

2015

BUDGET HEARING

August 25, 2014

General Fund Revenue

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Property Tax	1,610,260	1,627,807	1,766,392	1,774,901	1,866,684
Sales Tax	1,148,081	1,169,363	1,127,025	1,181,526	1,205,157
PILOT	230,856	225,178	205,761	209,143	211,602
Franchise	399,455	422,860	421,000	421,000	421,000
Gaming	259,834	363,286	371,831	370,522	377,963
Court	391,849	357,019	368,150	335,000	339,500
Other	324,247	283,031	201,124	250,117	316,805
	4,364,582	4,448,544	4,461,283	4,542,239	4,738,711

Administration

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Payroll	357,494	345,310	387,055	384,388	434,701
Benefits	0	0	92,431	95,897	104,914
Contractual Services	216,817	211,164	206,295	251,903	218,166
Materials & Services	225,795	228,524	202,005	217,625	197,075
Equipment	6,131	6,472	6,750	8,750	9,000
Capital Outlay	32,958	0	25,000	25,000	31,779
	839,195	791,470	919,536	983,563	995,385

Public Safety

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Payroll	1,696,122	1,744,487	1,953,054	1,997,437	2,181,496
Benefits	0	0	699,481	658,382	746,988
Contractual Services	189,913	260,955	349,732	272,938	51,100
Materials & Services	231,724	253,696	227,045	271,608	308,400
Equipment	17,685	26,031	27,750	18,484	37,800
Capital Outlay	63,321	90,353	102,967	156,542	131,749
	2,198,265	2,375,522	3,360,029	3,375,391	3,457,533

Public Works & Parks

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Payroll	17,380	92,628	146,612	149,514	173,915
Benefits	0	0	41,827	26,327	34,031
Contractual Services	16,110	18,863	37,250	35,750	35,250
Materials & Services	68,363	62,070	99,330	100,935	115,200
Equipment	5,050	5,556	9,250	8,000	8,500
Capital Outlay	0	256,973	102,500	118,217	23,703
	106,903	436,090	436,769	438,743	390,599

General Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	4,364,582	4,448,544	4,461,283	4,542,239	4,738,711
Expenses	4,068,326	4,556,103	4,716,344	4,797,697	4,843,767
Beg Cash ⁽¹⁾	650,029	946,275	524,898	838,716	583,258
End Cash	946,275	838,716	269,847	583,258	478,202

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Key Budget Items

- Maintain the Mill Levy (General & Debt)
- Add 1 FTE – Community Service Officer (\$58,654)
- Add PW Maintenance Worker – PT (\$16,301)
- Replace 2 Police Patrol vehicles (No Increase)
- Acquire 1 new Light Duty Truck for Public Works (\$7,000)
- Add Crack Seal Program (\$10,000)
- Ambulance Capital Expenses (\$55,230)
- EMS Supervisor Vehicle (\$9,094)
- Consider 2015 sewer rate increase (3% - 5%)

General Fund History

	7/28/2014	8/11/2014	8/25/2014
Beg. Cash	545,923	583,258	583,258
Revenue	4,726,885	4,738,711	4,738,711
Expenditure	4,841,466	4,854,223	4,843,767
+/-	(114,581)	(115,512)	(105,056)
End. Cash	431,342	467,746	478,202

Debt Service Budget Summary

	2012 Actual	2013 Actual ⁽¹⁾	2014 Budget	2014 Estimated	2015 Proposed
Revenue	936,944	7,285,257	913,611	923,403	938,629
Expenses	922,104	7,310,263	941,280	941,280	931,484
Beg Cash ⁽²⁾	28,183	43,023	41,075	18,017	140
End Cash	43,023	18,017	13,406	140	7,285

⁽¹⁾ Refunding of 2006 bonds, KDHE Loan and Temporary Notes

⁽²⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Special Highway Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	198,927	190,739	181,210	177,910	180,640
Expenses	211,163	143,828	230,817	222,575	197,575
Beg Cash ⁽¹⁾	43,161	30,925	52,043	77,836	33,171
End Cash	30,925	77,836	2,436	33,171	16,236

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Sewer Fund Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	93,350	157,754	88,500	98,000	118,000
Expenses	107,092	115,920	140,000	147,242	141,000
Beg Cash ⁽¹⁾	59,064	43,322	73,552	85,156	35,914
End Cash	43,322	85,156	22,052	35,914	12,914

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Special Parks & Rec Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	3,551	2,002	0	647	0
Expenses	1,356	0	10,000	10,000	10,000
Beg Cash ⁽¹⁾	20,277	22,472	13,474	24,474	15,121
End Cash	22,472	24,474	3,474	15,121	5,121

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Solid Waste Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	142,429	152,558	136,080	143,572	145,000
Expenses	133,376	140,539	147,354	148,957	146,988
Beg Cash ⁽¹⁾	32,540	41,593	45,701	53,612	48,227
End Cash	41,593	53,612	34,427	48,227	46,239

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Eco Devo Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	4,000	160,000	0	150,000	130,000
Expenses	37,141	128,450	35,000	40,074	60,021
Beg Cash ⁽¹⁾	88,357	55,216	177,626	86,766	196,692
End Cash	55,216	86,766	142,626	196,692	266,671

⁽¹⁾ 2014 Budgeted Beginning Cash prepared prior to 2013 audit

Special Sales Tax Budget Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
Revenue	0	0	0	0	225,000
Expenses	0	0	0	0	201,350
Beg Cash	0	0	0	0	0
End Cash	0	0	0	0	23,650

New Fund for 2015

FY 2015 Budget Conclusions

- Maintain the Mill Levy
- Retain Fund Balance
- Enhance Code Enforcement & Public Works
- Support Public Safety
- Assist cemetery operations without raising Mill Levy

- Next Step
 - Conclude Public Hearing and Adopt FY 2015 Budget