

Employee Benefit Fund (106)

Last Updated 1/25/2011

| | | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-----------------------|------------------------|---------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | Actual | Actual | Budget | Projected | Projected | Projected | Projected | Projected |
| 300.00-00 | Beginning Fund Balance | 3,361 | - | - | 262,192 | 266,568 | 266,568 | 266,568 | 266,568 |
| 311.10-00 | Ad Valorem | 308,633 | 614,641 | 688,390 | 833,230 | 987,312 | 1,160,766 | 1,349,213 | 1,554,655 |
| 311.40-00 | Delinquent Ad Valorem | 3,854 | 7,096 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 311.50-00 | Motor Vehicle | 15,235 | 24,159 | 53,610 | 54,146 | 54,688 | 55,234 | 55,787 | 56,345 |
| 391.13-00 | Sales Tax Transfer | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 |
| Total Revenues | | \$ 1,381,083 | 1,695,896 | \$ 1,794,000 | \$ 2,202,568 | \$ 2,361,568 | \$ 2,535,568 | \$ 2,724,568 | \$ 2,930,568 |

Expenditures

| | | | | | | | | | |
|---------------------------|---------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 552.28-00 | Cafeteria - Benefits Admin Fees | 7,038 | 7,124 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 570.21-01 | FICA | 602,656 | 617,998 | 696,000 | 691,000 | 739,000 | 791,000 | 846,000 | 905,000 |
| 570.21-02 | Medicare | 180,661 | 185,571 | 213,000 | 216,000 | 231,000 | 247,000 | 264,000 | 282,000 |
| 570.22-01 | KPERS | 617,655 | 674,923 | 841,000 | 878,000 | 972,000 | 1,076,000 | 1,191,000 | 1,318,000 |
| 570.23-00 | Unemployment | 13,648 | 31,996 | 37,000 | 29,000 | 31,000 | 33,000 | 35,000 | 37,000 |
| 570.27-00 | Workers Comp | - | - | - | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| 570.65-99 | Other Charges | - | - | - | - | - | - | - | - |
| | Transfers | (40,575) | - | - | - | - | - | - | - |
| Total Expenditures | | \$ 1,381,083 | 1,517,613 | \$ 1,794,000 | \$ 1,936,000 | \$ 2,095,000 | \$ 2,269,000 | \$ 2,458,000 | \$ 2,664,000 |
| Balance | | \$ - | \$ 178,283 | \$ - | \$ 266,568 | \$ 266,568 | \$ 266,568 | \$ 266,568 | \$ 266,568 |

Comments/Additional Items:

- 1) There is no longer a 2 year waiting period before employees enroll in KPERS.
- 2) Moratorium on contributions to the KPERS Death and Disability Program from April 1, 2011 to June 30, 2011 (1%).