	15,440	
Planning Services	4,555	10,000	22,500	10,000	0	10,000	10,000	0	10,000	0	
Counseling Services	9,225	9,240	9,425	9,610	0	9,610	9,610	0	9,610	370	
Medical Services	10,574	13,500	12,500	12,750	0	12,750	12,750	0	12,750	-750	
Veterinary Services	2,020	1,250	1,750	1,750	0	1,750	1,750	0	1,750	500	
Pest Control Services	7,816	9,880	7,655	7,655	0	7,655	7,655	0	7,655	-2,225	
Laundry & Cleaning	942	2,700	1,750	1,750	0	1,750	1,750	0	1,750	-950	
Janitorial Services	109,703	105,955	107,485	107,100	0	107,100	107,100	0	107,100	1,145	
Printing/Copying Services	29,291	33,700	34,560	33,000	0	33,000	32,900	0	32,900	-800	
Landscaping & Lawn Services	46,624	48,050	52,550	51,800	0	51,800	51,800	0	51,800	3,750	
Food Services	129,177	182,930	127,100	130,930	0	130,930	130,930	0	130,930	-52,000	
Aerial Mapping	0	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Care Of Prisoners	99,610	125,000	115,000	125,000	0	125,000	125,000	0	125,000	0	
Data Processing Services	3,606	3,520	3,285	33,285	0	33,285	33,285	0	33,285	29,765	
Laboratory Services	23,218	26,500	27,000	27,350	0	27,350	27,350	0	27,350	850	
Recreational Services	57,547	59,575	57,575	59,575	0	59,575	59,575	0	59,575	0	
Election Expenses	0	12,500	0	0	0	0	0	0	0	-12,500	
Codification Services	5,593	5,000	2,890	5,000	0	5,000	5,000	0	5,000	0	
Towing Services	1,626	4,500	4,350	4,000	0	4,000	4,000	0	4,000	-500	
Personnel Testing Services	11,364	8,950	13,300	9,300	0	9,300	9,300	0	9,300	350	
Housing Assistance Pymts - V	1,471,542	1,575,000	1,413,000	1,410,000	0	1,410,000	1,410,000	0	1,410,000	-165,000	
Training Services	3,600	3,800	3,800	3,800	0	3,800	3,800	0	3,800	0	

2014 Object Level Summary of Revenue and Expense  
All City Funds

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Other Professional Services	425,451	424,385	419,975	411,060	0	411,060	411,260	0	411,260	-13,125	
Equipment Rental	7,962	3,200	9,650	9,650	0	9,650	9,650	0	9,650	6,450	
Uniform Rental	15,973	19,760	18,210	18,210	0	18,210	18,210	0	18,210	-1,550	
Other Rental	32,695	31,620	29,585	30,235	0	30,235	30,235	0	30,235	-1,385	
Building/Grounds M&R	123,142	124,750	133,600	146,250	0	146,250	146,250	0	146,250	21,500	
Building/Grounds M&R - NonCity	23,124	10,500	15,500	15,500	0	15,500	15,500	0	15,500	5,000	
DP Equipment M&R	9,049	9,125	9,125	9,125	0	9,125	9,125	0	9,125	0	
Office Equipment M&R	30,650	31,555	33,160	33,185	0	33,185	33,185	0	33,185	1,630	
Sewer System Equipment M&R	103,408	155,000	150,000	150,000	0	150,000	150,000	0	150,000	-5,000	
Vehicle M&R	530,467	530,650	496,750	519,250	0	519,250	519,000	0	519,000	-11,650	
Software Maintenance	180,231	178,150	186,185	189,425	0	189,425	189,425	0	189,425	11,275	
Other Equipment M&R	149,856	137,975	112,375	110,875	0	110,875	110,875	0	110,875	-27,100	
Vehicle License Fees	289	200	380	200	0	200	200	0	200	0	
Miscellaneous Permits	2,414	2,015	2,215	2,015	0	2,015	2,015	0	2,015	0	
Refunds	20,143	25,000	30,000	25,000	0	25,000	25,000	0	25,000	0	
Property Tax	4,097	2,600	2,550	2,550	0	2,550	2,550	0	2,550	-50	
Sales Tax	5,659	5,035	5,035	5,035	0	5,035	5,035	0	5,035	0	
Contributions	635	200	325	325	0	325	325	0	325	125	
Employee Activities	5,184	3,500	5,000	5,000	0	5,000	5,000	0	5,000	1,500	
Other Operating Expenses	6,963	100	3,200	100	0	100	100	0	100	0	
Bank Charges	11,018	11,350	11,500	11,500	0	11,500	11,500	0	11,500	150	
Operating Transfers	1,948,688	1,787,160	1,832,760	1,850,390	0	1,850,390	1,752,880	0	1,752,880	-34,280	
Other Contractual Services	39,557	61,480	94,080	56,480	0	56,480	56,480	0	56,480	-5,000	
Contractual Services	9,206,206	9,061,460	8,855,370	8,942,335	0	8,942,335	8,836,925	0	8,836,925	-224,535	-2.5
Office Supplies	65,739	65,800	67,300	67,900	0	67,900	67,900	0	67,900	2,100	
Books/Magazines	3,764	5,775	5,640	5,375	0	5,375	5,375	0	5,375	-400	
Audio Visual Supplies	1,287	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0	
Educational Materials	3,276	7,500	5,500	5,500	0	5,500	5,500	0	5,500	-2,000	
Other Office Supplies	1,504	100	100	100	0	100	100	0	100	0	
Clothing & Uniforms	64,504	66,600	67,400	67,400	0	67,400	67,200	0	67,200	600	

2014 Object Level Summary of Revenue and Expense  
All City Funds

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Protective/Safety Apparel	48,104	48,600	47,750	47,750	0	47,750	47,750	0	47,750	-850	
Other Clothing & Linen	963	600	600	600	0	600	600	0	600	0	
Ammunition & Targets	7,826	18,000	18,000	18,000	0	18,000	18,000	0	18,000	0	
Other Police Materials	9,244	8,000	9,500	9,500	0	9,500	9,500	0	9,500	1,500	
Food	14,809	13,150	13,450	13,300	0	13,300	13,300	0	13,300	150	
Kitchen Supplies	1,211	150	150	150	0	150	150	0	150	0	
Other Food Service Supplies	0	225	225	225	0	225	225	0	225	0	
Drugs	0	600	600	600	0	600	600	0	600	0	
General Medical Supplies	3,137	3,460	3,685	3,460	0	3,460	3,460	0	3,460	0	
Building/Grounds Materials	43,568	33,700	38,050	36,200	0	36,200	36,200	0	36,200	2,500	
Gasoline	508,816	580,790	535,200	576,540	0	576,540	575,540	0	575,540	-5,250	
Diesel Fuel	370,068	406,240	426,120	426,120	0	426,120	426,120	0	426,120	19,880	
Oil/Grease/Lubricants	16,034	19,300	17,500	17,500	0	17,500	17,500	0	17,500	-1,800	
Tires/Batteries	48,802	33,200	47,300	47,200	0	47,200	47,200	0	47,200	14,000	
Vehicular Repair Parts	113,819	93,200	95,700	93,200	0	93,200	93,200	0	93,200	0	
Chemicals	126,467	85,550	85,550	85,550	0	85,550	85,550	0	85,550	0	
Concrete	5,582	2,150	4,000	4,000	0	4,000	4,000	0	4,000	1,850	
Asphalt	32,800	29,500	32,000	32,000	0	32,000	32,000	0	32,000	2,500	
Gravel/Sand	1,775	5,600	3,800	5,600	0	5,600	5,600	0	5,600	0	
Street Sign Materials	18,855	20,000	20,000	20,000	0	20,000	20,000	0	20,000	0	
Fencing	379	0	0	0	0	0	0	0	0	0	
Safety Materials	3,291	5,000	5,500	4,500	0	4,500	4,500	0	4,500	-500	
Equipment/Motor Repair Parts	56,499	62,075	75,825	75,775	0	75,775	75,775	0	75,775	13,700	
Sewer System Materials	26,990	5,000	21,800	21,500	0	21,500	21,500	0	21,500	16,500	
Tools	14,363	10,275	9,825	9,825	0	9,825	9,825	0	9,825	-450	
Park Supplies	33,946	41,255	41,755	41,255	0	41,255	41,255	0	41,255	0	
Janitorial Supplies	12,734	17,070	16,270	16,070	0	16,070	16,070	0	16,070	-1,000	
Recreation Supplies	15,368	14,300	11,600	15,100	0	15,100	15,100	0	15,100	800	
Animal Food Supplies	1,898	2,600	2,100	2,100	0	2,100	2,100	0	2,100	-500	
Refuse Bags	102,147	105,000	100,395	110,000	0	110,000	110,000	0	110,000	5,000	
Photographic Supplies	489	1,270	900	900	0	900	900	0	900	-370	

2014 Object Level Summary of Revenue and Expense  
All City Funds

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Training Materials	65	1,000	1,150	750	0	750	750	0	750	-250	
Other Operating Supplies	144,437	164,200	150,450	148,950	0	148,950	148,950	0	148,950	-15,250	
Non-Capital Furniture/Furnish	0	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Non-Capital DP Equipment	0	2,250	3,250	3,000	0	3,000	3,000	0	3,000	750	
Non-Capital Telephone Equip	0	100	500	500	0	500	500	0	500	400	
Commodities	1,924,561	1,981,485	1,988,740	2,036,295	0	2,036,295	2,035,095	0	2,035,095	53,610	2.7
Building - Improvements	85,599	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	
Sewer Line Construction	0	511,025	511,025	518,690	0	518,690	518,690	0	518,690	7,665	
Other Improvement Construction	0	0	2,900	0	0	0	0	0	0	0	
Appliances	599	0	0	0	0	0	0	0	0	0	
Audio-Visual Equipment	598	0	0	0	0	0	0	0	0	0	
Data Processing Equipment	18,428	0	0	210,000	0	210,000	210,000	0	210,000	210,000	
Special Use Vehicles	0	150,000	147,655	0	0	0	0	0	0	-150,000	
Police Equipment	6,038	0	0	0	0	0	0	0	0	0	
Sewer Monitoring Equipment	3,483	0	3,275	0	0	0	0	0	0	0	
Sewer Equipment	824	100,000	216,895	180,000	0	180,000	180,000	0	180,000	80,000	
Other Operating Equipment	7,725	0	755	0	0	0	0	0	0	0	
Capital Outlay	123,294	1,127,325	1,007,505	1,295,690	0	1,295,690	1,295,690	0	1,295,690	168,365	14.9
Principal	6,630,000	3,340,000	3,340,000	3,415,000	0	3,415,000	3,415,000	0	3,415,000	75,000	
Interest	793,114	676,655	676,655	571,535	0	571,535	571,535	0	571,535	-105,120	
Bond Issuance Costs	174,818	0	0	0	0	0	0	0	0	0	
Debt Service	7,597,932	4,016,655	4,016,655	3,986,535	0	3,986,535	3,986,535	0	3,986,535	-30,120	-0.7
Transfer To General Fund	106,820	94,690	94,690	94,690	0	94,690	94,690	0	94,690	0	
Transfer To Recreation Fund	280,390	275,000	310,000	300,000	0	300,000	300,000	0	300,000	25,000	
Transfer to Streets Fund	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	
Transfer To Bond & Interest	475,870	479,785	479,785	477,545	0	477,545	477,545	0	477,545	-2,240	
Transfer To CIP Fund	977,665	995,215	1,010,215	1,047,455	0	1,047,455	1,047,455	0	1,047,455	52,240	
Transfer To Capital Projects	2,371,065	3,147,300	3,341,795	2,467,675	0	2,467,675	2,467,675	0	2,467,675	-679,625	



2014 Object Level Summary of Revenue and Expense  
All City Funds

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Transfer To Refuse Restricted	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	
Transfer to Special Park Gift	3,276	0	0	0	0	0	0	0	0	0	
Transfers	4,360,302	5,224,025	5,500,150	4,579,680	0	4,579,680	4,576,745	0	4,576,745	-647,280	-12.4
Pension Fund Reserves	0	537,205	0	558,045	0	558,045	558,045	0	558,045	20,840	
General Reserves	0	3,295,295	0	3,636,305	0	3,636,305	3,613,140	0	3,613,140	317,845	
Reserves	0	3,832,500	0	4,194,350	0	4,194,350	4,171,185	0	4,171,185	338,685	8.8
Total Expense	39,976,434	42,640,865	38,201,240	43,065,305	0	43,065,305	42,417,865	0	42,417,865	-223,000	-0.5

2014 Summary of Revenue and Expense  
General Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	7,387,125	7,617,570	7,662,285	
Intergovernmental	288,000	300,000	297,000	
Licenses and Permits	424,250	379,050	385,250	
Charges For Service	3,224,330	3,006,585	3,029,325	
Miscellaneous	130,155	239,990	170,155	
Transfers	203,535	206,785	221,505	
Total Revenue	11,657,395	11,749,980	11,765,520	0.9
<u>Expense</u>				
Personal Services	13,530,135	13,086,040	13,715,705	
Contractual Services	2,803,105	2,802,800	2,756,820	
Commodities	1,269,125	1,262,420	1,298,635	
Capital Outlay	0	0	0	
Transfers	1,943,035	2,024,665	1,975,380	
Total Expense	19,545,400	19,175,925	19,746,540	1.0
Revenue/Expense Net:	-7,888,005	-7,425,945	-7,981,020	1.2
Jan 1 Balance:	986,795	1,607,190	1,424,855	
Ad Valorem Taxes:	7,243,610	7,243,610	6,856,165	-5.3
Dec 31 Balance:	342,400	1,424,855	300,000	

2014 Object Level Summary of Revenue  
General Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	230,580	150,000	125,000	125,000	0	125,000	125,000	0	125,000	-25,000	
Special Assessment - Current	29,873	25,000	40,000	30,000	0	30,000	30,000	0	30,000	5,000	
Special Assessment - Delin	9,562	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Compensating Use Tax	374,181	375,000	425,000	425,000	0	425,000	425,000	0	425,000	50,000	
Local Sales Tax	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	
Local Sales Tax - CIP	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	
Motor Vehicle Tax	721,182	791,325	738,570	768,285	0	768,285	768,285	0	768,285	-23,040	
Franchise Tax - Gas	346,511	475,000	425,000	400,000	0	400,000	400,000	0	400,000	-75,000	
Franchise Tax - Electric	1,790,885	1,675,000	1,850,000	1,850,000	0	1,850,000	1,850,000	0	1,850,000	175,000	
Franchise Tax - Telephone	75,936	75,000	75,000	75,000	0	75,000	75,000	0	75,000	0	
Franchise Tax - Cable TV	325,586	315,000	325,000	325,000	0	325,000	325,000	0	325,000	10,000	
Franchise Tax - Video	2,072	1,800	10,000	10,000	0	10,000	10,000	0	10,000	8,200	
Taxes	7,443,092	7,387,125	7,617,570	7,662,285	0	7,662,285	7,662,285	0	7,662,285	275,160	3.7
Highway Connecting Links	32,891	28,000	35,000	35,000	0	35,000	35,000	0	35,000	7,000	
Liquor Tax	112,133	120,000	117,000	117,000	0	117,000	117,000	0	117,000	-3,000	
Federal Grants	66,962	60,000	63,000	60,000	0	60,000	60,000	0	60,000	0	
Transient Guest Tax	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	
Intergovernmental	345,228	288,000	300,000	297,000	0	297,000	297,000	0	297,000	9,000	3.1
Business Licenses	83,070	85,000	85,000	85,000	0	85,000	85,000	0	85,000	0	
Deer Hunting Permit	1,001	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Dog Tags	26,940	27,500	28,000	28,000	0	28,000	28,000	0	28,000	500	
License - Other/Misc Sales	3,760	4,500	4,000	4,000	0	4,000	4,000	0	4,000	-500	
Permits - Food Handlers	2,031	2,250	2,250	2,250	0	2,250	2,250	0	2,250	0	
Permits - Health Inspection	13,800	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Permit - Building/Residential	36,832	90,000	50,000	50,000	0	50,000	50,000	0	50,000	-40,000	
Permit - Misc Remodeling	103,575	90,000	90,000	90,000	0	90,000	90,000	0	90,000	0	
Permit - Res Garages/Carport	2,250	2,000	1,000	2,000	0	2,000	2,000	0	2,000	0	

2014 Object Level Summary of Revenue  
General Fund

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Permit - Building/Commercial	57,687	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Permit - Demolitions	425	500	500	500	0	500	500	0	500	0	
License - Plumbing	10,800	13,000	12,000	13,000	0	13,000	13,000	0	13,000	0	
Permit - Plumbing	11,054	13,500	12,000	13,500	0	13,500	13,500	0	13,500	0	
License - Electrical	16,410	20,000	20,000	20,000	0	20,000	20,000	0	20,000	0	
Permit - Electrical	7,054	10,000	8,000	10,000	0	10,000	10,000	0	10,000	0	
License - Mechanical	13,999	16,500	16,000	16,500	0	16,500	16,500	0	16,500	0	
Permit - Mechanical	12,700	12,000	12,500	12,500	0	12,500	12,500	0	12,500	500	
Rental Registration License	1,360	1,300	1,300	1,300	0	1,300	1,300	0	1,300	0	
Fees - Examinations	1,050	1,200	1,000	1,200	0	1,200	1,200	0	1,200	0	
Fees - Replats/Subdividing	3,400	3,000	3,500	3,500	0	3,500	3,500	0	3,500	500	
Licenses & Permits - Other	10,886	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	
Licenses and Permits	420,084	424,250	379,050	385,250	0	385,250	385,250	0	385,250	-39,000	-9.2
Garage Repairs	432,264	457,250	457,250	457,250	0	457,250	457,250	0	457,250	0	
Load Zones & Bags	600	250	600	600	0	600	0	0	0	-250	
Plan Review Fees	2,910	15,000	45,000	15,000	0	15,000	15,000	0	15,000	0	
Project Administration Fees	9,662	13,500	8,500	5,000	0	5,000	5,000	0	5,000	-8,500	
Inspection Fees	0	20,000	0	0	0	0	0	0	0	-20,000	
EMT Services	1,101	0	0	0	0	0	0	0	0	0	
Permit Parking Fees	3,010	4,500	3,000	3,000	0	3,000	0	0	0	-4,500	
Police Security	20,904	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Alarm Response Fees	0	250	250	250	0	250	250	0	250	0	
Dog Bond	6,955	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Animal Pick Up Fees	14,976	14,000	14,000	14,000	0	14,000	14,000	0	14,000	0	
Animal Control Fees - Other	9,892	5,000	7,500	7,500	0	7,500	7,500	0	7,500	2,500	
Court Bonds & Fines	1,036,810	1,150,000	925,000	950,000	0	950,000	950,000	0	950,000	-200,000	
Street Parking Fines	1,615	4,000	3,000	3,000	0	3,000	0	0	0	-4,000	
Permit Parking Fines	880	350	350	350	0	350	0	0	0	-350	
Sale Of Maps	80	50	50	50	0	50	50	0	50	0	
Sale of Fuel	486,466	541,395	541,600	550,700	0	550,700	550,700	0	550,700	9,305	

2014 Object Level Summary of Revenue  
General Fund

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Park Fees	20,973	25,000	21,000	21,000	0	21,000	21,000	0	21,000	-4,000	
Haymarket Square Rentals	1,875	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0	
Admin Service Charge - Sewer	143,370	367,000	367,000	378,010	0	378,010	378,010	0	378,010	11,010	
Admin Service Charge - Refuse	356,315	147,670	147,670	152,100	0	152,100	152,100	0	152,100	4,430	
Open Public Records Fees	5,615	4,550	5,550	5,350	0	5,350	5,350	0	5,350	800	
VA Fire Service Fees	360,996	374,355	374,355	388,205	0	388,205	388,205	0	388,205	13,850	
Charges For Service - Other	67,074	60,710	65,410	65,410	0	65,410	65,410	0	65,410	4,700	
Charges For Service	2,984,344	3,224,330	3,006,585	3,036,275	0	3,036,275	3,029,325	0	3,029,325	-195,005	-6.0
Interest Earnings	21,595	22,500	22,500	22,500	0	22,500	22,500	0	22,500	0	
Sale Of Land	3,411	0	0	0	0	0	0	0	0	0	
Contribution	2,655	0	0	0	0	0	0	0	0	0	
Vehicle Settlement	1,597	0	0	0	0	0	0	0	0	0	
Commissions	555	500	500	500	0	500	500	0	500	0	
Motor Fuel Tax Refund	3,209	2,800	2,925	2,800	0	2,800	2,800	0	2,800	0	
Other - Miscellaneous	218,728	104,355	214,065	144,355	0	144,355	144,355	0	144,355	40,000	
Miscellaneous	251,750	130,155	239,990	170,155	0	170,155	170,155	0	170,155	40,000	30.7
Transfer From Special Fuel	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfer From Countywide Sales	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	
Transfer From Police Seizure	12,130	0	2,950	0	0	0	0	0	0	0	
Transfer From Construction	66,691	0	0	0	0	0	0	0	0	0	
Transfer From Refuse Fund	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfers	223,160	203,535	206,785	221,810	0	221,810	221,505	0	221,505	17,970	8.8
<b>Total Revenue</b>	<b>11,667,658</b>	<b>11,657,395</b>	<b>11,749,980</b>	<b>11,772,775</b>	<b>0</b>	<b>11,772,775</b>	<b>11,765,520</b>	<b>0</b>	<b>11,765,520</b>	<b>108,125</b>	<b>0.9</b>

2014 Activity Level Summary of Expense  
General Fund

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
City Commission	65,655	70,305	69,065	66,930	0	66,930	61,680	0	61,680	-8,625	-12.3
City Manager	389,119	412,365	422,835	422,565	0	422,565	421,760	0	421,760	9,395	2.3
City Clerk	421,494	445,620	420,220	446,645	0	446,645	445,865	0	445,865	245	0.1
Personnel	206,994	229,720	245,640	256,730	0	256,730	256,110	0	256,110	26,390	11.5
Finance	414,142	422,235	416,670	433,115	0	433,115	431,990	0	431,990	9,755	2.3
Legal	81,080	54,175	54,175	54,175	0	54,175	54,175	0	54,175	0	0.0
Municipal Court	323,181	314,760	306,615	316,945	0	316,945	316,345	0	316,345	1,585	0.5
Building & Grounds	125,562	127,375	125,525	125,525	0	125,525	125,525	0	125,525	-1,850	-1.5
Information Services	361,753	355,835	360,075	368,335	0	368,335	367,930	0	367,930	12,095	3.4
City-Wide Expenses	279,460	364,365	381,060	312,995	0	312,995	212,550	0	212,550	-151,815	-41.7
CIP Expenses	1,766,782	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Liquor Tax - Education	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	7.6
Transient Guest Tax	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Contingency	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Police Administration	1,279,454	1,312,035	1,191,065	1,283,550	0	1,283,550	1,280,830	0	1,280,830	-31,205	-2.4
Police Operations	4,811,822	5,133,865	4,817,400	5,259,925	0	5,259,925	5,244,815	0	5,244,815	110,950	2.2
Police - Animal Control	266,267	294,630	252,370	277,995	0	277,995	252,695	0	252,695	-41,935	-14.2
Police - Parking Enforcement	49,683	51,575	51,265	52,870	0	52,870	0	0	0	-51,575	-100.0
Fire Administration	389,673	390,155	389,415	405,715	0	405,715	405,105	0	405,105	14,950	3.8
Fire Suppression	3,659,481	3,728,595	3,717,995	3,892,000	0	3,892,000	3,824,725	0	3,824,725	96,130	2.6
Fire Prevention	177,590	182,860	185,275	195,930	0	195,930	195,055	0	195,055	12,195	6.7
Engineering	553,379	564,470	565,160	582,675	0	582,675	550,170	0	550,170	-14,300	-2.5
Inspection	282,933	296,420	305,695	301,315	0	301,315	300,500	0	300,500	4,080	1.4
Street Lighting	385,549	385,000	405,000	405,000	0	405,000	405,000	0	405,000	20,000	5.2
Planning & Zoning	156,263	155,840	154,320	153,875	0	153,875	153,490	0	153,490	-2,350	-1.5
Economic Development	99,298	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5

2014 Activity Level Summary of Expense  
General Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Code Enforcement	238,913	234,390	244,080	256,075	0	256,075	255,385	0	255,385	20,995	9.0
Airport	79,478	91,315	84,430	85,605	0	85,605	85,605	0	85,605	-5,710	-6.3
Civil Defense	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0
Parks	744,523	767,715	775,380	790,050	0	790,050	788,205	0	788,205	20,490	2.7
Riverfront Park	23,244	19,080	20,520	20,520	0	20,520	20,520	0	20,520	1,440	7.5
Municipal Garage	918,739	969,160	984,160	1,011,645	0	1,011,645	1,010,915	0	1,010,915	41,755	4.3
Service Center	134,233	141,750	145,425	147,695	0	147,695	147,495	0	147,495	5,745	4.1
<b>Total Expense</b>	18,899,913	19,545,400	19,175,925	20,058,805	0	147,695	19,746,540	0	19,746,540	201,140	1.0

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 General Revenue

	2012			2014 Submission			2014 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Taxes	5,635,295	5,606,325	5,773,570	5,803,285	0	5,803,285	5,803,285	0	5,803,285	196,960	3.5	
Intergovernmental	88,957	88,000	93,500	93,500	0	93,500	93,500	0	93,500	5,500	6.3	
Charges For Service	499,685	514,670	514,670	530,110	0	530,110	530,110	0	530,110	15,440	3.0	
Miscellaneous	21,756	23,500	23,500	23,500	0	23,500	23,500	0	23,500	0	0.0	
<b>Total Revenue</b>	<b>6,245,693</b>	<b>6,232,495</b>	<b>6,405,240</b>	<b>6,450,395</b>	<b>0</b>	<b>6,450,395</b>	<b>6,450,395</b>	<b>0</b>	<b>6,450,395</b>	<b>217,900</b>	<b>3.5</b>	
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

The General Revenue budget accounts for all General Fund revenue that is not directly related to a specific department.

The 2014 General Revenue budget rises \$217,900, or 3.5%, over the 2013 budget due primarily to a \$175,000 increase in electric franchise taxes, a \$75,000 increase in local sales taxes, and a \$50,000 increase in compensating use taxes. However, gas franchise taxes decline \$75,000 while the motor vehicle tax distribution to the Fund declines \$23,040.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 General Revenue

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	230,580	150,000	125,000	125,000	0	125,000	125,000	0	125,000	-25,000	
Compensating Use Tax	374,181	375,000	425,000	425,000	0	425,000	425,000	0	425,000	50,000	
Local Sales Tax	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	
Motor Vehicle Tax	721,182	791,325	738,570	768,285	0	768,285	768,285	0	768,285	-23,040	
Franchise Tax - Gas	346,511	475,000	425,000	400,000	0	400,000	400,000	0	400,000	-75,000	
Franchise Tax - Electric	1,790,885	1,675,000	1,850,000	1,850,000	0	1,850,000	1,850,000	0	1,850,000	175,000	
Franchise Tax - Telephone	75,936	75,000	75,000	75,000	0	75,000	75,000	0	75,000	0	
Franchise Tax - Cable TV	325,586	315,000	325,000	325,000	0	325,000	325,000	0	325,000	10,000	
Franchise Tax - Video	2,072	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	
Taxes	5,635,295	5,606,325	5,773,570	5,803,285	0	5,803,285	5,803,285	0	5,803,285	196,960	3.5
Highway Connecting Links	32,891	28,000	35,000	35,000	0	35,000	35,000	0	35,000	7,000	
Liquor Tax	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	
Intergovernmental	88,957	88,000	93,500	93,500	0	93,500	93,500	0	93,500	5,500	6.3
Admin Service Charge - Sewer	143,370	367,000	367,000	378,010	0	378,010	378,010	0	378,010	11,010	
Admin Service Charge - Refuse	356,315	147,670	147,670	152,100	0	152,100	152,100	0	152,100	4,430	
Charges For Service	499,685	514,670	514,670	530,110	0	530,110	530,110	0	530,110	15,440	3.0
Interest Earnings	21,595	22,500	22,500	22,500	0	22,500	22,500	0	22,500	0	
Other - Miscellaneous	161	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Miscellaneous	21,756	23,500	23,500	23,500	0	23,500	23,500	0	23,500	0	0.0
<b>Total Revenue</b>	<b>6,245,693</b>	<b>6,232,495</b>	<b>6,405,240</b>	<b>6,450,395</b>	<b>0</b>	<b>6,450,395</b>	<b>6,450,395</b>	<b>0</b>	<b>6,450,395</b>	<b>217,900</b>	<b>3.5</b>

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Commission

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	15	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	15	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Personal Services	27,301	27,300	27,300	27,300	0	27,300	27,300	0	27,300	0	0.0
Contractual Services	36,437	38,355	38,365	36,480	0	36,480	31,230	0	31,230	-7,125	-18.6
Commodities	917	3,650	2,400	2,150	0	2,150	2,150	0	2,150	-1,500	-41.1
Transfers	1,000	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	0.0
Total Expense	65,655	70,305	69,065	66,930	0	66,930	61,680	0	61,680	-8,625	-12.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 City Commission expense budget declines \$8,625, or 12.3%, from the 2013 budget due primarily to a \$5,000 decrease in travel costs, the consolidation of \$1,250 of copier maintenance expenses into the City Clerk's budget, and a reduction of \$1,000 in other operating supplies. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Commission

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Other - Miscellaneous	15	0	0	0	0	0	0	0	0	0		
Miscellaneous	15	0	0	0	0	0	0	0	0	0	*.*	
Total Revenue	15	0	0	0	0	0	0	0	0	0	*.*	
<u>Expense</u>												
Regular Earnings	25,200	25,200	25,200	25,200	0	25,200	25,200	0	25,200	0		
FICA	2,101	2,100	2,100	2,100	0	2,100	2,100	0	2,100	0		
Personal Services	27,301	27,300	27,300	27,300	0	27,300	27,300	0	27,300	0	0.0	
Postage	20	0	0	0	0	0	0	0	0	0		
Commercial Travel	1,404	2,000	1,400	2,000	0	2,000	500	0	500	-1,500		
Lodging	3,215	3,500	4,965	3,500	0	3,500	875	0	875	-2,625		
Meals	1,411	1,250	1,600	1,500	0	1,500	375	0	375	-875		
Mileage Reimbursement	199	250	250	250	0	250	250	0	250	0		
Parking/Tolls	58	0	60	0	0	0	0	0	0	0		
Registration	0	460	0	0	0	0	0	0	0	-460		
Insurance	355	300	300	300	0	300	300	0	300	0		
Dues, Memberships, & Subs	20,192	20,245	20,165	20,165	0	20,165	20,165	0	20,165	-80		
Printing/Copying Services	36	0	110	0	0	0	0	0	0	0		
Food Services	1,435	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Data Processing Services	2,263	2,500	2,265	2,265	0	2,265	2,265	0	2,265	-235		
Other Professional Services	4,447	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Office Equipment M&R	1,397	1,250	750	0	0	0	0	0	0	-1,250		
Property Tax	7	100	0	0	0	0	0	0	0	-100		
Contractual Services	36,437	38,355	38,365	36,480	0	36,480	31,230	0	31,230	-7,125	-18.6	
Office Supplies	266	750	500	500	0	500	500	0	500	-250		

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Commission

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Books/Magazines	62	100	100	100	0	100	100	0	100	0	
Audio Visual Supplies	0	250	250	250	0	250	250	0	250	0	
Other Office Supplies	54	0	0	0	0	0	0	0	0	0	
Food	227	300	300	300	0	300	300	0	300	0	
Other Operating Supplies	308	2,000	1,000	1,000	0	1,000	1,000	0	1,000	-1,000	
Non-Capital DP Equipment	0	250	250	0	0	0	0	0	0	-250	
Commodities	917	3,650	2,400	2,150	0	2,150	2,150	0	2,150	-1,500	-41.1
Transfer To Capital Projects	1,000	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Transfers	1,000	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	0.0
<b>Total Expense</b>	<b>65,655</b>	<b>70,305</b>	<b>69,065</b>	<b>66,930</b>	<b>0</b>	<b>66,930</b>	<b>61,680</b>	<b>0</b>	<b>61,680</b>	<b>-8,625</b>	<b>-12.3</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
City Manager

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	5,175	5,160	5,160	5,160	0	5,160	5,160	0	5,160	0	0.0
Miscellaneous	107	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>5,282</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>0</b>	<b>5,160</b>	<b>5,160</b>	<b>0</b>	<b>5,160</b>	<b>0</b>	<b>0.0</b>
<u>Expense</u>											
Personal Services	355,068	373,735	386,795	388,305	0	388,305	387,500	0	387,500	13,765	3.7
Contractual Services	32,109	35,230	33,290	31,510	0	31,510	31,510	0	31,510	-3,720	-10.6
Commodities	1,942	3,400	2,750	2,750	0	2,750	2,750	0	2,750	-650	-19.1
<b>Total Expense</b>	<b>389,119</b>	<b>412,365</b>	<b>422,835</b>	<b>422,565</b>	<b>0</b>	<b>422,565</b>	<b>421,760</b>	<b>0</b>	<b>421,760</b>	<b>9,395</b>	<b>2.3</b>
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

Revenue in the City Manager's budget includes a 50% cost share reimbursement from the school board for the cable TV video editing contract. \$5,160 is budgeted for 2014.

The 2014 City Manager expense budget rises \$9,395, or 2.3%, over the 2013 budget due to a \$13,765 increase in Personal Services for salary and fringe benefit expenses. However, \$1,900 of copier maintenance expenses are consolidated into the City Clerk's budget while costs related to maintaining the City website decline \$1,560. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
City Manager

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Charges For Service - Other	5,175	5,160	5,160	5,160	0	5,160	5,160	0	5,160	0		
Charges For Service	5,175	5,160	5,160	5,160	0	5,160	5,160	0	5,160	0	0.0	
Other - Miscellaneous	107	0	0	0	0	0	0	0	0	0		
Miscellaneous	107	0	0	0	0	0	0	0	0	0	*.*	
<b>Total Revenue</b>	<b>5,282</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>0</b>	<b>5,160</b>	<b>5,160</b>	<b>0</b>	<b>5,160</b>	<b>0</b>	<b>0.0</b>	
<u>Expense</u>												
Regular Earnings	268,909	279,350	293,315	292,885	0	292,885	292,885	0	292,885	13,535		
Longevity	600	655	60	125	0	125	125	0	125	-530		
FICA	18,951	18,830	20,500	19,965	0	19,965	19,965	0	19,965	1,135		
Health Insurance	32,256	36,775	32,100	34,125	0	34,125	33,320	0	33,320	-3,455		
KPERS	22,822	25,115	28,000	28,480	0	28,480	28,480	0	28,480	3,365		
Worker's Compensation	454	525	510	440	0	440	440	0	440	-85		
Unemployment Insurance	751	785	610	585	0	585	585	0	585	-200		
Automobile Allowance	10,325	11,700	11,700	11,700	0	11,700	11,700	0	11,700	0		
Personal Services	355,068	373,735	386,795	388,305	0	388,305	387,500	0	387,500	13,765	3.7	
Telephone	3,295	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Commercial Travel	496	500	510	500	0	500	500	0	500	0		
Lodging	804	1,000	1,325	1,000	0	1,000	1,000	0	1,000	0		
Meals	944	800	1,090	800	0	800	800	0	800	0		
Mileage Reimbursement	144	0	0	0	0	0	0	0	0	0		
Parking/Tolls	35	50	50	50	0	50	50	0	50	0		
Registration	653	720	720	720	0	720	720	0	720	0		
Classified Advertising	1,617	0	255	0	0	0	0	0	0	0		
Dues, Memberships, & Subs	2,015	2,270	2,420	2,420	0	2,420	2,420	0	2,420	150		

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Manager

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Printing/Copying Services	63	500	1,500	850	0	850	850	0	850	350	
Food Services	25	300	300	300	0	300	300	0	300	0	
Other Professional Services	21,294	23,330	21,770	21,770	0	21,770	21,770	0	21,770	-1,560	
Office Equipment M&R	471	760	250	0	0	0	0	0	0	-760	
Other Equipment M&R	108	2,000	100	100	0	100	100	0	100	-1,900	
Employee Activities	11	0	0	0	0	0	0	0	0	0	
Other Contractual Services	135	0	0	0	0	0	0	0	0	0	
Contractual Services	32,109	35,230	33,290	31,510	0	31,510	31,510	0	31,510	-3,720	-10.6
Office Supplies	765	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Books/Magazines	37	50	50	50	0	50	50	0	50	0	
Audio Visual Supplies	233	0	0	0	0	0	0	0	0	0	
Food	350	150	300	300	0	300	300	0	300	150	
Animal Food Supplies	90	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	467	1,200	900	900	0	900	900	0	900	-300	
Non-Capital DP Equipment	0	500	0	0	0	0	0	0	0	-500	
Commodities	1,942	3,400	2,750	2,750	0	2,750	2,750	0	2,750	-650	-19.1
<b>Total Expense</b>	<b>389,119</b>	<b>412,365</b>	<b>422,835</b>	<b>422,565</b>	<b>0</b>	<b>422,565</b>	<b>421,760</b>	<b>0</b>	<b>421,760</b>	<b>9,395</b>	<b>2.3</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
City Clerk

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Taxes	0	1,800	0	0	0	0	0	0	0	-1,800	-100.0
Licenses and Permits	116,131	119,300	119,300	119,300	0	119,300	119,300	0	119,300	0	0.0
Charges For Service	12,853	16,550	12,150	8,500	0	8,500	8,500	0	8,500	-8,050	-48.6
Miscellaneous	73	150	150	150	0	150	150	0	150	0	0.0
<b>Total Revenue</b>	<b>129,057</b>	<b>137,800</b>	<b>131,600</b>	<b>127,950</b>	<b>0</b>	<b>127,950</b>	<b>127,950</b>	<b>0</b>	<b>127,950</b>	<b>-9,850</b>	<b>-7.1</b>
<b>Expense</b>											
Personal Services	279,523	286,475	262,425	277,635	0	277,635	276,855	0	276,855	-9,620	-3.4
Contractual Services	138,638	155,595	153,645	164,260	0	164,260	164,260	0	164,260	8,665	5.6
Commodities	3,332	3,550	4,150	4,750	0	4,750	4,750	0	4,750	1,200	33.8
<b>Total Expense</b>	<b>421,494</b>	<b>445,620</b>	<b>420,220</b>	<b>446,645</b>	<b>0</b>	<b>446,645</b>	<b>445,865</b>	<b>0</b>	<b>445,865</b>	<b>245</b>	<b>0.1</b>
Full Time Equivalents:	4.50	4.50	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2014 City Clerk revenue budget declines \$9,850, or 7.1%, from the 2013 budget due primarily to an \$8,500 decrease in project administration fees earned from the Neighborhood Stabilization Grant. Also, \$1,800 of video franchise fees are moved to the General Revenue budget.

The 2014 City Clerk expense budget increases \$245, or 0.1%, over the 2013 budget due primarily to a \$9,750 increase in insurance premiums and a \$8,360 increase in copier maintenance and supply expenses as these costs are consolidated into the City Clerk's budget from other City Hall departments. Legal advertising expenses also increase \$2,500. However, election expenses decline \$12,500 since 2014 is a non-election year. Also, Personal Services decline \$9,620 due to the elimination of a part time Office Clerk position. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Clerk

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Franchise Tax - Video	0	1,800	0	0	0	0	0	0	0	-1,800	
Taxes	0	1,800	0	0	0	0	0	0	0	-1,800	-100.0
Business Licenses	83,070	85,000	85,000	85,000	0	85,000	85,000	0	85,000	0	
Deer Hunting Permit	1,001	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Dog Tags	26,940	27,500	28,000	28,000	0	28,000	28,000	0	28,000	500	
License - Other/Misc Sales	3,760	4,500	4,000	4,000	0	4,000	4,000	0	4,000	-500	
Rental Registration License	1,360	1,300	1,300	1,300	0	1,300	1,300	0	1,300	0	
Licenses and Permits	116,131	119,300	119,300	119,300	0	119,300	119,300	0	119,300	0	0.0
Project Administration Fees	9,662	13,500	8,500	5,000	0	5,000	5,000	0	5,000	-8,500	
Haymarket Square Rentals	1,875	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0	
Open Public Records Fees	457	300	750	600	0	600	600	0	600	300	
Charges For Service - Other	858	750	900	900	0	900	900	0	900	150	
Charges For Service	12,853	16,550	12,150	8,500	0	8,500	8,500	0	8,500	-8,050	-48.6
Other - Miscellaneous	73	150	150	150	0	150	150	0	150	0	
Miscellaneous	73	150	150	150	0	150	150	0	150	0	0.0
<b>Total Revenue</b>	<b>129,057</b>	<b>137,800</b>	<b>131,600</b>	<b>127,950</b>	<b>0</b>	<b>127,950</b>	<b>127,950</b>	<b>0</b>	<b>127,950</b>	<b>-9,850</b>	<b>-7.1</b>
<u>Expense</u>											
Regular Earnings	208,852	212,830	196,195	203,880	0	203,880	203,880	0	203,880	-8,950	
Longevity	695	755	755	815	0	815	815	0	815	60	
FICA	15,880	16,340	15,065	15,660	0	15,660	15,660	0	15,660	-680	
Health Insurance	32,216	32,790	29,650	33,065	0	33,065	32,285	0	32,285	-505	
KPERS	17,369	19,160	16,395	19,895	0	19,895	19,895	0	19,895	735	
Worker's Compensation	335	400	390	310	0	310	310	0	310	-90	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Clerk

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Unemployment Insurance	576	600	375	410	0	410	410	0	410	-190	
Automobile Allowance	3,600	3,600	3,600	3,600	0	3,600	3,600	0	3,600	0	
Personal Services	279,523	286,475	262,425	277,635	0	277,635	276,855	0	276,855	-9,620	-3.4
Water	114	120	150	150	0	150	150	0	150	30	
Telephone	2,521	1,600	2,250	2,250	0	2,250	2,250	0	2,250	650	
Postage	31,832	35,000	35,000	35,000	0	35,000	35,000	0	35,000	0	
Lodging	0	750	750	750	0	750	750	0	750	0	
Meals	113	400	400	400	0	400	400	0	400	0	
Mileage Reimbursement	224	900	750	750	0	750	750	0	750	-150	
Parking/Tolls	12	50	50	50	0	50	50	0	50	0	
Registration	453	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Classified Advertising	0	300	300	300	0	300	300	0	300	0	
Promotional Advertising	0	75	0	0	0	0	0	0	0	-75	
Legal Advertising	3,564	1,000	3,500	3,500	0	3,500	3,500	0	3,500	2,500	
Insurance	86,916	90,000	95,000	99,750	0	99,750	99,750	0	99,750	9,750	
Dues, Memberships, & Subs	479	600	600	600	0	600	600	0	600	0	
Legal Services	511	50	600	600	0	600	600	0	600	550	
Janitorial Services	2,941	2,000	3,000	3,000	0	3,000	3,000	0	3,000	1,000	
Printing/Copying Services	422	1,000	750	750	0	750	750	0	750	-250	
Election Expenses	0	12,500	0	0	0	0	0	0	0	-12,500	
Codification Services	5,593	5,000	2,890	5,000	0	5,000	5,000	0	5,000	0	
Other Professional Services	403	200	200	200	0	200	200	0	200	0	
Equipment Rental	1,098	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Office Equipment M&R	739	1,100	4,505	8,260	0	8,260	8,260	0	8,260	7,160	
Sales Tax	54	50	50	50	0	50	50	0	50	0	
Other Contractual Services	650	700	700	700	0	700	700	0	700	0	
Contractual Services	138,638	155,595	153,645	164,260	0	164,260	164,260	0	164,260	8,665	5.6
Office Supplies	2,394	2,500	3,100	3,700	0	3,700	3,700	0	3,700	1,200	
Books/Magazines	74	300	300	300	0	300	300	0	300	0	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City Clerk

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Other Office Supplies	53	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	811	750	750	750	0	750	750	0	750	0	
Commodities	3,332	3,550	4,150	4,750	0	4,750	4,750	0	4,750	1,200	33.8
Total Expense	421,494	445,620	420,220	446,645	0	446,645	445,865	0	445,865	245	0.1

2014 Object Level Summary of Revenue and Expense  
General Fund  
Personnel

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	745	500	500	500	0	500	500	0	500	0	0.0
Total Revenue	745	500	500	500	0	500	500	0	500	0	0.0
<u>Expense</u>											
Personal Services	155,208	173,460	191,290	200,295	0	200,295	199,675	0	199,675	26,215	15.1
Contractual Services	50,593	54,840	53,100	55,185	0	55,185	55,185	0	55,185	345	0.6
Commodities	1,193	1,420	1,250	1,250	0	1,250	1,250	0	1,250	-170	-12.0
Total Expense	206,994	229,720	245,640	256,730	0	256,730	256,110	0	256,110	26,390	11.5
Full Time Equivalents:	2.75	2.75	2.50	2.50	0.00	2.50	2.50	0.00	2.50		

The 2014 Personnel expense budget rises \$26,390, or 11.5%, over the 2013 budget due to a \$26,215 increase in Personal Services. Due to employee turnover, an employee with a significantly higher salary and health insurance premium was hired from another City department to replace the departing employee. Tuition reimbursement expenses decline \$1,000 while \$1,000 of copier maintenance expenses are consolidated into the City Clerk's Office. However, expenses for employee activities increase \$1,500. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Personnel

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Commissions	555	500	500	500	0	500	500	0	500	0	
Other - Miscellaneous	190	0	0	0	0	0	0	0	0	0	
Miscellaneous	745	500	500	500	0	500	500	0	500	0	0.0
Total Revenue	745	500	500	500	0	500	500	0	500	0	0.0
<u>Expense</u>											
Regular Earnings	117,926	128,605	138,750	143,570	0	143,570	143,570	0	143,570	14,965	
Longevity	1,045	420	420	1,110	0	1,110	1,110	0	1,110	690	
FICA	8,363	9,870	10,650	11,070	0	11,070	11,070	0	11,070	1,200	
Health Insurance	13,698	18,790	24,700	26,370	0	26,370	25,750	0	25,750	6,960	
KPERS	10,008	11,575	12,680	14,065	0	14,065	14,065	0	14,065	2,490	
Worker's Compensation	250	240	230	220	0	220	220	0	220	-20	
Unemployment Insurance	317	360	260	290	0	290	290	0	290	-70	
Automobile Allowance	3,600	3,600	3,600	3,600	0	3,600	3,600	0	3,600	0	
Personal Services	155,208	173,460	191,290	200,295	0	200,295	199,675	0	199,675	26,215	15.1
Telephone	871	650	800	800	0	800	800	0	800	150	
Meals	0	100	100	100	0	100	100	0	100	0	
Mileage Reimbursement	0	50	250	150	0	150	150	0	150	100	
Tuition Reimbursement	20,216	26,000	22,500	25,000	0	25,000	25,000	0	25,000	-1,000	
Registration	0	500	500	500	0	500	500	0	500	0	
Classified Advertising	684	0	0	0	0	0	0	0	0	0	
Insurance	3,335	3,500	3,500	3,500	0	3,500	3,500	0	3,500	0	
Dues, Memberships, & Subs	549	700	575	575	0	575	575	0	575	-125	
Financial Services	696	100	700	350	0	350	350	0	350	250	
Counseling Services	9,225	9,240	9,425	9,610	0	9,610	9,610	0	9,610	370	
Medical Services	3,408	4,250	3,750	3,750	0	3,750	3,750	0	3,750	-500	
Printing/Copying Services	0	50	50	50	0	50	50	0	50	0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Personnel

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Laboratory Services	4,878	4,000	4,500	4,850	0	4,850	4,850	0	4,850	850	
Other Professional Services	65	300	300	300	0	300	300	0	300	0	
Office Equipment M&R	899	1,000	500	0	0	0	0	0	0	-1,000	
Employee Activities	5,173	3,500	5,000	5,000	0	5,000	5,000	0	5,000	1,500	
Other Contractual Services	594	900	650	650	0	650	650	0	650	-250	
Contractual Services	50,593	54,840	53,100	55,185	0	55,185	55,185	0	55,185	345	0.6
Office Supplies	574	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Food	184	100	100	100	0	100	100	0	100	0	
Photographic Supplies	0	170	0	0	0	0	0	0	0	-170	
Other Operating Supplies	434	150	150	150	0	150	150	0	150	0	
Commodities	1,193	1,420	1,250	1,250	0	1,250	1,250	0	1,250	-170	-12.0
Total Expense	206,994	229,720	245,640	256,730	0	256,730	256,110	0	256,110	26,390	11.5

2014 Object Level Summary of Revenue and Expense  
General Fund  
Finance

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Personal Services	369,569	372,210	366,530	389,390	0	389,390	388,265	0	388,265	16,055	4.3
Contractual Services	37,779	43,825	43,275	37,025	0	37,025	37,025	0	37,025	-6,800	-15.5
Commodities	6,795	6,200	6,865	6,700	0	6,700	6,700	0	6,700	500	8.1
Total Expense	414,142	422,235	416,670	433,115	0	433,115	431,990	0	431,990	9,755	2.3
Full Time Equivalents:	5.00	4.50	4.50	4.50	0.00	4.50	4.50	0.00	4.50		

The 2014 Finance expense budget rises \$9,755, or 2.3%, over the 2013 budget due to a \$16,055 increase in Personal Services. Due to employee turnover, a new employee with a family health insurance plan replaced an employee who had no health insurance. This change alone accounts for \$12,895 of the increase. However, professional services decline \$6,000 due to the elimination of funds for the bi-annual GASB 45 actuarial study of postemployment benefits given that 2014 is an off-year for this study. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Finance

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Expense</u>												
Regular Earnings	281,403	283,685	273,380	286,390	0	286,390	286,390	0	286,390	2,705		
Longevity	1,330	1,450	1,450	850	0	850	850	0	850	-600		
FICA	20,866	21,815	20,125	21,975	0	21,975	21,975	0	21,975	160		
Health Insurance	37,981	34,750	42,285	47,645	0	47,645	46,520	0	46,520	11,770		
KPERS	23,123	25,575	24,650	27,920	0	27,920	27,920	0	27,920	2,345		
Worker's Compensation	501	535	520	435	0	435	435	0	435	-100		
Unemployment Insurance	765	800	520	575	0	575	575	0	575	-225		
Automobile Allowance	3,600	3,600	3,600	3,600	0	3,600	3,600	0	3,600	0		
Personal Services	369,569	372,210	366,530	389,390	0	389,390	388,265	0	388,265	16,055	4.3	
Telephone	1,342	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0		
Postage	0	0	50	0	0	0	0	0	0	0		
Classified Advertising	235	0	0	0	0	0	0	0	0	0		
Legal Advertising	601	400	600	600	0	600	600	0	600	200		
Dues, Memberships, & Subs	766	700	750	750	0	750	750	0	750	50		
Financial Services	31,712	33,000	31,500	32,000	0	32,000	32,000	0	32,000	-1,000		
Printing/Copying Services	1,113	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Other Professional Services	1,487	6,225	6,750	225	0	225	225	0	225	-6,000		
Office Equipment M&R	524	500	625	450	0	450	450	0	450	-50		
Contractual Services	37,779	43,825	43,275	37,025	0	37,025	37,025	0	37,025	-6,800	-15.5	
Office Supplies	6,176	5,250	5,750	5,750	0	5,750	5,750	0	5,750	500		
Books/Magazines	380	450	615	450	0	450	450	0	450	0		
Other Operating Supplies	239	500	500	500	0	500	500	0	500	0		
Commodities	6,795	6,200	6,865	6,700	0	6,700	6,700	0	6,700	500	8.1	
<b>Total Expense</b>	<b>414,142</b>	<b>422,235</b>	<b>416,670</b>	<b>433,115</b>	<b>0</b>	<b>433,115</b>	<b>431,990</b>	<b>0</b>	<b>431,990</b>	<b>9,755</b>	<b>2.3</b>	



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Legal

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Personal Services	2,921	3,950	3,950	3,950	0	3,950	3,950	0	3,950	0	0.0
Contractual Services	77,956	50,100	50,100	50,100	0	50,100	50,100	0	50,100	0	0.0
Commodities	203	125	125	125	0	125	125	0	125	0	0.0
Total Expense	81,080	54,175	54,175	54,175	0	54,175	54,175	0	54,175	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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The 2014 Legal expense budget remains unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Legal

				2014 Submission			2014 Recommendation					
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Expense</u>												
FICA	2,817	3,825	3,825	3,825	0	3,825	3,825	0	3,825	0		
Unemployment Insurance	103	125	125	125	0	125	125	0	125	0		
Personal Services	2,921	3,950	3,950	3,950	0	3,950	3,950	0	3,950	0	0.0	
Registration	65	100	100	100	0	100	100	0	100	0		
Legal Services	76,417	50,000	50,000	50,000	0	50,000	50,000	0	50,000	0		
Other Contractual Services	1,474	0	0	0	0	0	0	0	0	0		
Contractual Services	77,956	50,100	50,100	50,100	0	50,100	50,100	0	50,100	0	0.0	
Office Supplies	12	0	0	0	0	0	0	0	0	0		
Books/Magazines	190	125	125	125	0	125	125	0	125	0		
Commodities	203	125	125	125	0	125	125	0	125	0	0.0	
<b>Total Expense</b>	81,080	54,175	54,175	54,175	0	54,175	54,175	0	54,175	0	0.0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Municipal Court

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	1,036,855	1,150,000	925,000	950,000	0	950,000	950,000	0	950,000	-200,000	-17.4
Miscellaneous	602	0	0	0	0	0	0	0	0	0	.*
<b>Total Revenue</b>	<b>1,037,456</b>	<b>1,150,000</b>	<b>925,000</b>	<b>950,000</b>	<b>0</b>	<b>950,000</b>	<b>950,000</b>	<b>0</b>	<b>950,000</b>	<b>-200,000</b>	<b>-17.4</b>
<u>Expense</u>											
Personal Services	304,840	299,735	289,290	299,620	0	299,620	299,020	0	299,020	-715	-0.2
Contractual Services	12,767	11,275	13,475	13,475	0	13,475	13,475	0	13,475	2,200	19.5
Commodities	5,574	3,750	3,850	3,850	0	3,850	3,850	0	3,850	100	2.7
<b>Total Expense</b>	<b>323,181</b>	<b>314,760</b>	<b>306,615</b>	<b>316,945</b>	<b>0</b>	<b>316,945</b>	<b>316,345</b>	<b>0</b>	<b>316,345</b>	<b>1,585</b>	<b>0.5</b>
Full Time Equivalents:	3.50	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2014 Municipal Court revenue budget declines \$200,000, or 17.4%, from the 2013 budget due to a decrease in court fees and fines in that amount.

The 2014 Municipal Court expense budget rises \$1,585, or 0.5%, over the 2013 budget due to a \$1,150 increase in credit card processing expenses and a \$700 increase in telephone expenses. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Municipal Court

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Bank Charges	4,833	3,600	4,750	4,750	0	4,750	4,750	0	4,750	1,150	
Contractual Services	12,767	11,275	13,475	13,475	0	13,475	13,475	0	13,475	2,200	19.5
Office Supplies	4,259	2,600	2,600	2,600	0	2,600	2,600	0	2,600	0	
Books/Magazines	346	200	300	300	0	300	300	0	300	100	
Food	405	450	450	450	0	450	450	0	450	0	
Other Operating Supplies	565	500	500	500	0	500	500	0	500	0	
Commodities	5,574	3,750	3,850	3,850	0	3,850	3,850	0	3,850	100	2.7
<b>Total Expense</b>	<b>323,181</b>	<b>314,760</b>	<b>306,615</b>	<b>316,945</b>	<b>0</b>	<b>316,945</b>	<b>316,345</b>	<b>0</b>	<b>316,345</b>	<b>1,585</b>	<b>0.5</b>

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Building & Grounds

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	130	0	255	0	0	0	0	0	0	0	*.*
Total Revenue	130	0	255	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	122,752	112,375	122,775	122,775	0	122,775	122,775	0	122,775	10,400	9.3
Commodities	2,810	15,000	2,750	2,750	0	2,750	2,750	0	2,750	-12,250	-81.7
Total Expense	125,562	127,375	125,525	125,525	0	125,525	125,525	0	125,525	-1,850	-1.5
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Building & Grounds expense budget declines \$1,850, or 1.5%, from the 2013 budget due to a \$2,500 decline in City Hall maintenance and repair expenses. The \$12,500 of budget authority transferred into this activity in 2013 to support the Carnegie Arts Center has been realigned into appropriate object line items for 2014.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Building & Grounds

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Other - Miscellaneous	130	0	255	0	0	0	0	0	0	0	
Miscellaneous	130	0	255	0	0	0	0	0	0	0	*.*
Total Revenue	130	0	255	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Electricity	32,130	30,600	34,500	34,500	0	34,500	34,500	0	34,500	3,900	
Natural Gas	5,028	6,000	9,250	9,250	0	9,250	9,250	0	9,250	3,250	
Telephone	346	0	750	750	0	750	750	0	750	750	
Pest Control Services	1,269	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Janitorial Services	39,619	39,575	39,575	39,575	0	39,575	39,575	0	39,575	0	
Other Professional Services	1,200	200	200	200	0	200	200	0	200	0	
Building/Grounds M&R	19,945	25,000	22,500	22,500	0	22,500	22,500	0	22,500	-2,500	
Building/Grounds M&R - NonCity	23,124	10,000	15,000	15,000	0	15,000	15,000	0	15,000	5,000	
Other Equipment M&R	90	0	0	0	0	0	0	0	0	0	
Contractual Services	122,752	112,375	122,775	122,775	0	122,775	122,775	0	122,775	10,400	9.3
Food	1,567	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Building/Grounds Materials	991	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Other Operating Supplies	252	12,500	250	250	0	250	250	0	250	-12,250	
Commodities	2,810	15,000	2,750	2,750	0	2,750	2,750	0	2,750	-12,250	-81.7
Total Expense	125,562	127,375	125,525	125,525	0	125,525	125,525	0	125,525	-1,850	-1.5

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Information Services

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Personal Services	150,357	154,855	154,525	159,815	0	159,815	159,410	0	159,410	4,555	2.9
Contractual Services	203,985	198,480	201,150	204,120	0	204,120	204,120	0	204,120	5,640	2.8
Commodities	7,412	2,500	4,400	4,400	0	4,400	4,400	0	4,400	1,900	76.0
Total Expense	361,753	355,835	360,075	368,335	0	368,335	367,930	0	367,930	12,095	3.4
Full Time Equivalents:	2.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2014 Information Services expense budget rises \$12,095, or 3.4%, over the 2013 budget due primarily to a \$4,555 increase in Personal Services for salary and fringe benefit expenses. Telephone charges for analog lines increase by \$3,050 while software maintenance expenses increase \$2,500. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
General Fund  
Information Services

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Regular Earnings	117,692	117,770	117,695	120,590	0	120,590	120,590	0	120,590	2,820	
Longevity	600	600	600	600	0	600	600	0	600	0	
FICA	9,048	9,055	9,050	9,270	0	9,270	9,270	0	9,270	215	
Health Insurance	12,833	16,260	16,180	17,155	0	17,155	16,750	0	16,750	490	
KPERS	9,639	10,620	10,550	11,780	0	11,780	11,780	0	11,780	1,160	
Worker's Compensation	216	220	215	180	0	180	180	0	180	-40	
Unemployment Insurance	328	330	235	240	0	240	240	0	240	-90	
Personal Services	150,357	154,855	154,525	159,815	0	159,815	159,410	0	159,410	4,555	2.9
Telephone	47,510	42,700	45,250	45,750	0	45,750	45,750	0	45,750	3,050	
Mileage Reimbursement	173	100	250	250	0	250	250	0	250	150	
Dues, Memberships, & Subs	100	50	50	50	0	50	50	0	50	0	
Data Processing Services	648	420	420	420	0	420	420	0	420	0	
Other Professional Services	39	150	150	150	0	150	150	0	150	0	
Office Equipment M&R	53	60	30	0	0	0	0	0	0	-60	
Software Maintenance	155,462	155,000	155,000	157,500	0	157,500	157,500	0	157,500	2,500	
Contractual Services	203,985	198,480	201,150	204,120	0	204,120	204,120	0	204,120	5,640	2.8
Office Supplies	423	500	500	500	0	500	500	0	500	0	
Other Operating Supplies	6,989	400	400	400	0	400	400	0	400	0	
Non-Capital DP Equipment	0	1,500	3,000	3,000	0	3,000	3,000	0	3,000	1,500	
Non-Capital Telephone Equip	0	100	500	500	0	500	500	0	500	400	
Commodities	7,412	2,500	4,400	4,400	0	4,400	4,400	0	4,400	1,900	76.0
<b>Total Expense</b>	<b>361,753</b>	<b>355,835</b>	<b>360,075</b>	<b>368,335</b>	<b>0</b>	<b>368,335</b>	<b>367,930</b>	<b>0</b>	<b>367,930</b>	<b>12,095</b>	<b>3.4</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
City-Wide Expenses

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	62,553	480	64,800	480	0	480	480	0	480	0	0.0
Transfers	66,691	0	0	0	0	0	0	0	0	0	*. *
<b>Total Revenue</b>	<b>129,244</b>	<b>480</b>	<b>64,800</b>	<b>480</b>	<b>0</b>	<b>480</b>	<b>480</b>	<b>0</b>	<b>480</b>	<b>0</b>	<b>0.0</b>
<u>Expense</u>											
Personal Services	81,462	70,960	57,225	60,420	0	60,420	60,420	0	60,420	-10,540	-14.9
Contractual Services	100,282	101,370	100,170	100,260	0	100,260	2,750	0	2,750	-98,620	-97.3
Transfers	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	-22.2
<b>Total Expense</b>	<b>279,460</b>	<b>364,365</b>	<b>381,060</b>	<b>312,995</b>	<b>0</b>	<b>312,995</b>	<b>212,550</b>	<b>0</b>	<b>212,550</b>	<b>-151,815</b>	<b>-41.7</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The City-Wide expense budget provides funds to accommodate transfers to outside agencies and for expenses related to the Health Benefit Account program - a post-retirement benefit where the City pays half of a retiree's health insurance from accrued sick leave funds not paid to the employee upon retirement.

The 2013 revenue estimate anticipates that the City will receive a premium reimbursement of approximately \$50,000 from KERIT (the City's workers compensation insurance carrier).

In 2014, the budget includes \$60,420 in support of the Health Benefit Account program.

Finally, the 2014 General Fund subsidy of the Streets Fund declines \$42,655 to \$149,380.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 City-Wide Expenses

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Sale Of Land	3,411	0	0	0	0	0	0	0	0	0	
Other - Miscellaneous	59,142	480	64,800	480	0	480	480	0	480	0	
Miscellaneous	62,553	480	64,800	480	0	480	480	0	480	0	0.0
Transfer From Construction	66,691	0	0	0	0	0	0	0	0	0	
Transfers	66,691	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	129,244	480	64,800	480	0	480	480	0	480	0	0.0
<u>Expense</u>											
Health Insurance	286	0	0	0	0	0	0	0	0	0	
Health Benefit Account	81,175	70,960	57,225	60,420	0	60,420	60,420	0	60,420	-10,540	
Personal Services	81,462	70,960	57,225	60,420	0	60,420	60,420	0	60,420	-10,540	-14.9
Electricity	0	200	0	0	0	0	0	0	0	-200	
Other Professional Services	300	0	0	0	0	0	0	0	0	0	
Bank Charges	2,565	3,750	2,750	2,750	0	2,750	2,750	0	2,750	-1,000	
Operating Transfers	97,417	97,420	97,420	97,510	0	97,510	0	0	0	-97,420	
Contractual Services	100,282	101,370	100,170	100,260	0	100,260	2,750	0	2,750	-98,620	-97.3
Transfer to Streets Fund	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	
Transfers	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	-22.2
Total Expense	279,460	364,365	381,060	312,995	0	312,995	212,550	0	212,550	-151,815	-41.7

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 CIP Expenses

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Total Revenue	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
<u>Expense</u>											
Transfers	1,766,782	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Total Expense	1,766,782	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The CIP Expenses budget consolidates into one activity the revenue and expense related to the 1/2 cent sales tax dedicated to capital projects.

2014 revenue from the sales tax is expected to rise \$75,000 to \$1,825,000.

2014 CIP expenses include a \$300,000 transfer in support of the Community Center, a \$477,545 transfer to the Bond & Interest Fund to support debt service related to the Wollman Pool and City Hall projects, and a transfer of \$1,072,455 to the CIP Fund in support of 2014 CIP projects.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 CIP Expenses

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Local Sales Tax - CIP	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	
Taxes	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Total Revenue	1,768,362	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
<u>Expense</u>											
Transfer To Recreation Fund	275,000	275,000	310,000	300,000	0	300,000	300,000	0	300,000	25,000	
Transfer To Bond & Interest	475,870	479,785	479,785	477,545	0	477,545	477,545	0	477,545	-2,240	
Transfer To CIP Fund	977,665	995,215	1,010,215	1,047,455	0	1,047,455	1,047,455	0	1,047,455	52,240	
Transfer To Capital Projects	38,247	0	0	0	0	0	0	0	0	0	
Transfers	1,766,782	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3
Total Expense	1,766,782	1,750,000	1,800,000	1,825,000	0	1,825,000	1,825,000	0	1,825,000	75,000	4.3

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Liquor Tax - Education

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
Total Revenue	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
<u>Expense</u>											
Contractual Services	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	7.6
Total Expense	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	7.6
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

2013 revenue from liquor taxes dedicated for drug and alcohol education is expected to decline \$1,500 to \$58,500.

These funds have been allocated to City/County Probation to perform a variety of probation services for the City such as diversion screening, pre-sentence investigations, and alcohol and drug education. The recommended 2014 allocation rises \$4,340 over the 2013 budget. The City's share of the Probation budget is generally determined by the proportion of Probation's Leavenworth clients as compared to the proportion of clients from other cities such as Lansing and Tonganoxie. For 2014, the City's share of the Probation budget rises from 53% to 56%.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Liquor Tax - Education

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Liquor Tax	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	
Intergovernmental	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
Total Revenue	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
<u>Expense</u>											
Operating Transfers	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	
Contractual Services	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	7.6
Total Expense	57,525	57,445	57,445	61,785	0	61,785	61,785	0	61,785	4,340	7.6

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Transient Guest Tax

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Total Revenue	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
<u>Expense</u>											
Contractual Services	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Total Expense	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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2014 revenue from transient guest taxes is expected to be \$85,000 and is allocated to the Convention & Tourism Bureau.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Transient Guest Tax

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transient Guest Tax	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	
Intergovernmental	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Total Revenue	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
<u>Expense</u>											
Operating Transfers	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	
Contractual Services	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3
Total Expense	133,243	80,000	85,000	85,000	0	85,000	85,000	0	85,000	5,000	6.3

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Contingency

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	10	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	10	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Total Expense	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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For 2014, the budgeted City Manager contingency remains at \$25,000.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Contingency

	2012			2014 Submission			2014 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Other - Miscellaneous	10	0	0	0	0	0	0	0	0	0		
Miscellaneous	10	0	0	0	0	0	0	0	0	0	*.*	
Total Revenue	10	0	0	0	0	0	0	0	0	0	*.*	
<u>Expense</u>												
Admin & Supervision	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0		
Contractual Services	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0	
Total Expense	14,905	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Police Administration

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	5,207	5,000	5,250	5,250	0	5,250	5,250	0	5,250	250	5.0
Miscellaneous	842	0	0	0	0	0	0	0	0	0	*.*
Transfers	12,130	0	2,950	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>18,178</b>	<b>5,000</b>	<b>8,200</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>250</b>	<b>5.0</b>
<b>Expense</b>											
Personal Services	860,355	841,220	788,415	862,620	0	862,620	859,900	0	859,900	18,680	2.2
Contractual Services	372,417	411,995	342,250	360,550	0	360,550	360,550	0	360,550	-51,445	-12.5
Commodities	46,681	58,820	60,400	60,380	0	60,380	60,380	0	60,380	1,560	2.7
<b>Total Expense</b>	<b>1,279,454</b>	<b>1,312,035</b>	<b>1,191,065</b>	<b>1,283,550</b>	<b>0</b>	<b>1,283,550</b>	<b>1,280,830</b>	<b>0</b>	<b>1,280,830</b>	<b>-31,205</b>	<b>-2.4</b>
Full Time Equivalents:	13.00	13.00	13.00	13.00	0.00	13.00	13.00	0.00	13.00		

The 2014 Police Administration revenue budget remains essentially unchanged from 2013 levels.

The 2014 Police Administration expense budget declines \$31,205, or 2.4%, from the 2013 budget due primarily to a \$50,620 decrease in insurance premiums and to the elimination of \$6,000 in tuition reimbursements supporting the Police cadet program. However, Personal Services increase \$18,680 to support salary and fringe benefit expenses. Other expenses rise slightly to reflect historical spending patterns.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police Administration

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Alarm Response Fees	0	250	250	250	0	250	250	0	250	0	
Open Public Records Fees	4,911	4,250	4,750	4,750	0	4,750	4,750	0	4,750	500	
Charges For Service - Other	296	500	250	250	0	250	250	0	250	-250	
Charges For Service	5,207	5,000	5,250	5,250	0	5,250	5,250	0	5,250	250	5.0
Contribution	455	0	0	0	0	0	0	0	0	0	
Other - Miscellaneous	387	0	0	0	0	0	0	0	0	0	
Miscellaneous	842	0	0	0	0	0	0	0	0	0	*.*
Transfer From Police Seizure	12,130	0	2,950	0	0	0	0	0	0	0	
Transfers	12,130	0	2,950	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>18,178</b>	<b>5,000</b>	<b>8,200</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>250</b>	<b>5.0</b>
<u>Expense</u>											
Regular Earnings	597,038	570,815	542,095	580,440	0	580,440	580,440	0	580,440	9,625	
Overtime	1,760	1,495	1,495	1,135	0	1,135	1,135	0	1,135	-360	
Off-Duty Service	560	0	0	0	0	0	0	0	0	0	
Longevity	3,755	3,310	2,710	3,485	0	3,485	3,485	0	3,485	175	
FICA	21,046	23,480	21,875	24,860	0	24,860	24,860	0	24,860	1,380	
Health Insurance	130,236	140,505	122,920	140,545	0	140,545	137,230	0	137,230	-3,275	
KPERS	19,561	22,955	22,140	25,605	0	25,605	25,605	0	25,605	2,650	
KP&F	68,202	59,045	56,350	68,050	0	68,050	68,645	0	68,645	9,600	
Worker's Compensation	4,977	5,345	5,180	4,675	0	4,675	4,675	0	4,675	-670	
Unemployment Insurance	1,569	1,620	1,000	1,175	0	1,175	1,175	0	1,175	-445	
Clothing Allowance	1,750	2,750	2,750	2,750	0	2,750	2,750	0	2,750	0	
Automobile Allowance	9,900	9,900	9,900	9,900	0	9,900	9,900	0	9,900	0	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police Administration

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Personal Services	860,355	841,220	788,415	862,620	0	862,620	859,900	0	859,900	18,680	2.2
Electricity	37,455	36,500	39,500	39,500	0	39,500	39,500	0	39,500	3,000	
Natural Gas	6,466	9,000	6,500	7,000	0	7,000	7,000	0	7,000	-2,000	
Water	4,985	4,500	5,000	5,000	0	5,000	5,000	0	5,000	500	
Sewer/Refuse	385	500	400	400	0	400	400	0	400	-100	
Telephone	6,196	4,750	5,850	5,850	0	5,850	5,850	0	5,850	1,100	
Postage	770	600	600	600	0	600	600	0	600	0	
Other Utilities	0	0	400	300	0	300	300	0	300	300	
Commercial Travel	0	500	500	500	0	500	500	0	500	0	
Lodging	0	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Meals	97	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Parking/Tolls	410	300	300	300	0	300	300	0	300	0	
Tuition Reimbursement	2,620	6,000	0	0	0	0	0	0	0	-6,000	
Registration	2,974	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Classified Advertising	506	3,000	2,000	2,000	0	2,000	2,000	0	2,000	-1,000	
Promotional Advertising	5,000	0	0	0	0	0	0	0	0	0	
Legal Advertising	344	500	500	500	0	500	500	0	500	0	
Insurance	79,811	83,800	31,600	33,180	0	33,180	33,180	0	33,180	-50,620	
Dues, Memberships, & Subs	960	1,250	1,250	1,250	0	1,250	1,250	0	1,250	0	
Medical Services	0	500	250	500	0	500	500	0	500	0	
Pest Control Services	755	675	675	675	0	675	675	0	675	0	
Laundry & Cleaning	71	0	0	0	0	0	0	0	0	0	
Janitorial Services	35,013	32,400	32,400	32,400	0	32,400	32,400	0	32,400	0	
Printing/Copying Services	2,070	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Care Of Prisoners	99,610	125,000	115,000	125,000	0	125,000	125,000	0	125,000	0	
Data Processing Services	508	600	600	600	0	600	600	0	600	0	
Personnel Testing Services	8,500	6,000	10,000	6,000	0	6,000	6,000	0	6,000	0	
Other Professional Services	47,075	60,000	48,500	58,750	0	58,750	58,750	0	58,750	-1,250	
Other Rental	3,024	3,025	3,025	3,025	0	3,025	3,025	0	3,025	0	
Building/Grounds M&R	10,165	5,000	7,500	7,500	0	7,500	7,500	0	7,500	2,500	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police Administration

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
DP Equipment M&R	190	500	500	500	0	500	500	0	500	0		
Office Equipment M&R	5,638	6,000	9,250	9,250	0	9,250	9,250	0	9,250	3,250		
Vehicle M&R	495	1,250	750	750	0	750	750	0	750	-500		
Other Equipment M&R	6,194	6,500	5,750	5,750	0	5,750	5,750	0	5,750	-750		
Vehicle License Fees	263	200	380	200	0	200	200	0	200	0		
Miscellaneous Permits	145	145	145	145	0	145	145	0	145	0		
Contributions	125	0	125	125	0	125	125	0	125	125		
Other Contractual Services	3,598	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0		
Contractual Services	372,417	411,995	342,250	360,550	0	360,550	360,550	0	360,550	-51,445	-12.5	
Office Supplies	14,526	16,000	16,000	16,000	0	16,000	16,000	0	16,000	0		
Books/Magazines	1,102	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Educational Materials	1,800	3,000	2,500	2,500	0	2,500	2,500	0	2,500	-500		
Clothing & Uniforms	1,971	1,500	2,000	2,000	0	2,000	2,000	0	2,000	500		
Ammunition & Targets	7,578	18,000	18,000	18,000	0	18,000	18,000	0	18,000	0		
Other Police Materials	4,086	1,500	3,000	3,000	0	3,000	3,000	0	3,000	1,500		
Food	5,927	4,750	4,750	4,750	0	4,750	4,750	0	4,750	0		
General Medical Supplies	150	300	300	300	0	300	300	0	300	0		
Building/Grounds Materials	4,762	1,250	4,750	4,750	0	4,750	4,750	0	4,750	3,500		
Gasoline	1,457	2,520	1,050	1,080	0	1,080	1,080	0	1,080	-1,440		
Janitorial Supplies	44	0	50	0	0	0	0	0	0	0		
Other Operating Supplies	3,279	8,000	6,000	6,000	0	6,000	6,000	0	6,000	-2,000		
Commodities	46,681	58,820	60,400	60,380	0	60,380	60,380	0	60,380	1,560	2.7	
<b>Total Expense</b>	<b>1,279,454</b>	<b>1,312,035</b>	<b>1,191,065</b>	<b>1,283,550</b>	<b>0</b>	<b>1,283,550</b>	<b>1,280,830</b>	<b>0</b>	<b>1,280,830</b>	<b>-31,205</b>	<b>-2.4</b>	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Police Operations

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Intergovernmental	66,962	60,000	63,000	60,000	0	60,000	60,000	0	60,000	0	0.0
Charges For Service	79,749	66,500	71,300	71,300	0	71,300	71,300	0	71,300	4,800	7.2
Miscellaneous	114,747	90,000	125,000	125,000	0	125,000	125,000	0	125,000	35,000	38.9
<b>Total Revenue</b>	<b>261,458</b>	<b>216,500</b>	<b>259,300</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>39,800</b>	<b>18.4</b>
<b>Expense</b>											
Personal Services	4,323,375	4,635,080	4,323,150	4,709,575	0	4,709,575	4,694,465	0	4,694,465	59,385	1.3
Contractual Services	270,685	265,400	290,250	317,400	0	317,400	317,400	0	317,400	52,000	19.6
Commodities	211,726	233,385	204,000	232,950	0	232,950	232,950	0	232,950	-435	-0.2
Capital Outlay	6,038	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>4,811,822</b>	<b>5,133,865</b>	<b>4,817,400</b>	<b>5,259,925</b>	<b>0</b>	<b>5,259,925</b>	<b>5,244,815</b>	<b>0</b>	<b>5,244,815</b>	<b>110,950</b>	<b>2.2</b>
Full Time Equivalents:	71.50	71.50	69.50	68.50	0.00	68.50	68.50	0.00	68.50		

The 2014 Police Operations revenue budget remains rises \$39,800, or 18.4%, over the 2013 budget due primarily to a \$35,000 increase in 911 telephone fees that must immediately be passed through to the County. Also, revenue from various federal grants rise \$4,800.

The 2014 Police Operations expense budget rises \$110,950, or 2.2%, over the 2013 budget due primarily to a \$59,385 increase in Personal Services for salary and fringe benefit expenses. \$78,52 of this increase results from an increase in KP&F pension system contributions. As mentioned above, the transfer of 911 telephone funds to the County also rises \$35,000. Finally, \$15,000 is add to the budget to support wireless air card expenses for the mobile data terminal system the Department plans to install in 2014. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
General Fund  
Police Operations

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	66,962	60,000	63,000	60,000	0	60,000	60,000	0	60,000	0	
Intergovernmental	66,962	60,000	63,000	60,000	0	60,000	60,000	0	60,000	0	0.0
Police Security	20,904	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Charges For Service - Other	58,845	54,000	58,800	58,800	0	58,800	58,800	0	58,800	4,800	
Charges For Service	79,749	66,500	71,300	71,300	0	71,300	71,300	0	71,300	4,800	7.2
Vehicle Settlement	1,597	0	0	0	0	0	0	0	0	0	
Other - Miscellaneous	113,150	90,000	125,000	125,000	0	125,000	125,000	0	125,000	35,000	
Miscellaneous	114,747	90,000	125,000	125,000	0	125,000	125,000	0	125,000	35,000	38.9
<b>Total Revenue</b>	<b>261,458</b>	<b>216,500</b>	<b>259,300</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>39,800</b>	<b>18.4</b>
<u>Expense</u>											
Regular Earnings	2,787,630	3,007,720	2,761,350	3,004,095	0	3,004,095	3,004,095	0	3,004,095	-3,625	
Overtime	214,059	197,910	213,800	198,255	0	198,255	198,255	0	198,255	345	
Off-Duty Service	20,158	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Holiday Pay	63,052	67,500	84,700	67,500	0	67,500	67,500	0	67,500	0	
Longevity	14,440	16,735	16,735	14,750	0	14,750	14,750	0	14,750	-1,985	
FICA	68,680	75,820	71,985	86,965	0	86,965	86,965	0	86,965	11,145	
Health Insurance	599,471	640,095	581,800	640,685	0	640,685	625,575	0	625,575	-14,520	
KPERS	37,999	43,160	46,130	48,050	0	48,050	48,050	0	48,050	4,890	
KP&F	463,259	515,045	480,050	586,300	0	586,300	586,300	0	586,300	71,255	
Worker's Compensation	34,904	40,865	39,600	35,390	0	35,390	35,390	0	35,390	-5,475	
Unemployment Insurance	8,221	9,230	6,000	6,585	0	6,585	6,585	0	6,585	-2,645	
Clothing Allowance	5,500	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Automobile Allowance	6,000	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police Operations

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Personal Services	4,323,375	4,635,080	4,323,150	4,709,575	0	4,709,575	4,694,465	0	4,694,465	59,385	1.3
Telephone	25,436	19,750	24,000	24,000	0	24,000	24,000	0	24,000	4,250	
Postage	95	0	0	0	0	0	0	0	0	0	
Commercial Travel	0	500	500	500	0	500	500	0	500	0	
Lodging	1,033	3,500	3,500	3,500	0	3,500	3,500	0	3,500	0	
Meals	1,987	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	
Parking/Tolls	269	200	300	300	0	300	300	0	300	100	
Registration	10,664	12,000	12,000	12,000	0	12,000	12,000	0	12,000	0	
Classified Advertising	960	0	350	0	0	0	0	0	0	0	
Dues, Memberships, & Subs	1,857	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Medical Services	324	750	500	500	0	500	500	0	500	-250	
Veterinary Services	142	250	250	250	0	250	250	0	250	0	
Laundry & Cleaning	249	200	250	250	0	250	250	0	250	50	
Printing/Copying Services	985	250	500	500	0	500	500	0	500	250	
Data Processing Services	187	0	0	15,000	0	15,000	15,000	0	15,000	15,000	
Towing Services	255	1,500	1,000	1,000	0	1,000	1,000	0	1,000	-500	
Personnel Testing Services	2,146	2,000	2,350	2,350	0	2,350	2,350	0	2,350	350	
Other Professional Services	3,390	5,000	1,250	1,250	0	1,250	1,250	0	1,250	-3,750	
Equipment Rental	1,395	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
DP Equipment M&R	8,859	8,625	8,625	8,625	0	8,625	8,625	0	8,625	0	
Office Equipment M&R	0	125	125	125	0	125	125	0	125	0	
Vehicle M&R	89,798	100,000	87,500	100,000	0	100,000	100,000	0	100,000	0	
Software Maintenance	699	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Other Equipment M&R	8,583	7,000	8,500	8,500	0	8,500	8,500	0	8,500	1,500	
Contributions	251	0	0	0	0	0	0	0	0	0	
Other Operating Expenses	9	0	0	0	0	0	0	0	0	0	
Operating Transfers	107,713	90,000	125,000	125,000	0	125,000	125,000	0	125,000	35,000	
Other Contractual Services	3,400	2,750	2,750	2,750	0	2,750	2,750	0	2,750	0	
Contractual Services	270,685	265,400	290,250	317,400	0	317,400	317,400	0	317,400	52,000	19.6

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police Operations

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Office Supplies	659	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0	
Books/Magazines	144	1,000	500	500	0	500	500	0	500	-500	
Audio Visual Supplies	432	750	750	750	0	750	750	0	750	0	
Other Office Supplies	70	0	0	0	0	0	0	0	0	0	
Clothing & Uniforms	14,992	17,500	17,500	17,500	0	17,500	17,500	0	17,500	0	
Protective/Safety Apparel	14,949	18,500	18,500	18,500	0	18,500	18,500	0	18,500	0	
Ammunition & Targets	249	0	0	0	0	0	0	0	0	0	
Other Police Materials	5,158	6,500	6,500	6,500	0	6,500	6,500	0	6,500	0	
Food	91	300	300	300	0	300	300	0	300	0	
Gasoline	162,579	171,000	141,500	171,000	0	171,000	171,000	0	171,000	0	
Diesel Fuel	1,265	1,235	1,500	1,500	0	1,500	1,500	0	1,500	265	
Vehicular Repair Parts	282	0	500	0	0	0	0	0	0	0	
Safety Materials	125	0	0	0	0	0	0	0	0	0	
Equipment/Motor Repair Parts	230	0	50	0	0	0	0	0	0	0	
Janitorial Supplies	4	0	0	0	0	0	0	0	0	0	
Animal Food Supplies	617	600	600	600	0	600	600	0	600	0	
Photographic Supplies	239	500	300	300	0	300	300	0	300	-200	
Other Operating Supplies	9,640	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Commodities	211,726	233,385	204,000	232,950	0	232,950	232,950	0	232,950	-435	-0.2
Police Equipment	6,038	0	0	0	0	0	0	0	0	0	
Capital Outlay	6,038	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>4,811,822</b>	<b>5,133,865</b>	<b>4,817,400</b>	<b>5,259,925</b>	<b>0</b>	<b>5,259,925</b>	<b>5,244,815</b>	<b>0</b>	<b>5,244,815</b>	<b>110,950</b>	<b>2.2</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Police - Animal Control

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	32,029	24,250	26,750	26,750	0	26,750	26,750	0	26,750	2,500	10.3
Miscellaneous	3,665	2,400	2,400	2,400	0	2,400	2,400	0	2,400	0	0.0
<b>Total Revenue</b>	<b>35,694</b>	<b>26,650</b>	<b>29,150</b>	<b>29,150</b>	<b>0</b>	<b>29,150</b>	<b>29,150</b>	<b>0</b>	<b>29,150</b>	<b>2,500</b>	<b>9.4</b>
<u>Expense</u>											
Personal Services	219,680	239,510	201,755	225,670	0	225,670	200,370	0	200,370	-39,140	-16.3
Contractual Services	30,329	39,930	36,140	37,625	0	37,625	37,625	0	37,625	-2,305	-5.8
Commodities	16,257	15,190	14,475	14,700	0	14,700	14,700	0	14,700	-490	-3.2
<b>Total Expense</b>	<b>266,267</b>	<b>294,630</b>	<b>252,370</b>	<b>277,995</b>	<b>0</b>	<b>277,995</b>	<b>252,695</b>	<b>0</b>	<b>252,695</b>	<b>-41,935</b>	<b>-14.2</b>
Full Time Equivalents:	5.00	5.00	4.00	4.50	0.00	4.50	4.50	0.00	4.50		

The 2014 Police Animal Control revenue budget rises \$2,500, or 9.4%, over the 2013 budget due to an increase in various animal control fees in that amount.

The 2014 Animal Control expense budget declines \$41,935, or 14.2%, from the 2013 budget due to a \$39,140 decrease in Personal Services due to the elimination of an Animal Control Officer position. Also, pest control expenses decline \$2,225 due to the elimination of pigeon control activities. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police - Animal Control

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
Dog Bond	6,955	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Animal Pick Up Fees	14,976	14,000	14,000	14,000	0	14,000	14,000	0	14,000	0		
Animal Control Fees - Other	9,892	5,000	7,500	7,500	0	7,500	7,500	0	7,500	2,500		
Charges For Service - Other	205	250	250	250	0	250	250	0	250	0		
Charges For Service	32,029	24,250	26,750	26,750	0	26,750	26,750	0	26,750	2,500	10.3	
Other - Miscellaneous	3,665	2,400	2,400	2,400	0	2,400	2,400	0	2,400	0		
Miscellaneous	3,665	2,400	2,400	2,400	0	2,400	2,400	0	2,400	0	0.0	
<b>Total Revenue</b>	<b>35,694</b>	<b>26,650</b>	<b>29,150</b>	<b>29,150</b>	<b>0</b>	<b>29,150</b>	<b>29,150</b>	<b>0</b>	<b>29,150</b>	<b>2,500</b>	<b>9.4</b>	
<b>Expense</b>												
Regular Earnings	147,579	158,815	131,540	147,710	0	147,710	131,370	0	131,370	-27,445		
Overtime	4,517	5,935	5,935	5,555	0	5,555	4,955	0	4,955	-980		
Longevity	200	295	295	415	0	415	415	0	415	120		
FICA	11,125	12,625	10,540	11,755	0	11,755	10,460	0	10,460	-2,165		
Health Insurance	42,074	44,945	39,285	43,170	0	43,170	37,985	0	37,985	-6,960		
KPERS	12,406	14,805	12,300	14,935	0	14,935	13,290	0	13,290	-1,515		
Worker's Compensation	1,375	1,630	1,580	1,825	0	1,825	1,620	0	1,620	-10		
Unemployment Insurance	404	460	280	305	0	305	275	0	275	-185		
Personal Services	219,680	239,510	201,755	225,670	0	225,670	200,370	0	200,370	-39,140	-16.3	
Electricity	7,463	6,500	8,250	8,250	0	8,250	8,250	0	8,250	1,750		
Natural Gas	1,798	5,000	3,500	4,000	0	4,000	4,000	0	4,000	-1,000		
Water	505	1,000	750	750	0	750	750	0	750	-250		
Telephone	2,773	2,250	2,800	2,800	0	2,800	2,800	0	2,800	550		
Postage	63	0	0	0	0	0	0	0	0	0		
Lodging	0	250	250	250	0	250	250	0	250	0		

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police - Animal Control

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Meals	30	150	150	150	0	150	150	0	150	0		
Registration	1,199	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Insurance	4,171	4,380	4,265	4,500	0	4,500	4,500	0	4,500	120		
Dues, Memberships, & Subs	120	150	150	150	0	150	150	0	150	0		
Veterinary Services	1,879	1,000	1,500	1,500	0	1,500	1,500	0	1,500	500		
Pest Control Services	516	2,775	550	550	0	550	550	0	550	-2,225		
Laundry & Cleaning	465	1,500	750	750	0	750	750	0	750	-750		
Janitorial Services	98	0	0	0	0	0	0	0	0	0		
Printing/Copying Services	864	750	750	750	0	750	750	0	750	0		
Landscaping & Lawn Services	765	0	750	0	0	0	0	0	0	0		
Other Professional Services	4,379	6,000	5,000	5,000	0	5,000	5,000	0	5,000	-1,000		
Building/Grounds M&R	1,126	3,000	2,000	3,000	0	3,000	3,000	0	3,000	0		
Office Equipment M&R	0	125	125	125	0	125	125	0	125	0		
Vehicle M&R	1,149	2,500	2,000	2,500	0	2,500	2,500	0	2,500	0		
Miscellaneous Permits	300	300	300	300	0	300	300	0	300	0		
Bank Charges	668	800	800	800	0	800	800	0	800	0		
Contractual Services	30,329	39,930	36,140	37,625	0	37,625	37,625	0	37,625	-2,305	-5.8	
Office Supplies	764	1,200	800	800	0	800	800	0	800	-400		
Audio Visual Supplies	15	0	0	0	0	0	0	0	0	0		
Clothing & Uniforms	460	1,350	1,000	1,000	0	1,000	1,000	0	1,000	-350		
Protective/Safety Apparel	913	0	0	0	0	0	0	0	0	0		
Drugs	0	600	600	600	0	600	600	0	600	0		
Building/Grounds Materials	231	200	200	200	0	200	200	0	200	0		
Gasoline	7,642	6,840	7,875	8,100	0	8,100	8,100	0	8,100	1,260		
Equipment/Motor Repair Parts	27	0	0	0	0	0	0	0	0	0		
Janitorial Supplies	491	1,000	500	500	0	500	500	0	500	-500		
Animal Food Supplies	1,191	2,000	1,500	1,500	0	1,500	1,500	0	1,500	-500		
Other Operating Supplies	4,523	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Commodities	16,257	15,190	14,475	14,700	0	14,700	14,700	0	14,700	-490	-3.2	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police - Animal Control

	2013			2014 Submission			2014 Recommendation				
	2012 Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Total Expense	266,267	294,630	252,370	277,995	0	277,995	252,695	0	252,695	-41,935	-14.2

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police - Parking Enforcement

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	6,105	9,100	6,950	6,950	0	6,950	0	0	0	-9,100	-100.0
Total Revenue	6,105	9,100	6,950	6,950	0	6,950	0	0	0	-9,100	-100.0
<u>Expense</u>											
Personal Services	48,379	49,715	49,715	51,320	0	51,320	0	0	0	-49,715	-100.0
Contractual Services	55	400	350	350	0	350	0	0	0	-400	-100.0
Commodities	1,248	1,460	1,200	1,200	0	1,200	0	0	0	-1,460	-100.0
Total Expense	49,683	51,575	51,265	52,870	0	52,870	0	0	0	-51,575	-100.0
Full Time Equivalents:	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00		

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The Parking activity has been eliminated for 2014.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Police - Parking Enforcement

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Load Zones & Bags	600	250	600	600	0	600	0	0	0	-250	
Permit Parking Fees	3,010	4,500	3,000	3,000	0	3,000	0	0	0	-4,500	
Street Parking Fines	1,615	4,000	3,000	3,000	0	3,000	0	0	0	-4,000	
Permit Parking Fines	880	350	350	350	0	350	0	0	0	-350	
Charges For Service	6,105	9,100	6,950	6,950	0	6,950	0	0	0	-9,100	-100.0
<b>Total Revenue</b>	<b>6,105</b>	<b>9,100</b>	<b>6,950</b>	<b>6,950</b>	<b>0</b>	<b>6,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,100</b>	<b>-100.0</b>
<u>Expense</u>											
Regular Earnings	30,564	30,950	30,950	31,570	0	31,570	0	0	0	-30,950	
Longevity	520	580	580	600	0	600	0	0	0	-580	
FICA	1,965	2,410	2,410	2,460	0	2,460	0	0	0	-2,410	
Health Insurance	12,332	12,380	12,380	13,075	0	13,075	0	0	0	-12,380	
KPERS	2,534	2,830	2,830	3,125	0	3,125	0	0	0	-2,830	
Worker's Compensation	393	475	475	425	0	425	0	0	0	-475	
Unemployment Insurance	71	90	90	65	0	65	0	0	0	-90	
Personal Services	48,379	49,715	49,715	51,320	0	51,320	0	0	0	-49,715	-100.0
Printing/Copying Services	55	150	100	100	0	100	0	0	0	-150	
Vehicle M&R	0	250	250	250	0	250	0	0	0	-250	
Contractual Services	55	400	350	350	0	350	0	0	0	-400	-100.0
Clothing & Uniforms	454	200	200	200	0	200	0	0	0	-200	
Gasoline	794	1,260	1,000	1,000	0	1,000	0	0	0	-1,260	
Commodities	1,248	1,460	1,200	1,200	0	1,200	0	0	0	-1,460	-100.0
<b>Total Expense</b>	<b>49,683</b>	<b>51,575</b>	<b>51,265</b>	<b>52,870</b>	<b>0</b>	<b>52,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-51,575</b>	<b>-100.0</b>

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Administration

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	362,244	374,355	374,405	388,205	0	388,205	388,205	0	388,205	13,850	3.7
Miscellaneous	6,091	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	<b>368,335</b>	<b>374,455</b>	<b>374,505</b>	<b>388,305</b>	<b>0</b>	<b>388,305</b>	<b>388,305</b>	<b>0</b>	<b>388,305</b>	<b>13,850</b>	<b>3.7</b>
<u>Expense</u>											
Personal Services	274,408	277,625	273,150	289,195	0	289,195	288,585	0	288,585	10,960	3.9
Contractual Services	109,099	104,600	109,835	110,240	0	110,240	110,240	0	110,240	5,640	5.4
Commodities	6,166	7,930	6,430	6,280	0	6,280	6,280	0	6,280	-1,650	-20.8
<b>Total Expense</b>	<b>389,673</b>	<b>390,155</b>	<b>389,415</b>	<b>405,715</b>	<b>0</b>	<b>405,715</b>	<b>405,105</b>	<b>0</b>	<b>405,105</b>	<b>14,950</b>	<b>3.8</b>
Full Time Equivalents:	3.00	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00		

The 2014 Fire Administration revenue budget rises \$13,850, or 3.7%, over the 2013 budget due to an increase in the VA Fire Service contract to \$388,205.

The 2014 Fire Administration expense budget rises \$14,950, or 3.8%, over the 2013 budget due primarily to a \$10,960 increase Personal Services for salary and fringe benefit expenses and to a \$5,000 increase in electricity expenses. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Fire Administration

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
EMT Services	1,101	0	0	0	0	0	0	0	0	0	0	
Open Public Records Fees	148	0	50	0	0	0	0	0	0	0	0	
VA Fire Service Fees	360,996	374,355	374,355	388,205	0	388,205	388,205	0	388,205	13,850		
Charges For Service	362,244	374,355	374,405	388,205	0	388,205	388,205	0	388,205	13,850	3.7	
Other - Miscellaneous	6,091	100	100	100	0	100	100	0	100	0		
Miscellaneous	6,091	100	100	100	0	100	100	0	100	0	0.0	
<b>Total Revenue</b>	<b>368,335</b>	<b>374,455</b>	<b>374,505</b>	<b>388,305</b>	<b>0</b>	<b>388,305</b>	<b>388,305</b>	<b>0</b>	<b>388,305</b>	<b>13,850</b>	<b>3.7</b>	
<b>Expense</b>												
Regular Earnings	203,572	205,230	205,385	209,825	0	209,825	209,825	0	209,825	4,595		
Longevity	1,800	1,800	1,800	1,800	0	1,800	1,800	0	1,800	0		
FICA	4,707	3,865	3,750	3,975	0	3,975	3,975	0	3,975	110		
Health Insurance	24,453	24,560	24,320	25,825	0	25,825	25,215	0	25,215	655		
KPERS	4,062	4,535	4,450	5,050	0	5,050	5,050	0	5,050	515		
KP&F	27,888	28,620	28,360	33,470	0	33,470	33,470	0	33,470	4,850		
Worker's Compensation	4,059	4,835	4,685	5,225	0	5,225	5,225	0	5,225	390		
Unemployment Insurance	567	580	400	425	0	425	425	0	425	-155		
Automobile Allowance	3,300	3,600	0	3,600	0	3,600	3,600	0	3,600	0		
Personal Services	274,408	277,625	273,150	289,195	0	289,195	288,585	0	288,585	10,960	3.9	
Electricity	29,747	28,500	33,500	33,500	0	33,500	33,500	0	33,500	5,000		
Natural Gas	10,392	18,000	13,500	16,000	0	16,000	16,000	0	16,000	-2,000		
Telephone	11,267	8,750	10,000	10,000	0	10,000	10,000	0	10,000	1,250		
Postage	0	50	50	50	0	50	50	0	50	0		
Commercial Travel	189	500	500	500	0	500	500	0	500	0		
Lodging	365	500	500	500	0	500	500	0	500	0		

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Administration

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Meals	259	250	250	250	0	250	250	0	250	0		
Mileage Reimbursement	229	80	80	80	0	80	80	0	80	0		
Parking/Tolls	17	20	20	20	0	20	20	0	20	0		
Registration	565	400	525	400	0	400	400	0	400	0		
Classified Advertising	402	450	450	450	0	450	450	0	450	0		
Promotional Advertising	129	0	0	0	0	0	0	0	0	0		
Insurance	17,889	18,785	18,060	18,975	0	18,975	18,975	0	18,975	190		
Dues, Memberships, & Subs	674	1,200	1,000	1,000	0	1,000	1,000	0	1,000	-200		
Medical Services	1,500	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Pest Control Services	612	700	700	700	0	700	700	0	700	0		
Janitorial Services	4,590	0	385	0	0	0	0	0	0	0		
Printing/Copying Services	0	100	0	0	0	0	0	0	0	-100		
Other Professional Services	821	2,000	1,500	1,500	0	1,500	1,500	0	1,500	-500		
Other Rental	1,164	1,165	1,165	1,165	0	1,165	1,165	0	1,165	0		
Building/Grounds M&R	14,538	9,000	12,500	10,000	0	10,000	10,000	0	10,000	1,000		
Office Equipment M&R	2,640	2,650	2,650	2,650	0	2,650	2,650	0	2,650	0		
Other Equipment M&R	11,113	10,000	11,000	11,000	0	11,000	11,000	0	11,000	1,000		
Contractual Services	109,099	104,600	109,835	110,240	0	110,240	110,240	0	110,240	5,640	5.4	
Office Supplies	2,795	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Other Office Supplies	73	0	0	0	0	0	0	0	0	0		
Clothing & Uniforms	789	1,600	1,250	1,250	0	1,250	1,250	0	1,250	-350		
Protective/Safety Apparel	35	800	500	500	0	500	500	0	500	-300		
Food	47	200	200	200	0	200	200	0	200	0		
General Medical Supplies	1,178	80	80	80	0	80	80	0	80	0		
Building/Grounds Materials	0	1,000	0	0	0	0	0	0	0	-1,000		
Equipment/Motor Repair Parts	471	0	0	0	0	0	0	0	0	0		
Janitorial Supplies	0	0	150	0	0	0	0	0	0	0		
Other Operating Supplies	848	1,250	1,250	1,250	0	1,250	1,250	0	1,250	0		
Commodities	6,166	7,930	6,430	6,280	0	6,280	6,280	0	6,280	-1,650	-20.8	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Administration

	2013			2014 Submission			2014 Recommendation				
	2012 Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Total Expense	389,673	390,155	389,415	405,715	0	405,715	405,105	0	405,105	14,950	3.8

2014 Object Level Summary of Revenue and Expense  
General Fund  
Fire Suppression

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	4,526	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	0.0
Total Revenue	4,526	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	0.0
<u>Expense</u>											
Personal Services	3,480,067	3,563,915	3,545,790	3,719,645	0	3,719,645	3,654,870	0	3,654,870	90,955	2.6
Contractual Services	87,114	62,900	68,080	68,080	0	68,080	65,580	0	65,580	2,680	4.3
Commodities	91,702	101,780	104,125	104,275	0	104,275	104,275	0	104,275	2,495	2.5
Capital Outlay	598	0	0	0	0	0	0	0	0	0	*. *
Total Expense	3,659,481	3,728,595	3,717,995	3,892,000	0	3,892,000	3,824,725	0	3,824,725	96,130	2.6
Full Time Equivalents:	52.00	52.00	52.00	51.00	0.00	51.00	51.00	0.00	51.00		

The 2014 Fire Suppression revenue budget remains unchanged from 2013 levels.

The 2014 Fire Suppression expense budget rises \$96,130, or 2.6%, over the 2013 budget due to a \$90,955 increase in Personal Services for salary and fringe benefit expenses despite the elimination of a Firefighter position. \$69,680 of this increase results from an increase in KP&F pension system contributions. Vehicle maintenance and repair expenses also rise \$5,000. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Fire Suppression

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Contribution	2,000	0	0	0	0	0	0	0	0	0	
Motor Fuel Tax Refund	2,474	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Other - Miscellaneous	52	0	0	0	0	0	0	0	0	0	
Miscellaneous	4,526	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	0.0
<b>Total Revenue</b>	<b>4,526</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
<u>Expense</u>											
Regular Earnings	2,261,799	2,300,900	2,274,270	2,346,650	0	2,346,650	2,312,680	0	2,312,680	11,780	
Overtime	59,249	66,725	66,725	68,240	0	68,240	67,355	0	67,355	630	
Holiday Pay	102,728	97,500	125,000	97,500	0	97,500	97,500	0	97,500	0	
Longevity	15,260	17,085	17,085	17,065	0	17,065	17,065	0	17,065	-20	
FICA	29,353	33,265	30,015	33,390	0	33,390	33,390	0	33,390	125	
Health Insurance	513,703	508,875	501,970	535,450	0	535,450	514,480	0	514,480	5,605	
KP&F	428,607	458,625	454,325	536,025	0	536,025	528,305	0	528,305	69,680	
Worker's Compensation	63,066	73,920	71,625	80,210	0	80,210	79,055	0	79,055	5,135	
Unemployment Insurance	6,301	7,020	4,775	5,115	0	5,115	5,040	0	5,040	-1,980	
Personal Services	3,480,067	3,563,915	3,545,790	3,719,645	0	3,719,645	3,654,870	0	3,654,870	90,955	2.6
Postage	279	120	300	300	0	300	300	0	300	180	
Commercial Travel	795	1,000	1,000	1,000	0	1,000	500	0	500	-500	
Lodging	2,402	1,000	1,000	1,000	0	1,000	500	0	500	-500	
Meals	2,886	1,000	1,000	1,000	0	1,000	500	0	500	-500	
Mileage Reimbursement	0	200	200	200	0	200	200	0	200	0	
Parking/Tolls	21	30	30	30	0	30	30	0	30	0	
Registration	9,845	11,000	11,000	11,000	0	11,000	10,000	0	10,000	-1,000	
Dues, Memberships, & Subs	1,055	400	400	400	0	400	400	0	400	0	
Medical Services	4,992	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	
Printing/Copying Services	45	100	100	100	0	100	100	0	100	0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Fire Suppression

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Personnel Testing Services	718	950	950	950	0	950	950	0	950	0		
Training Services	3,600	3,800	3,800	3,800	0	3,800	3,800	0	3,800	0		
Other Professional Services	1,840	2,100	2,100	2,100	0	2,100	2,100	0	2,100	0		
Vehicle M&R	51,186	30,000	35,000	35,000	0	35,000	35,000	0	35,000	5,000		
Other Equipment M&R	7,450	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Contributions	0	200	200	200	0	200	200	0	200	0		
Contractual Services	87,114	62,900	68,080	68,080	0	68,080	65,580	0	65,580	2,680	4.3	
Office Supplies	379	1,000	750	750	0	750	750	0	750	-250		
Educational Materials	496	0	0	0	0	0	0	0	0	0		
Clothing & Uniforms	12,312	14,800	14,800	14,800	0	14,800	14,800	0	14,800	0		
Protective/Safety Apparel	12,827	18,500	18,500	18,500	0	18,500	18,500	0	18,500	0		
Food	582	450	450	450	0	450	450	0	450	0		
Kitchen Supplies	1,102	150	150	150	0	150	150	0	150	0		
General Medical Supplies	279	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Building/Grounds Materials	1,629	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Gasoline	5,395	5,580	5,250	5,400	0	5,400	5,400	0	5,400	-180		
Diesel Fuel	33,499	36,100	36,575	36,575	0	36,575	36,575	0	36,575	475		
Oil/Grease/Lubricants	173	500	500	500	0	500	500	0	500	0		
Tires/Batteries	558	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0		
Vehicular Repair Parts	4,211	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Chemicals	542	500	500	500	0	500	500	0	500	0		
Safety Materials	109	200	200	200	0	200	200	0	200	0		
Equipment/Motor Repair Parts	2,355	1,800	3,000	3,000	0	3,000	3,000	0	3,000	1,200		
Tools	241	500	500	500	0	500	500	0	500	0		
Janitorial Supplies	5,982	4,500	6,000	6,000	0	6,000	6,000	0	6,000	1,500		
Photographic Supplies	210	100	100	100	0	100	100	0	100	0		
Training Materials	65	1,000	750	750	0	750	750	0	750	-250		
Other Operating Supplies	8,757	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0		
Commodities	91,702	101,780	104,125	104,275	0	104,275	104,275	0	104,275	2,495	2.5	



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Suppression

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Audio-Visual Equipment	598	0	0	0	0	0	0	0	0	0	
Capital Outlay	598	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	3,659,481	<b>3,728,595</b>	3,717,995	3,892,000	0	3,892,000	3,824,725	0	<b>3,824,725</b>	<b>96,130</b>	<b>2.6</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Fire Prevention

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Licenses and Permits	15,831	14,750	14,750	14,750	0	14,750	14,750	0	14,750	0	0.0
Miscellaneous	200	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>16,031</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>	<b>14,750</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Personal Services	173,910	175,840	178,505	189,160	0	189,160	188,285	0	188,285	12,445	7.1
Contractual Services	3,174	4,070	4,070	4,070	0	4,070	4,070	0	4,070	0	0.0
Commodities	506	2,950	2,700	2,700	0	2,700	2,700	0	2,700	-250	-8.5
<b>Total Expense</b>	<b>177,590</b>	<b>182,860</b>	<b>185,275</b>	<b>195,930</b>	<b>0</b>	<b>195,930</b>	<b>195,055</b>	<b>0</b>	<b>195,055</b>	<b>12,195</b>	<b>6.7</b>
Full Time Equivalents:	2.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2014 Fire Prevention revenue budget remains unchanged from 2013 levels.

The 2014 Fire Prevention expense budget rises \$12,195, or 6.7%, over the 2013 budget due to a \$12,445 increase in Personal Services for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Prevention

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Permits - Food Handlers	2,031	2,250	2,250	2,250	0	2,250	2,250	0	2,250	0	
Permits - Health Inspection	13,800	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Licenses and Permits	15,831	14,750	14,750	14,750	0	14,750	14,750	0	14,750	0	0.0
Contribution	200	0	0	0	0	0	0	0	0	0	
Miscellaneous	200	0	0	0	0	0	0	0	0	0	*,*
<b>Total Revenue</b>	<b>16,031</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>	<b>14,750</b>	<b>14,750</b>	<b>0</b>	<b>14,750</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Regular Earnings	124,687	124,685	126,880	129,315	0	129,315	129,315	0	129,315	4,630	
Overtime	498	730	1,200	750	0	750	750	0	750	20	
Longevity	1,070	1,130	1,130	1,190	0	1,190	1,190	0	1,190	60	
FICA	892	835	835	2,015	0	2,015	2,015	0	2,015	1,180	
Health Insurance	20,909	20,470	20,470	21,695	0	21,695	21,180	0	21,180	710	
KP&F	22,199	23,720	23,720	29,465	0	29,465	29,105	0	29,105	5,385	
Worker's Compensation	3,324	3,905	3,905	4,450	0	4,450	4,450	0	4,450	545	
Unemployment Insurance	331	365	365	280	0	280	280	0	280	-85	
Personal Services	173,910	175,840	178,505	189,160	0	189,160	188,285	0	188,285	12,445	7.1
Commercial Travel	189	600	600	600	0	600	600	0	600	0	
Lodging	725	800	800	800	0	800	800	0	800	0	
Meals	255	600	600	600	0	600	600	0	600	0	
Parking/Tolls	0	20	20	20	0	20	20	0	20	0	
Registration	1,050	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0	
Dues, Memberships, & Subs	955	950	950	950	0	950	950	0	950	0	
Contractual Services	3,174	4,070	4,070	4,070	0	4,070	4,070	0	4,070	0	0.0

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Fire Prevention

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Office Supplies	429	0	0	0	0	0	0	0	0	0	
Educational Materials	0	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Clothing & Uniforms	0	400	400	400	0	400	400	0	400	0	
Protective/Safety Apparel	0	400	400	400	0	400	400	0	400	0	
Food	37	400	400	400	0	400	400	0	400	0	
Other Operating Supplies	39	750	500	500	0	500	500	0	500	-250	
Commodities	506	2,950	2,700	2,700	0	2,700	2,700	0	2,700	-250	-8.5
<b>Total Expense</b>	<b>177,590</b>	<b>182,860</b>	<b>185,275</b>	<b>195,930</b>	<b>0</b>	<b>195,930</b>	<b>195,055</b>	<b>0</b>	<b>195,055</b>	<b>12,195</b>	<b>6.7</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Engineering

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	80	20,050	50	50	0	50	50	0	50	-20,000	-99.8
Miscellaneous	171	0	260	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>251</b>	<b>20,050</b>	<b>310</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>-20,000</b>	<b>-99.8</b>
<u>Expense</u>											
Personal Services	526,270	532,760	532,785	551,465	0	551,465	518,960	0	518,960	-13,800	-2.6
Contractual Services	19,572	22,170	23,345	22,180	0	22,180	22,180	0	22,180	10	0.0
Commodities	7,537	9,540	9,030	9,030	0	9,030	9,030	0	9,030	-510	-5.3
<b>Total Expense</b>	<b>553,379</b>	<b>564,470</b>	<b>565,160</b>	<b>582,675</b>	<b>0</b>	<b>582,675</b>	<b>550,170</b>	<b>0</b>	<b>550,170</b>	<b>-14,300</b>	<b>-2.5</b>
Full Time Equivalents:	6.00	6.00	6.00	5.50	0.00	5.50	5.50	0.00	5.50		

The 2014 Engineering revenue budget declines \$20,000 due to a lack of anticipated inspection fees.

The 2014 Engineering expense budget declines \$14,300, or 2.5%, from the 2013 budget due to a \$13,800 increase in Personal Services for salary and fringe benefit expenses. This results from transferring half the cost of the GIS Technician (\$30,950) to the Sewer Fund. Software maintenance expenses for the CAD system also rise \$4,175. However, professional services expenses decline \$2,500 as more projects are completed in-house with existing staff. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Engineering

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Inspection Fees	0	20,000	0	0	0	0	0	0	0	-20,000	
Sale Of Maps	80	50	50	50	0	50	50	0	50	0	
Charges For Service	80	20,050	50	50	0	50	50	0	50	-20,000	-99.8
Motor Fuel Tax Refund	171	0	125	0	0	0	0	0	0	0	
Other - Miscellaneous	0	0	135	0	0	0	0	0	0	0	
Miscellaneous	171	0	260	0	0	0	0	0	0	0	*,*
<b>Total Revenue</b>	<b>251</b>	<b>20,050</b>	<b>310</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>-20,000</b>	<b>-99.8</b>
<u>Expense</u>											
Regular Earnings	382,364	383,370	383,780	391,690	0	391,690	369,605	0	369,605	-13,765	
Longevity	1,670	1,830	1,830	2,070	0	2,070	2,040	0	2,040	210	
FICA	28,369	29,470	29,500	30,125	0	30,125	28,430	0	28,430	-1,040	
Health Insurance	61,876	62,140	61,670	65,620	0	65,620	59,900	0	59,900	-2,240	
KPERS	32,137	34,550	35,250	38,275	0	38,275	36,125	0	36,125	1,575	
Worker's Compensation	8,624	10,120	9,805	12,695	0	12,695	11,915	0	11,915	1,795	
Unemployment Insurance	1,029	1,080	750	790	0	790	745	0	745	-335	
Automobile Allowance	10,200	10,200	10,200	10,200	0	10,200	10,200	0	10,200	0	
Personal Services	526,270	532,760	532,785	551,465	0	551,465	518,960	0	518,960	-13,800	-2.6
Telephone	3,620	3,150	3,200	3,200	0	3,200	3,200	0	3,200	50	
Postage	62	25	50	50	0	50	50	0	50	25	
Commercial Travel	0	350	350	350	0	350	350	0	350	0	
Lodging	0	800	800	800	0	800	800	0	800	0	
Meals	0	310	310	310	0	310	310	0	310	0	
Mileage Reimbursement	0	100	250	100	0	100	100	0	100	0	
Parking/Tolls	15	20	20	20	0	20	20	0	20	0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Engineering

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Registration	125	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Legal Advertising	1,594	1,000	1,500	1,500	0	1,500	1,500	0	1,500	500	
Insurance	1,118	1,175	1,130	1,185	0	1,185	1,185	0	1,185	10	
Dues, Memberships, & Subs	2,159	2,200	2,200	2,200	0	2,200	2,200	0	2,200	0	
Printing/Copying Services	0	400	1,000	200	0	200	200	0	200	-200	
Other Professional Services	1,509	5,000	2,500	2,500	0	2,500	2,500	0	2,500	-2,500	
Other Rental	288	280	280	280	0	280	280	0	280	0	
Office Equipment M&R	1,901	1,950	1,670	1,400	0	1,400	1,400	0	1,400	-550	
Vehicle M&R	1,551	3,000	1,500	1,500	0	1,500	1,500	0	1,500	-1,500	
Software Maintenance	4,175	0	4,175	4,175	0	4,175	4,175	0	4,175	4,175	
Other Equipment M&R	1,448	1,350	1,350	1,350	0	1,350	1,350	0	1,350	0	
Sales Tax	6	60	60	60	0	60	60	0	60	0	
Contractual Services	19,572	22,170	23,345	22,180	0	22,180	22,180	0	22,180	10	0.0
Office Supplies	3,310	3,750	3,750	3,750	0	3,750	3,750	0	3,750	0	
Books/Magazines	37	50	150	50	0	50	50	0	50	0	
Other Office Supplies	32	0	0	0	0	0	0	0	0	0	
Protective/Safety Apparel	0	150	0	0	0	0	0	0	0	-150	
Gasoline	2,982	3,960	3,500	3,600	0	3,600	3,600	0	3,600	-360	
Diesel Fuel	382	380	380	380	0	380	380	0	380	0	
Other Operating Supplies	794	1,250	1,250	1,250	0	1,250	1,250	0	1,250	0	
Commodities	7,537	9,540	9,030	9,030	0	9,030	9,030	0	9,030	-510	-5.3
<b>Total Expense</b>	<b>553,379</b>	<b>564,470</b>	<b>565,160</b>	<b>582,675</b>	<b>0</b>	<b>582,675</b>	<b>550,170</b>	<b>0</b>	<b>550,170</b>	<b>-14,300</b>	<b>-2.5</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Inspection

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Licenses and Permits	277,443	280,700	235,000	241,200	0	241,200	241,200	0	241,200	-39,500	-14.1
Charges For Service	3,010	15,000	45,000	15,000	0	15,000	15,000	0	15,000	0	0.0
Miscellaneous	0	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	<b>280,453</b>	<b>295,800</b>	<b>280,100</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>256,300</b>	<b>0</b>	<b>256,300</b>	<b>-39,500</b>	<b>-13.4</b>
<b>Expense</b>											
Personal Services	262,793	268,475	266,670	274,880	0	274,880	274,065	0	274,065	5,590	2.1
Contractual Services	14,117	19,905	32,175	19,475	0	19,475	19,475	0	19,475	-430	-2.2
Commodities	6,023	8,040	6,850	6,960	0	6,960	6,960	0	6,960	-1,080	-13.4
<b>Total Expense</b>	<b>282,933</b>	<b>296,420</b>	<b>305,695</b>	<b>301,315</b>	<b>0</b>	<b>301,315</b>	<b>300,500</b>	<b>0</b>	<b>300,500</b>	<b>4,080</b>	<b>1.4</b>
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2014 Inspection revenue budget declines \$39,500, or 13.4%, from the 2013 budget due primarily to a \$40,000 decrease in building permits.

The 2014 Inspection expense budget rises \$4,080, or 1.4%, over the 2013 budget due to a \$5,590 increase in Personal Services for salary and fringe benefit expenses. However, gasoline expense decline \$1,080. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
General Fund  
Inspection

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Permit - Building/Residential	36,832	90,000	50,000	50,000	0	50,000	50,000	0	50,000	-40,000	
Permit - Misc Remodeling	103,575	90,000	90,000	90,000	0	90,000	90,000	0	90,000	0	
Permit - Res Garages/Carport	2,250	2,000	1,000	2,000	0	2,000	2,000	0	2,000	0	
Permit - Building/Commercial	57,687	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
License - Plumbing	10,800	13,000	12,000	13,000	0	13,000	13,000	0	13,000	0	
Permit - Plumbing	11,054	13,500	12,000	13,500	0	13,500	13,500	0	13,500	0	
License - Electrical	16,410	20,000	20,000	20,000	0	20,000	20,000	0	20,000	0	
Permit - Electrical	7,054	10,000	8,000	10,000	0	10,000	10,000	0	10,000	0	
License - Mechanical	13,999	16,500	16,000	16,500	0	16,500	16,500	0	16,500	0	
Permit - Mechanical	12,700	12,000	12,500	12,500	0	12,500	12,500	0	12,500	500	
Fees - Examinations	1,050	1,200	1,000	1,200	0	1,200	1,200	0	1,200	0	
Licenses & Permits - Other	4,033	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Licenses and Permits	277,443	280,700	235,000	241,200	0	241,200	241,200	0	241,200	-39,500	-14.1
Plan Review Fees	2,910	15,000	45,000	15,000	0	15,000	15,000	0	15,000	0	
Open Public Records Fees	100	0	0	0	0	0	0	0	0	0	
Charges For Service	3,010	15,000	45,000	15,000	0	15,000	15,000	0	15,000	0	0.0
Other - Miscellaneous	0	100	100	100	0	100	100	0	100	0	
Miscellaneous	0	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	280,453	295,800	280,100	256,300	0	256,300	256,300	0	256,300	-39,500	-13.4
<u>Expense</u>											
Regular Earnings	197,797	199,880	198,985	201,760	0	201,760	201,760	0	201,760	1,880	
Longevity	1,460	1,570	1,570	1,690	0	1,690	1,690	0	1,690	120	
FICA	14,707	15,410	15,340	15,565	0	15,565	15,565	0	15,565	155	
Health Insurance	27,782	27,945	27,745	29,460	0	29,460	28,645	0	28,645	700	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Inspection

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
KPERS	16,249	18,070	17,765	19,775	0	19,775	19,775	0	19,775	1,705	
Worker's Compensation	4,264	5,035	4,880	6,225	0	6,225	6,225	0	6,225	1,190	
Unemployment Insurance	534	565	385	405	0	405	405	0	405	-160	
Personal Services	262,793	268,475	266,670	274,880	0	274,880	274,065	0	274,065	5,590	2.1
Telephone	1,861	1,750	1,500	1,500	0	1,500	1,500	0	1,500	-250	
Postage	9	0	0	0	0	0	0	0	0	0	
Registration	25	500	635	500	0	500	500	0	500	0	
Insurance	2,236	2,345	2,260	2,375	0	2,375	2,375	0	2,375	30	
Dues, Memberships, & Subs	352	250	250	250	0	250	250	0	250	0	
Planning Services	4,555	10,000	22,500	10,000	0	10,000	10,000	0	10,000	0	
Printing/Copying Services	332	1,000	500	500	0	500	500	0	500	-500	
Office Equipment M&R	348	360	180	0	0	0	0	0	0	-360	
Vehicle M&R	4,069	3,250	4,000	4,000	0	4,000	4,000	0	4,000	750	
Other Equipment M&R	330	450	350	350	0	350	350	0	350	-100	
Contractual Services	14,117	19,905	32,175	19,475	0	19,475	19,475	0	19,475	-430	-2.2
Office Supplies	1,891	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Books/Magazines	129	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Gasoline	3,305	5,040	3,850	3,960	0	3,960	3,960	0	3,960	-1,080	
Tools	203	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	496	500	500	500	0	500	500	0	500	0	
Commodities	6,023	8,040	6,850	6,960	0	6,960	6,960	0	6,960	-1,080	-13.4
<b>Total Expense</b>	<b>282,933</b>	<b>296,420</b>	<b>305,695</b>	<b>301,315</b>	<b>0</b>	<b>301,315</b>	<b>300,500</b>	<b>0</b>	<b>300,500</b>	<b>4,080</b>	<b>1.4</b>

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Street Lighting

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	73	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	73	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	385,549	385,000	405,000	405,000	0	405,000	405,000	0	405,000	20,000	5.2
Total Expense	385,549	385,000	405,000	405,000	0	405,000	405,000	0	405,000	20,000	5.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Street Lighting budget rises \$20,000, or 5.2%, over the 2013 budget due to a \$25,000 increase in electricity. However, maintenance of City-owned street lights declines \$5,000.

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Street Lighting

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Other - Miscellaneous	73	0	0	0	0	0	0	0	0	0	
Miscellaneous	73	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	73	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Electricity	381,090	375,000	400,000	400,000	0	400,000	400,000	0	400,000	25,000	
Other Contractual Services	4,459	10,000	5,000	5,000	0	5,000	5,000	0	5,000	-5,000	
Contractual Services	385,549	385,000	405,000	405,000	0	405,000	405,000	0	405,000	20,000	5.2
Total Expense	385,549	385,000	405,000	405,000	0	405,000	405,000	0	405,000	20,000	5.2

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Planning & Zoning

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Licenses and Permits	10,269	9,100	9,600	9,600	0	9,600	9,600	0	9,600	500	5.5
Charges For Service	0	50	50	50	0	50	50	0	50	0	0.0
Miscellaneous	473	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>10,742</b>	<b>9,150</b>	<b>9,650</b>	<b>9,650</b>	<b>0</b>	<b>9,650</b>	<b>9,650</b>	<b>0</b>	<b>9,650</b>	<b>500</b>	<b>5.5</b>
<b>Expense</b>											
Personal Services	146,520	142,870	134,325	143,055	0	143,055	142,670	0	142,670	-200	-0.1
Contractual Services	6,931	9,770	17,045	7,870	0	7,870	7,870	0	7,870	-1,900	-19.4
Commodities	2,811	3,200	2,950	2,950	0	2,950	2,950	0	2,950	-250	-7.8
<b>Total Expense</b>	<b>156,263</b>	<b>155,840</b>	<b>154,320</b>	<b>153,875</b>	<b>0</b>	<b>153,875</b>	<b>153,490</b>	<b>0</b>	<b>153,490</b>	<b>-2,350</b>	<b>-1.5</b>
Full Time Equivalents:	1.70	1.90	1.90	1.90	0.00	1.90	1.90	0.00	1.90		

The 2014 Planning & Zoning revenue budget rises \$500, or 5.5%, over the 2013 budget due to an increase in replatting fees.

The 2014 Planning & Zoning expense budget declines \$2,350, or 1.5%, from the 2013 budget due to the consolidation of \$1,700 of copier maintenance expenses into the City Clerk's budget. Oth expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Planning & Zoning

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Permit - Demolitions	15	100	100	100	0	100	100	0	100	0	
Fees - Replats/Subdividing	3,400	3,000	3,500	3,500	0	3,500	3,500	0	3,500	500	
Licenses & Permits - Other	6,854	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	
Licenses and Permits	10,269	9,100	9,600	9,600	0	9,600	9,600	0	9,600	500	5.5
Charges For Service - Other	0	50	50	50	0	50	50	0	50	0	
Charges For Service	0	50	50	50	0	50	50	0	50	0	0.0
Other - Miscellaneous	473	0	0	0	0	0	0	0	0	0	
Miscellaneous	473	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>10,742</b>	<b>9,150</b>	<b>9,650</b>	<b>9,650</b>	<b>0</b>	<b>9,650</b>	<b>9,650</b>	<b>0</b>	<b>9,650</b>	<b>500</b>	<b>5.5</b>
<u>Expense</u>											
Regular Earnings	114,794	111,310	100,660	104,835	0	104,835	104,835	0	104,835	-6,475	
Longevity	540	540	0	0	0	0	0	0	0	-540	
FICA	8,812	8,555	7,700	8,020	0	8,020	8,020	0	8,020	-535	
Health Insurance	9,476	8,605	13,900	16,340	0	16,340	15,955	0	15,955	7,350	
KPERS	9,047	10,035	9,030	10,190	0	10,190	10,190	0	10,190	155	
Worker's Compensation	238	210	280	160	0	160	160	0	160	-50	
Unemployment Insurance	314	315	280	210	0	210	210	0	210	-105	
Automobile Allowance	3,300	3,300	2,475	3,300	0	3,300	3,300	0	3,300	0	
Personal Services	146,520	142,870	134,325	143,055	0	143,055	142,670	0	142,670	-200	-0.1
Telephone	1,643	1,550	1,200	1,200	0	1,200	1,200	0	1,200	-350	
Postage	0	300	100	300	0	300	300	0	300	0	
Commercial Travel	0	500	0	500	0	500	500	0	500	0	
Lodging	0	700	0	700	0	700	700	0	700	0	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Planning & Zoning

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Meals	0	100	0	100	0	100	100	0	100	0	
Parking/Tolls	0	20	20	20	0	20	20	0	20	0	
Registration	668	1,000	500	1,000	0	1,000	1,000	0	1,000	0	
Classified Advertising	250	750	750	750	0	750	750	0	750	0	
Legal Advertising	1,115	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Dues, Memberships, & Subs	882	750	900	900	0	900	900	0	900	150	
Printing/Copying Services	45	0	0	0	0	0	0	0	0	0	
Other Professional Services	28	100	10,300	100	0	100	100	0	100	0	
Office Equipment M&R	1,926	1,700	975	0	0	0	0	0	0	-1,700	
Software Maintenance	0	400	400	400	0	400	400	0	400	0	
Other Equipment M&R	374	400	400	400	0	400	400	0	400	0	
Contractual Services	6,931	9,770	17,045	7,870	0	7,870	7,870	0	7,870	-1,900	-19.4
Office Supplies	2,654	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Books/Magazines	116	200	200	200	0	200	200	0	200	0	
Food	17	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	25	500	250	250	0	250	250	0	250	-250	
Commodities	2,811	3,200	2,950	2,950	0	2,950	2,950	0	2,950	-250	-7.8
<b>Total Expense</b>	<b>156,263</b>	<b>155,840</b>	<b>154,320</b>	<b>153,875</b>	<b>0</b>	<b>153,875</b>	<b>153,490</b>	<b>0</b>	<b>153,490</b>	<b>-2,350</b>	<b>-1.5</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Economic Development

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfers	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5
Total Revenue	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5
<u>Expense</u>											
Personal Services	72,474	75,665	75,665	78,940	0	78,940	78,635	0	78,635	2,970	3.9
Contractual Services	25,913	32,430	32,730	47,430	0	47,430	47,430	0	47,430	15,000	46.3
Commodities	911	750	750	750	0	750	750	0	750	0	0.0
Total Expense	99,298	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5
Full Time Equivalents:	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00		

Beginning in mid-2012, the Economic Development activity has been fully subsidized by a transfer from the economic development allocation in the Countywide Sales Tax Fund.

The 2014 Economic Development expense budget rises \$17,970, or 16.5%, over the 2013 budget due primarily to the inclusion of \$15,000 for upgrading the City economic development website and a \$2,970 increase in Personal Services for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
General Fund  
Economic Development

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfer From Countywide Sales	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	
Transfers	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5
Total Revenue	49,649	108,845	109,145	127,120	0	127,120	126,815	0	126,815	17,970	16.5
<u>Expense</u>											
Regular Earnings	48,469	50,970	50,970	52,895	0	52,895	52,895	0	52,895	1,925	
FICA	3,624	3,900	3,900	4,045	0	4,045	4,045	0	4,045	145	
Health Insurance	12,332	12,380	12,380	13,075	0	13,075	12,770	0	12,770	390	
KPERS	4,248	4,575	4,575	5,140	0	5,140	5,140	0	5,140	565	
Worker's Compensation	69	95	95	80	0	80	80	0	80	-15	
Unemployment Insurance	131	145	145	105	0	105	105	0	105	-40	
Automobile Allowance	3,600	3,600	3,600	3,600	0	3,600	3,600	0	3,600	0	
Personal Services	72,474	75,665	75,665	78,940	0	78,940	78,635	0	78,635	2,970	3.9
Telephone	1,097	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Postage	0	50	50	50	0	50	50	0	50	0	
Commercial Travel	1,582	1,900	1,900	1,900	0	1,900	1,900	0	1,900	0	
Lodging	756	1,950	1,950	1,950	0	1,950	1,950	0	1,950	0	
Meals	606	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Mileage Reimbursement	276	0	0	0	0	0	0	0	0	0	
Parking/Tolls	24	50	50	50	0	50	50	0	50	0	
Vehicle Rental	71	0	300	0	0	0	0	0	0	0	
Registration	2,978	5,700	5,700	5,700	0	5,700	5,700	0	5,700	0	
Promotional Advertising	500	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Legal Advertising	0	500	500	500	0	500	500	0	500	0	
Dues, Memberships, & Subs	1,003	750	750	750	0	750	750	0	750	0	
Legal Services	4,053	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Printing/Copying Services	809	500	500	500	0	500	500	0	500	0	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Economic Development

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Landscaping & Lawn Services	150	0	0	0	0	0	0	0	0	0	
Food Services	940	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Data Processing Services	0	0	0	15,000	0	15,000	15,000	0	15,000	15,000	
Other Professional Services	3,053	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Office Equipment M&R	319	250	250	250	0	250	250	0	250	0	
Property Tax	861	0	0	0	0	0	0	0	0	0	
Other Contractual Services	6,835	3,880	3,880	3,880	0	3,880	3,880	0	3,880	0	
Contractual Services	25,913	32,430	32,730	47,430	0	47,430	47,430	0	47,430	15,000	46.3
Office Supplies	555	500	500	500	0	500	500	0	500	0	
Food	174	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	181	250	250	250	0	250	250	0	250	0	
Commodities	911	750	750	750	0	750	750	0	750	0	0.0
<b>Total Expense</b>	<b>99,298</b>	<b>108,845</b>	<b>109,145</b>	<b>127,120</b>	<b>0</b>	<b>127,120</b>	<b>126,815</b>	<b>0</b>	<b>126,815</b>	<b>17,970</b>	<b>16.5</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Code Enforcement

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Taxes	39,435	29,000	44,000	34,000	0	34,000	34,000	0	34,000	5,000	17.2
Licenses and Permits	410	400	400	400	0	400	400	0	400	0	0.0
Charges For Service	1,650	0	0	0	0	0	0	0	0	0	*. *
Miscellaneous	32,039	10,000	20,000	15,000	0	15,000	15,000	0	15,000	5,000	50.0
<b>Total Revenue</b>	<b>73,534</b>	<b>39,400</b>	<b>64,400</b>	<b>49,400</b>	<b>0</b>	<b>49,400</b>	<b>49,400</b>	<b>0</b>	<b>49,400</b>	<b>10,000</b>	<b>25.4</b>
<b>Expense</b>											
Personal Services	168,891	171,375	182,720	195,675	0	195,675	194,985	0	194,985	23,610	13.8
Contractual Services	64,983	56,895	55,695	54,670	0	54,670	54,670	0	54,670	-2,225	-3.9
Commodities	5,039	6,120	5,665	5,730	0	5,730	5,730	0	5,730	-390	-6.4
<b>Total Expense</b>	<b>238,913</b>	<b>234,390</b>	<b>244,080</b>	<b>256,075</b>	<b>0</b>	<b>256,075</b>	<b>255,385</b>	<b>0</b>	<b>255,385</b>	<b>20,995</b>	<b>9.0</b>
Full Time Equivalents:	3.50	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2014 Code Enforcement revenue budget rises \$10,000, or 25.4%, over the 2013 budget due to a \$5,000 increase in miscellaneous revenue and a \$5,000 increase in special assessments from nuisance abatement activities.

The 2014 Code Enforcement expense budget rises \$20,995, or 9.0%, over the 2013 budget due to a \$23,610 increase in Personal Services. Due to employee turnover, an employee with a significantly higher salary and health insurance premium was hired from another City department to replace the departing employee. Further, \$1,200 of copier maintenance expenses were consolidated into the City Clerk's budget. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Code Enforcement

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Special Assessment - Current	29,873	25,000	40,000	30,000	0	30,000	30,000	0	30,000	5,000	
Special Assessment - Delin	9,562	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Taxes	39,435	29,000	44,000	34,000	0	34,000	34,000	0	34,000	5,000	17.2
Permit - Demolitions	410	400	400	400	0	400	400	0	400	0	
Licenses and Permits	410	400	400	400	0	400	400	0	400	0	0.0
Charges For Service - Other	1,650	0	0	0	0	0	0	0	0	0	
Charges For Service	1,650	0	0	0	0	0	0	0	0	0	*.*
Other - Miscellaneous	32,039	10,000	20,000	15,000	0	15,000	15,000	0	15,000	5,000	
Miscellaneous	32,039	10,000	20,000	15,000	0	15,000	15,000	0	15,000	5,000	50.0
<b>Total Revenue</b>	<b>73,534</b>	<b>39,400</b>	<b>64,400</b>	<b>49,400</b>	<b>0</b>	<b>49,400</b>	<b>49,400</b>	<b>0</b>	<b>49,400</b>	<b>10,000</b>	<b>25.4</b>
<u>Expense</u>											
Regular Earnings	119,896	122,975	127,700	136,010	0	136,010	136,010	0	136,010	13,035	
Longevity	955	1,050	1,650	1,710	0	1,710	1,710	0	1,710	660	
FICA	8,704	9,490	9,900	10,535	0	10,535	10,535	0	10,535	1,045	
Health Insurance	27,254	27,375	28,525	29,335	0	29,335	28,645	0	28,645	1,270	
KPERS	9,816	6,925	11,600	13,385	0	13,385	13,385	0	13,385	6,460	
Worker's Compensation	1,949	3,215	3,115	4,425	0	4,425	4,425	0	4,425	1,210	
Unemployment Insurance	316	345	230	275	0	275	275	0	275	-70	
Personal Services	168,891	171,375	182,720	195,675	0	195,675	194,985	0	194,985	23,610	13.8
Telephone	3,181	2,850	3,300	3,300	0	3,300	3,300	0	3,300	450	
Meals	0	0	40	0	0	0	0	0	0	0	
Registration	0	400	400	400	0	400	400	0	400	0	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Code Enforcement

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Classified Advertising	353	1,000	500	500	0	500	500	0	500	-500	
Legal Advertising	0	500	0	0	0	0	0	0	0	-500	
Insurance	2,236	2,345	2,255	2,370	0	2,370	2,370	0	2,370	25	
Dues, Memberships, & Subs	80	100	100	100	0	100	100	0	100	0	
Legal Services	0	100	100	100	0	100	100	0	100	0	
Printing/Copying Services	0	1,000	500	500	0	500	500	0	500	-500	
Other Professional Services	54,505	45,000	45,000	45,000	0	45,000	45,000	0	45,000	0	
Office Equipment M&R	1,068	1,200	600	0	0	0	0	0	0	-1,200	
Vehicle M&R	1,757	1,250	1,750	1,250	0	1,250	1,250	0	1,250	0	
Software Maintenance	665	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Other Equipment M&R	144	150	150	150	0	150	150	0	150	0	
Other Operating Expenses	995	0	0	0	0	0	0	0	0	0	
Contractual Services	64,983	56,895	55,695	54,670	0	54,670	54,670	0	54,670	-2,225	-3.9
Office Supplies	2,597	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0	
Clothing & Uniforms	190	0	0	0	0	0	0	0	0	0	
Protective/Safety Apparel	0	300	0	0	0	0	0	0	0	-300	
Gasoline	2,050	2,520	2,365	2,430	0	2,430	2,430	0	2,430	-90	
Other Operating Supplies	202	300	300	300	0	300	300	0	300	0	
Commodities	5,039	6,120	5,665	5,730	0	5,730	5,730	0	5,730	-390	-6.4
<b>Total Expense</b>	<b>238,913</b>	<b>234,390</b>	<b>244,080</b>	<b>256,075</b>	<b>0</b>	<b>256,075</b>	<b>255,385</b>	<b>0</b>	<b>255,385</b>	<b>20,995</b>	<b>9.0</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Airport

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Contractual Services	79,115	91,315	84,430	85,605	0	85,605	85,605	0	85,605	-5,710	-6.3
Commodities	362	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>79,478</b>	<b>91,315</b>	<b>84,430</b>	<b>85,605</b>	<b>0</b>	<b>85,605</b>	<b>85,605</b>	<b>0</b>	<b>85,605</b>	<b>-5,710</b>	<b>-6.3</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Airport expense budget declines \$5,710, or 6.3%, from the 2013 budget due to a \$3,150 decrease in insurance premiums and a \$2,400 decrease in natural gas expenses.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Airport

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Expense</u>												
Electricity	3,149	3,250	3,250	3,250	0	3,250	3,250	0	3,250	0		
Natural Gas	612	6,400	3,500	4,000	0	4,000	4,000	0	4,000	-2,400		
Water	747	650	750	750	0	750	750	0	750	100		
Sewer/Refuse	663	1,440	1,080	1,080	0	1,080	1,080	0	1,080	-360		
Telephone	0	1,400	1,400	1,400	0	1,400	1,400	0	1,400	0		
Other Utilities	1,898	1,850	1,900	1,900	0	1,900	1,900	0	1,900	50		
Insurance	13,339	17,325	13,500	14,175	0	14,175	14,175	0	14,175	-3,150		
Other Professional Services	51,659	50,000	50,000	50,000	0	50,000	50,000	0	50,000	0		
Other Rental	4,500	4,500	4,500	4,500	0	4,500	4,500	0	4,500	0		
Building/Grounds M&R - NonCity	0	500	500	500	0	500	500	0	500	0		
Software Maintenance	0	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Property Tax	2,548	2,500	2,550	2,550	0	2,550	2,550	0	2,550	50		
Contractual Services	79,115	91,315	84,430	85,605	0	85,605	85,605	0	85,605	-5,710	-6.3	
Building/Grounds Materials	86	0	0	0	0	0	0	0	0	0		
Other Operating Supplies	276	0	0	0	0	0	0	0	0	0		
Commodities	362	0	0	0	0	0	0	0	0	0	*.*	
<b>Total Expense</b>	<b>79,478</b>	<b>91,315</b>	<b>84,430</b>	<b>85,605</b>	<b>0</b>	<b>85,605</b>	<b>85,605</b>	<b>0</b>	<b>85,605</b>	<b>-5,710</b>	<b>-6.3</b>	

2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Civil Defense

	2012			2014 Submission			2014 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Expense</u>												
Contractual Services	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0	
Total Expense	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0	
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

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The Civil Defense budget represents the City's contribution to the County Emergency Preparedness Office for the maintenance of the early warning siren system. \$8,500 is included for 2014.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Civil Defense

	2013			2014 Submission			2014 Recommendation				
	2012 Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Operating Transfers	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	
Contractual Services	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0
Total Expense	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0

2014 Object Level Summary of Revenue and Expense  
General Fund  
Parks

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	11,060	12,500	10,000	10,000	0	10,000	10,000	0	10,000	-2,500	-20.0
Miscellaneous	2,899	300	300	300	0	300	300	0	300	0	0.0
<b>Total Revenue</b>	<b>13,959</b>	<b>12,800</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>10,300</b>	<b>-2,500</b>	<b>-19.5</b>
<u>Expense</u>											
Personal Services	507,969	535,335	532,330	548,765	0	548,765	546,920	0	546,920	11,585	2.2
Contractual Services	146,106	136,075	145,265	143,900	0	143,900	143,900	0	143,900	7,825	5.8
Commodities	90,448	96,305	97,785	97,385	0	97,385	97,385	0	97,385	1,080	1.1
<b>Total Expense</b>	<b>744,523</b>	<b>767,715</b>	<b>775,380</b>	<b>790,050</b>	<b>0</b>	<b>790,050</b>	<b>788,205</b>	<b>0</b>	<b>788,205</b>	<b>20,490</b>	<b>2.7</b>
Full Time Equivalents:	11.70	10.80	10.80	10.80	0.00	10.80	10.80	0.00	10.80		

The 2014 Parks revenue budget declines \$2,500, or 20.0%, from the 2013 budget due to an decrease in park fees.

The 2014 Parks expense budget rises \$20,490, or 2.7%, over the 2012 budget due primarily to an \$11,585 increase in Personal Services for salary and fringe benefit expenses. Also, electricity expenses at Springfield rise \$7,500 while water and gasoline expenses rise \$2,750 and 2,700, respectively. However, janitorial service expenses decline \$3,580 since the Welcome Center no long exists. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Parks

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
Park Fees	11,060	12,500	10,000	10,000	0	10,000	10,000	0	10,000	-2,500		
Charges For Service	11,060	12,500	10,000	10,000	0	10,000	10,000	0	10,000	-2,500	-20.0	
Motor Fuel Tax Refund	555	300	300	300	0	300	300	0	300	0		
Other - Miscellaneous	2,345	0	0	0	0	0	0	0	0	0		
Miscellaneous	2,899	300	300	300	0	300	300	0	300	0	0.0	
<b>Total Revenue</b>	<b>13,959</b>	<b>12,800</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>10,300</b>	<b>-2,500</b>	<b>-19.5</b>	
<b>Expense</b>												
Regular Earnings	330,719	343,905	343,930	356,000	0	356,000	356,000	0	356,000	12,095		
Overtime	5,870	6,750	7,500	7,035	0	7,035	7,035	0	7,035	285		
Temporary/Seasonal	34,652	30,000	30,000	30,000	0	30,000	30,000	0	30,000	0		
Longevity	1,600	1,815	1,815	2,090	0	2,090	2,090	0	2,090	275		
FICA	27,767	29,260	29,320	30,225	0	30,225	30,225	0	30,225	965		
Health Insurance	73,048	81,645	78,625	78,210	0	78,210	76,365	0	76,365	-5,280		
KPERS	25,851	31,615	31,350	35,490	0	35,490	35,490	0	35,490	3,875		
Worker's Compensation	5,254	5,975	5,790	5,625	0	5,625	5,625	0	5,625	-350		
Unemployment Insurance	1,008	1,070	700	790	0	790	790	0	790	-280		
Automobile Allowance	2,200	3,300	3,300	3,300	0	3,300	3,300	0	3,300	0		
Personal Services	507,969	535,335	532,330	548,765	0	548,765	546,920	0	546,920	11,585	2.2	
Electricity	30,778	27,500	35,000	35,000	0	35,000	35,000	0	35,000	7,500		
Water	23,995	21,250	24,000	24,000	0	24,000	24,000	0	24,000	2,750		
Landfill Fees	0	100	0	0	0	0	0	0	0	-100		
Telephone	3,240	1,650	3,250	3,250	0	3,250	3,250	0	3,250	1,600		
Lodging	569	900	900	900	0	900	900	0	900	0		
Meals	594	375	375	375	0	375	375	0	375	0		



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Parks

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Safety Materials	0	0	1,000	0	0	0	0	0	0	0		
Equipment/Motor Repair Parts	14,256	12,000	12,000	12,000	0	12,000	12,000	0	12,000	0		
Tools	2,075	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Park Supplies	30,221	33,755	33,755	33,755	0	33,755	33,755	0	33,755	0		
Janitorial Supplies	0	2,000	1,500	1,500	0	1,500	1,500	0	1,500	-500		
Other Operating Supplies	4,019	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Commodities	90,448	96,305	97,785	97,385	0	97,385	97,385	0	97,385	1,080	1.1	
<b>Total Expense</b>	<b>744,523</b>	<b>767,715</b>	<b>775,380</b>	<b>790,050</b>	<b>0</b>	<b>790,050</b>	<b>788,205</b>	<b>0</b>	<b>788,205</b>	<b>20,490</b>	<b>2.7</b>	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Riverfront Park

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	9,913	12,500	11,000	11,000	0	11,000	11,000	0	11,000	-1,500	-12.0
Miscellaneous	25	125	125	125	0	125	125	0	125	0	0.0
<b>Total Revenue</b>	<b>9,938</b>	<b>12,625</b>	<b>11,125</b>	<b>11,125</b>	<b>0</b>	<b>11,125</b>	<b>11,125</b>	<b>0</b>	<b>11,125</b>	<b>-1,500</b>	<b>-11.9</b>
<u>Expense</u>											
Personal Services	7,231	7,645	7,645	7,645	0	7,645	7,645	0	7,645	0	0.0
Contractual Services	13,149	11,435	12,875	12,875	0	12,875	12,875	0	12,875	1,440	12.6
Commodities	2,864	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>23,244</b>	<b>19,080</b>	<b>20,520</b>	<b>20,520</b>	<b>0</b>	<b>20,520</b>	<b>20,520</b>	<b>0</b>	<b>20,520</b>	<b>1,440</b>	<b>7.5</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Riverfront Park revenue budget declines \$1,500 from 2013 levels.

The 2014 Riverfront Park expense budget rises \$1,440, or 7.5%, over the 2013 budget due to a \$2,000 increase in electricity expenses. Other expenses remain essentially unchanged from 2013 budget levels.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Riverfront Park

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Gravel/Sand	306	0	0	0	0	0	0	0	0	0	
Park Supplies	1,143	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	872	0	0	0	0	0	0	0	0	0	
Commodities	2,864	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	23,244	19,080	20,520	20,520	0	20,520	20,520	0	20,520	1,440	7.5



2014 Object Level Summary of Revenue and Expense  
General Fund  
Municipal Garage

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Charges For Service	918,730	998,645	998,850	1,007,950	0	1,007,950	1,007,950	0	1,007,950	9,305	0.9
Total Revenue	918,730	998,645	998,850	1,007,950	0	1,007,950	1,007,950	0	1,007,950	9,305	0.9
<u>Expense</u>											
Personal Services	173,502	188,565	191,115	199,340	0	199,340	198,610	0	198,610	10,045	5.3
Contractual Services	93,206	102,965	80,125	90,285	0	90,285	90,285	0	90,285	-12,680	-12.3
Commodities	652,031	677,630	712,920	722,020	0	722,020	722,020	0	722,020	44,390	6.6
Total Expense	918,739	969,160	984,160	1,011,645	0	1,011,645	1,010,915	0	1,010,915	41,755	4.3
Full Time Equivalents:	3.25	3.25	3.25	3.25	0.00	3.25	3.25	0.00	3.25		

The garage operation is supported through payments from City departments for fuel and repairs. The 2014 Garage revenue budget rises \$9,305, or 0.9%, over the 2013 budget due to an increase in the sale of fuel in that amount.

The 2014 Garage expense budget rises \$41,755, or 4.3%, over the 2013 budget due primarily to a \$20,000 increase in purchases of vehicular repair parts and a \$15,000 increase in the purchase of tires. Also, Personal Services increase \$10,045 for salary and fringe benefit expenses. Diesel fuel and software maintenance expenses also rise \$9,730 and \$4,600, respectively. However, expenses for vehicle repairs performed by outside vendors declines \$20,000. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
General Fund  
Municipal Garage

	2014 Submission					2014 Recommendation					
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Garage Repairs	432,264	457,250	457,250	457,250	0	457,250	457,250	0	457,250	0	
Sale of Fuel	486,466	541,395	541,600	550,700	0	550,700	550,700	0	550,700	9,305	
Charges For Service	918,730	998,645	998,850	1,007,950	0	1,007,950	1,007,950	0	1,007,950	9,305	0.9
<b>Total Revenue</b>	<b>918,730</b>	<b>998,645</b>	<b>998,850</b>	<b>1,007,950</b>	<b>0</b>	<b>1,007,950</b>	<b>1,007,950</b>	<b>0</b>	<b>1,007,950</b>	<b>9,305</b>	<b>0.9</b>
<b>Expense</b>											
Regular Earnings	120,159	130,565	129,600	137,970	0	137,970	137,970	0	137,970	7,405	
Overtime	1,992	2,255	3,000	2,395	0	2,395	2,395	0	2,395	140	
Longevity	150	150	150	175	0	175	175	0	175	25	
FICA	8,921	10,170	10,155	10,750	0	10,750	10,750	0	10,750	580	
Health Insurance	28,507	29,395	32,060	31,035	0	31,035	30,305	0	30,305	910	
KPERS	10,013	11,930	12,250	13,660	0	13,660	13,660	0	13,660	1,730	
Worker's Compensation	2,612	2,905	2,815	2,250	0	2,250	2,250	0	2,250	-655	
Unemployment Insurance	323	370	260	280	0	280	280	0	280	-90	
Automobile Allowance	825	825	825	825	0	825	825	0	825	0	
Personal Services	173,502	188,565	191,115	199,340	0	199,340	198,610	0	198,610	10,045	5.3
Electricity	258	0	275	275	0	275	275	0	275	275	
Postage	176	0	50	50	0	50	50	0	50	50	
Meals	0	100	0	0	0	0	0	0	0	-100	
Mileage Reimbursement	238	0	100	0	0	0	0	0	0	0	
Registration	600	700	700	700	0	700	700	0	700	0	
Classified Advertising	230	0	0	0	0	0	0	0	0	0	
Insurance	4,424	4,645	5,230	5,490	0	5,490	5,490	0	5,490	845	
Printing/Copying Services	0	50	0	0	0	0	0	0	0	-50	
Towing Services	1,371	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Other Professional Services	4,777	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Equipment Rental	0	0	750	750	0	750	750	0	750	750	

2014 Object Level Summary of Revenue and Expense  
General Fund  
Municipal Garage

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Uniform Rental	897	1,750	1,200	1,200	0	1,200	1,200	0	1,200	-550	
Other Rental	1,567	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Building/Grounds M&R	246	1,000	500	500	0	500	500	0	500	-500	
Vehicle M&R	64,057	80,000	50,000	60,000	0	60,000	60,000	0	60,000	-20,000	
Software Maintenance	0	0	4,600	4,600	0	4,600	4,600	0	4,600	4,600	
Other Equipment M&R	13,160	7,500	10,000	10,000	0	10,000	10,000	0	10,000	2,500	
Miscellaneous Permits	20	20	20	20	0	20	20	0	20	0	
Other Contractual Services	1,187	2,000	1,500	1,500	0	1,500	1,500	0	1,500	-500	
Contractual Services	93,206	102,965	80,125	90,285	0	90,285	90,285	0	90,285	-12,680	-12.3
Office Supplies	949	650	650	650	0	650	650	0	650	0	
Books/Magazines	0	150	150	150	0	150	150	0	150	0	
Clothing & Uniforms	176	200	200	200	0	200	200	0	200	0	
Protective/Safety Apparel	385	350	350	350	0	350	350	0	350	0	
Food	0	100	100	100	0	100	100	0	100	0	
Building/Grounds Materials	26	400	400	400	0	400	400	0	400	0	
Gasoline	261,705	305,690	295,750	304,850	0	304,850	304,850	0	304,850	-840	
Diesel Fuel	179,975	198,890	208,620	208,620	0	208,620	208,620	0	208,620	9,730	
Oil/Grease/Lubricants	13,577	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0	
Tires/Batteries	47,227	30,000	45,000	45,000	0	45,000	45,000	0	45,000	15,000	
Vehicular Repair Parts	105,462	90,000	90,000	90,000	0	90,000	90,000	0	90,000	0	
Chemicals	1,048	500	1,000	1,000	0	1,000	1,000	0	1,000	500	
Safety Materials	353	400	400	400	0	400	400	0	400	0	
Equipment/Motor Repair Parts	27,723	20,000	40,000	40,000	0	40,000	40,000	0	40,000	20,000	
Tools	6,724	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0	
Janitorial Supplies	542	300	300	300	0	300	300	0	300	0	
Other Operating Supplies	6,159	12,000	12,000	12,000	0	12,000	12,000	0	12,000	0	
Commodities	652,031	677,630	712,920	722,020	0	722,020	722,020	0	722,020	44,390	6.6
<b>Total Expense</b>	<b>918,739</b>	<b>969,160</b>	<b>984,160</b>	<b>1,011,645</b>	<b>0</b>	<b>1,011,645</b>	<b>1,010,915</b>	<b>0</b>	<b>1,010,915</b>	<b>41,755</b>	<b>4.3</b>

2014 Object Level Summary of Revenue and Expense  
General Fund  
Service Center

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	9	0	0	0	0	0	0	0	0	0	*.*
Transfers	94,690	94,690	94,690	94,690	0	94,690	94,690	0	94,690	0	0.0
Total Revenue	94,699	94,690	94,690	94,690	0	94,690	94,690	0	94,690	0	0.0
<u>Expense</u>											
Personal Services	58,870	61,860	62,975	64,545	0	64,545	64,345	0	64,345	2,485	4.0
Contractual Services	70,519	73,460	77,850	79,350	0	79,350	79,350	0	79,350	5,890	8.0
Commodities	4,844	6,430	4,600	3,800	0	3,800	3,800	0	3,800	-2,630	-40.9
Total Expense	134,233	141,750	145,425	147,695	0	147,695	147,495	0	147,495	5,745	4.1
Full Time Equivalents:	2.50	1.50	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

The 2014 Service Center budget is supported by the tenants (Parks, Refuse, Streets, and Garage) through transfers from the non-General Fund tenants of \$47,345 each.

The 2014 Service Center Operations expense budget rises \$5,745, or 4.1%, over the 2013 budget due to a \$7,500 increase in electricity expenses and a \$2,485 increase in Personal Services for salary and fringe benefit expenses. However, gasoline expenses decline \$2,880 due to elimination of a vehicle dedicated to the activity and natural gas expenses decline \$2,500. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
 General Fund  
 Service Center

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Uniform Rental	406	400	400	400	0	400	400	0	400	0		
Other Rental	288	685	300	300	0	300	300	0	300	-385		
Building/Grounds M&R	3,460	4,500	4,500	4,500	0	4,500	4,500	0	4,500	0		
Office Equipment M&R	2,016	2,025	2,025	2,025	0	2,025	2,025	0	2,025	0		
Vehicle M&R	913	500	500	500	0	500	500	0	500	0		
Other Equipment M&R	2,816	350	1,000	1,000	0	1,000	1,000	0	1,000	650		
Contractual Services	70,519	73,460	77,850	79,350	0	79,350	79,350	0	79,350	5,890	8.0	
Office Supplies	1,374	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Food	175	0	0	0	0	0	0	0	0	0		
General Medical Supplies	675	350	350	350	0	350	350	0	350	0		
Building/Grounds Materials	971	200	1,000	200	0	200	200	0	200	0		
Gasoline	333	2,880	0	0	0	0	0	0	0	-2,880		
Diesel Fuel	210	0	250	250	0	250	250	0	250	250		
Janitorial Supplies	244	0	0	0	0	0	0	0	0	0		
Other Operating Supplies	862	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0		
Commodities	4,844	6,430	4,600	3,800	0	3,800	3,800	0	3,800	-2,630	-40.9	
<b>Total Expense</b>	<b>134,233</b>	<b>141,750</b>	<b>145,425</b>	<b>147,695</b>	<b>0</b>	<b>147,695</b>	<b>147,495</b>	<b>0</b>	<b>147,495</b>	<b>5,745</b>	<b>4.1</b>	

2014 Summary of Revenue and Expense  
Recreation

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	61,560	60,455	50,790	
Intergovernmental	60,000	58,500	58,500	
Charges For Service	644,170	558,170	572,620	
Miscellaneous	6,100	6,450	6,400	
Transfers	275,000	315,000	300,000	
Total Revenue	1,046,830	998,575	988,310	-5.6
<u>Expense</u>				
Personal Services	885,825	887,385	879,635	
Contractual Services	571,590	501,725	524,645	
Commodities	76,875	72,425	75,275	
Transfers	0	0	0	
Total Expense	1,534,290	1,461,535	1,479,555	-3.6
Revenue/Expense Net:	-487,460	-462,960	-491,245	0.8
Jan 1 Balance:	102,870	78,990	620	
Ad Valorem Taxes:	384,590	384,590	490,625	27.6
Dec 31 Balance:	0	620	0	

2014 Object Level Summary of Revenue and Expense  
Recreation  
Recreation

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	56,469	61,560	60,455	50,790	0	50,790	50,790	0	50,790	-10,770	-17.5
Charges For Service	86,643	86,500	90,000	90,000	0	90,000	90,000	0	90,000	3,500	4.0
Miscellaneous	379	100	400	400	0	400	400	0	400	300	300.0
Transfers	5,390	0	5,000	0	0	0	0	0	0	0	*,*
<b>Total Revenue</b>	<b>148,882</b>	<b>148,160</b>	<b>155,855</b>	<b>141,190</b>	<b>0</b>	<b>141,190</b>	<b>141,190</b>	<b>0</b>	<b>141,190</b>	<b>-6,970</b>	<b>-4.7</b>
<u>Expense</u>											
Personal Services	310,105	312,480	312,205	320,970	0	320,970	320,055	0	320,055	7,575	2.4
Contractual Services	94,296	97,955	96,945	100,485	0	100,485	100,485	0	100,485	2,530	2.6
Commodities	31,242	30,400	27,800	30,900	0	30,900	30,900	0	30,900	500	1.6
Transfers	5,000	0	0	0	0	0	0	0	0	0	*,*
<b>Total Expense</b>	<b>440,643</b>	<b>440,835</b>	<b>436,950</b>	<b>452,355</b>	<b>0</b>	<b>452,355</b>	<b>451,440</b>	<b>0</b>	<b>451,440</b>	<b>10,605</b>	<b>2.4</b>
Full Time Equivalents:	4.25	4.25	4.25	4.25	0.00	4.25	4.25	0.00	4.25		

The 2014 Recreation revenue budget declines \$6,970, or 4.7%, from the 2013 budget due primarily to a \$13,270 decrease in the motor vehicle tax allocation to the Fund. However, recreation program fees rises \$3,500 and delinquent property taxes rise \$2,500.

The 2014 Recreation expense budget rises \$10,605, or 2.4%, over the 2013 budget due primarily to a \$7,575 increase in Personal Services for salary and fringe benefit expenses. Other expenses rise slightly to reflect historical spending patterns.



2014 Object Level Summary of Revenue and Expense

Recreation

Recreation

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Delinquent Taxes	14,883	7,500	10,000	10,000	0	10,000	10,000	0	10,000	2,500		
Motor Vehicle Tax	41,587	54,060	50,455	40,790	0	40,790	40,790	0	40,790	-13,270		
Taxes	56,469	61,560	60,455	50,790	0	50,790	50,790	0	50,790	-10,770	-17.5	
Concessions	4,221	6,500	6,500	6,500	0	6,500	6,500	0	6,500	0		
Program Income	82,422	80,000	83,500	83,500	0	83,500	83,500	0	83,500	3,500		
Charges For Service	86,643	86,500	90,000	90,000	0	90,000	90,000	0	90,000	3,500	4.0	
Other - Miscellaneous	379	100	400	400	0	400	400	0	400	300		
Miscellaneous	379	100	400	400	0	400	400	0	400	300	300.0	
Transfer From Special Park	5,390	0	5,000	0	0	0	0	0	0	0		
Transfers	5,390	0	5,000	0	0	0	0	0	0	0	*.*	
<b>Total Revenue</b>	<b>148,882</b>	<b>148,160</b>	<b>155,855</b>	<b>141,190</b>	<b>0</b>	<b>141,190</b>	<b>141,190</b>	<b>0</b>	<b>141,190</b>	<b>-6,970</b>	<b>-4.7</b>	
<u>Expense</u>												
Regular Earnings	211,779	219,280	218,000	223,590	0	223,590	223,590	0	223,590	4,310		
Overtime	339	0	0	0	0	0	0	0	0	0		
Temporary/Seasonal	17,081	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0		
Longevity	1,800	1,800	1,800	1,800	0	1,800	1,800	0	1,800	0		
FICA	17,507	17,675	17,580	18,005	0	18,005	18,005	0	18,005	330		
Health Insurance	35,769	36,650	36,315	38,700	0	38,700	37,785	0	37,785	1,135		
KPERS	19,027	19,830	21,500	21,910	0	21,910	21,910	0	21,910	2,080		
Worker's Compensation	1,067	1,200	1,160	1,095	0	1,095	1,095	0	1,095	-105		
Unemployment Insurance	635	645	450	470	0	470	470	0	470	-175		
Automobile Allowance	5,100	5,400	5,400	5,400	0	5,400	5,400	0	5,400	0		



2014 Object Level Summary of Revenue and Expense

Recreation

Recreation

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Food	718	1,000	750	1,000	0	1,000	1,000	0	1,000	0		
General Medical Supplies	7	50	200	50	0	50	50	0	50	0		
Park Supplies	269	0	500	0	0	0	0	0	0	0		
Recreation Supplies	9,430	13,500	10,000	13,500	0	13,500	13,500	0	13,500	0		
Other Operating Supplies	2,558	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0		
Commodities	31,242	30,400	27,800	30,900	0	30,900	30,900	0	30,900	500	1.6	
Transfer To Capital Projects	5,000	0	0	0	0	0	0	0	0	0		
Transfers	5,000	0	0	0	0	0	0	0	0	0	*.*	
<b>Total Expense</b>	<b>440,643</b>	<b>440,835</b>	<b>436,950</b>	<b>452,355</b>	<b>0</b>	<b>452,355</b>	<b>451,440</b>	<b>0</b>	<b>451,440</b>	<b>10,605</b>	<b>2.4</b>	

2014 Object Level Summary of Revenue and Expense  
Recreation  
Community Center Aquatics

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Intergovernmental	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
Charges For Service	33,270	26,000	30,000	30,000	0	30,000	30,000	0	30,000	4,000	15.4
Miscellaneous	296	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>89,632</b>	<b>86,000</b>	<b>88,500</b>	<b>88,500</b>	<b>0</b>	<b>88,500</b>	<b>88,500</b>	<b>0</b>	<b>88,500</b>	<b>2,500</b>	<b>2.9</b>
<b>Expense</b>											
Personal Services	149,504	136,565	164,425	152,760	0	152,760	152,360	0	152,360	15,795	11.6
Contractual Services	15,731	13,770	16,900	14,800	0	14,800	14,800	0	14,800	1,030	7.5
Commodities	9,928	7,700	7,000	7,000	0	7,000	7,000	0	7,000	-700	-9.1
<b>Total Expense</b>	<b>175,163</b>	<b>158,035</b>	<b>188,325</b>	<b>174,560</b>	<b>0</b>	<b>174,560</b>	<b>174,160</b>	<b>0</b>	<b>174,160</b>	<b>16,125</b>	<b>10.2</b>
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2014 Community Center Aquatics revenue budget rises \$2,500, or 2.9%, over the 2013 budget due to a \$4,000 increase in swimming pools fees. However, liquor taxes decline \$1,500.

The 2014 Community Center Aquatics expense budget rises \$16,125, or 10.2%, over the 2013 budget due to a \$15,795 increase in Personal Services costs resulting from consolidating 100% of the Pool Manager position in this activity (instead of a 75%/25% split between this activity and the Wollman pool activity). Other expenses remain unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
Recreation  
Community Center Aquatics

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Liquor Tax	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	
Intergovernmental	56,067	60,000	58,500	58,500	0	58,500	58,500	0	58,500	-1,500	-2.5
Swimming Pool Fees	33,270	26,000	30,000	30,000	0	30,000	30,000	0	30,000	4,000	
Charges For Service	33,270	26,000	30,000	30,000	0	30,000	30,000	0	30,000	4,000	15.4
Other - Miscellaneous	296	0	0	0	0	0	0	0	0	0	
Miscellaneous	296	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>89,632</b>	<b>86,000</b>	<b>88,500</b>	<b>88,500</b>	<b>0</b>	<b>88,500</b>	<b>88,500</b>	<b>0</b>	<b>88,500</b>	<b>2,500</b>	<b>2.9</b>
<u>Expense</u>											
Regular Earnings	76,244	68,400	85,760	79,490	0	79,490	79,490	0	79,490	11,090	
Overtime	330	0	2,250	0	0	0	0	0	0	0	
Temporary/Seasonal	40,102	36,500	40,000	36,500	0	36,500	36,500	0	36,500	0	
Longevity	825	215	215	345	0	345	345	0	345	130	
FICA	8,675	8,040	9,810	8,900	0	8,900	8,900	0	8,900	860	
Health Insurance	14,229	14,285	17,500	17,080	0	17,080	16,680	0	16,680	2,395	
KPERS	6,303	6,155	6,030	7,760	0	7,760	7,760	0	7,760	1,605	
Worker's Compensation	2,481	2,675	2,600	2,450	0	2,450	2,450	0	2,450	-225	
Unemployment Insurance	315	295	260	235	0	235	235	0	235	-60	
Personal Services	149,504	136,565	164,425	152,760	0	152,760	152,360	0	152,360	15,795	11.6
Telephone	499	720	500	500	0	500	500	0	500	-220	
Lodging	0	150	200	150	0	150	150	0	150	0	
Meals	0	100	100	100	0	100	100	0	100	0	
Mileage Reimbursement	343	300	350	300	0	300	300	0	300	0	
Registration	1,694	250	1,500	1,500	0	1,500	1,500	0	1,500	1,250	

2014 Object Level Summary of Revenue and Expense  
 Recreation  
 Community Center Aquatics

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Classified Advertising	0	0	500	0	0	0	0	0	0	0		
Dues, Memberships, & Subs	0	250	250	250	0	250	250	0	250	0		
Recreational Services	7,102	7,000	7,000	7,000	0	7,000	7,000	0	7,000	0		
Building/Grounds M&R	4,232	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0		
Other Equipment M&R	1,862	1,000	2,500	1,000	0	1,000	1,000	0	1,000	0		
Contractual Services	15,731	13,770	16,900	14,800	0	14,800	14,800	0	14,800	1,030	7.5	
Books/Magazines	568	0	0	0	0	0	0	0	0	0		
Educational Materials	766	2,500	1,000	1,000	0	1,000	1,000	0	1,000	-1,500		
Clothing & Uniforms	608	600	600	600	0	600	600	0	600	0		
General Medical Supplies	357	25	25	25	0	25	25	0	25	0		
Building/Grounds Materials	583	0	0	0	0	0	0	0	0	0		
Chemicals	4,784	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Safety Materials	206	0	0	0	0	0	0	0	0	0		
Equipment/Motor Repair Parts	0	275	275	275	0	275	275	0	275	0		
Janitorial Supplies	223	300	300	300	0	300	300	0	300	0		
Recreation Supplies	1,296	200	1,000	1,000	0	1,000	1,000	0	1,000	800		
Other Operating Supplies	538	800	800	800	0	800	800	0	800	0		
Commodities	9,928	7,700	7,000	7,000	0	7,000	7,000	0	7,000	-700	-9.1	
<b>Total Expense</b>	<b>175,163</b>	<b>158,035</b>	<b>188,325</b>	<b>174,560</b>	<b>0</b>	<b>174,560</b>	<b>174,160</b>	<b>0</b>	<b>174,160</b>	<b>16,125</b>	<b>10.2</b>	

2014 Object Level Summary of Revenue and Expense  
Recreation  
Performing Arts

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	47,947	32,500	28,350	32,500	0	32,500	32,500	0	32,500	0	0.0
Miscellaneous	1,240	600	650	600	0	600	600	0	600	0	0.0
<b>Total Revenue</b>	<b>49,187</b>	<b>33,100</b>	<b>29,000</b>	<b>33,100</b>	<b>0</b>	<b>33,100</b>	<b>33,100</b>	<b>0</b>	<b>33,100</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Contractual Services	36,644	36,770	37,270	37,270	0	37,270	37,270	0	37,270	500	1.4
Commodities	7,661	4,420	4,670	4,420	0	4,420	4,420	0	4,420	0	0.0
Transfers	3,276	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>47,581</b>	<b>41,190</b>	<b>41,940</b>	<b>41,690</b>	<b>0</b>	<b>41,690</b>	<b>41,690</b>	<b>0</b>	<b>41,690</b>	<b>500</b>	<b>1.2</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Performing Arts revenue budget remains essentially unchanged from 2013 levels.

The 2014 Performing Arts expense budget also remains essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
Recreation  
Performing Arts

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
PAC Admission Fees	47,947	32,500	28,350	32,500	0	32,500	32,500	0	32,500	0		
Charges For Service	47,947	32,500	28,350	32,500	0	32,500	32,500	0	32,500	0	0.0	
Commissions	229	250	250	250	0	250	250	0	250	0		
Other - Miscellaneous	1,011	350	400	350	0	350	350	0	350	0		
Miscellaneous	1,240	600	650	600	0	600	600	0	600	0	0.0	
<b>Total Revenue</b>	<b>49,187</b>	<b>33,100</b>	<b>29,000</b>	<b>33,100</b>	<b>0</b>	<b>33,100</b>	<b>33,100</b>	<b>0</b>	<b>33,100</b>	<b>0</b>	<b>0.0</b>	
<b>Expense</b>												
Electricity	7,335	7,500	7,500	7,500	0	7,500	7,500	0	7,500	0		
Natural Gas	3,632	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Water	416	700	500	500	0	500	500	0	500	-200		
Telephone	572	150	850	850	0	850	850	0	850	700		
Postage	77	70	70	70	0	70	70	0	70	0		
Janitorial Services	2,700	3,600	3,600	3,600	0	3,600	3,600	0	3,600	0		
Printing/Copying Services	2,944	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0		
Other Professional Services	4,459	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Other Rental	6,655	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0		
Building/Grounds M&R	3,476	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Other Equipment M&R	120	0	0	0	0	0	0	0	0	0		
Sales Tax	3,818	2,750	2,750	2,750	0	2,750	2,750	0	2,750	0		
Other Contractual Services	442	500	500	500	0	500	500	0	500	0		
Contractual Services	36,644	36,770	37,270	37,270	0	37,270	37,270	0	37,270	500	1.4	
Building/Grounds Materials	1,876	250	500	250	0	250	250	0	250	0		
Janitorial Supplies	203	170	170	170	0	170	170	0	170	0		
Other Operating Supplies	5,582	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0		



2014 Object Level Summary of Revenue and Expense  
 Recreation  
 Performing Arts

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Commodities	7,661	4,420	4,670	4,420	0	4,420	4,420	0	4,420	0	0.0
Transfer to Special Park Gift	3,276	0	0	0	0	0	0	0	0	0	
Transfers	3,276	0	0	0	0	0	0	0	0	0	*.*
Total Expense	47,581	41,190	41,940	41,690	0	41,690	41,690	0	41,690	500	1.2

2014 Object Level Summary of Revenue and Expense  
Recreation  
Community Center

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
Charges For Service	290,823	369,750	280,400	290,700	0	290,700	290,700	0	290,700	-79,050	-21.4	
Miscellaneous	318	400	400	400	0	400	400	0	400	0	0.0	
Transfers	275,000	275,000	310,000	300,000	0	300,000	300,000	0	300,000	25,000	9.1	
<b>Total Revenue</b>	<b>566,141</b>	<b>645,150</b>	<b>590,800</b>	<b>591,100</b>	<b>0</b>	<b>591,100</b>	<b>591,100</b>	<b>0</b>	<b>591,100</b>	<b>-54,050</b>	<b>-8.4</b>	
<b>Expense</b>												
Personal Services	294,145	317,815	303,025	301,140	0	301,140	300,215	0	300,215	-17,600	-5.5	
Contractual Services	321,581	398,120	325,635	347,115	0	347,115	347,115	0	347,115	-51,005	-12.8	
Commodities	19,559	16,330	14,930	14,930	0	14,930	14,930	0	14,930	-1,400	-8.6	
<b>Total Expense</b>	<b>635,285</b>	<b>732,265</b>	<b>643,590</b>	<b>663,185</b>	<b>0</b>	<b>663,185</b>	<b>662,260</b>	<b>0</b>	<b>662,260</b>	<b>-70,005</b>	<b>-9.6</b>	
Full Time Equivalents:	7.00	7.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00			

The 2014 Community Center revenue budget declines \$54,050, or 8.4%, from the 2013 budget due primarily to a \$60,000 decrease in food service fees. Room rental and recreation center fees also decline \$15,000 and \$5,000, respectively. However, the annual subsidy transfer from the CIP Sales Tax Fund rises \$25,000 to \$300,000.

The 2014 Community Center expense budget declines \$70,005 or 9.6%, from the 2013 budget due primarily to a \$52,000 decrease in food service expenses. Building/grounds maintenance expenses decline \$10,000 since the HVAC system is entirely new while Personal Services decline \$17,600 due to employee turnover. However, insurance premiums rise \$7,745 and telephone expenses rise \$4,250.

2014 Object Level Summary of Revenue and Expense  
Recreation  
Community Center

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Recreation Center Fees	47,130	55,000	50,000	50,000	0	50,000	50,000	0	50,000	-5,000	
Company Pass	3,150	2,750	3,500	3,500	0	3,500	3,500	0	3,500	750	
Senior Citizen Pass	670	500	700	700	0	700	700	0	700	200	
Food Service Fees	163,538	220,000	155,000	160,000	0	160,000	160,000	0	160,000	-60,000	
Room Rental	74,956	90,000	70,000	75,000	0	75,000	75,000	0	75,000	-15,000	
Other Rentals	999	1,500	1,200	1,500	0	1,500	1,500	0	1,500	0	
Charges For Service - Other	380	0	0	0	0	0	0	0	0	0	
Charges For Service	290,823	369,750	280,400	290,700	0	290,700	290,700	0	290,700	-79,050	-21.4
Commissions	0	200	200	200	0	200	200	0	200	0	
Other - Miscellaneous	318	200	200	200	0	200	200	0	200	0	
Miscellaneous	318	400	400	400	0	400	400	0	400	0	0.0
Transfer From General Fund	275,000	275,000	310,000	300,000	0	300,000	300,000	0	300,000	25,000	
Transfers	275,000	275,000	310,000	300,000	0	300,000	300,000	0	300,000	25,000	9.1
<b>Total Revenue</b>	566,141	645,150	590,800	591,100	0	591,100	591,100	0	591,100	-54,050	-8.4
<u>Expense</u>											
Regular Earnings	169,211	169,605	174,600	169,710	0	169,710	169,710	0	169,710	105	
Overtime	73	2,250	750	2,325	0	2,325	2,325	0	2,325	75	
Temporary/Seasonal	52,175	71,850	52,500	52,625	0	52,625	52,625	0	52,625	-19,225	
Longevity	1,480	1,655	1,655	1,835	0	1,835	1,835	0	1,835	180	
FICA	16,679	18,770	17,560	17,325	0	17,325	17,325	0	17,325	-1,445	
Health Insurance	36,961	36,730	36,960	39,210	0	39,210	38,285	0	38,285	1,555	
KPERS	14,072	13,205	15,525	14,830	0	14,830	14,830	0	14,830	1,625	
Worker's Compensation	1,090	1,265	1,225	1,025	0	1,025	1,025	0	1,025	-240	
Unemployment Insurance	605	685	450	455	0	455	455	0	455	-230	



2014 Object Level Summary of Revenue and Expense  
 Recreation  
 Community Center

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Other Office Supplies	1,055	0	0	0	0	0	0	0	0	0	
Other Clothing & Linen	600	600	600	600	0	600	600	0	600	0	
Food	338	200	200	200	0	200	200	0	200	0	
General Medical Supplies	4	55	55	55	0	55	55	0	55	0	
Building/Grounds Materials	2,502	4,500	4,500	4,500	0	4,500	4,500	0	4,500	0	
Equipment/Motor Repair Parts	622	900	900	900	0	900	900	0	900	0	
Tools	249	75	75	75	0	75	75	0	75	0	
Janitorial Supplies	1,587	6,000	4,500	4,500	0	4,500	4,500	0	4,500	-1,500	
Recreation Supplies	644	400	400	400	0	400	400	0	400	0	
Other Operating Supplies	11,652	3,500	3,500	3,500	0	3,500	3,500	0	3,500	0	
Commodities	19,559	16,330	14,930	14,930	0	14,930	14,930	0	14,930	-1,400	-8.6
<b>Total Expense</b>	<b>635,285</b>	<b>732,265</b>	<b>643,590</b>	<b>663,185</b>	<b>0</b>	<b>663,185</b>	<b>662,260</b>	<b>0</b>	<b>662,260</b>	<b>-70,005</b>	<b>-9.6</b>

2014 Object Level Summary of Revenue and Expense  
Recreation  
Wollman Aquatics

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	108,427	129,420	129,420	129,420	0	129,420	129,420	0	129,420	0	0.0
Miscellaneous	5,164	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0
<b>Total Revenue</b>	<b>113,590</b>	<b>134,420</b>	<b>134,420</b>	<b>134,420</b>	<b>0</b>	<b>134,420</b>	<b>134,420</b>	<b>0</b>	<b>134,420</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Personal Services	119,979	118,965	107,730	107,005	0	107,005	107,005	0	107,005	-11,960	-10.1
Contractual Services	26,677	24,975	24,975	24,975	0	24,975	24,975	0	24,975	0	0.0
Commodities	20,300	18,025	18,025	18,025	0	18,025	18,025	0	18,025	0	0.0
<b>Total Expense</b>	<b>166,956</b>	<b>161,965</b>	<b>150,730</b>	<b>150,005</b>	<b>0</b>	<b>150,005</b>	<b>150,005</b>	<b>0</b>	<b>150,005</b>	<b>-11,960</b>	<b>-7.4</b>
Full Time Equivalents:	5.60	5.60	5.60	5.60	0.00	5.60	5.60	0.00	5.60		

The 2014 Wollman Aquatics revenue budget remains unchanged from 2013 levels at \$134,420.

The 2014 Wollman Aquatics expense budget declines \$11,960, or 7.4%, from the 2013 budget due to a decrease in Personal Services resulting from consolidating 100% of the Pool Manager position in the Community Center pool activity (instead of a 25%/75% split between this activity and the Community Center pool activity). Other expenses remain unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
Recreation  
Wollman Aquatics

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Swimming Pool Fees	108,427	129,420	129,420	129,420	0	129,420	129,420	0	129,420	0	
Charges For Service	108,427	129,420	129,420	129,420	0	129,420	129,420	0	129,420	0	0.0
Commissions	4,100	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Other - Miscellaneous	1,064	0	0	0	0	0	0	0	0	0	
Miscellaneous	5,164	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0
Total Revenue	113,590	134,420	134,420	134,420	0	134,420	134,420	0	134,420	0	0.0
<u>Expense</u>											
Regular Earnings	8,257	7,895	0	0	0	0	0	0	0	-7,895	
Overtime	820	0	0	0	0	0	0	0	0	0	
Temporary/Seasonal	97,652	97,425	97,425	97,425	0	97,425	97,425	0	97,425	0	
FICA	8,165	8,070	7,465	7,450	0	7,450	7,450	0	7,450	-620	
Health Insurance	1,998	2,020	0	0	0	0	0	0	0	-2,020	
KPERS	745	715	0	0	0	0	0	0	0	-715	
Worker's Compensation	2,045	2,545	2,545	1,935	0	1,935	1,935	0	1,935	-610	
Unemployment Insurance	298	295	295	195	0	195	195	0	195	-100	
Personal Services	119,979	118,965	107,730	107,005	0	107,005	107,005	0	107,005	-11,960	-10.1
Electricity	11,225	10,750	10,750	10,750	0	10,750	10,750	0	10,750	0	
Water	7,341	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	
Telephone	0	400	400	400	0	400	400	0	400	0	
Mileage Reimbursement	302	250	250	250	0	250	250	0	250	0	
Registration	527	0	0	0	0	0	0	0	0	0	
Printing/Copying Services	548	0	0	0	0	0	0	0	0	0	
Recreational Services	612	575	575	575	0	575	575	0	575	0	
Other Professional Services	822	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	

2014 Object Level Summary of Revenue and Expense  
 Recreation  
 Wollman Aquatics

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Building/Grounds M&R	2,387	5,500	5,500	5,500	0	5,500	5,500	0	5,500	0	
Other Equipment M&R	2,706	300	300	300	0	300	300	0	300	0	
Miscellaneous Permits	207	200	200	200	0	200	200	0	200	0	
Contractual Services	26,677	24,975	24,975	24,975	0	24,975	24,975	0	24,975	0	0.0
Office Supplies	608	500	500	500	0	500	500	0	500	0	
Educational Materials	0	500	500	500	0	500	500	0	500	0	
Clothing & Uniforms	2,953	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Other Food Service Supplies	0	225	225	225	0	225	225	0	225	0	
General Medical Supplies	52	100	100	100	0	100	100	0	100	0	
Building/Grounds Materials	0	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Chemicals	11,396	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Safety Materials	494	300	300	300	0	300	300	0	300	0	
Equipment/Motor Repair Parts	2,258	500	500	500	0	500	500	0	500	0	
Janitorial Supplies	1,041	500	500	500	0	500	500	0	500	0	
Recreation Supplies	108	200	200	200	0	200	200	0	200	0	
Other Operating Supplies	1,391	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Non-Capital Furniture/Furnish	0	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0	
Commodities	20,300	18,025	18,025	18,025	0	18,025	18,025	0	18,025	0	0.0
<b>Total Expense</b>	166,956	161,965	150,730	150,005	0	150,005	150,005	0	150,005	-11,960	-7.4



2014 Summary of Revenue and Expense  
Streets

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	1,035,000	1,005,360	1,040,670	
Charges For Service	0	0	0	
Miscellaneous	1,250	2,775	1,250	
Transfers	192,035	223,665	149,380	
Total Revenue	1,228,285	1,231,800	1,191,300	-3.0
<u>Expense</u>				
Personal Services	743,005	718,015	710,305	
Contractual Services	231,765	261,525	227,280	
Commodities	206,170	206,300	206,370	
Transfers	47,345	47,345	47,345	
Total Expense	1,228,285	1,233,185	1,191,300	-3.0
Revenue/Expense Net:	0	-1,385	0	* . *
Jan 1 Balance:	0	1,385	0	
Ad Valorem Taxes:	0	0	0	* . *
Dec 31 Balance:	0	0	0	

2014 Object Level Summary of Revenue and Expense  
Streets  
Street/Alley Maintenance

	2014 Submission					2014 Recommendation					
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Intergovernmental	1,030,458	1,035,000	1,005,360	1,040,670	0	1,040,670	1,040,670	0	1,040,670	5,670	0.5
Charges For Service	436	0	0	0	0	0	0	0	0	0	*.*
Miscellaneous	1,521	1,250	1,750	1,250	0	1,250	1,250	0	1,250	0	0.0
Transfers	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	-22.2
<b>Total Revenue</b>	<b>1,130,131</b>	<b>1,228,285</b>	<b>1,230,775</b>	<b>1,194,235</b>	<b>0</b>	<b>1,194,235</b>	<b>1,191,300</b>	<b>0</b>	<b>1,191,300</b>	<b>-36,985</b>	<b>-3.0</b>
<b>Expense</b>											
Personal Services	686,272	686,835	661,945	985,040	0	985,040	652,410	0	652,410	-34,425	-5.0
Contractual Services	165,405	205,850	234,835	201,090	0	201,090	201,090	0	201,090	-4,760	-2.3
Commodities	121,439	173,610	173,550	174,760	0	174,760	174,760	0	174,760	1,150	0.7
Transfers	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	0.0
<b>Total Expense</b>	<b>1,020,461</b>	<b>1,113,640</b>	<b>1,117,675</b>	<b>1,408,235</b>	<b>0</b>	<b>1,408,235</b>	<b>1,075,605</b>	<b>0</b>	<b>1,075,605</b>	<b>-38,035</b>	<b>-3.4</b>
Full Time Equivalents:	13.50	12.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00		

The 2014 Streets revenue budget declines \$36,985, or 3.0%, from the 2013 budget due to a \$42,655 decrease in the subsidy transfer from the General Fund. However, motor fuel taxes rise \$5,6

The 2014 Streets expense budget declines \$38,035, or 3.4%, from the 2013 budget due primarily to a \$34,425 decrease in Personal Services resulting from employee turnover. Landfill fees also decline \$4,500 as these expenses are now borne by the Refuse Department. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
Streets  
Street/Alley Maintenance

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Motor Fuel Tax - State	918,797	930,000	897,170	929,350	0	929,350	929,350	0	929,350	-650	
Motor Fuel Tax - County	111,661	105,000	108,190	111,320	0	111,320	111,320	0	111,320	6,320	
Intergovernmental	1,030,458	1,035,000	1,005,360	1,040,670	0	1,040,670	1,040,670	0	1,040,670	5,670	0.5
Charges For Service - Other	436	0	0	0	0	0	0	0	0	0	
Charges For Service	436	0	0	0	0	0	0	0	0	0	*.*
Motor Fuel Tax Refund	484	750	750	750	0	750	750	0	750	0	
Other - Miscellaneous	1,037	500	1,000	500	0	500	500	0	500	0	
Miscellaneous	1,521	1,250	1,750	1,250	0	1,250	1,250	0	1,250	0	0.0
Transfer From General Fund	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	
Transfers	97,716	192,035	223,665	152,315	0	152,315	149,380	0	149,380	-42,655	-22.2
<b>Total Revenue</b>	<b>1,130,131</b>	<b>1,228,285</b>	<b>1,230,775</b>	<b>1,194,235</b>	<b>0</b>	<b>1,194,235</b>	<b>1,191,300</b>	<b>0</b>	<b>1,191,300</b>	<b>-36,985</b>	<b>-3.0</b>
<u>Expense</u>											
Regular Earnings	460,433	449,545	436,215	430,320	0	430,320	430,320	0	430,320	-19,225	
Overtime	10,882	24,500	24,500	22,780	0	22,780	22,780	0	22,780	-1,720	
Temporary/Seasonal	7,286	0	0	0	0	0	0	0	0	0	
Longevity	4,215	4,570	4,570	3,850	0	3,850	3,850	0	3,850	-720	
FICA	34,521	36,615	25,600	34,960	0	34,960	34,960	0	34,960	-1,655	
Health Insurance	111,942	109,340	107,425	111,430	0	111,430	108,800	0	108,800	-540	
KPERS	38,835	42,930	45,175	367,700	0	367,700	37,700	0	37,700	-5,230	
Worker's Compensation	15,264	16,345	15,835	11,435	0	11,435	11,435	0	11,435	-4,910	
Unemployment Insurance	1,244	1,340	975	915	0	915	915	0	915	-425	
Automobile Allowance	1,650	1,650	1,650	1,650	0	1,650	1,650	0	1,650	0	



2014 Object Level Summary of Revenue and Expense  
Streets  
Street/Alley Maintenance

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Gasoline	17,043	21,960	21,350	21,960	0	21,960	21,960	0	21,960	0	
Diesel Fuel	40,580	53,200	53,900	53,900	0	53,900	53,900	0	53,900	700	
Oil/Grease/Lubricants	42	400	100	100	0	100	100	0	100	-300	
Chemicals	2,760	6,000	6,000	6,000	0	6,000	6,000	0	6,000	0	
Concrete	1,550	250	1,500	1,500	0	1,500	1,500	0	1,500	1,250	
Asphalt	31,110	27,500	30,000	30,000	0	30,000	30,000	0	30,000	2,500	
Gravel/Sand	1,103	5,000	3,000	5,000	0	5,000	5,000	0	5,000	0	
Safety Materials	0	500	0	0	0	0	0	0	0	-500	
Equipment/Motor Repair Parts	662	10,000	7,500	7,500	0	7,500	7,500	0	7,500	-2,500	
Tools	882	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Other Operating Supplies	22,948	44,000	44,000	44,000	0	44,000	44,000	0	44,000	0	
Commodities	121,439	173,610	173,550	174,760	0	174,760	174,760	0	174,760	1,150	0.7
Transfer To General Fund	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfers	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	0.0
<b>Total Expense</b>	<b>1,020,461</b>	<b>1,113,640</b>	<b>1,117,675</b>	<b>1,408,235</b>	<b>0</b>	<b>1,408,235</b>	<b>1,075,605</b>	<b>0</b>	<b>1,075,605</b>	<b>-38,035</b>	<b>-3.4</b>

2014 Object Level Summary of Revenue and Expense  
Streets  
Traffic Control

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	381	0	1,025	0	0	0	0	0	0	0	*.*
Total Revenue	381	0	1,025	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Personal Services	52,492	56,170	56,070	58,200	0	58,200	57,895	0	57,895	1,725	3.1
Contractual Services	25,929	25,915	26,690	26,190	0	26,190	26,190	0	26,190	275	1.1
Commodities	29,987	32,560	32,750	31,610	0	31,610	31,610	0	31,610	-950	-2.9
Total Expense	108,408	114,645	115,510	116,000	0	116,000	115,695	0	115,695	1,050	0.9
Full Time Equivalents:	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00		

The 2014 Traffic Control expense budget rises \$1,050, or 0.9%, over the 2013 budget due to a \$1,725 increase in Personal Services for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2013 levels.

2014 Summary of Revenue and Expense  
Countywide Sales Tax

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	2,550,000	2,550,000	2,601,000	
Transfers	0	0	0	
Total Revenue	2,550,000	2,550,000	2,601,000	2.0
<u>Expense</u>				
Transfers	3,146,300	3,315,390	2,466,675	
Reserves	440,795	0	440,885	
Total Expense	3,587,095	3,315,390	2,907,560	-18.9
Revenue/Expense Net:	-1,037,095	-765,390	-306,560	-70.4
Jan 1 Balance:	1,037,095	1,071,950	306,560	
Ad Valorem Taxes:	0	0	0	*. *
Dec 31 Balance:	0	306,560	0	

2014 Object Level Summary of Revenue and Expense  
 Countywide Sales Tax  
 Countywide Sales Tax Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	2,519,408	2,550,000	2,550,000	2,601,000	0	2,601,000	2,601,000	0	2,601,000	51,000	2.0
Transfers	7,047	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>2,526,455</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>2,601,000</b>	<b>0</b>	<b>2,601,000</b>	<b>2,601,000</b>	<b>0</b>	<b>2,601,000</b>	<b>51,000</b>	<b>2.0</b>
<u>Expense</u>											
Transfers	2,326,818	3,146,300	3,315,390	2,466,675	0	2,466,675	2,466,675	0	2,466,675	-679,625	-21.6
Reserves	0	440,795	0	440,885	0	440,885	440,885	0	440,885	90	0.0
<b>Total Expense</b>	<b>2,326,818</b>	<b>3,587,095</b>	<b>3,315,390</b>	<b>2,907,560</b>	<b>0</b>	<b>2,907,560</b>	<b>2,907,560</b>	<b>0</b>	<b>2,907,560</b>	<b>-679,535</b>	<b>-18.9</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

The Countywide Sales Tax Fund budget consolidates into one activity the revenue and expense related to the countywide 1 cent sales tax.

The Fund will begin the year 2014 with a balance of \$306,560 while revenue for the year will be \$2,601,000. Thus, total resources available in 2014 will be \$2,907,560.

The 2014 expense budget includes allocations for debt payments (\$390,150), sidewalk projects (\$337,000), storm water projects (\$337,000), economic development projects (\$390,150), and Ottawa Street construction (\$1,012,375). These allocations are included in the CIP that has been approved by the City Commission. However, these allocations are subject to change during the Commission's annual review and approval of the CIP in the fall.

A Fund reserve of \$440,885 is also budgeted for 2014.



2014 Object Level Summary of Revenue and Expense  
 Countywide Sales Tax  
 Countywide Sales Tax Fund

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Local Sales Tax - Countywide	2,519,408	2,550,000	2,550,000	2,601,000	0	2,601,000	2,601,000	0	2,601,000	51,000	
Taxes	2,519,408	2,550,000	2,550,000	2,601,000	0	2,601,000	2,601,000	0	2,601,000	51,000	2.0
Transfer From Construction	7,047	0	0	0	0	0	0	0	0	0	
Transfers	7,047	0	0	0	0	0	0	0	0	0	*,*
<b>Total Revenue</b>	<b>2,526,455</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>2,601,000</b>	<b>0</b>	<b>2,601,000</b>	<b>2,601,000</b>	<b>0</b>	<b>2,601,000</b>	<b>51,000</b>	<b>2.0</b>
<u>Expense</u>											
Transfer To Capital Projects	2,326,818	3,146,300	3,315,390	2,466,675	0	2,466,675	2,466,675	0	2,466,675	-679,625	
Transfers	2,326,818	3,146,300	3,315,390	2,466,675	0	2,466,675	2,466,675	0	2,466,675	-679,625	-21.6
General Reserves	0	440,795	0	440,885	0	440,885	440,885	0	440,885	90	
Reserves	0	440,795	0	440,885	0	440,885	440,885	0	440,885	90	0.0
<b>Total Expense</b>	<b>2,326,818</b>	<b>3,587,095</b>	<b>3,315,390</b>	<b>2,907,560</b>	<b>0</b>	<b>2,907,560</b>	<b>2,907,560</b>	<b>0</b>	<b>2,907,560</b>	<b>-679,535</b>	<b>-18.9</b>

2014 Summary of Revenue and Expense  
Tax Increment - Home Depot Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	200,000	200,000	200,000	
Miscellaneous	100	100	100	
Total Revenue	200,100	200,100	200,100	0.0
<u>Expense</u>				
Contractual Services	200,000	200,000	200,100	
Reserves	73,365	0	50,200	
Total Expense	273,365	200,000	250,300	-8.4
Revenue/Expense Net:	-73,265	100	-50,200	-31.5
Jan 1 Balance:	73,265	50,100	50,200	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	50,200	0	

2014 Object Level Summary of Revenue and Expense  
 Tax Increment - Home Depot Fund  
 Tax Increment - Home Depot Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	207,204	200,000	200,000	200,000	0	200,000	200,000	0	200,000	0	0.0
Miscellaneous	148	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	<b>207,351</b>	<b>200,100</b>	<b>200,100</b>	<b>200,100</b>	<b>0</b>	<b>200,100</b>	<b>200,100</b>	<b>0</b>	<b>200,100</b>	<b>0</b>	<b>0.0</b>
<u>Expense</u>											
Contractual Services	229,324	200,000	200,000	200,100	0	200,100	200,100	0	200,100	100	0.1
Reserves	0	73,365	0	50,200	0	50,200	50,200	0	50,200	-23,165	-31.6
<b>Total Expense</b>	<b>229,324</b>	<b>273,365</b>	<b>200,000</b>	<b>250,300</b>	<b>0</b>	<b>250,300</b>	<b>250,300</b>	<b>0</b>	<b>250,300</b>	<b>-23,065</b>	<b>-8.4</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This Fund was established to account for the receipt and distribution of funds received from Home Depot as required by the tax increment financing initiated in 2003.

For 2014, it is estimated that \$200,100 will be received from interest earnings and taxes generated by Home Depot and will be paid to Home Depot in accordance with the tax increment financing agreement. \$50,200 is budgeted as a Fund reserve and will be paid to Home Depot in the following period.

2014 Object Level Summary of Revenue and Expense  
 Tax Increment - Home Depot Fund  
 Tax Increment - Home Depot Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Local Sales Tax	103,602	200,000	200,000	200,000	0	200,000	200,000	0	200,000	0	
Local Sales Tax - CIP	103,602	0	0	0	0	0	0	0	0	0	
Taxes	207,204	200,000	200,000	200,000	0	200,000	200,000	0	200,000	0	0.0
Interest Earnings	148	100	100	100	0	100	100	0	100	0	
Miscellaneous	148	100	100	100	0	100	100	0	100	0	0.0
Total Revenue	207,351	200,100	200,100	200,100	0	200,100	200,100	0	200,100	0	0.0
<u>Expense</u>											
Operating Transfers	229,324	200,000	200,000	200,100	0	200,100	200,100	0	200,100	100	
Contractual Services	229,324	200,000	200,000	200,100	0	200,100	200,100	0	200,100	100	0.1
General Reserves	0	73,365	0	50,200	0	50,200	50,200	0	50,200	-23,165	
Reserves	0	73,365	0	50,200	0	50,200	50,200	0	50,200	-23,165	-31.6
Total Expense	229,324	273,365	200,000	250,300	0	250,300	250,300	0	250,300	-23,065	-8.4

2014 Summary of Revenue and Expense  
Library

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	96,315	90,895	92,700	
Total Revenue	96,315	90,895	92,700	-3.8
<u>Expense</u>				
Contractual Services	829,000	823,580	823,200	
Total Expense	829,000	823,580	823,200	-0.7
Revenue/Expense Net:	-732,685	-732,685	-730,500	-0.3
Jan 1 Balance:	0	0	0	
Ad Valorem Taxes:	732,685	732,685	730,500	-0.3
Dec 31 Balance:	0	0	0	

2014 Object Level Summary of Revenue and Expense  
Library  
Library

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	97,378	96,315	90,895	92,700	0	92,700	92,700	0	92,700	-3,615	-3.8
Total Revenue	97,378	96,315	90,895	92,700	0	92,700	92,700	0	92,700	-3,615	-3.8
<u>Expense</u>											
Contractual Services	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-5,800	-0.7
Total Expense	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-5,800	-0.7
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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The Library Board has approved a 2014 expense budget that requires an allocation of \$823,200 from the City. It is estimated that other resources available to the 2014 Library budget will include \$77,700 in motor vehicle taxes and \$15,000 in delinquent taxes. Therefore, the ad valorem tax requirement for the Fund will be \$730,500. This represents a \$2,185, or 0.30%, decline from the 2013 ad valorem tax requirement.

2014 Object Level Summary of Revenue and Expense  
Library  
Library

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	23,640	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0	
Motor Vehicle Tax	73,738	81,315	75,895	77,700	0	77,700	77,700	0	77,700	-3,615	
Taxes	97,378	96,315	90,895	92,700	0	92,700	92,700	0	92,700	-3,615	-3.8
Total Revenue	97,378	96,315	90,895	92,700	0	92,700	92,700	0	92,700	-3,615	-3.8
<u>Expense</u>											
Operating Transfers	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-5,800	
Contractual Services	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-5,800	-0.7
Total Expense	839,434	829,000	823,580	823,200	0	823,200	823,200	0	823,200	-5,800	-0.7

2014 Summary of Revenue and Expense  
Library Employee Benefits

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	21,215	19,985	20,540	
Total Revenue	21,215	19,985	20,540	-3.2
<u>Expense</u>				
Contractual Services	189,000	187,770	189,000	
Total Expense	189,000	187,770	189,000	0.0
Revenue/Expense Net:	-167,785	-167,785	-168,460	0.4
Jan 1 Balance:	0	0	0	
Ad Valorem Taxes:	167,785	167,785	168,460	0.4
Dec 31 Balance:	0	0	0	



2014 Object Level Summary of Revenue and Expense  
 Library Employee Benefits  
 Library Employee Benefits

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	21,486	21,215	19,985	20,540	0	20,540	20,540	0	20,540	-675	-3.2
Total Revenue	21,486	21,215	19,985	20,540	0	20,540	20,540	0	20,540	-675	-3.2
<u>Expense</u>											
Contractual Services	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0	0.0
Total Expense	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Library Board has requested that funds be allocated to support \$189,000 in 2014 Library employee benefit expenses. Given an estimated 2014 allocation of \$17,790 in motor vehicle taxes and \$2,750 in delinquent taxes, the ad valorem tax requirement for the Fund will be \$168,460. This represents a \$675, or 0.4%, increase over the 2013 ad valorem tax requirement.

2014 Object Level Summary of Revenue and Expense  
 Library Employee Benefits  
 Library Employee Benefits

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	5,077	2,750	2,750	2,750	0	2,750	2,750	0	2,750	0	
Motor Vehicle Tax	16,408	18,465	17,235	17,790	0	17,790	17,790	0	17,790	-675	
Taxes	21,486	21,215	19,985	20,540	0	20,540	20,540	0	20,540	-675	-3.2
Total Revenue	21,486	21,215	19,985	20,540	0	20,540	20,540	0	20,540	-675	-3.2
<u>Expense</u>											
Operating Transfers	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0	
Contractual Services	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0	0.0
Total Expense	189,928	189,000	187,770	189,000	0	189,000	189,000	0	189,000	0	0.0

2014 Summary of Revenue and Expense  
Police Seizure

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Charges For Service	50,000	50,000	50,000	
Miscellaneous	200	200	200	
Total Revenue	50,200	50,200	50,200	0.0
<u>Expense</u>				
Contractual Services	25,000	32,800	25,000	
Commodities	0	0	0	
Capital Outlay	0	0	210,000	
Transfers	0	0	0	
Reserves	355,770	0	149,605	
Total Expense	380,770	32,800	384,605	1.0
Revenue/Expense Net:	-330,570	17,400	-334,405	1.2
Jan 1 Balance:	330,570	317,005	334,405	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	334,405	0	

2014 Object Level Summary of Revenue and Expense  
Police Seizure  
Police Seizure

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	64,678	50,000	50,000	50,000	0	50,000	50,000	0	50,000	0	0.0
Miscellaneous	244	200	200	200	0	200	200	0	200	0	0.0
<b>Total Revenue</b>	<b>64,922</b>	<b>50,200</b>	<b>50,200</b>	<b>50,200</b>	<b>0</b>	<b>50,200</b>	<b>50,200</b>	<b>0</b>	<b>50,200</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Contractual Services	30,968	25,000	32,800	25,000	0	25,000	25,000	0	25,000	0	0.0
Commodities	10,185	0	0	0	0	0	0	0	0	0	*.*
Capital Outlay	15,802	0	0	210,000	0	210,000	210,000	0	210,000	210,000	*.*
Transfers	12,130	0	0	0	0	0	0	0	0	0	*.*
Reserves	0	355,770	0	149,605	0	149,605	149,605	0	149,605	-206,165	-57.9
<b>Total Expense</b>	<b>69,085</b>	<b>380,770</b>	<b>32,800</b>	<b>384,605</b>	<b>0</b>	<b>384,605</b>	<b>384,605</b>	<b>0</b>	<b>384,605</b>	<b>3,835</b>	<b>1.0</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This Fund accounts for proceeds from police seizures. According to federal mandates, these funds must be used for specific purposes in support of police activities.

It is anticipated that the Fund will begin 2014 with a \$334,405 balance and that \$50,000 of forfeitures will be received during the year. \$25,000 is budgeted for refunds of evidence funds during the year. Further, the Police Department is planning to spend approximately \$210,000 during the year for mobile data units in Police cars. Thus, the Fund is expected to end 2014 with a balance \$149,605 and is identified as a reserve pending a decision regarding its use. However, approximately \$86,420 (as of June, 2013) of this amount is held as evidence funds pending resolution by the courts.

2014 Object Level Summary of Revenue and Expense  
Police Seizure  
Police Seizure

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Court Bonds & Fines	64,678	50,000	50,000	50,000	0	50,000	50,000	0	50,000	0	
Charges For Service	64,678	50,000	50,000	50,000	0	50,000	50,000	0	50,000	0	0.0
Interest Earnings	244	200	200	200	0	200	200	0	200	0	
Miscellaneous	244	200	200	200	0	200	200	0	200	0	0.0
Total Revenue	64,922	50,200	50,200	50,200	0	50,200	50,200	0	50,200	0	0.0
<u>Expense</u>											
Other Professional Services	7,825	0	2,800	0	0	0	0	0	0	0	
Refunds	20,143	25,000	30,000	25,000	0	25,000	25,000	0	25,000	0	
Other Operating Expenses	3,000	0	0	0	0	0	0	0	0	0	
Contractual Services	30,968	25,000	32,800	25,000	0	25,000	25,000	0	25,000	0	0.0
Protective/Safety Apparel	10,185	0	0	0	0	0	0	0	0	0	
Commodities	10,185	0	0	0	0	0	0	0	0	0	*.*
Data Processing Equipment	15,802	0	0	210,000	0	210,000	210,000	0	210,000	210,000	
Capital Outlay	15,802	0	0	210,000	0	210,000	210,000	0	210,000	210,000	*.*
Transfer To General Fund	12,130	0	0	0	0	0	0	0	0	0	
Transfers	12,130	0	0	0	0	0	0	0	0	0	*.*
General Reserves	0	355,770	0	149,605	0	149,605	149,605	0	149,605	-206,165	
Reserves	0	355,770	0	149,605	0	149,605	149,605	0	149,605	-206,165	-57.9
Total Expense	69,085	380,770	32,800	384,605	0	384,605	384,605	0	384,605	3,835	1.0

2014 Summary of Revenue and Expense  
Bond & Interest

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	314,030	298,225	302,030	
Miscellaneous	5,000	5,000	5,000	
Transfers	1,009,005	1,080,655	1,014,725	
Total Revenue	1,328,035	1,383,880	1,321,755	-0.5
<u>Expense</u>				
Debt Service	3,062,475	3,062,475	3,110,280	
Total Expense	3,062,475	3,062,475	3,110,280	1.6
Revenue/Expense Net:	-1,734,440	-1,678,595	-1,788,525	3.1
Jan 1 Balance:	292,375	317,150	80,620	
Ad Valorem Taxes:	1,442,065	1,442,065	1,707,905	18.4
Dec 31 Balance:	0	80,620	0	

2014 Object Level Summary of Revenue and Expense  
Bond & Interest  
Bond & Interest

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	466,385	314,030	298,225	302,030	0	302,030	302,030	0	302,030	-12,000	-3.8
Miscellaneous	1,855,935	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0
Transfers	498,454	382,500	454,150	390,150	0	390,150	390,150	0	390,150	7,650	2.0
Total Revenue	2,820,774	701,530	757,375	697,180	0	697,180	697,180	0	697,180	-4,350	-0.6
<u>Expense</u>											
Debt Service	4,374,353	2,755,330	2,755,330	2,963,250	0	2,963,250	2,963,250	0	2,963,250	207,920	7.5
Total Expense	4,374,353	2,755,330	2,755,330	2,963,250	0	2,963,250	2,963,250	0	2,963,250	207,920	7.5
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Bond & Interest revenue budget declines \$4,350, or 0.6%, from the 2013 budget due primarily to a \$9,110 decline in the motor vehicle tax allocation to the Fund and a \$5,000 decline in delinquent property taxes. However, transfers from other funds to support debt service payments rise \$7,650.

The 2014 Bond & Interest principal and interest payments on outstanding debt rises \$207,920, or 7.5%, over the 2013 budget. Budgeted 2013 payments consisted of principal of \$2,405,000 and interest of \$350,330, for a total of \$2,755,330. In 2014, payments on this same debt include principal of \$2,495,000 and interest of \$294,710, for a total of \$2,789,710. In addition, new debt payments for 2014 include principal of \$145,000 and interest of \$28,540 for the 2013 general improvements bonds issued recently. Thus, total 2014 principal and interest payments are \$2,963,250.

2014 Object Level Summary of Revenue and Expense  
Bond & Interest  
Bond & Interest

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	48,784	35,000	30,000	30,000	0	30,000	30,000	0	30,000	-5,000	
Special Assessment - Current	262,622	116,970	116,970	119,080	0	119,080	119,080	0	119,080	2,110	
Special Assessment - Delin	294	0	0	0	0	0	0	0	0	0	
Motor Vehicle Tax	154,685	162,060	151,255	152,950	0	152,950	152,950	0	152,950	-9,110	
Taxes	466,385	314,030	298,225	302,030	0	302,030	302,030	0	302,030	-12,000	-3.8
Sale of Bonds	1,825,000	0	0	0	0	0	0	0	0	0	
Accrued Interest	0	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Bond Premium	30,935	0	0	0	0	0	0	0	0	0	
Miscellaneous	1,855,935	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0
Transfer From Construction	498,454	382,500	454,150	390,150	0	390,150	390,150	0	390,150	7,650	
Transfers	498,454	382,500	454,150	390,150	0	390,150	390,150	0	390,150	7,650	2.0
<b>Total Revenue</b>	<b>2,820,774</b>	<b>701,530</b>	<b>757,375</b>	<b>697,180</b>	<b>0</b>	<b>697,180</b>	<b>697,180</b>	<b>0</b>	<b>697,180</b>	<b>-4,350</b>	<b>-0.6</b>
<u>Expense</u>											
Principal	3,935,000	2,405,000	2,405,000	2,640,000	0	2,640,000	2,640,000	0	2,640,000	235,000	
Interest	426,158	350,330	350,330	323,250	0	323,250	323,250	0	323,250	-27,080	
Bond Issuance Costs	13,195	0	0	0	0	0	0	0	0	0	
Debt Service	4,374,353	2,755,330	2,755,330	2,963,250	0	2,963,250	2,963,250	0	2,963,250	207,920	7.5
<b>Total Expense</b>	<b>4,374,353</b>	<b>2,755,330</b>	<b>2,755,330</b>	<b>2,963,250</b>	<b>0</b>	<b>2,963,250</b>	<b>2,963,250</b>	<b>0</b>	<b>2,963,250</b>	<b>207,920</b>	<b>7.5</b>



2014 Object Level Summary of Revenue and Expense  
 Bond & Interest  
 4th & Metro Land

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfers	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
Total Revenue	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
<u>Expense</u>											
Debt Service	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
Total Expense	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2011 to account for the payment of principal and interest on bonds issued in support of the purchase of land at 4th & Metropolitan Streets.

In 2014, principal and interest payments on the bonds will be \$147,030 and will be accommodated with a transfer from the economic development allocation in the Countywide Sales Tax Fund.

2014 Object Level Summary of Revenue and Expense  
 Bond & Interest  
 4th & Metro Land

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfer From Construction	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	
Transfers	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
Total Revenue	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
<u>Expense</u>											
Principal	115,000	125,000	125,000	130,000	0	130,000	130,000	0	130,000	5,000	
Interest	25,743	21,720	21,720	17,030	0	17,030	17,030	0	17,030	-4,690	
Debt Service	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2
Total Expense	140,743	146,720	146,720	147,030	0	147,030	147,030	0	147,030	310	0.2

2014 Object Level Summary of Revenue and Expense  
 Bond & Interest  
 Aquatics Center Debt Service

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfers	303,820	307,985	307,985	306,170	0	306,170	306,170	0	306,170	-1,815	-0.6
Total Revenue	303,820	307,985	307,985	306,170	0	306,170	306,170	0	306,170	-1,815	-0.6
<u>Expense</u>											
Debt Service	303,820	0	0	0	0	0	0	0	0	0	*,*
Total Expense	303,820	0	0	0	0	0	0	0	0	0	*,*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2003 to account for the payment of principal and interest on bonds issued in support of the Wollman swimming complex.

In 2012, these bonds were refunded and future principal and interest payments will be made from the primary Bond & Interest activity (2001). For 2014, the \$306,170 transfer from the CIP Sale Tax Fund in support of these bonds will be made in accordance with the original amortization schedule for the bond issue.



2014 Object Level Summary of Revenue and Expense  
 Bond & Interest  
 City Hall Debt Service

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfers	172,050	171,800	171,800	171,375	0	171,375	171,375	0	171,375	-425	-0.2
Total Revenue	172,050	171,800	171,800	171,375	0	171,375	171,375	0	171,375	-425	-0.2
<u>Expense</u>											
Debt Service	172,050	160,425	160,425	0	0	0	0	0	0	-160,425	-100.0
Total Expense	172,050	160,425	160,425	0	0	0	0	0	0	-160,425	-100.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2006 to account for the payment of principal and interest on bonds issued in support of the City Hall renovation.

In 2012, these bonds were partially refunded and some future principal and interest payments will be made from the primary Bond & Interest activity (2001). For 2014, the \$171,375 transfer from the CIP Sales Tax Fund in support of these bonds will be made in accordance with the original amortization schedule for the bond issue.

2014 Object Level Summary of Revenue and Expense  
 Bond & Interest  
 City Hall Debt Service

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfer From General Fund	172,050	171,800	171,800	171,375	0	171,375	171,375	0	171,375	-425	
Transfers	172,050	171,800	171,800	171,375	0	171,375	171,375	0	171,375	-425	-0.2
Total Revenue	172,050	171,800	171,800	171,375	0	171,375	171,375	0	171,375	-425	-0.2
<u>Expense</u>											
Principal	150,000	155,000	155,000	0	0	0	0	0	0	-155,000	
Interest	22,050	5,425	5,425	0	0	0	0	0	0	-5,425	
Debt Service	172,050	160,425	160,425	0	0	0	0	0	0	-160,425	-100.0
Total Expense	172,050	160,425	160,425	0	0	0	0	0	0	-160,425	-100.0

2014 Summary of Revenue and Expense  
Sewer

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	0	0	0	
Charges For Service	3,806,250	3,924,250	4,024,205	
Miscellaneous	1,620	1,620	1,620	
Total Revenue	3,807,870	3,925,870	4,025,825	5.7
<u>Expense</u>				
Personal Services	988,975	968,840	1,024,375	
Contractual Services	1,323,295	1,350,260	1,368,955	
Commodities	183,805	194,880	192,360	
Capital Outlay	611,025	734,850	698,690	
Debt Service	910,940	910,940	834,615	
Reserves	1,519,665	0	1,789,345	
Total Expense	5,537,705	4,159,770	5,908,340	6.7
Revenue/Expense Net:	-1,729,835	-233,900	-1,882,515	8.8
Jan 1 Balance:	1,729,835	2,116,415	1,882,515	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	1,882,515	0	

2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Plant

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<b>Revenue</b>												
Charges For Service	3,432,619	3,806,250	3,924,250	4,024,205	0	4,024,205	4,024,205	0	4,024,205	217,955	5.7	
Miscellaneous	1,495	1,620	1,620	1,620	0	1,620	1,620	0	1,620	0	0.0	
<b>Total Revenue</b>	<b>3,434,114</b>	<b>3,807,870</b>	<b>3,925,870</b>	<b>4,025,825</b>	<b>0</b>	<b>4,025,825</b>	<b>4,025,825</b>	<b>0</b>	<b>4,025,825</b>	<b>217,955</b>	<b>5.7</b>	
<b>Expense</b>												
Personal Services	490,564	527,000	532,430	538,465	0	538,465	536,255	0	536,255	9,255	1.8	
Contractual Services	960,319	1,035,520	1,064,985	1,082,510	0	1,082,510	1,082,510	0	1,082,510	46,990	4.5	
Commodities	198,454	153,490	162,025	161,505	0	161,505	161,505	0	161,505	8,015	5.2	
Capital Outlay	80,256	100,000	220,925	180,000	0	180,000	180,000	0	180,000	80,000	80.0	
Reserves	0	1,519,665	0	1,816,220	0	1,816,220	1,789,345	0	1,789,345	269,680	17.7	
<b>Total Expense</b>	<b>1,729,593</b>	<b>3,335,675</b>	<b>1,980,365</b>	<b>3,778,700</b>	<b>0</b>	<b>3,778,700</b>	<b>3,749,615</b>	<b>0</b>	<b>3,749,615</b>	<b>413,940</b>	<b>12.4</b>	
Full Time Equivalents:	9.00	9.00	9.00	9.00	0.00	9.00	9.00	0.00	9.00			

The 2014 Sewer Plant revenue budget rises \$217,955, or 5.7%, over the 2013 budget due to a \$97,955 increase in revenue from the utility rate given that a 3% rate increase is recommended for 2014. Also revenue from the US Penitentiary rises \$40,000 while revenue from Fort Leavenworth rises \$80,000.

The 2014 Sewer Plant expense budget rises \$413,025, or 12.4%, over the 2013 budget due to a \$269,680 increase in the Fund reserve to \$1,789,345. Capital expenses also increase \$80,000 to accommodate improvements to the trickling filters and settled sewage building at the plant. Building/grounds maintenance and repair expenses rise \$30,000 while purchases of sewer system materials also rise \$16,500. Finally, Personal Services rise \$9,255 for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Plant

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Waterworks Billings	2,407,043	2,818,750	2,831,750	2,916,705	0	2,916,705	2,916,705	0	2,916,705	97,955	
Ft Leavenworth Charges	504,768	550,000	615,000	630,000	0	630,000	630,000	0	630,000	80,000	
VA Hospital Charges	120,882	100,000	100,000	100,000	0	100,000	100,000	0	100,000	0	
US Penitentiary Charges	390,478	335,000	375,000	375,000	0	375,000	375,000	0	375,000	40,000	
Connecting Fees	9,448	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Charges For Service	3,432,619	3,806,250	3,924,250	4,024,205	0	4,024,205	4,024,205	0	4,024,205	217,955	5.7
Motor Fuel Tax Refund	45	120	120	120	0	120	120	0	120	0	
Other - Miscellaneous	1,450	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Miscellaneous	1,495	1,620	1,620	1,620	0	1,620	1,620	0	1,620	0	0.0
<b>Total Revenue</b>	<b>3,434,114</b>	<b>3,807,870</b>	<b>3,925,870</b>	<b>4,025,825</b>	<b>0</b>	<b>4,025,825</b>	<b>4,025,825</b>	<b>0</b>	<b>4,025,825</b>	<b>217,955</b>	<b>5.7</b>
<u>Expense</u>											
Regular Earnings	326,573	352,575	350,250	363,835	0	363,835	363,835	0	363,835	11,260	
Overtime	11,950	6,345	12,000	6,610	0	6,610	6,610	0	6,610	265	
Longevity	1,080	1,230	1,230	1,450	0	1,450	1,450	0	1,450	220	
FICA	24,265	27,550	27,800	28,450	0	28,450	28,450	0	28,450	900	
Health Insurance	91,032	97,930	99,950	93,755	0	93,755	91,545	0	91,545	-6,385	
KPERS	27,579	32,305	32,620	36,150	0	36,150	36,150	0	36,150	3,845	
Worker's Compensation	3,906	4,755	4,605	4,170	0	4,170	4,170	0	4,170	-585	
Unemployment Insurance	880	1,010	675	745	0	745	745	0	745	-265	
Automobile Allowance	3,300	3,300	3,300	3,300	0	3,300	3,300	0	3,300	0	
Personal Services	490,564	527,000	532,430	538,465	0	538,465	536,255	0	536,255	9,255	1.8
Electricity	234,586	310,000	310,000	310,000	0	310,000	310,000	0	310,000	0	
Natural Gas	19,107	30,000	22,500	25,000	0	25,000	25,000	0	25,000	-5,000	
Water	22,417	20,000	15,000	15,000	0	15,000	15,000	0	15,000	-5,000	



2014 Object Level Summary of Revenue and Expense

Sewer

Sewer Plant

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Miscellaneous Permits	1,535	1,350	1,350	1,350	0	1,350	1,350	0	1,350	0		
Other Operating Expenses	0	0	1,400	0	0	0	0	0	0	0		
Contractual Services	960,319	1,035,520	1,064,985	1,082,510	0	1,082,510	1,082,510	0	1,082,510	46,990	4.5	
Office Supplies	6,838	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Books/Magazines	85	150	150	150	0	150	150	0	150	0		
Audio Visual Supplies	326	100	100	100	0	100	100	0	100	0		
Educational Materials	0	500	500	500	0	500	500	0	500	0		
Other Office Supplies	127	100	100	100	0	100	100	0	100	0		
Clothing & Uniforms	314	500	500	500	0	500	500	0	500	0		
Protective/Safety Apparel	3,571	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0		
Food	403	0	0	0	0	0	0	0	0	0		
General Medical Supplies	153	200	200	200	0	200	200	0	200	0		
Building/Grounds Materials	3,203	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0		
Gasoline	2,109	3,240	2,800	2,880	0	2,880	2,880	0	2,880	-360		
Diesel Fuel	18,282	22,800	21,175	21,175	0	21,175	21,175	0	21,175	-1,625		
Oil/Grease/Lubricants	923	3,000	1,500	1,500	0	1,500	1,500	0	1,500	-1,500		
Tires/Batteries	75	100	100	100	0	100	100	0	100	0		
Vehicular Repair Parts	51	200	200	200	0	200	200	0	200	0		
Chemicals	101,390	60,000	60,000	60,000	0	60,000	60,000	0	60,000	0		
Gravel/Sand	0	100	300	100	0	100	100	0	100	0		
Safety Materials	1,921	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0		
Equipment/Motor Repair Parts	7,109	15,000	10,000	10,000	0	10,000	10,000	0	10,000	-5,000		
Sewer System Materials	19,794	3,500	20,000	20,000	0	20,000	20,000	0	20,000	16,500		
Tools	2,413	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0		
Janitorial Supplies	1,040	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0		
Photographic Supplies	40	500	500	500	0	500	500	0	500	0		
Training Materials	0	0	400	0	0	0	0	0	0	0		
Other Operating Supplies	28,388	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0		
Commodities	198,454	153,490	162,025	161,505	0	161,505	161,505	0	161,505	8,015	5.2	

2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Plant

	2012			2013			2014 Submission			2014 Recommendation			
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013		
Building - Improvements	73,350	0	0	0	0	0	0	0	0	0	0		
Appliances	599	0	0	0	0	0	0	0	0	0	0		
Sewer Monitoring Equipment	3,483	0	3,275	0	0	0	0	0	0	0	0		
Sewer Equipment	824	100,000	216,895	180,000	0	180,000	180,000	0	180,000	80,000			
Other Operating Equipment	2,000	0	755	0	0	0	0	0	0	0	0		
Capital Outlay	80,256	100,000	220,925	180,000	0	180,000	180,000	0	180,000	80,000	80.0		
General Reserves	0	1,519,665	0	1,816,220	0	1,816,220	1,789,345	0	1,789,345	269,680			
Reserves	0	1,519,665	0	1,816,220	0	1,816,220	1,789,345	0	1,789,345	269,680	17.7		
<b>Total Expense</b>	<b>1,729,593</b>	<b>3,335,675</b>	<b>1,980,365</b>	<b>3,778,700</b>	<b>0</b>	<b>3,778,700</b>	<b>3,749,615</b>	<b>0</b>	<b>3,749,615</b>	<b>413,940</b>	<b>12.4</b>		

2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Collection

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Personal Services	339,839	370,720	356,985	374,040	0	374,040	403,525	0	403,525	32,805	8.8
Contractual Services	142,748	154,175	150,675	152,845	0	152,845	152,845	0	152,845	-1,330	-0.9
Commodities	25,851	20,520	22,750	20,860	0	20,860	20,860	0	20,860	340	1.7
Total Expense	508,438	545,415	530,410	547,745	0	547,745	577,230	0	577,230	31,815	5.8
Full Time Equivalents:	8.00	8.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00		

The 2014 Sewer Collection expense budget rises \$31,815, or 5.8%, over the 2013 budget due primarily to a \$32,805 increase in Personal Services for salary and fringe benefit expenses. This result is from transferring half the cost of the GIS Technician (\$30,950) from the Engineering activity in the General Fund. Other expenses remain essentially unchanged from 2013 levels.



2014 Object Level Summary of Revenue and Expense

Sewer

Sewer Collection

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Vehicular Repair Parts	3,846	0	2,000	0	0	0	0	0	0	0		
Concrete	45	0	0	0	0	0	0	0	0	0		
Safety Materials	0	500	500	500	0	500	500	0	500	0		
Equipment/Motor Repair Parts	371	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Sewer System Materials	3,554	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0		
Tools	306	500	300	300	0	300	300	0	300	-200		
Other Operating Supplies	2,079	1,000	1,800	1,800	0	1,800	1,800	0	1,800	800		
Commodities	25,851	20,520	22,750	20,860	0	20,860	20,860	0	20,860	340	1.7	
<b>Total Expense</b>	<b>508,438</b>	<b>545,415</b>	<b>530,410</b>	<b>547,745</b>	<b>0</b>	<b>547,745</b>	<b>577,230</b>	<b>0</b>	<b>577,230</b>	<b>31,815</b>	<b>5.8</b>	

2014 Object Level Summary of Revenue and Expense  
Sewer  
Storm Sewers

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Expense</u>											
Personal Services	81,802	91,255	79,425	84,995	0	84,995	84,595	0	84,595	-6,660	-7.3
Contractual Services	82,719	133,600	134,600	133,600	0	133,600	133,600	0	133,600	0	0.0
Commodities	13,093	9,795	10,105	9,995	0	9,995	9,995	0	9,995	200	2.0
Capital Outlay	2,626	0	2,900	0	0	0	0	0	0	0	*,*
<b>Total Expense</b>	<b>180,241</b>	<b>234,650</b>	<b>227,030</b>	<b>228,590</b>	<b>0</b>	<b>228,590</b>	<b>228,190</b>	<b>0</b>	<b>228,190</b>	<b>-6,460</b>	<b>-2.8</b>
Full Time Equivalents:	2.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2014 Storm Sewer expense budget declines \$6,460, or 2.8%, from the 2013 budget due to a \$6,660 decrease in Personal Services resulting from employee turnover. Other expenses remain essentially unchanged from 2013 levels.





2014 Object Level Summary of Revenue and Expense  
Sewer  
Storm Sewers

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Tools	636	200	200	200	0	200	200	0	200	0	
Other Operating Supplies	1,044	500	500	500	0	500	500	0	500	0	
Commodities	13,093	9,795	10,105	9,995	0	9,995	9,995	0	9,995	200	2.0
Other Improvement Construction	0	0	2,900	0	0	0	0	0	0	0	
Data Processing Equipment	2,626	0	0	0	0	0	0	0	0	0	
Capital Outlay	2,626	0	2,900	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>180,241</b>	<b>234,650</b>	<b>227,030</b>	<b>228,590</b>	<b>0</b>	<b>228,590</b>	<b>228,190</b>	<b>0</b>	<b>228,190</b>	<b>-6,460</b>	<b>-2.8</b>

2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Capital Projects

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	0	0	0	0	0	0	0	0	0	0	.*
Miscellaneous	6,008,680	0	0	0	0	0	0	0	0	0	.*
<b>Total Revenue</b>	<b>6,008,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.*</b>
<u>Expense</u>											
Contractual Services	434,748	0	0	0	0	0	0	0	0	0	.*
Capital Outlay	0	511,025	511,025	518,690	0	518,690	518,690	0	518,690	7,665	1.5
Debt Service	2,557,016	910,940	910,940	834,615	0	834,615	834,615	0	834,615	-76,325	-8.4
<b>Total Expense</b>	<b>2,991,764</b>	<b>1,421,965</b>	<b>1,421,965</b>	<b>1,353,305</b>	<b>0</b>	<b>1,353,305</b>	<b>1,353,305</b>	<b>0</b>	<b>1,353,305</b>	<b>-68,660</b>	<b>-4.8</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

For 2013, expenses included \$511,025 for sewer line projects and \$910,940 for principal and interest payments on outstanding debt.

For 2014, expenses include \$518,690 for sewer line projects and \$834,615 for principal and interest payments on outstanding debt.

2014 Object Level Summary of Revenue and Expense  
Sewer  
Sewer Capital Projects

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	1,919	0	0	0	0	0	0	0	0	0	
State Grants	1,919	0	0	0	0	0	0	0	0	0	
Intergovernmental	0	0	0	0	0	0	0	0	0	0	*.*
Sale of Bonds	5,862,864	0	0	0	0	0	0	0	0	0	
Bond Premium	145,816	0	0	0	0	0	0	0	0	0	
Miscellaneous	6,008,680	0	0	0	0	0	0	0	0	0	*.*
<b>Total Revenue</b>	<b>6,008,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>*.*</b>
<u>Expense</u>											
Engineering - Planning/Design	422,291	0	0	0	0	0	0	0	0	0	
Other Professional Services	10,336	0	0	0	0	0	0	0	0	0	
Sewer System Equipment M&R	2,121	0	0	0	0	0	0	0	0	0	
Contractual Services	434,748	0	0	0	0	0	0	0	0	0	*.*
Sewer Line Construction	0	511,025	511,025	518,690	0	518,690	518,690	0	518,690	7,665	
Capital Outlay	0	511,025	511,025	518,690	0	518,690	518,690	0	518,690	7,665	1.5
Principal	2,130,000	615,000	615,000	605,000	0	605,000	605,000	0	605,000	-10,000	
Interest	265,393	295,940	295,940	229,615	0	229,615	229,615	0	229,615	-66,325	
Bond Issuance Costs	161,623	0	0	0	0	0	0	0	0	0	
Debt Service	2,557,016	910,940	910,940	834,615	0	834,615	834,615	0	834,615	-76,325	-8.4
<b>Total Expense</b>	<b>2,991,764</b>	<b>1,421,965</b>	<b>1,421,965</b>	<b>1,353,305</b>	<b>0</b>	<b>1,353,305</b>	<b>1,353,305</b>	<b>0</b>	<b>1,353,305</b>	<b>-68,660</b>	<b>-4.8</b>

2014 Summary of Revenue and Expense  
Refuse

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Charges For Service	1,737,250	1,751,315	1,749,000	
Miscellaneous	400	400	400	
Total Revenue	1,737,650	1,751,715	1,749,400	0.7
<u>Expense</u>				
Personal Services	676,595	658,145	678,500	
Contractual Services	709,220	689,905	696,130	
Commodities	206,960	213,465	223,205	
Capital Outlay	150,000	147,655	0	
Transfers	87,345	87,345	87,345	
Reserves	384,565	0	507,650	
Total Expense	2,214,685	1,796,515	2,192,830	-1.0
Revenue/Expense Net:	-477,035	-44,800	-443,430	-7.0
Jan 1 Balance:	477,035	488,230	443,430	
Ad Valorem Taxes:	0	0	0	*,*
Dec 31 Balance:	0	443,430	0	

2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Collection

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	1,776,530	1,692,250	1,713,815	1,711,500	0	1,711,500	1,711,500	0	1,711,500	19,250	1.1
Miscellaneous	40	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	<b>1,776,570</b>	<b>1,692,350</b>	<b>1,713,915</b>	<b>1,711,600</b>	<b>0</b>	<b>1,711,600</b>	<b>1,711,600</b>	<b>0</b>	<b>1,711,600</b>	<b>19,250</b>	<b>1.1</b>
<b>Expense</b>											
Personal Services	564,723	593,150	575,260	595,415	0	595,415	593,240	0	593,240	90	0.0
Contractual Services	677,387	698,430	675,065	681,290	0	681,290	681,290	0	681,290	-17,140	-2.5
Commodities	202,253	203,720	208,270	218,010	0	218,010	218,010	0	218,010	14,290	7.0
Capital Outlay	0	150,000	147,655	0	0	0	0	0	0	-150,000	-100.0
Transfers	94,845	87,345	87,345	87,345	0	87,345	87,345	0	87,345	0	0.0
Reserves	0	384,565	0	505,170	0	505,170	507,650	0	507,650	123,085	32.0
<b>Total Expense</b>	<b>1,539,209</b>	<b>2,117,210</b>	<b>1,693,595</b>	<b>2,087,230</b>	<b>0</b>	<b>2,087,230</b>	<b>2,087,535</b>	<b>0</b>	<b>2,087,535</b>	<b>-29,675</b>	<b>-1.4</b>
Full Time Equivalents:	12.25	12.25	12.25	12.25	0.00	12.25	12.25	0.00	12.25		

The 2014 Refuse Collection revenue budget rises \$19,250, or 1.1%, over the 2013 budget due primarily to a \$20,000 increase in utility rate revenue. A rate increase is not recommended for 2013.

The 2014 Refuse Collection expense budget declines \$29,675, or 1.4%, from the 2013 budget due to the elimination of \$150,000 budgeted in 2013 for the purchase of a refuse truck. Also, landfill fees decline \$30,000 as a rate increase is not anticipated for 2014. However, the Fund reserve rises \$123,085 to \$507,650. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Collection

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Waterworks Billings	1,760,217	1,675,000	1,697,315	1,695,000	0	1,695,000	1,695,000	0	1,695,000	20,000	
Refuse Svc - Direct Payments	4,497	4,250	4,500	4,500	0	4,500	4,500	0	4,500	250	
Sale Of Trash Bags	11,816	13,000	12,000	12,000	0	12,000	12,000	0	12,000	-1,000	
Charges For Service	1,776,530	1,692,250	1,713,815	1,711,500	0	1,711,500	1,711,500	0	1,711,500	19,250	1.1
Other - Miscellaneous	40	100	100	100	0	100	100	0	100	0	
Miscellaneous	40	100	100	100	0	100	100	0	100	0	0.0
<b>Total Revenue</b>	<b>1,776,570</b>	<b>1,692,350</b>	<b>1,713,915</b>	<b>1,711,600</b>	<b>0</b>	<b>1,711,600</b>	<b>1,711,600</b>	<b>0</b>	<b>1,711,600</b>	<b>19,250</b>	<b>1.1</b>
<u>Expense</u>											
Regular Earnings	350,800	362,950	357,210	367,645	0	367,645	367,645	0	367,645	4,695	
Overtime	33,269	37,390	37,390	37,865	0	37,865	37,865	0	37,865	475	
Temporary/Seasonal	7,688	8,000	8,000	8,000	0	8,000	8,000	0	8,000	0	
Longevity	2,020	2,400	2,400	2,385	0	2,385	2,385	0	2,385	-15	
FICA	28,724	31,425	30,985	31,815	0	31,815	31,815	0	31,815	390	
Health Insurance	93,502	95,300	85,500	92,040	0	92,040	89,865	0	89,865	-5,435	
KPERS	31,410	36,125	35,125	39,645	0	39,645	39,645	0	39,645	3,520	
Worker's Compensation	15,446	17,585	17,040	14,360	0	14,360	14,360	0	14,360	-3,225	
Unemployment Insurance	1,040	1,150	785	835	0	835	835	0	835	-315	
Automobile Allowance	825	825	825	825	0	825	825	0	825	0	
Personal Services	564,723	593,150	575,260	595,415	0	595,415	593,240	0	593,240	90	0.0
Landfill Fees	345,341	375,000	350,000	350,000	0	350,000	350,000	0	350,000	-25,000	
Telephone	425	600	500	500	0	500	500	0	500	-100	
Postage	5	25	25	25	0	25	25	0	25	0	
Commercial Travel	0	200	200	200	0	200	200	0	200	0	
Lodging	0	500	500	500	0	500	500	0	500	0	

2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Collection

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Meals	6	300	300	300	0	300	300	0	300	0	
Mileage Reimbursement	30	100	100	100	0	100	100	0	100	0	
Registration	977	1,300	1,300	1,300	0	1,300	1,300	0	1,300	0	
Classified Advertising	1,049	1,500	1,500	1,500	0	1,500	1,500	0	1,500	0	
Legal Advertising	85	0	0	0	0	0	0	0	0	0	
Insurance	37,847	39,735	40,885	42,930	0	42,930	42,930	0	42,930	3,195	
Dues, Memberships, & Subs	183	200	200	200	0	200	200	0	200	0	
Admin & Supervision	143,370	147,670	147,670	152,100	0	152,100	152,100	0	152,100	4,430	
Janitorial Services	120	0	125	125	0	125	125	0	125	125	
Printing/Copying Services	233	300	300	300	0	300	300	0	300	0	
Towing Services	0	0	250	0	0	0	0	0	0	0	
Other Professional Services	690	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Uniform Rental	3,476	4,500	4,500	4,500	0	4,500	4,500	0	4,500	0	
Other Rental	208	0	210	210	0	210	210	0	210	210	
Building/Grounds M&R	1,324	0	0	0	0	0	0	0	0	0	
Vehicle M&R	131,404	115,000	115,000	115,000	0	115,000	115,000	0	115,000	0	
Other Equipment M&R	1,222	900	900	900	0	900	900	0	900	0	
Sales Tax	924	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Other Operating Expenses	0	100	100	100	0	100	100	0	100	0	
Other Contractual Services	8,469	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	
Contractual Services	677,387	698,430	675,065	681,290	0	681,290	681,290	0	681,290	-17,140	-2.5
Office Supplies	545	500	500	500	0	500	500	0	500	0	
Books/Magazines	82	0	0	0	0	0	0	0	0	0	
Audio Visual Supplies	310	0	0	0	0	0	0	0	0	0	
Other Office Supplies	39	0	0	0	0	0	0	0	0	0	
Clothing & Uniforms	7,993	7,000	8,000	8,000	0	8,000	8,000	0	8,000	1,000	
Protective/Safety Apparel	2,167	3,000	3,000	3,000	0	3,000	3,000	0	3,000	0	
Food	1,182	750	750	750	0	750	750	0	750	0	
General Medical Supplies	0	0	75	0	0	0	0	0	0	0	
Gasoline	5,886	7,920	7,350	7,560	0	7,560	7,560	0	7,560	-360	



2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Collection

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Diesel Fuel	75,279	72,200	80,850	80,850	0	80,850	80,850	0	80,850	8,650	
Oil/Grease/Lubricants	11	0	0	0	0	0	0	0	0	0	
Tires/Batteries	56	0	0	0	0	0	0	0	0	0	
Asphalt	1,690	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0	
Safety Materials	0	100	100	100	0	100	100	0	100	0	
Equipment/Motor Repair Parts	29	0	0	0	0	0	0	0	0	0	
Tools	177	250	250	250	0	250	250	0	250	0	
Refuse Bags	102,147	105,000	100,395	110,000	0	110,000	110,000	0	110,000	5,000	
Other Operating Supplies	4,772	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Commodities	202,253	203,720	208,270	218,010	0	218,010	218,010	0	218,010	14,290	7.0
Special Use Vehicles	0	150,000	147,655	0	0	0	0	0	0	-150,000	
Capital Outlay	0	150,000	147,655	0	0	0	0	0	0	-150,000	-100.0
Transfer To General Fund	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfer To Refuse Restricted	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	
Transfers	94,845	87,345	87,345	87,345	0	87,345	87,345	0	87,345	0	0.0
General Reserves	0	384,565	0	505,170	0	505,170	507,650	0	507,650	123,085	
Reserves	0	384,565	0	505,170	0	505,170	507,650	0	507,650	123,085	32.0
<b>Total Expense</b>	<b>1,539,209</b>	<b>2,117,210</b>	<b>1,693,595</b>	<b>2,087,230</b>	<b>0</b>	<b>2,087,230</b>	<b>2,087,535</b>	<b>0</b>	<b>2,087,535</b>	<b>-29,675</b>	<b>-1.4</b>

2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Disposal

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	45,775	45,000	37,500	37,500	0	37,500	37,500	0	37,500	-7,500	-16.7
Miscellaneous	268	300	300	300	0	300	300	0	300	0	0.0
<b>Total Revenue</b>	<b>46,044</b>	<b>45,300</b>	<b>37,800</b>	<b>37,800</b>	<b>0</b>	<b>37,800</b>	<b>37,800</b>	<b>0</b>	<b>37,800</b>	<b>-7,500</b>	<b>-16.6</b>
<b>Expense</b>											
Personal Services	81,340	83,445	82,885	85,565	0	85,565	85,260	0	85,260	1,815	2.2
Contractual Services	18,304	10,790	14,840	14,840	0	14,840	14,840	0	14,840	4,050	37.5
Commodities	5,903	3,240	5,195	5,195	0	5,195	5,195	0	5,195	1,955	60.3
Capital Outlay	5,725	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>111,272</b>	<b>97,475</b>	<b>102,920</b>	<b>105,600</b>	<b>0</b>	<b>105,600</b>	<b>105,295</b>	<b>0</b>	<b>105,295</b>	<b>7,820</b>	<b>8.0</b>
Full Time Equivalents:	1.50	1.50	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

The 2014 Refuse Disposal revenue budget declines \$7,500, or 16.6%, from the 2013 budget due to a \$10,000 decrease in the sale of recyclables. However, landfill collection fees rise \$2,500.

The 2014 Refuse Disposal expense budget rises \$7,820, or 8.0%, over the 2013 budget due primarily to a \$4,500 increase equipment rental for a tub grinder. Personal Services rise \$1,815 for salary and fringe benefit expenses while diesel fuel expenses rise \$1,955. Other expenses remain essentially unchanged from 2013 levels.

2014 Object Level Summary of Revenue and Expense  
 Refuse  
 Refuse Disposal

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Landfill Collections	16,355	10,000	12,500	12,500	0	12,500	12,500	0	12,500	2,500	
Sale of Recycleables	29,420	35,000	25,000	25,000	0	25,000	25,000	0	25,000	-10,000	
Charges For Service	45,775	45,000	37,500	37,500	0	37,500	37,500	0	37,500	-7,500	-16.7
Motor Fuel Tax Refund	268	300	300	300	0	300	300	0	300	0	
Miscellaneous	268	300	300	300	0	300	300	0	300	0	0.0
<b>Total Revenue</b>	<b>46,044</b>	<b>45,300</b>	<b>37,800</b>	<b>37,800</b>	<b>0</b>	<b>37,800</b>	<b>37,800</b>	<b>0</b>	<b>37,800</b>	<b>-7,500</b>	<b>-16.6</b>
<u>Expense</u>											
Regular Earnings	52,821	53,245	52,685	54,275	0	54,275	54,275	0	54,275	1,030	
Overtime	4,427	4,750	4,750	4,825	0	4,825	4,825	0	4,825	75	
Longevity	388	300	300	510	0	510	510	0	510	210	
FICA	4,048	4,460	4,460	4,560	0	4,560	4,560	0	4,560	100	
Health Insurance	12,332	12,380	12,380	13,075	0	13,075	12,770	0	12,770	390	
KPERS	4,697	5,230	5,230	5,795	0	5,795	5,795	0	5,795	565	
Worker's Compensation	2,481	2,915	2,915	2,405	0	2,405	2,405	0	2,405	-510	
Unemployment Insurance	147	165	165	120	0	120	120	0	120	-45	
Personal Services	81,340	83,445	82,885	85,565	0	85,565	85,260	0	85,260	1,815	2.2
Electricity	996	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Water	240	240	240	240	0	240	240	0	240	0	
Classified Advertising	184	0	0	0	0	0	0	0	0	0	
Other Professional Services	3,053	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Equipment Rental	4,500	0	4,500	4,500	0	4,500	4,500	0	4,500	4,500	
Other Rental	58	1,200	0	0	0	0	0	0	0	-1,200	
Vehicle M&R	6,722	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Other Equipment M&R	85	100	100	100	0	100	100	0	100	0	

2014 Object Level Summary of Revenue and Expense

Refuse

Refuse Disposal

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Other Contractual Services	2,467	1,750	2,500	2,500	0	2,500	2,500	0	2,500	750	
Contractual Services	18,304	10,790	14,840	14,840	0	14,840	14,840	0	14,840	4,050	37.5
Office Supplies	175	0	0	0	0	0	0	0	0	0	
Protective/Safety Apparel	131	100	100	100	0	100	100	0	100	0	
Gasoline	246	360	360	360	0	360	360	0	360	0	
Diesel Fuel	3,880	2,280	4,235	4,235	0	4,235	4,235	0	4,235	1,955	
Equipment/Motor Repair Parts	387	0	0	0	0	0	0	0	0	0	
Tools	178	0	0	0	0	0	0	0	0	0	
Other Operating Supplies	905	500	500	500	0	500	500	0	500	0	
Commodities	5,903	3,240	5,195	5,195	0	5,195	5,195	0	5,195	1,955	60.3
Other Operating Equipment	5,725	0	0	0	0	0	0	0	0	0	
Capital Outlay	5,725	0	0	0	0	0	0	0	0	0	*.*
<b>Total Expense</b>	<b>111,272</b>	<b>97,475</b>	<b>102,920</b>	<b>105,600</b>	<b>0</b>	<b>105,600</b>	<b>105,295</b>	<b>0</b>	<b>105,295</b>	<b>7,820</b>	<b>8.0</b>

2014 Summary of Revenue and Expense  
Refuse Restricted

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Transfers	40,000	40,000	40,000	
Total Revenue	40,000	40,000	40,000	0.0
<u>Expense</u>				
Contractual Services	10,250	9,500	9,500	
Debt Service	43,240	43,240	41,640	
Reserves	8,840	0	2,030	
Total Expense	62,330	52,740	53,170	-14.7
Revenue/Expense Net:	-22,330	-12,740	-13,170	-41.0
Jan 1 Balance:	22,330	25,910	13,170	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	13,170	0	

2014 Object Level Summary of Revenue and Expense  
 Refuse Restricted  
 Refuse Restricted

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfers	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	0.0
Total Revenue	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	0.0
<u>Expense</u>											
Contractual Services	6,991	10,250	9,500	9,500	0	9,500	9,500	0	9,500	-750	-7.3
Debt Service	49,950	43,240	43,240	41,640	0	41,640	41,640	0	41,640	-1,600	-3.7
Reserves	0	8,840	0	2,030	0	2,030	2,030	0	2,030	-6,810	-77.0
Total Expense	56,941	62,330	52,740	53,170	0	53,170	53,170	0	53,170	-9,160	-14.7
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The purpose of the Refuse Restricted Fund is to accommodate costs related to the City landfill.

The Fund balance at the beginning of 2014 is expected to be \$13,170 while a \$40,000 transfer from the Refuse Fund will be made to support the Fund during the year. Thus, total resources available for 2014 will be \$53,170.

For 2014, \$41,640 is budgeted to accommodate principal and interest payments on the landfill closure bonds and \$9,500 is budgeted for laboratory testing and mowing expenses. At the end of 2014, \$2,030 will remain in the Fund and is budgeted as a reserve.

2014 Object Level Summary of Revenue and Expense  
 Refuse Restricted  
 Refuse Restricted

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Transfer From Refuse Fund	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	
Transfers	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	0.0
Total Revenue	47,500	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	0.0
<u>Expense</u>											
Landscaping & Lawn Services	4,375	5,250	4,500	4,500	0	4,500	4,500	0	4,500	-750	
Other Professional Services	2,616	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	
Contractual Services	6,991	10,250	9,500	9,500	0	9,500	9,500	0	9,500	-750	-7.3
Principal	45,000	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0	
Interest	4,950	3,240	3,240	1,640	0	1,640	1,640	0	1,640	-1,600	
Debt Service	49,950	43,240	43,240	41,640	0	41,640	41,640	0	41,640	-1,600	-3.7
General Reserves	0	8,840	0	2,030	0	2,030	2,030	0	2,030	-6,810	
Reserves	0	8,840	0	2,030	0	2,030	2,030	0	2,030	-6,810	-77.0
Total Expense	56,941	62,330	52,740	53,170	0	53,170	53,170	0	53,170	-9,160	-14.7

2014 Summary of Revenue and Expense  
Housing - Planters II

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	110,000	170,500	110,000	
Charges For Service	336,560	362,280	362,280	
Miscellaneous	5,700	6,700	6,700	
Total Revenue	452,260	539,480	478,980	5.9
<u>Expense</u>				
Personal Services	178,035	177,675	185,420	
Contractual Services	312,450	285,395	294,625	
Commodities	22,450	23,150	23,150	
Reserves	293,165	0	426,645	
Total Expense	806,100	486,220	929,840	15.4
Revenue/Expense Net:	-353,840	53,260	-450,860	27.4
Jan 1 Balance:	353,840	397,600	450,860	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	450,860	0	



2014 Object Level Summary of Revenue and Expense  
Housing - Planters II  
Housing - Planters II

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Intergovernmental	103,958	110,000	170,500	110,000	0	110,000	110,000	0	110,000	0	0.0
Charges For Service	363,370	336,560	362,280	362,280	0	362,280	362,280	0	362,280	25,720	7.6
Miscellaneous	6,664	5,700	6,700	6,700	0	6,700	6,700	0	6,700	1,000	17.5
<b>Total Revenue</b>	<b>473,992</b>	<b>452,260</b>	<b>539,480</b>	<b>478,980</b>	<b>0</b>	<b>478,980</b>	<b>478,980</b>	<b>0</b>	<b>478,980</b>	<b>26,720</b>	<b>5.9</b>
<b>Expense</b>											
Personal Services	171,346	178,035	177,675	186,290	0	186,290	185,420	0	185,420	7,385	4.1
Contractual Services	276,386	312,450	285,395	294,625	0	294,625	294,625	0	294,625	-17,825	-5.7
Commodities	32,020	22,450	23,150	23,150	0	23,150	23,150	0	23,150	700	3.1
Reserves	0	293,165	0	425,775	0	425,775	426,645	0	426,645	133,480	45.5
<b>Total Expense</b>	<b>479,753</b>	<b>806,100</b>	<b>486,220</b>	<b>929,840</b>	<b>0</b>	<b>929,840</b>	<b>929,840</b>	<b>0</b>	<b>929,840</b>	<b>123,740</b>	<b>15.4</b>
Full Time Equivalents:	3.00	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2014 Planters II revenue budget rises \$26,720, or 5.9%, over the 2013 budget due to a \$25,000 increase in Planters II rental income as the facility is nearly at capacity.

The 2014 Planters II expense budget rises \$123,740, or 15.4%, over the 2013 budget due to a \$133,480 increase in the Fund reserve to \$426,645. Personal Services rise \$7,385 for salary and frin benefit expenses while insurance and janitorial service expenses rise by \$4,275 and \$3,850, respectively. However, building and equipment maintenance and repair expenses decline \$30,000.

2014 Object Level Summary of Revenue and Expense  
Housing - Planters II  
Housing - Planters II

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	103,958	110,000	170,500	110,000	0	110,000	110,000	0	110,000	0	
Intergovernmental	103,958	110,000	170,500	110,000	0	110,000	110,000	0	110,000	0	0.0
Planters II Rentals	315,786	290,000	315,000	315,000	0	315,000	315,000	0	315,000	25,000	
Other Rentals	47,584	46,560	47,280	47,280	0	47,280	47,280	0	47,280	720	
Charges For Service	363,370	336,560	362,280	362,280	0	362,280	362,280	0	362,280	25,720	7.6
Interest Earnings	299	300	300	300	0	300	300	0	300	0	
Commissions	820	400	400	400	0	400	400	0	400	0	
Other - Miscellaneous	5,544	5,000	6,000	6,000	0	6,000	6,000	0	6,000	1,000	
Miscellaneous	6,664	5,700	6,700	6,700	0	6,700	6,700	0	6,700	1,000	17.5
<b>Total Revenue</b>	<b>473,992</b>	<b>452,260</b>	<b>539,480</b>	<b>478,980</b>	<b>0</b>	<b>478,980</b>	<b>478,980</b>	<b>0</b>	<b>478,980</b>	<b>26,720</b>	<b>5.9</b>
<u>Expense</u>											
Regular Earnings	117,571	120,495	120,100	124,740	0	124,740	124,740	0	124,740	4,245	
Overtime	184	1,000	400	500	0	500	500	0	500	-500	
Longevity	505	595	595	680	0	680	680	0	680	85	
FICA	8,297	9,265	9,205	9,595	0	9,595	9,595	0	9,595	330	
Health Insurance	33,536	33,690	34,610	36,825	0	36,825	35,955	0	35,955	2,265	
KPERS	9,636	10,860	10,800	12,190	0	12,190	12,190	0	12,190	1,330	
Worker's Compensation	1,317	1,790	1,735	1,510	0	1,510	1,510	0	1,510	-280	
Unemployment Insurance	301	340	230	250	0	250	250	0	250	-90	
Personal Services	171,346	178,035	177,675	186,290	0	186,290	185,420	0	185,420	7,385	4.1
Electricity	92,541	92,500	93,000	93,000	0	93,000	93,000	0	93,000	500	
Natural Gas	24,927	35,000	30,000	35,000	0	35,000	35,000	0	35,000	0	
Water	13,136	14,000	14,000	14,000	0	14,000	14,000	0	14,000	0	

2014 Object Level Summary of Revenue and Expense

Housing - Planters II

Housing - Planters II

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
Sewer/Refuse	13,887	15,000	15,250	15,250	0	15,250	15,250	0	15,250	250		
Telephone	11,274	9,000	12,000	12,000	0	12,000	12,000	0	12,000	3,000		
Postage	0	50	50	50	0	50	50	0	50	0		
Other Utilities	822	750	850	850	0	850	850	0	850	100		
Commercial Travel	0	500	0	500	0	500	500	0	500	0		
Lodging	0	600	0	600	0	600	600	0	600	0		
Meals	0	200	0	200	0	200	200	0	200	0		
Registration	0	1,200	0	1,200	0	1,200	1,200	0	1,200	0		
Classified Advertising	69	200	200	200	0	200	200	0	200	0		
Legal Advertising	0	50	70	50	0	50	50	0	50	0		
Insurance	19,543	23,750	26,690	28,025	0	28,025	28,025	0	28,025	4,275		
Dues, Memberships, & Subs	356	300	300	300	0	300	300	0	300	0		
Legal Services	0	200	525	200	0	200	200	0	200	0		
Financial Services	11,326	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0		
Pest Control Services	1,870	1,850	1,850	1,850	0	1,850	1,850	0	1,850	0		
Janitorial Services	560	0	3,850	3,850	0	3,850	3,850	0	3,850	3,850		
Printing/Copying Services	1,257	400	400	400	0	400	400	0	400	0		
Landscaping & Lawn Services	2,789	2,800	2,800	2,800	0	2,800	2,800	0	2,800	0		
Other Professional Services	24,919	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0		
Equipment Rental	618	0	1,200	1,200	0	1,200	1,200	0	1,200	1,200		
Building/Grounds M&R	21,933	19,000	20,000	20,000	0	20,000	20,000	0	20,000	1,000		
Office Equipment M&R	3,715	3,200	1,350	1,350	0	1,350	1,350	0	1,350	-1,850		
Vehicle M&R	0	150	0	0	0	0	0	0	0	-150		
Software Maintenance	9,253	9,250	8,510	9,250	0	9,250	9,250	0	9,250	0		
Other Equipment M&R	21,362	55,000	25,000	25,000	0	25,000	25,000	0	25,000	-30,000		
Other Operating Expenses	228	0	0	0	0	0	0	0	0	0		
Contractual Services	276,386	312,450	285,395	294,625	0	294,625	294,625	0	294,625	-17,825	-5.7	
Office Supplies	2,373	1,800	2,500	2,500	0	2,500	2,500	0	2,500	700		
Protective/Safety Apparel	0	100	100	100	0	100	100	0	100	0		
Food	1,615	1,300	1,300	1,300	0	1,300	1,300	0	1,300	0		

2014 Object Level Summary of Revenue and Expense  
Housing - Planters II  
Housing - Planters II

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Kitchen Supplies	109	0	0	0	0	0	0	0	0	0	
Building/Grounds Materials	24,053	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0	
Oil/Grease/Lubricants	0	50	50	50	0	50	50	0	50	0	
Tires/Batteries	103	0	0	0	0	0	0	0	0	0	
Chemicals	0	50	50	50	0	50	50	0	50	0	
Equipment/Motor Repair Parts	0	100	100	100	0	100	100	0	100	0	
Tools	217	250	250	250	0	250	250	0	250	0	
Janitorial Supplies	1,334	1,300	1,300	1,300	0	1,300	1,300	0	1,300	0	
Other Operating Supplies	2,216	2,500	2,500	2,500	0	2,500	2,500	0	2,500	0	
Commodities	32,020	22,450	23,150	23,150	0	23,150	23,150	0	23,150	700	3.1
General Reserves	0	293,165	0	425,775	0	425,775	426,645	0	426,645	133,480	
Reserves	0	293,165	0	425,775	0	425,775	426,645	0	426,645	133,480	45.5
Total Expense	479,753	806,100	486,220	929,840	0	929,840	929,840	0	929,840	123,740	15.4

2014 Summary of Revenue and Expense  
VA Supportive Housing Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	374,750	0	0	
Miscellaneous	250	0	0	
Total Revenue	375,000	0	0	*.*
<u>Expense</u>				
Contractual Services	375,000	0	0	
Total Expense	375,000	0	0	*.*
Revenue/Expense Net:	0	0	0	*.*
Jan 1 Balance:	0	0	0	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	0	0	

2014 Object Level Summary of Revenue and Expense  
 VA Supportive Housing Fund  
 VA Supportive Housing

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	58,121	374,750	0	0	0	0	0	0	0	-374,750	-100.0
Miscellaneous	102	250	0	0	0	0	0	0	0	-250	-100.0
<b>Total Revenue</b>	<b>58,223</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-375,000</b>	<b>-100.0</b>
<u>Expense</u>											
Contractual Services	388,079	375,000	0	0	0	0	0	0	0	-375,000	-100.0
<b>Total Expense</b>	<b>388,079</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-375,000</b>	<b>-100.0</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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The Veterans Administration Supportive Housing Fund was established to account for a federal grant to provide housing to low-income veterans in a manner similar to the Section 8 program. Recently, HUD combined this program with the long-standing Section 8 program. Accordingly, the VASH Fund is eliminated as of June 30, 2013.

2014 Object Level Summary of Revenue and Expense  
VA Supportive Housing Fund  
VA Supportive Housing

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	58,121	374,750	0	0	0	0	0	0	0	-374,750	
Intergovernmental	58,121	374,750	0	0	0	0	0	0	0	-374,750	-100.0
Interest Earnings	102	250	0	0	0	0	0	0	0	-250	
Miscellaneous	102	250	0	0	0	0	0	0	0	-250	-100.0
Total Revenue	58,223	375,000	0	0	0	0	0	0	0	-375,000	-100.0
<u>Expense</u>											
Financial Services	1,456	0	0	0	0	0	0	0	0	0	
Housing Assistance Pymts - V	386,623	375,000	0	0	0	0	0	0	0	-375,000	
Contractual Services	388,079	375,000	0	0	0	0	0	0	0	-375,000	-100.0
Total Expense	388,079	375,000	0	0	0	0	0	0	0	-375,000	-100.0

2014 Summary of Revenue and Expense  
Housing - Section 8

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	1,350,000	1,522,000	1,522,000	
Charges For Service	15,000	55,000	55,000	
Miscellaneous	1,800	4,050	4,050	
Total Revenue	1,366,800	1,581,050	1,581,050	15.7
<u>Expense</u>				
Personal Services	149,545	114,315	95,520	
Contractual Services	1,229,360	1,441,685	1,440,185	
Commodities	1,100	1,100	1,100	
Reserves	143,510	0	179,075	
Total Expense	1,523,515	1,557,100	1,715,880	12.6
Revenue/Expense Net:	-156,715	23,950	-134,830	-14.0
Jan 1 Balance:	156,715	110,880	134,830	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	134,830	0	



2014 Object Level Summary of Revenue and Expense  
Housing - Section 8  
Housing - Section 8

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Intergovernmental	1,014,508	1,350,000	1,522,000	1,522,000	0	1,522,000	1,522,000	0	1,522,000	172,000	12.7
Charges For Service	42,488	15,000	55,000	55,000	0	55,000	55,000	0	55,000	40,000	266.7
Miscellaneous	7,650	1,800	4,050	4,050	0	4,050	4,050	0	4,050	2,250	125.0
<b>Total Revenue</b>	<b>1,064,647</b>	<b>1,366,800</b>	<b>1,581,050</b>	<b>1,581,050</b>	<b>0</b>	<b>1,581,050</b>	<b>1,581,050</b>	<b>0</b>	<b>1,581,050</b>	<b>214,250</b>	<b>15.7</b>
<b>Expense</b>											
Personal Services	148,077	149,545	114,315	95,880	0	95,880	95,520	0	95,520	-54,025	-36.1
Contractual Services	1,113,175	1,229,360	1,441,685	1,440,185	0	1,440,185	1,440,185	0	1,440,185	210,825	17.1
Commodities	1,436	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0	0.0
Reserves	0	143,510	0	178,715	0	178,715	179,075	0	179,075	35,565	24.8
<b>Total Expense</b>	<b>1,262,687</b>	<b>1,523,515</b>	<b>1,557,100</b>	<b>1,715,880</b>	<b>0</b>	<b>1,715,880</b>	<b>1,715,880</b>	<b>0</b>	<b>1,715,880</b>	<b>192,365</b>	<b>12.6</b>
Full Time Equivalents:	2.50	2.50	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2014 Section 8 revenue budget rises \$214,250, or 15.7%, over the 2013 budget due to the merger of the VASH program that provides housing vouchers for low-income veterans with the Section 8 program.

The 2014 Section 8 expense budget rises \$192,365, or 12.6%, over the 2013 budget due to a \$210,000 increase in voucher expenses for low-income veterans. However, in 2013, HUD substantially reduced the administrative support payments for the program and it was necessary to eliminate a Section 8 Inspector position during the year. Accordingly, Personal Services expenses for 2014 decline \$54,025. Finally, the Fund reserve rises \$35,565 to \$179,075.

2014 Object Level Summary of Revenue and Expense  
Housing - Section 8  
Housing - Section 8

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	1,014,508	1,350,000	1,522,000	1,522,000	0	1,522,000	1,522,000	0	1,522,000	172,000	
Intergovernmental	1,014,508	1,350,000	1,522,000	1,522,000	0	1,522,000	1,522,000	0	1,522,000	172,000	12.7
Charges For Service - Other	42,488	15,000	55,000	55,000	0	55,000	55,000	0	55,000	40,000	
Charges For Service	42,488	15,000	55,000	55,000	0	55,000	55,000	0	55,000	40,000	266.7
Interest Earnings	130	300	300	300	0	300	300	0	300	0	
Other - Miscellaneous	7,521	1,500	3,750	3,750	0	3,750	3,750	0	3,750	2,250	
Miscellaneous	7,650	1,800	4,050	4,050	0	4,050	4,050	0	4,050	2,250	125.0
<b>Total Revenue</b>	<b>1,064,647</b>	<b>1,366,800</b>	<b>1,581,050</b>	<b>1,581,050</b>	<b>0</b>	<b>1,581,050</b>	<b>1,581,050</b>	<b>0</b>	<b>1,581,050</b>	<b>214,250</b>	<b>15.7</b>
<u>Expense</u>											
Regular Earnings	105,442	105,540	79,670	67,245	0	67,245	67,245	0	67,245	-38,295	
Longevity	1,220	1,250	650	680	0	680	680	0	680	-570	
FICA	7,824	8,170	6,145	5,195	0	5,195	5,195	0	5,195	-2,975	
Health Insurance	22,728	22,500	18,305	15,205	0	15,205	14,845	0	14,845	-7,655	
KPERS	8,692	9,580	7,205	6,605	0	6,605	6,605	0	6,605	-2,975	
Worker's Compensation	1,887	2,205	2,140	815	0	815	815	0	815	-1,390	
Unemployment Insurance	284	300	200	135	0	135	135	0	135	-165	
Personal Services	148,077	149,545	114,315	95,880	0	95,880	95,520	0	95,520	-54,025	-36.1
Postage	3,000	3,500	3,500	3,500	0	3,500	3,500	0	3,500	0	
Parking/Tolls	4	0	0	0	0	0	0	0	0	0	
Registration	100	1,000	0	1,000	0	1,000	1,000	0	1,000	0	
Classified Advertising	0	500	0	500	0	500	500	0	500	0	
Dues, Memberships, & Subs	0	60	60	60	0	60	60	0	60	0	
Financial Services	16,271	15,000	16,000	16,000	0	16,000	16,000	0	16,000	1,000	

2014 Object Level Summary of Revenue and Expense  
Housing - Section 8  
Housing - Section 8

	2014 Submission						2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Printing/Copying Services	340	700	700	700	0	700	700	0	700	0	
Housing Assistance Pymts - V	1,084,919	1,200,000	1,413,000	1,410,000	0	1,410,000	1,410,000	0	1,410,000	210,000	
Other Professional Services	0	175	0	0	0	0	0	0	0	-175	
Office Equipment M&R	1,320	1,350	1,350	1,350	0	1,350	1,350	0	1,350	0	
Vehicle M&R	226	0	0	0	0	0	0	0	0	0	
Software Maintenance	6,918	7,000	7,000	7,000	0	7,000	7,000	0	7,000	0	
Other Equipment M&R	77	75	75	75	0	75	75	0	75	0	
Contractual Services	1,113,175	1,229,360	1,441,685	1,440,185	0	1,440,185	1,440,185	0	1,440,185	210,825	17.1
Office Supplies	834	500	500	500	0	500	500	0	500	0	
Gasoline	602	600	600	600	0	600	600	0	600	0	
Commodities	1,436	1,100	1,100	1,100	0	1,100	1,100	0	1,100	0	0.0
General Reserves	0	143,510	0	178,715	0	178,715	179,075	0	179,075	35,565	
Reserves	0	143,510	0	178,715	0	178,715	179,075	0	179,075	35,565	24.8
<b>Total Expense</b>	<b>1,262,687</b>	<b>1,523,515</b>	<b>1,557,100</b>	<b>1,715,880</b>	<b>0</b>	<b>1,715,880</b>	<b>1,715,880</b>	<b>0</b>	<b>1,715,880</b>	<b>192,365</b>	<b>12.6</b>

2014 Summary of Revenue and Expense  
Blight Elimination Trust Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Miscellaneous	0	8,150	0	
Total Revenue	0	8,150	0	*.*
<u>Expense</u>				
Contractual Services	0	0	0	
Reserves	19,540	0	30,690	
Total Expense	19,540	0	30,690	57.1
Revenue/Expense Net:	-19,540	8,150	-30,690	57.1
Jan 1 Balance:	19,540	22,540	30,690	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	30,690	0	

2014 Object Level Summary of Revenue and Expense  
 Blight Elimination Trust Fund  
 Blight Elimination Trust

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	3,000	0	8,150	0	0	0	0	0	0	0	*,*
Total Revenue	3,000	0	8,150	0	0	0	0	0	0	0	*,*
<u>Expense</u>											
Contractual Services	500	0	0	0	0	0	0	0	0	0	*,*
Reserves	0	19,540	0	30,690	0	30,690	30,690	0	30,690	11,150	57.1
Total Expense	500	19,540	0	30,690	0	30,690	30,690	0	30,690	11,150	57.1
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

This activity accounts for Housing-related blight elimination activities that are supported by repayments of liens.

The Fund will have \$30,690 in resources in 2014 and is budgeted as a reserve pending the identification of appropriate projects.

2014 Object Level Summary of Revenue and Expense  
 Blight Elimination Trust Fund  
 Blight Elimination Trust

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Other - Miscellaneous	3,000	0	8,150	0	0	0	0	0	0	0	
Miscellaneous	3,000	0	8,150	0	0	0	0	0	0	0	*.*
Total Revenue	3,000	0	8,150	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Other Professional Services	500	0	0	0	0	0	0	0	0	0	
Contractual Services	500	0	0	0	0	0	0	0	0	0	*.*
General Reserves	0	19,540	0	30,690	0	30,690	30,690	0	30,690	11,150	
Reserves	0	19,540	0	30,690	0	30,690	30,690	0	30,690	11,150	57.1
Total Expense	500	19,540	0	30,690	0	30,690	30,690	0	30,690	11,150	57.1

2014 Summary of Revenue and Expense  
Community Development

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	294,745	310,060	325,370	
Total Revenue	294,745	310,060	325,370	10.4
<u>Expense</u>				
Personal Services	57,320	56,635	58,885	
Contractual Services	237,425	253,425	266,485	
Total Expense	294,745	310,060	325,370	10.4
Revenue/Expense Net:	0	0	0	* . *
Jan 1 Balance:	0	0	0	
Ad Valorem Taxes:	0	0	0	* . *
Dec 31 Balance:	0	0	0	

2014 Object Level Summary of Revenue and Expense  
Community Development  
CD Administration

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	62,579	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4
Total Revenue	62,579	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4
<u>Expense</u>											
Personal Services	58,988	57,320	56,635	59,085	0	59,085	58,885	0	58,885	1,565	2.7
Contractual Services	3,609	1,630	5,380	5,990	0	5,990	6,190	0	6,190	4,560	279.8
Total Expense	62,597	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4
Full Time Equivalents:	1.30	1.10	1.10	1.10	0.00	1.10	1.10	0.00	1.10		

20%, or \$65,075, of the \$325,375 Community Development Block Grant funds available for 2014 may be used for administrative purposes. The 2014 budget includes Personal Services for a CD Block Grant Coordinator position and 10% of an Administrative Assistant position.



2014 Object Level Summary of Revenue and Expense  
Community Development  
CD Administration

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	62,579	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	
Intergovernmental	62,579	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4
Total Revenue	62,579	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4
<u>Expense</u>											
Regular Earnings	44,416	42,595	41,665	42,950	0	42,950	42,950	0	42,950	355	
Longevity	60	90	0	0	0	0	0	0	0	-90	
FICA	3,412	3,265	3,195	3,285	0	3,285	3,285	0	3,285	20	
Health Insurance	7,351	7,345	7,940	8,525	0	8,525	8,325	0	8,325	980	
KPERS	3,626	3,825	3,745	4,175	0	4,175	4,175	0	4,175	350	
Worker's Compensation	0	80	0	65	0	65	65	0	65	-15	
Unemployment Insurance	123	120	90	85	0	85	85	0	85	-35	
Personal Services	58,988	57,320	56,635	59,085	0	59,085	58,885	0	58,885	1,565	2.7
Other Professional Services	3,609	1,630	5,380	5,990	0	5,990	6,190	0	6,190	4,560	
Contractual Services	3,609	1,630	5,380	5,990	0	5,990	6,190	0	6,190	4,560	279.8
Total Expense	62,597	58,950	62,015	65,075	0	65,075	65,075	0	65,075	6,125	10.4

2014 Object Level Summary of Revenue and Expense  
Community Development  
CD Block Grants

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
Total Revenue	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
<u>Expense</u>											
Contractual Services	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
Total Expense	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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Community Development Block Grant funds available for block grants in 2014 is estimated to be \$260,295.

2014 Object Level Summary of Revenue and Expense  
Community Development  
CD Block Grants

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	
Intergovernmental	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
Total Revenue	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
<u>Expense</u>											
Operating Transfers	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	
Contractual Services	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4
Total Expense	285,605	235,795	248,045	260,295	0	260,295	260,295	0	260,295	24,500	10.4

2014 Summary of Revenue and Expense  
Earl R. Harmon Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Miscellaneous	40	40	0	
Total Revenue	40	40	0	* . *
<u>Expense</u>				
Transfers	0	25,405	0	
Reserves	25,405	0	0	
Total Expense	25,405	25,405	0	* . *
Revenue/Expense Net:	-25,365	-25,365	0	* . *
Jan 1 Balance:	25,365	25,365	0	
Ad Valorem Taxes:	0	0	0	* . *
Dec 31 Balance:	0	0	0	

2014 Object Level Summary of Revenue and Expense  
Earl R. Harmon Fund  
Earl R. Harmon Trust

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Miscellaneous	37	40	40	0	0	0	0	0	0	-40	-100.0
Total Revenue	37	40	40	0	0	0	0	0	0	-40	-100.0
<u>Expense</u>											
Transfers	0	0	25,405	0	0	0	0	0	0	0	*,*
Reserves	0	25,405	0	0	0	0	0	0	0	-25,405	-100.0
Total Expense	0	25,405	25,405	0	0	0	0	0	0	-25,405	-100.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Earl Harmon Trust Fund exists to account for a restricted contribution for the purpose of establishing restroom facilities in Leavenworth.

With a final transfer of \$25,370 to the David Brewer Park Restroom project in April of 2013, the Fund's resources were depleted and the Fund was closed.

2014 Object Level Summary of Revenue and Expense  
Earl R. Harmon Fund  
Earl R. Harmon Trust

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Interest Earnings	37	40	40	0	0	0	0	0	0	-40	
Miscellaneous	37	40	40	0	0	0	0	0	0	-40	-100.0
Total Revenue	37	40	40	0	0	0	0	0	0	-40	-100.0
<u>Expense</u>											
Transfer To Capital Projects	0	0	25,405	0	0	0	0	0	0	0	
Transfers	0	0	25,405	0	0	0	0	0	0	0	*.*
General Reserves	0	25,405	0	0	0	0	0	0	0	-25,405	
Reserves	0	25,405	0	0	0	0	0	0	0	-25,405	-100.0
Total Expense	0	25,405	25,405	0	0	0	0	0	0	-25,405	-100.0

2014 Summary of Revenue and Expense  
CIAP Fund

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Intergovernmental	80,000	125,000	80,000	
Total Revenue	80,000	125,000	80,000	0.0
<u>Expense</u>				
Capital Outlay	366,300	125,000	387,000	
Total Expense	366,300	125,000	387,000	5.7
Revenue/Expense Net:	-286,300	0	-307,000	7.2
Jan 1 Balance:	286,300	307,000	307,000	
Ad Valorem Taxes:	0	0	0	*. *
Dec 31 Balance:	0	307,000	0	

2014 Object Level Summary of Revenue and Expense  
 CIAP Fund  
 CIAP Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Intergovernmental	12,249	80,000	125,000	80,000	0	80,000	80,000	0	80,000	0	0.0
Total Revenue	12,249	80,000	125,000	80,000	0	80,000	80,000	0	80,000	0	0.0
<u>Expense</u>											
Capital Outlay	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	5.7
Total Expense	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	5.7
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The CIAP Fund was established to account for federal grants to be received each year for repairs and renovations at the Planters II facility. The Fund will begin 2014 with a balance of \$307,000 while \$80,000 in additional grants will be received during 2014. Thus, total resources available in 2014 are \$387,000 and are budgeted for building improvements.



2014 Object Level Summary of Revenue and Expense  
 CIAP Fund  
 CIAP Fund

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Federal Grants	12,249	80,000	125,000	80,000	0	80,000	80,000	0	80,000	0	
Intergovernmental	12,249	80,000	125,000	80,000	0	80,000	80,000	0	80,000	0	0.0
Total Revenue	12,249	80,000	125,000	80,000	0	80,000	80,000	0	80,000	0	0.0
<u>Expense</u>											
Building - Improvements	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	
Capital Outlay	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	5.7
Total Expense	12,249	366,300	125,000	387,000	0	387,000	387,000	0	387,000	20,700	5.7

2014 Summary of Revenue and Expense  
Fire Pension

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	18,390	16,615	17,390	
Miscellaneous	650	650	650	
Total Revenue	19,040	17,265	18,040	-5.3
<u>Expense</u>				
Personal Services	161,845	139,635	140,645	
Reserves	398,410	0	419,660	
Total Expense	560,255	139,635	560,305	0.0
Revenue/Expense Net:	-541,215	-122,370	-542,265	0.2
Jan 1 Balance:	398,410	399,225	419,660	
Ad Valorem Taxes:	142,805	142,805	122,605	-14.1
Dec 31 Balance:	0	419,660	0	

2014 Object Level Summary of Revenue and Expense

Fire Pension

Fire Pension

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	15,816	18,390	16,615	17,390	0	17,390	17,390	0	17,390	-1,000	-5.4
Miscellaneous	640	650	650	650	0	650	650	0	650	0	0.0
Total Revenue	16,456	19,040	17,265	18,040	0	18,040	18,040	0	18,040	-1,000	-5.3
<u>Expense</u>											
Personal Services	158,455	161,845	139,635	140,645	0	140,645	140,645	0	140,645	-21,200	-13.1
Reserves	0	398,410	0	419,660	0	419,660	419,660	0	419,660	21,250	5.3
Total Expense	158,455	560,255	139,635	560,305	0	560,305	560,305	0	560,305	50	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Fire Pension revenue budget declines \$1,000, or 5.3%, from the 2013 budget due to a \$750 decrease in the delinquent taxes and a \$250 decrease in the vehicle tax allocation to the Fund.

The 2014 expense budget for pension payments to retired firefighters and their beneficiaries declines \$21,200, or 13.1%, from the 2013 budget due to the passing of one beneficiary. This decline occurs even though remaining beneficiaries receive a 2.2% increase in pension benefits for the year.

2014 reserves of \$419,660 are maintained for future pension payments.

2014 Object Level Summary of Revenue and Expense

Fire Pension

Fire Pension

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Delinquent Taxes	4,044	3,000	2,250	2,250	0	2,250	2,250	0	2,250	-750	
Motor Vehicle Tax	11,772	15,390	14,365	15,140	0	15,140	15,140	0	15,140	-250	
Taxes	15,816	18,390	16,615	17,390	0	17,390	17,390	0	17,390	-1,000	-5.4
Interest Earnings	640	650	650	650	0	650	650	0	650	0	
Miscellaneous	640	650	650	650	0	650	650	0	650	0	0.0
Total Revenue	16,456	19,040	17,265	18,040	0	18,040	18,040	0	18,040	-1,000	-5.3
<u>Expense</u>											
Pension Payment - Fire	158,455	161,845	139,635	140,645	0	140,645	140,645	0	140,645	-21,200	
Personal Services	158,455	161,845	139,635	140,645	0	140,645	140,645	0	140,645	-21,200	-13.1
Pension Fund Reserves	0	398,410	0	419,660	0	419,660	419,660	0	419,660	21,250	
Reserves	0	398,410	0	419,660	0	419,660	419,660	0	419,660	21,250	5.3
Total Expense	158,455	560,255	139,635	560,305	0	560,305	560,305	0	560,305	50	0.0

2014 Summary of Revenue and Expense  
Police Pension

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Taxes	2,735	2,575	2,695	
Miscellaneous	1,220	1,220	1,220	
Total Revenue	3,955	3,795	3,915	-1.0
<u>Expense</u>				
Personal Services	26,135	26,135	26,700	
Reserves	138,795	0	138,385	
Total Expense	164,930	26,135	165,085	0.1
Revenue/Expense Net:	-160,975	-22,340	-161,170	0.1
Jan 1 Balance:	138,795	138,545	138,385	
Ad Valorem Taxes:	22,180	22,180	22,785	2.7
Dec 31 Balance:	0	138,385	0	

2014 Object Level Summary of Revenue and Expense

Police Pension

Police Pension

	2012			2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<u>Revenue</u>											
Taxes	2,205	2,735	2,575	2,695	0	2,695	2,695	0	2,695	-40	-1.5
Miscellaneous	891	1,220	1,220	1,220	0	1,220	1,220	0	1,220	0	0.0
<b>Total Revenue</b>	<b>3,096</b>	<b>3,955</b>	<b>3,795</b>	<b>3,915</b>	<b>0</b>	<b>3,915</b>	<b>3,915</b>	<b>0</b>	<b>3,915</b>	<b>-40</b>	<b>-1.0</b>
<u>Expense</u>											
Personal Services	25,566	26,135	26,135	26,700	0	26,700	26,700	0	26,700	565	2.2
Reserves	0	138,795	0	138,385	0	138,385	138,385	0	138,385	-410	-0.3
<b>Total Expense</b>	<b>25,566</b>	<b>164,930</b>	<b>26,135</b>	<b>165,085</b>	<b>0</b>	<b>165,085</b>	<b>165,085</b>	<b>0</b>	<b>165,085</b>	<b>155</b>	<b>0.1</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2014 Police Pension revenue budget remains essentially unchanged from 2013 levels.

The 2014 expense budget for pension payments to retired policemen and their beneficiaries rises 2.2% to \$26,700 due to an increase in pension benefits for the year.

2014 reserves of \$138,385 are maintained for future pension payments.

2014 Object Level Summary of Revenue and Expense  
Police Pension  
Police Pension

	2012			2013			2014 Submission			2014 Recommendation		
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013	
<u>Revenue</u>												
Delinquent Taxes	579	350	350	350	0	350	350	0	350	0		
Motor Vehicle Tax	1,627	2,385	2,225	2,345	0	2,345	2,345	0	2,345	-40		
Taxes	2,205	2,735	2,575	2,695	0	2,695	2,695	0	2,695	-40	-1.5	
Interest Earnings	213	220	220	220	0	220	220	0	220	0		
Other - Miscellaneous	678	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0		
Miscellaneous	891	1,220	1,220	1,220	0	1,220	1,220	0	1,220	0	0.0	
Total Revenue	3,096	3,955	3,795	3,915	0	3,915	3,915	0	3,915	-40	-1.0	
<u>Expense</u>												
Pension Payment - Police	25,566	26,135	26,135	26,700	0	26,700	26,700	0	26,700	565		
Personal Services	25,566	26,135	26,135	26,700	0	26,700	26,700	0	26,700	565	2.2	
Pension Fund Reserves	0	138,795	0	138,385	0	138,385	138,385	0	138,385	-410		
Reserves	0	138,795	0	138,385	0	138,385	138,385	0	138,385	-410	-0.3	
Total Expense	25,566	164,930	26,135	165,085	0	165,085	165,085	0	165,085	155	0.1	

2014 Summary of Revenue and Expense  
Special Park Gift

	2013 Budget	2013 Estimate	2014 Recommendation	% Over 2013
<u>Revenue</u>				
Charges For Service	0	1,100	0	
Miscellaneous	30,000	30,000	30,000	
Transfers	0	0	0	
Total Revenue	30,000	31,100	30,000	0.0
<u>Expense</u>				
Contractual Services	15,000	15,000	15,000	
Commodities	15,000	15,000	15,000	
Transfers	0	0	0	
Reserves	30,675	0	37,015	
Total Expense	60,675	30,000	67,015	10.4
Revenue/Expense Net:	-30,675	1,100	-37,015	20.7
Jan 1 Balance:	30,675	35,915	37,015	
Ad Valorem Taxes:	0	0	0	*.*
Dec 31 Balance:	0	37,015	0	



2014 Object Level Summary of Revenue and Expense  
Special Park Gift  
Special Park Gift Fund

	2012			2014 Submission			2014 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
<b>Revenue</b>											
Charges For Service	13,690	0	1,100	0	0	0	0	0	0	0	.*
Miscellaneous	29,411	30,000	30,000	30,000	0	30,000	30,000	0	30,000	0	0.0
Transfers	6,566	0	0	0	0	0	0	0	0	0	.*
<b>Total Revenue</b>	<b>49,667</b>	<b>30,000</b>	<b>31,100</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0.0</b>
<b>Expense</b>											
Contractual Services	20,216	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0	0.0
Commodities	17,917	15,000	15,000	15,000	0	15,000	15,000	0	15,000	0	0.0
Transfers	5,390	0	0	0	0	0	0	0	0	0	.*
Reserves	0	30,675	0	37,015	0	37,015	37,015	0	37,015	6,340	20.7
<b>Total Expense</b>	<b>43,523</b>	<b>60,675</b>	<b>30,000</b>	<b>67,015</b>	<b>0</b>	<b>67,015</b>	<b>67,015</b>	<b>0</b>	<b>67,015</b>	<b>6,340</b>	<b>10.4</b>
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Special Park Gift Fund exists to account for contributions made to Parks for restricted purposes.

The Fund is expected to begin 2014 with a balance of \$37,015 while an additional \$30,000 in revenue is anticipated during the year. \$30,000 in expenditures are anticipated during 2014 and a reserve of \$37,015 is budgeted to account for the remainder of available funds.



2014 Object Level Summary of Revenue and Expense  
Special Park Gift  
Special Park Gift Fund

				2014 Submission			2014 Recommendation				
	2012 Actual	2013 Budget	2013 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2013	% Over 2013
Transfers	5,390	0	0	0	0	0	0	0	0	0	*.*
General Reserves	0	30,675	0	37,015	0	37,015	37,015	0	37,015	6,340	
Reserves	0	30,675	0	37,015	0	37,015	37,015	0	37,015	6,340	20.7
Total Expense	43,523	60,675	30,000	67,015	0	67,015	67,015	0	67,015	6,340	10.4