

CITY COMMISSION AGENDA MEMO
January 18, 2008

FROM: Bernie Hayen, Director of Finance

MEETING: January 29, 2008

SUBJECT: Annual Revenue Projections and General Fund Forecast

PRESENTER: Bernie Hayen, Director of Finance

BACKGROUND

Each year, the Department of Finance reports on City revenues as a precursor to budgetary considerations held later in the year. This work session is intended to provide as accurate information as possible to City Management and the City Commission regarding the many revenue sources which will fund the 2009 City Budget.

As the 2009 budget process develops, the reports attached to this memorandum will help determine (1) the level of operational spending consistent with projected revenue streams and (2) the appropriate level of capital spending based on available revenues.

DISCUSSION

Early indicators from the closing of the 2007 budget suggest that the City's financial position will again be strong in 2008. Sales tax collections in 2007 were at an all-time high for the sixth year in a row and, coupled with prudent Departmental spending, contributed to another ending fund balance in the City's General Fund exceeding what was budgeted as a beginning cash balance for this Fund in 2008. Most other budgeted funds also either met or exceeded the amount budgeted as beginning cash balances for 2008.

The main focus of this work session will be on the City's General Fund which accounts for the majority of day-to-day operational expenditures including about 80% of the City's approximate workforce of 300 employees.

The revenues presented in the attached reports *are still tentative for 2007* since not all outstanding warrants have cleared and several 2007 encumbrances are still being finalized.

Also, as part of this work session, an overview of possible expenditures in 2009—both operational and project-related—is also presented for review and possible discussion.

FINANCIAL

The projections that are part of this memorandum will constitute a majority of the revenue required to fund the 2009 City Budget. Additional revenue and expenditure projections will unfold as planned work sessions for the 2009 City Budget unfolds.

ALTERNATIVES

The Commission has the following alternatives concerning the issue at hand. The Commission may:

1. Provide direction regarding any issue or revenue source discussed in the attached reports.

RECOMMENDATION

City Administration recommends that the City Commission accept the 2008 Annual Report on City Revenues as presented.

POSSIBLE MOTION

No motion is needed.

Attachments:

1. Beginning Cash Balances
2. General Fund Forecasting Worksheet
3. General Operating Fund Revenues
4. General Operating Fund Revenue Projections
5. Special Revenue, Debt Service, and Enterprise Funds
6. Sales Tax Forecast
7. Bond & Interest Forecast
8. Economic Development Opportunity Fund
9. Special Street & Highway Forecast
10. Water History and Forecast
11. Wastewater History and Forecast
12. Stormwater History and Forecast
13. 2009—2014 City Budget and Capital Improvement Program Calendar
14. Annual Revenue Survey for the General Fund

(1) Beginning Cash Balances

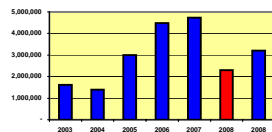
<u>Fund Acct.</u>	<u>Tax Levy</u>	<u>Fund</u>	2003	2004	2005	2006	2007	(Budgeted) 2008	(Estimated) 2008
001	*	General Operating	1,612,118	1,392,548	3,001,465	4,485,426	4,730,176	2,300,000	3,199,425
102		City-University	-	-	-	-	-	-	-
103		Aggieville BID	569	3,653	3,593	3,641	336	400	378
104		Downtown BID	325	914	676	677	2,090	2,090	-
105		Economic Development	906,584	642,514	1,323,907	2,343,754	4,225,737	4,480,971	4,435,467
106	*	Employee Benefits	44,424	101,244	145,912	140,140	56,162	6,160	3,488
107	*	Fire Equipment Reserve	360,847	117,408	17,089	21,612	143,052	182,750	415,338
108	*	Fire Pension (KPF)	405	12,059	17,487	5,627	772	-	5,745
109	*	General Improvement	105,977	82,000	83,624	113,213	72,221	14,475	65,245
110	*	Industrial Promotion	340,313	388,325	304,431	330,886	588,742	351,574	486,458
111	*	Library	16,668	15,813	19,077	31,321	21,561	10,000	11,185
112	*	Library Employee Benefits	-	3	2,986	8,543	5,094	3,300	164
113	*	Park Development	75,608	72,714	48,289	71,504	232,580	160,240	192,964
115		Sales Tax Transfer	337,500	715,908	1,203,130	1,551,197	926,745	426,745	943,039
116		Special Alcohol	292,807	270,022	119,467	57,970	66,203	73,911	110,761
117		Special Parks & Recreation	115,724	136,679	201,037	360,337	369,773	88,000	460,330
118		Special Street & Highway	545,929	255,951	246,935	292,747	383,624	206,565	610,885
119		Special Sunset Zoo	25,631	33,286	54,128	46,111	50,952	46,005	77,120
121		Tourism and Convention	141,059	167,584	130,741	156,960	20,368	20,368	49,738
123	*	Riley County Health Department	1,254	1,188	2,817	4,693	5,456	3,956	1,937
124	*	Riley County Police Department	-	197,262	96,214	153,857	175,718	123,764	13,746
126		Capital Improvement Reserve Fund	-	-	-	-	1,200,000	2,700,000	2,774,504
127		Downtown TIF	-	-	-	-	49,772	49,772	66,818
301	*	Bond and Interest	1,883,277	1,268,488	2,898,728	3,210,576	3,285,359	3,241,598	3,538,869

NON-ENTERPRISE FUNDS: 6,807,019 5,875,563 9,921,733 13,390,792 16,612,493 14,492,644 17,463,604

501		Water	8,658,547	8,515,196	6,703,263	6,956,794	5,153,964	3,391,000	4,699,197
521		Wastewater	2,820,039	3,414,964	3,425,554	3,470,512	3,206,629	3,191,000	3,026,839
531		Stormwater	328,760	548,727	512,867	517,833	421,169	85,986	326,581

ENTERPRISE FUNDS: 11,807,346 12,478,888 10,641,684 10,945,139 8,781,762 6,667,986 8,052,617

TOTALS: 18,614,365 18,354,451 20,563,417 24,335,931 25,394,255 21,160,630 25,516,220



(2) General Fund Forecasting Model (B)

(non-audited)

	2007	----- 2008 -----		2009	2010	2011	2012	2013
	Actual	Budgeted	Estimated	Proposed	----- Based on Projected Growth -----			
<i>Beginning Fund Balance</i>	4,730,176	2,300,000	3,199,425	2,517,205	2,398,029	2,645,686	2,897,671	2,813,098
Revenues								
Taxes & Assessments	1,100,034	1,347,997	1,348,000	1,443,000	1,443,000	1,443,000	1,443,000	1,443,000
Sales and Compensating Use Taxes	7,193,783	6,664,589	7,400,000	7,696,000	8,042,320	8,444,436	8,866,658	9,309,991
Franchise Fees	2,261,701	2,450,000	2,450,000	2,646,000	2,698,920	2,752,898	2,807,956	2,864,115
Other Local Taxes	378,106	361,500	361,500	363,308	365,124	366,950	368,784	370,628
Business Licenses & Permits	135,015	116,000	116,000	116,580	117,163	117,749	118,337	118,929
Non-Business Licenses	579,902	598,574	580,000	582,900	585,815	588,744	591,687	594,646
Intergovernmental	55,509	53,000	53,000	53,265	53,531	53,799	54,068	54,338
Services & Sales	1,367,787	1,066,049	1,150,000	1,155,750	1,161,529	1,167,336	1,173,173	1,179,039
Municipal Court Revenues	1,593,150	1,470,850	1,500,000	1,507,500	1,515,038	1,522,613	1,530,226	1,537,877
Use of Money and Property	1,172,424	780,616	975,000	979,875	984,774	989,698	994,647	999,620
Contributions and Other Revenue	654,677	132,500	200,000	203,000	207,060	212,237	217,542	222,981
Transfers	2,970,573	3,459,400	3,459,400	3,459,400	3,459,400	3,459,400	3,459,400	3,459,400
Adjusted Revenues <i>(see itemized listing)</i>	0		0	0	0	0	0	0
Total - General Fund Revenues:	24,192,837	20,801,075	22,792,325	22,723,783	23,031,702	23,764,545	24,523,150	24,967,662
Expenditures								
Personnel Services	12,954,582	13,949,803	13,949,800	14,507,795	13,488,107	14,095,072	14,729,350	15,392,171
Commodities	1,466,870	3,183,228	3,183,228	3,246,893	3,311,830	3,394,626	3,479,492	3,566,479
Contractual Services	2,422,692	1,708,162	1,708,160	1,750,866	1,794,638	1,848,477	1,903,931	1,961,049
Capital Outlay <i>(from CIP program)</i>	585,780	525,950	500,000	1,270,200	646,441	383,700	452,279	108,000
Grants & Other	541,391	1,018,580	518,580	500,000	500,000	500,000	500,000	500,000
Transfers	499,072	265,250	265,250	500,000	450,000	450,000	450,000	450,000
Debt Service	23,023	150,102	150,102	150,000	195,000	195,000	195,000	195,000
Adjusted Expenditures <i>(see itemized listing)</i>	2,100,000		0	(1,600,000)	0	0	0	0
Total - General Fund Expenditures:	20,593,410	20,801,075	20,275,120	20,325,754	20,386,016	20,866,875	21,710,052	22,172,699
Estimated Ending Balance <i>(deficit)</i>:	3,599,427	0	2,517,205	2,398,029	2,645,686	2,897,671	2,813,098	2,794,963

(3) General Operating Fund Revenues

	----- 2007 -----		Percent of	----- 2008 -----		Percent of	2009	Percent of
	Budgeted	Actual	Actual	Budgeted	Estimated	Estimated	Proposed	Proposed
<i>Beginning Fund Balance</i>	4,800,000	4,730,176	20%	2,300,000	3,199,425	14%	2,517,205	11%
1 Taxes & Assessments	1,109,214	1,100,034	5%	1,347,997	1,348,000	6%	1,443,000	6%
2 Sales Taxes	6,286,250	7,193,783	30%	6,664,589	7,400,000	32%	7,696,000	34%
3 Franchise Fees	2,175,000	2,261,701	9%	2,450,000	2,450,000	11%	2,646,000	12%
4 Other Local Taxes	331,500	378,106	2%	361,500	361,500	2%	363,308	2%
5 Business Licenses & Permits	117,500	135,015	1%	116,000	116,000	1%	116,580	1%
6 Non-Business Licenses	472,500	579,902	2%	598,574	580,000	3%	582,900	3%
7 Intergovernmental	48,000	55,509	0%	53,000	53,000	0%	53,265	0%
8 Services & Sales	1,087,908	1,367,787	6%	1,066,049	1,150,000	5%	1,155,750	5%
9 Municipal Court Revenues	1,690,850	1,593,150	7%	1,470,850	1,500,000	7%	1,507,500	7%
10 Use of Money & Property	533,000	1,172,424	5%	780,616	975,000	4%	979,875	4%
11 Contributions and Other Revenue	163,000	654,677	3%	132,500	200,000	1%	203,000	1%
12 Transfers	2,692,400	2,970,573	12%	3,459,400	3,459,400	15%	3,459,400	15%
General Fund Revenues:	21,507,122	24,192,837	100%	20,801,075	22,792,325	100%	22,723,783	100%

- 1 Property Taxes & Assessments ...includes property, motor vehicle, and delinquent taxes [See pages 1-6 in Survey]
- 2 Sales Taxes ...includes 1/2 cent City sales tax. County sales taxes, and transfer from the Sales Tax Fund [See pages 7-9, 101 in Survey]
- 3 Franchise Fees ...includes cable, telecommunications, gas, and electric [See pages 13-15 in Survey]
- 4 Other Local Taxes ...includes compensating use taxes and special alcohol taxes [See pages 10-12, 16 in Survey]
- 5 Business Licenses & Permits ...includes cereal malt beverage and contractor's licenses [See pages 17-23 in Survey]
- 6 Non-Business Licenses ...includes building permits, and planning fees [See pages 24-36]
- 7 Services & Sales ...includes swimming pool, concessions, recreation, and administrative fees [See pages 39-69]
- 8 Municipal Court ...includes court charges and parking fines [See pages 70-79]
- 9 Use of Money & Property ...includes mall rent, Airport leases, and investments [See pages 37-38 and 80-88]
- 10 Contributions & Transfers ...includes transfers from utilities and special street and highway plus internal revenues [See pages 89-100 and 102-105]

(4) General Operating Fund Revenue Projections

REVENUES	Actual	Actual	----- 2007 -----		Budgeted	Proposed	Proposed	Proposed
	2005	2006	Budgeted	Actual	2008	2009	2010	2011
<i>Beginning Fund Balance</i>	3,001,465	4,485,426	4,800,000	4,730,176	2,300,000	2,517,205	2,398,029	2,645,686
Taxes & Assessments	797,831	1,069,717	1,109,214	1,100,034	1,347,997	1,443,000	1,443,000	1,443,000
Sales Taxes	6,180,513	6,836,135	6,286,250	7,193,783	6,664,589	7,696,000	8,042,320	8,444,436
Franchise Fees	1,824,725	2,001,061	2,175,000	2,261,701	2,450,000	2,646,000	2,698,920	2,752,898
Other Local Taxes	316,186	355,733	331,500	378,106	361,500	363,308	365,124	366,950
Business Licenses & Permits	116,730	124,573	117,500	135,015	116,000	116,580	117,163	117,749
Non-Business Licenses	506,739	800,074	472,500	579,902	598,574	582,900	585,815	588,744
Intergovernmental	49,380	63,306	48,000	55,509	53,000	53,265	53,531	53,799
Services & Sales	1,121,395	1,280,664	1,087,908	1,367,787	1,066,049	1,155,750	1,161,529	1,167,336
Municipal Court Revenues	1,682,218	1,519,635	1,690,850	1,593,150	1,470,850	1,507,500	1,515,038	1,522,613
Use of Money & Property	582,350	976,997	533,000	1,172,424	780,616	979,875	984,774	989,698
Contributions and Other Revenue	343,505	232,575	163,000	654,677	132,500	203,000	207,060	212,237
Transfers	4,059,360	3,641,210	2,692,400	2,970,573	3,459,400	3,459,400	3,459,400	3,459,400
General Fund Revenues:	20,582,397	23,387,106	21,507,122	24,192,837	20,801,075	22,723,783	23,031,702	23,764,545

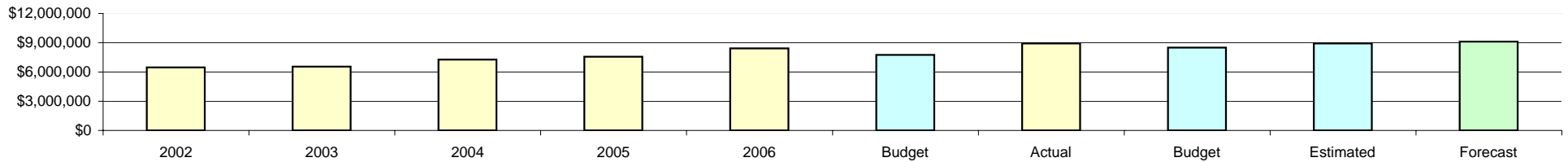
(5) Special Revenue, Debt Service, and Enterprise Funds

(includes cash balances)

REVENUES		Actual 2005	Actual 2006	Actual 2007	Budgeted 2008	Amount of Property Tax	Projected 2009	Projected 2010	Projected 2011
1	City-University	309,500	367,200	379,600	394,200	-	510,800	530,700	551,500
2	Aggieville BID	29,501	29,366	25,802	36,400	-	37,000	37,000	37,000
3	Downtown BID	48,473	48,273	49,259	59,590	-	60,000	60,000	60,000
4	Economic Development	3,676,267	5,122,367	7,451,167	7,266,860	-	8,083,375	2,431,819	3,641,472
5	Employee Benefits	995,606	1,026,162	1,003,488	1,091,700	259,445	3,036,589	3,236,589	3,436,589
6	Fire Equipment Reserve	310,968	437,688	594,955	718,550	50,677	910,714	973,612	861,532
7	Fire Pension (KPF)	365,627	412,772	455,745	523,260	87,258	655,560	734,475	820,965
8	General Improvement	113,213	122,675	78,270	97,775	-	53,500	60,000	60,000
9	Industrial Promotion	493,546	825,684	818,383	500,000	50,000	500,000	500,000	500,000
10	Library	1,440,367	1,535,859	1,650,579	1,850,830	1,397,691	1,943,372	2,040,540	2,142,567
11	Library Employee Benefits	186,843	233,945	261,180	328,108	299,308	344,513	361,739	379,826
12	Park Development	101,023	260,080	240,504	371,240	-	335,657	271,382	292,964
13	Sales Tax Transfer	5,251,197	5,979,548	5,524,289	4,976,745	-	4,557,500	4,648,650	4,741,623
14	Special Alcohol	409,000	383,367	431,255	404,500	-	367,760	367,760	367,760
15	Special Parks & Recreation	498,823	721,268	751,276	422,000	-	827,108	647,059	580,359
16	Special Street & Highway	1,774,560	1,861,177	2,075,489	1,809,815	-	2,459,411	2,986,880	3,517,538
17	Special Sunset Zoo	263,015	271,812	294,669	282,005	-	259,074	177,479	(23,702)
18	Tourism and Convention	781,960	782,368	703,656	661,000	-	700,000	725,000	725,000
19	Riley County Health Department	204,385	210,938	214,817	225,651	201,598	235,000	250,000	270,000
20	Riley County Police Department	7,899,209	8,690,750	9,325,278	10,102,584	9,104,566	11,112,842	12,224,127	13,446,539
21	Capital Improvement Reserve	-	1,200,000	2,774,504	2,725,000	-	2,774,504	-	-
22	Tax Increment Finance	-	269,625	592,171	1,325,000	-	1,325,000	1,325,000	1,325,000
Debt Service									
23	Bond and Interest	11,479,011	11,132,364	13,927,915	12,106,658	428,969	12,288,077	10,711,097	10,590,427
Total of Special Revenue Funds:		36,632,094	41,925,288	49,624,252	48,279,471	11,879,512	53,377,356	45,300,908	48,324,959
Enterprise Funds									
24	Water	12,356,237	13,513,005	11,355,287	10,831,100	-	9,630,558	8,945,640	7,673,683
25	Wastewater	7,579,475	7,884,514	7,627,265	7,873,500	-	7,513,240	2,775,884	(2,406,843)
26	Stormwater	1,164,505	1,197,955	1,315,200	1,325,986	-	1,815,041	1,524,957	1,310,489
Total of Enterprise Funds:		21,100,217	22,595,474	20,297,752	20,030,586	0	18,958,839	13,246,481	6,577,329

(6) Sales Tax Forecast

	----- Actual -----					Budget	Actual	Budget	Estimated	Forecast
	2002	2003	2004	2005	2006	2007	2007	2008	2008	2009
January	508,934	575,326	488,692	670,996	639,265	600,000	707,871	700,000	708,000	725,000
February	641,935	609,536	708,970	708,560	695,298	650,000	840,398	700,000	840,000	850,000
March	531,735	510,636	578,759	567,325	652,214	600,000	712,397	650,000	712,000	725,000
April	527,860	478,287	528,901	558,466	621,161	600,000	657,648	625,000	657,000	675,000
May	618,497	569,759	568,930	592,799	724,535	675,000	744,187	725,000	744,000	750,000
June	575,997	530,255	601,997	569,292	677,101	625,000	753,717	750,000	753,000	775,000
July	468,686	514,469	576,429	589,663	677,749	600,000	714,334	675,000	715,000	725,000
August	546,312	499,484	645,360	639,805	755,846	725,000	707,118	750,000	707,000	725,000
September	460,936	548,941	677,765	588,360	632,328	600,000	739,384	700,000	740,000	775,000
October	548,750	627,840	633,213	678,595	759,053	675,000	860,152	750,000	860,000	875,000
November	513,320	515,894	638,124	784,170	859,714	737,500	763,032	750,000	763,000	765,000
December	529,828	561,161	620,384	624,420	725,905	675,000	739,390	725,000	740,000	750,000
TOTALS	6,472,790	6,541,588	7,267,524	7,572,451	8,420,169	7,762,500	8,939,628	8,500,000	8,939,000	9,115,000
	6.6%	1.1%	11.1%	4.2%	11.2%		6.2%		0.0%	2.0%



Note: This chart only represents the 1 cent City sales tax. 1/2 of this amount goes directly to the General Fund, the other 1/2 goes directly to the Sales Tax Fund. Not included on this chart are the County sales taxes (Riley County and Pottawatomie County).

(7) Bond & Interest Fund Forecast

	Final 2004	Final 2005	Final 2006	Final 2007	Budgeted 2008	Projected 2008	Proposed 2009	Proposed 2010	Proposed 2011
Budgeted Revenues									
Beginning Balance	1,268,488	2,898,728	3,210,576	3,285,358	3,241,598	3,538,869	2,681,190	1,000,000	1,000,000
Special Assessments	3,804,501	4,118,473	3,993,235	4,285,698	4,902,950	4,786,075	6,282,908	6,222,616	6,082,320
Transfers from Other Funds	1,272,600	1,132,107	918,286	1,545,324	2,356,705	1,819,631	1,961,187	2,114,548	2,122,478
Sales Tax Transfers	736,876	545,972	1,103,130	2,087,500	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Motor Vehicle Taxes	241,496	296,689	275,725	202,080	36,436	212,184	222,793	233,932	245,629
Bond Clearing	0	0	0	188,063	0	0	0	0	0
Other Revenues	969,166	212,500	43,545	25,015	40,000	40,000	40,000	40,000	40,000
Total Revenues	8,293,127	9,204,469	9,544,497	11,619,038	11,677,689	11,496,758	12,288,077	10,711,097	10,590,427
Budgeted Expenditures									
Bond Principal	5,115,000	5,960,000	5,380,000	5,175,000	6,905,000	5,500,000	6,294,987	6,402,736	6,433,623
Other Principal	5,450	0	200,000	200,000	453,000	262,384	514,541	516,963	439,662
Bond Interest	2,445,583	2,308,099	2,099,280	2,483,949	3,372,342	3,198,591	4,178,686	3,916,062	3,642,430
Other Interest	131,614	0	6,763	4,929	250,616	177,156	181,807	163,403	146,362
Other Expense	105,791	338	160,963	583,402	1,125,700	106,406	106,406	106,406	1,106,406
Proposed CIP	----	----	----	----	----	0	608,478	1,337,385	2,082,786
Downtown Redevelopment	----	----	----	----	----	0	0	576,611	1,708,398
Total Expenditures	7,803,438	8,268,437	7,847,005	8,447,280	12,106,658	9,244,537	11,884,904	13,019,567	15,559,667
Revenues Over Expenditures	489,689	936,032	1,697,492	3,171,758	(428,969)	2,252,221	(596,827)	(3,308,470)	(4,969,240)
Property Taxes Levied	2,409,039	2,274,544	1,587,867	367,111	428,969	428,969	596,827	3,308,470	4,969,240
Ending Cash Position	2,898,728	3,210,576	3,285,358	3,538,869	0	2,681,190	1,000,000	1,000,000	0
Projected Tax Levy	----	----	----	----	1.037	1.037	1.361	7.542	10.687
			Valuation	368,099,812 (actual)	413,817,343 (estimated)	413,817,343 (estimated)	438,646,384 (estimated)	438,646,384 (estimated)	464,965,167 (estimated)

(8) Economic Development Opportunity Fund

	Actual 2006	Actual 2007	Projected 2008	YTD Actual 2008	Projected 2009	Projected 2010	Projected 2011	Projected 2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
REVENUES														
County Sales Tax Fund														
Cash Balance as of Jan 1	2,254,091	3,948,959	4,146,166	4,146,166	5,017,625	(486,440)	621,899	1,825,136	3,534,569	2,681,859	1,929,426	1,147,159	340,849	(498,769)
County Sales Tax	2,225,958	2,518,912	2,052,965		2,108,902	2,155,603	2,193,331	2,221,624	-	-	-	-	-	-
KBA Reimbursement		100,000	100,000		100,000	100,000	100,000	100,000		100,000	100,000	100,000	100,000	100,000
NISTAC Loan payback			-	-	-	42,500	45,000	45,000		45,000	45,000	45,000	45,000	7,500
NISTAC - Patent Portfolio Earning share		2,706												
Miscellaneous	16,304	65,000												
Flint Hills Beverage		100												
Collegiate Marketing - Loan payback			54,589		81,491	81,491	81,491	81,491						
Meadowlark Hills								405,746						
Interest Earnings	254,250	298,422	196,943		225,793	(21,890)	27,985	82,131	159,056	93,865	67,530	40,151	11,930	(17,457)
County Sales Tax Fund	4,750,602	6,934,098	6,550,663	4,146,166	7,533,811	1,871,264	3,069,706	4,761,128	3,693,625	2,920,724	2,141,956	1,332,309	497,779	(408,726)
MEDOFAB														
Cash Balance as of Jan 1	109,763	276,778	97,315	289,301	678,101	911,664	929,897	948,495	967,465	1,038,156	1,091,793	1,130,382	1,153,325	1,160,142
Farrar Loan Payback	220,000	220,000	220,000		220,000	-	-	-	-	-	-	-	-	-
TDM Loans	-	-	355,000		-	-	-	-	-	-	-	-	-	-
NISTAC Payback	34,568													
Miscellaneous	1,500													
Interest Earnings	5,935	20,291	5,786		13,562	18,233	18,598	18,970	70,691	53,637	38,589	22,943	6,817	(9,975)
MEDOFAB	371,765	517,069	678,101	289,301	911,664	929,897	948,495	967,465	1,038,156	1,091,793	1,130,382	1,153,325	1,160,142	1,150,166
TOTAL REVENUES	5,122,367	7,451,167	7,228,764	4,435,467	8,445,475	2,801,161	4,018,201	5,728,592	4,731,781	4,012,517	3,272,338	2,485,634	1,657,921	741,441
EXPENDITURES														
County Sales Tax Fund														
Florence Corp. of Kansas	44,070	44,070	44,070		44,070	44,070	44,070	44,070	44,070	44,070	44,070	44,070	44,070	44,070
Flint Hills Beverage	10,000	10,000	20,465		20,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465
K-18/Wildcat Creek Road Turn lane design	265,461	5,867												
KSU Foundation - Equicenter Study	20,000													
Riley County	188,532	108,252	185,940		190,960	195,162	198,479	200,861	-	-	-	-	-	-
NISTAC ED Contract		50,000												
NISTAC Loan		450,000												
NISTAC KBA Loan fronted		1,000,000												
NISTAC Building Principal & Interest		121,901	737,563		739,756	735,669	735,556	739,163	741,231	736,763	740,263	736,925	742,013	
Collegiate Marketing Svc	2,938	500,000	100,000		100,000									
Meadowlark Hills		503,649	125,000		125,000									
Covan	1,642		20,000		20,000									
Mercy Health Foundation			200,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
GE Aviation			100,000			80,000	64,000	56,000	32,000	16,000				
Conference Center - Downtown					1,500,000									
NBAF Commitment					5,000,000									
County Sales Tax Fund	532,643	2,793,738	1,533,038	-	8,020,252	1,249,365	1,244,571	1,226,559	1,011,766	991,298	994,798	991,460	996,548	54,535
MEDOFAB														
NISTAC ED Contract	55,000													
TDM Building and Land Purchase	40,966	21,962												
GTM	200,000	200,000												
Misc.	-													
MEDOFAB	295,966	221,962	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	828,609	3,015,700	1,533,038	0	8,020,252	1,249,365	1,244,571	1,226,559	1,011,766	991,298	994,798	991,460	996,548	54,535
Net Balance	4,293,758	4,435,467	5,695,727	4,435,467	425,223	1,551,796	2,773,630	4,502,034	3,720,015	3,021,219	2,277,540	1,494,174	661,373	686,906
MEDOFAB Cash Balance (as of Dec 31, 2007)		295,107		289,301										
RICOED Cash Balance (as of Dec 31, 2007)		4,140,360		4,146,166										

Assumptions

Sales & Use Tax - Riley County	3.3%			2.7%	2.2%	1.7%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest Earnings-RICOED	4.0%			4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Interest Earnings-MEDOFAB	2.0%			2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Payments back to Riley County	3.3%			2.7%	2.2%	1.7%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

(9) Special Street & Highway Forecast

(Last updated on January 15, 2008)

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009	2010	2011	2012
<i>Beginning Cash Balance</i>	255,951	246,935	292,747	383,623	206,565	610,885	840,088	1,359,411	1,881,880	2,412,538
REVENUES										
State Highway Maintenance	33,227	33,181	33,204	33,204	33,250	33,416	33,583	33,751	33,920	34,090
Gasoline Tax Refund	1,382,643	1,447,928	1,489,105	1,583,268	1,560,000	1,567,800	1,575,639	1,583,517	1,591,435	1,599,392
Investment Interest	8,220	23,604	45,621	71,623	10,000	10,000	10,100	10,201	10,303	10,406
Other and Miscellaneous	61,811	13,736	500	3,771	-	-	-	-	-	-
Transfer from Capital Project	-	9,176	-	-	-	-	-	-	-	-
Total Revenues:	1,741,852	1,774,560	1,861,177	2,075,489	1,809,815	2,222,101	2,459,411	2,986,880	3,517,538	4,056,425
EXPENDITURES										
Professional Services	6,449	13,192	-	-	15,000	15,000	15,000	20,000	20,000	20,000
Other Services	21,589	131	13,229	2,380	269,815	10,000	10,000	10,000	10,000	10,000
Road Materials	87,165	107,516	221,474	119,536	275,000	275,000	275,000	275,000	275,000	275,000
Infrastructure (Rubber Tire Load Lease/Purchase)	-	-	-	23,475	-	-	-	-	-	-
Infrastructure Projects (various)	-	-	52,600	212,140	-	-	-	-	-	-
Infrastructure Maintenance & Repair (from CIP)	647,630	823,184	796,001	1,052,586	1,250,000	1,082,013	800,000	800,000	800,000	800,000
Operating & Maintenance Equipment (from CIP)	27,768	-	6,124	53,467	-	-	-	-	-	-
Planning Studies (from CIP)	-	35,000	3,813	-	-	-	-	-	-	-
Infrastructure - Street	-	55,604	-	-	-	-	-	-	-	-
Transfer to General Fund	572,000	278,000	278,000	-	-	-	-	-	-	-
Transfer to Capital Project	-	-	-	1,020	-	-	-	-	-	-
<i>Poyntz Ave Resurfacing</i>	131,750	169,091	-	-	-	-	-	-	-	-
Transfer to Debt Service	-	-	106,313	-	-	-	-	-	-	-
Other	566	95	-	-	-	-	-	-	-	-
Total Expenditures:	1,494,917	1,481,813	1,477,554	1,464,604	1,809,815	1,382,013	1,100,000	1,105,000	1,105,000	1,105,000
Actual and Projected Ending Cash	246,935	292,747	383,623	610,885	-	840,088	1,359,411	1,881,880	2,412,538	2,951,425

Assumptions

State Highway Maintenance Growth Rate:	0.5%	0.5%	0.5%	0.5%	0.5%
Gasoline Tax Refund Growth Rate:	0.5%	0.5%	0.5%	0.5%	0.5%
Investment Interest Growth Rate:	1.0%	1.0%	1.0%	1.0%	1.0%
Infrastructure Maintenance and Repair:				From 2008-2012 CIP	

(10) Water Fund Projections

WATER RATE INCREASE PROJECTION

Last updated January 15, 2008

	<i>Actual</i> 2004	<i>Actual</i> 2005	<i>Actual</i> 2006	<i>Actual</i> 2007	<i>Proposed</i> 2008	2009	2010	2011	2012	2013
Beginning Fund Balance	8,515,196	6,703,263	6,956,794	5,153,964	4,664,193	2,774,272	1,907,079	486,375	-1,529,986	-3,139,068
REVENUES										
<i>Water Sales</i>	4,477,841	4,712,754	4,917,936	4,827,292	5,716,598	5,888,111	6,064,760	6,246,704	6,434,118	6,627,137
<i>Water Sold at Plant</i>	11,848	3,342	13,607	24,303	20,000	20,000	20,000	20,000	20,000	20,000
<i>Initiating</i>	49,625	49,455	57,405	55,590	57,258	58,975	60,745	62,567	64,444	66,377
<i>Delinquent</i>	20,905	18,660	20,120	21,975	20,000	20,000	20,000	20,000	20,000	20,000
<i>Supplies Sold</i>	83,012	29,363	3,522	2,036	3,500	3,500	3,500	3,500	3,500	3,500
<i>Water Surcharge</i>	69,241	73,798	74,298	72,604	73,000	73,000	73,000	73,000	73,000	73,000
<i>Water Hook-Up Fee</i>	75,450	99,700	508,966	88,465	100,000	110,000	120,000	130,000	140,000	150,000
<i>Sales Tax</i>	149,165	154,664	107,604	106,464	111,787	117,377	123,245	129,408	135,878	149,466
<i>Tap & Meter Services</i>	155,130	127,797	213,134	275,930	289,727	304,213	319,423	335,395	352,164	369,773
<i>Tower Communication Rent</i>	51,813	78,270	79,680	128,524	108,400	111,110	113,888	116,735	119,653	112,645
<i>Investment Interest</i>	128,392	248,275	444,167	390,262	300,000	150,000	120,000	50,000	-	-
<i>Damages to City Property</i>	818	1,477	9,215	3,956	-	-	-	-	-	-
<i>Miscellaneous</i>	20,789	55,267	22,187	203,922	-	-	-	-	-	-
<i>Cancel Prior Year Encumbrances</i>	47	151	84,370	-	-	-	-	-	-	-
<i>Sub Total Revenues</i>	5,294,076	5,652,973	6,556,211	6,201,323	6,800,270	6,856,286	7,038,561	7,187,308	7,362,758	7,591,898
TOTAL REVENUES:	13,809,272	12,356,237	13,513,005	11,355,287	11,464,463	9,630,558	8,945,640	7,673,683	5,832,772	4,452,830

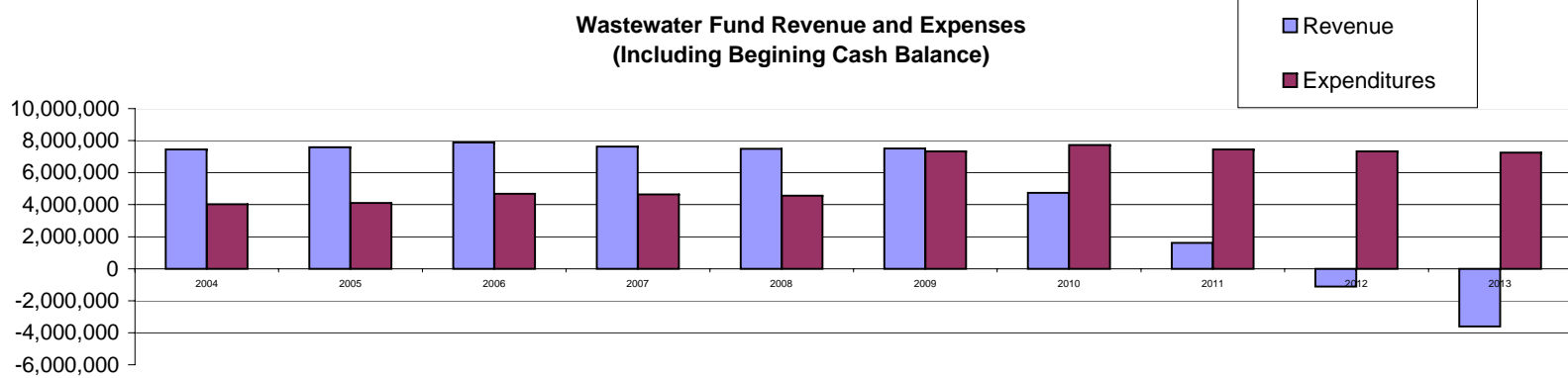


	<i>Actual</i> <u>2004</u>	<i>Actual</i> <u>2005</u>	<i>Actual</i> <u>2006</u>	<i>Actual</i> <u>2007</u>	<i>Proposed</i> <u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
EXPENDITURES										
General Administration (7000)										
<i>Personnel Services</i>	309,234	289,133	234,581	249,259	279,727	287,944	296,542	305,483	314,782	324,454
<i>Contractual Services</i>	219,448	222,978	254,340	275,090	266,777	272,667	277,014	281,500	286,127	287,079
<i>Commodities & Other Charges</i>	31,952	36,587	47,898	37,570	41,423	43,751	45,226	46,728	48,005	46,522
<i>Capital Outlay</i>	-	29,240	19,863	14,525	23,700	6,000	6,000	6,000	6,000	6,000
Total General Administration	560,634	577,938	556,682	576,444	611,627	610,362	624,782	639,711	654,914	664,055
Meter Services (7100)										
<i>Personnel Services</i>	137,327	139,837	115,692	142,209	132,175	137,513	143,013	148,735	154,684	160,870
<i>Contractual Services</i>	8,285	8,504	12,410	12,339	13,272	14,655	15,412	16,235	17,134	17,139
<i>Commodities & Other Charges</i>	85,845	131,552	99,118	78,389	213,191	130,908	132,520	134,435	136,553	131,375
<i>Capital Outlay</i>	279,621	345,321	641,830	182,302	713,500	-	-	-	-	-
Total Meter Services	511,078	625,214	869,050	415,239	1,072,138	283,076	290,945	299,405	308,371	309,384
Wa.Supp.& Treatment (7200)										
<i>Personnel Services</i>	506,329	553,239	552,183	616,112	628,280	653,307	674,341	701,279	729,294	758,417
<i>Contractual Services</i>	544,412	475,131	623,601	471,126	669,006	692,638	695,258	722,109	750,254	750,136
<i>Commodities & Other Charges</i>	353,147	456,722	497,194	414,074	516,044	531,707	547,123	563,495	579,647	574,286
<i>Capital Outlay</i>	2,396,449	425,248	1,695,864	346,870	419,500	-	-	-	-	-
Total Supp.& Treatment	3,800,337	1,910,340	3,368,842	1,848,182	2,232,830	1,877,652	1,916,722	1,986,883	2,059,195	2,082,839
Water Distribution (7300)										
<i>Personnel Services</i>	246,148	237,259	260,954	367,812	353,691	372,634	387,538	403,039	419,159	435,925
<i>Contractual Services</i>	75,150	72,580	21,720	11,346	15,879	15,933	16,028	16,127	16,228	16,228
<i>Commodities & Other Charges</i>	187,731	156,504	294,197	293,589	311,443	334,933	353,242	372,697	393,458	414,858
<i>Capital Outlay</i>	218,182	235,762	167,430	1,337,118	610,000	-	-	-	-	-
Total Distribution	727,211	702,105	744,301	2,009,865	1,291,013	723,500	756,808	791,863	828,845	867,011
Non Operating (7400)										
<i>Other Charges</i>	300,115	260,512	292,071	270,259	286,641	302,158	319,068	337,507	357,620	377,050
<i>Capital Outlay</i>	117,647	93,562	83,961	71,171	140,000	150,000	150,000	150,000	150,000	150,000
<i>Transfer Charges</i>	1,088,988	1,229,769	2,444,127	1,238,090	1,355,942	1,374,731	1,404,990	1,427,500	1,430,495	1,439,850
KDHE	-	-	-	-	-	573,000	1,145,000	1,145,000	1,145,000	1,145,000
Total Non-Operating	1,506,750	1,583,843	2,820,159	1,579,520	1,782,583	2,399,889	3,019,058	3,060,007	3,083,115	3,111,900
Downtown Projects Funded from Water Fund										
Forth Street(ST0712) 16 inc water line				181,269						
Manhattan Marketplace Water Line				80,575						
Other Expected Expenses					1,700,000					
Total CIP	-	-	-	-	-	1,829,000	1,850,950	2,425,800	2,037,400	3,168,000
TOTAL EXPENDITURES:	7,106,010	5,399,440	8,359,034	6,691,094	8,690,191	7,723,479	8,459,265	9,203,669	8,971,840	10,203,189
BALANCE	6,703,263	6,956,794	5,153,964	4,664,193	2,774,272	1,907,079	486,375	-1,529,986	-3,139,068	-5,750,359

- 1) \$300,000 is projected purchasing land for Water Treatment Plant from 2008 (Per Jerry's information's) Water Fund in blue higlighted
- 2) \$ 1,400,000 is projected for WA507P (2007 CIP) projects constructions amount. The engenering fee was paid in 2007 in blue higlighted
- 3) Water Fund dosen't have loan payment for 2008, half of first payment will be in 2009,
- 4) Rate increase is needed %10 for 2009,%10 for 2010 to cover the 2011 deficit,

(11) Wastewater Fund Projections (Last Updated January 15, 2008)

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Proposed 2008	2009	2010	2011	2012	2013
Beginning Cash Balance	\$3,414,964	\$3,425,554	\$3,470,512	\$3,206,631	\$2,996,281	\$2,917,289	\$176,278	(\$2,994,813)	(\$5,832,588)	(\$8,432,629)
REVENUES										
Wastewater Fees	3,875,970	3,857,285	3,913,753	4,013,243	4,102,673	4,188,451	4,271,071	4,355,009	4,440,284	4,515,578
Wastewater Hook -Up Fee	83,043	109,892	229,612	97,631	150,000	175,000	200,000	225,000	250,000	275,000
Investment Interest	58,578	113,256	228,107	238,452	200,000	200,000	50,000	0	0	0
Farm Income	7,903	44,018	31,910	60,053	25,000	25,000	25,000	25,000	25,000	25,000
Miscellaneous	6,471	10,258	10,619	11,255	7,500	7,500	7,500	7,500	7,500	7,500
Cancel by Encumbrances		10,456								
Sub Total Revenues	4,031,965	4,145,165	4,414,001	4,420,634	4,485,173	4,595,951	4,553,571	4,612,509	4,722,784	4,823,078
TOTAL REVENUES:	7,446,929	7,579,475	7,884,513	7,627,265	7,481,454	7,513,240	4,729,849	1,617,697	-1,109,804	-3,609,552



EXPENDITURES

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Proposed 2008	2009	2010	2011	2012	2013
General Administration (7000)										
Personnel Services	304,707	293,442	240,180	256,843	264,870	272,426	280,403	288,801	297,433	306,392
Contractual Services	157,634	154,560	156,463	176,643	129,660	177,992	178,938	180,004	180,167	180,328
Commodities & Other Charges	40,345	35,762	41,266	29,801	41,450	41,604	41,763	41,928	42,012	42,114
Capital Outlay		23,675	19,863	14,466	17,700	-	39,450	3,300	14,400	-
Total General Administration	502,686	507,439	457,772	477,753	453,680	492,022	540,554	514,033	534,012	528,834
Non Operating (7400)										
Other Charges	12,385	3,113	2,926	7,843	5,000	5,000	5,000	5,000	5,000	5,000
Capital Outlay		28,419	70,891	16,523	20,000					
KDHE	434,109	434,109	434,109	434,109	596,760	2,863,558	2,863,558	2,863,558	2,863,558	2,863,558
Transfer Charges	677,625	817,900	816,825	902,921	915,088	925,588	946,538	957,019	942,475	934,500
Total Non-Operating	1,124,119	1,283,541	1,324,751	1,361,396	1,536,848	3,794,146	3,815,096	3,825,577	3,811,033	3,803,058
Treatment (7700)										
Personnel Services	519,806	576,715	586,446	670,525	672,420	699,317	727,289	756,381	786,636	818,102
Contractual Services	534,416	543,618	536,883	466,787	604,947	645,419	689,105	736,257	786,881	786,968
Commodities & Other Charges	72,527	85,750	82,617	108,877	107,598	111,607	115,848	120,343	124,977	126,780
Capital Outlay	56,843	82,409	929,899	807,492						
Total Treatment	1,183,592	1,288,492	2,135,845	2,053,681	1,384,965	1,456,343	1,532,242	1,612,981	1,698,494	1,731,850
Maintenance (7800)										
Personnel Services	231,780	244,324	273,814	308,854	329,350	342,524	356,225	370,474	385,293	400,705
Contractual Services	303,664	118,269	36,934	83,029	54,237	55,821	57,454	59,133	60,861	52,450
Commodities & Other Charges	48,158	82,995	106,441	55,392	106,085	112,106	118,591	125,587	133,132	138,374
Capital Outlay	627,375	583,903	342,326	290,879						
Total Maintenance	1,210,977	1,029,491	759,515	738,154	489,672	510,451	532,270	555,194	579,286	591,529
Total CIP					699,000	1,084,000	1,304,500	942,500	700,000	600,000
TOTAL EXPENDITURES:	4,021,374	4,108,963	4,677,883	4,630,984	4,564,165	7,336,962	7,724,662	7,450,285	7,322,825	7,255,271
BALANCE	\$3,425,555	\$3,470,512	\$3,206,630	\$2,996,281	\$2,917,289	\$176,278	(\$2,994,813)	(\$5,832,588)	(\$8,432,629)	(\$10,864,823)

Assumptions

Waste Water Charges Growth Rate Average:	2%	2%	2%	2%	2%
Hookup Charges Growth Rate:	5.0%	5.0%	5.0%	5.0%	5.0%
Personnel Services Growth Rate:	4.0%	4.0%	4.0%	4.0%	4.0%
Contractual Services Growth Rate Average:	5.0%	5.0%	5.0%	5.0%	5.0%
Commodities Growth Rate Average:	5.0%	5.0%	5.0%	5.0%	5.0%
Total CIP For Projected Years:	From 2008-2013 CIP database				

2009 City Budget and 2009-2014 CIP Calendar

January							February					March						April						May										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2							1			1	<u>2</u>	<u>3</u>	<u>4</u>	5					1	2	3
6	7	8	9	10	<u>11</u>	12	3	4	5	6	7	8	9	2	<u>3</u>	4	5	6	7	8	6	7	8	9	10	11	12	4	<u>5</u>	6	7	8	9	10
13	14	15	16	17	18	19	10	11	<u>12</u>	13	14	15	16	9	10	11	12	13	<u>14</u>	15	13	<u>14</u>	15	16	17	<u>18</u>	19	11	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	17
20	21	22	23	24	25	26	17	18	19	20	21	<u>22</u>	23	16	17	18	19	20	21	22	20	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	26	18	19	20	21	22	23	24
27	28	29	30	31			24	<u>25</u>	<u>26</u>	27	28	29		23	24	25	26	27	28	29	27	28	29	<u>30</u>				25	26	<u>27</u>	28	29	30	31
														30	31																			

January 2008

11th..... ▶ Distribute 2009-2014 CIP citizen request forms to Advisory Boards/Media/Citizens.

February 2008

12th..... ▶ City Administration presents current revenue assumptions and 2008 revenue projections to City Commission at a work session. (*Second Tuesday*)

22nd..... ▶ Target date for advisory boards to have CIP recommendations to all City departments.

25th-26th..... ▶ Department/Division training on 2009 budget process and CIP input (as needed).

March 2008

3rd..... ▶ Budget schedule is sent to all outside agencies.

3rd..... ▶ Target date for citizens to have 2009-2014 CIP requests submitted to City Hall.

3rd..... ▶ Target date for City departments to have all 2009-2014 CIP items submitted to Finance.

14th..... ▶ Finance distributes preliminary 2009-2014 CIP document to all City departments.
▶ Deadline for personnel forms to Finance (2008 adjustments and 2009 requests), plus any new position requests for 2009.

April 2008

2nd-4th..... ▶ Finance distributes budget forms and provides budget training to City departments as needed.

14th..... ▶ Finance meets with Management to discuss first draft of 2009-2014 CIP.

18th..... ▶ First draft of 2009-2014 CIP is submitted to City departments.

21st-25th..... ▶ Management meets with Department Heads as needed to discuss 2009-2014 CIP.

30th..... ▶ Deadline for City Departments, outside agencies, and other organizations to have 2009 Budget requests in to Finance.
▶ Deadline for all Department/Division budget entry into HTE software system.

May 2008

5th..... ▶ Finance department distributes first draft of 2009 Budget to the City Manager and all City departments.

12th-16th..... ▶ Management meets with Finance and Department Heads to review first draft of 2009 Budget and 2009-2014 CIP.

May							June							July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5						1	2							1
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	2	3	4	5	6	7	8
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	9	10	11	12	13	14	15
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	16	17	18	19	20	21	22
25	26	27	28	29	30	31	29	30						27	28	29	30	31			24	25	26	27	28	29	30	23	24	25	26	27	28	29
																					31							30						

May 2008 (continued)

27th..... ▶ First work session with the City Commission on proposed 2009 Budget and CIP. (Fourth Tuesday)

June 2008

6th..... ▶ Finance department distributes second draft of 2009 Budget and staff changes to the 2009 CIP.

10th..... ▶ Second work session with the City Commission on proposed 2009 Budget and CIP. (Second Tuesday)

16th..... ▶ Management meets with Finance (and other key staff) to review second draft of 2009 Budget and 2009 CIP.

24th..... ▶ Third work session with the City Commission on proposed 2009 Budget and 2009 CIP plus outside agencies appear before the City Commission to make 2009 funding requests. (Fourth Tuesday)

30th..... ▶ Management and Finance meet to finalize recommended 2009 Budget and CIP.

July 2008

8th..... ▶ Fourth work session with the City Commission on proposed 2009 Budget and 2009 CIP. (Second Tuesday)

14th..... ▶ Planning Board considers if the 2009-2014 CIP is in conformance with the City's Comprehensive Plan.

20th..... ▶ Published notice of 2009 Budget and CIP Public Hearing to be held on August 5th will appear in the *Manhattan Mercury*.

August 2008

5th..... ▶ City Commission Meeting and required Public Hearing on the 2009 Budget and CIP and first reading of an ordinance approving the 2009 Budget and the amended 2008 Budget for select funds if necessary. (First Tuesday)

19th..... ▶ City Commission approves second reading of an ordinance approving the 2009 Budget and CIP and amended 2008 Budget for select funds if necessary. (Third Tuesday)

22nd..... ▶ Publish the 2009 Budget Ordinance.

25th..... ▶ Certify 2009 Budget to County Clerk.

September & October 2008 (Open)

November 2008

3rd..... ▶ Final Budget to the printer for publication.

14th..... ▶ Deadline to submit final budget document to GFOA.

2008 Annual

General Fund Revenue Survey



2008 Annual
General Fund Revenue Survey

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Note: *Some revenue items are italicized and listed separately since they may be of special interest to the reader.*

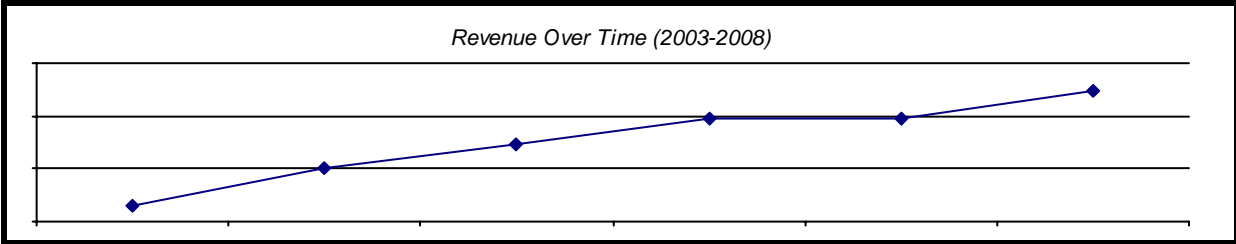
Ad Valorem Taxes

Taxes & Assessments

Account No. 311.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$158,622	\$511,655	\$725,614	\$973,911	\$972,292	\$1,231,361



Authority:

Statutes vary.

Comments:

Property taxes are levied locally against the certified taxable valuation of that jurisdiction. There is no longer a tax lid applicable in Kansas. However, there is a requirement to annually pass an ordinance if the total property taxes to be collected increase from one budget year to the next.

Other Issues:

During the 2004-2006 budget process, the City Commission elected to "capture" a portion of new property taxes from city-wide improvements that had not appeared on prior tax rolls. This was not done in 2007 or 2008 in effort to reduce the overall mill levy.

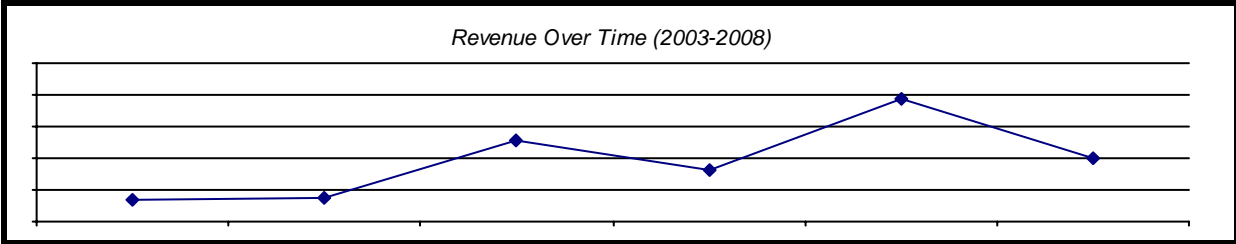
Special Assessments

Taxes & Assessments

Account No. 311.30-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,430	\$1,558	\$5,077	\$3,200	\$7,695	\$4,000



Authority:

KSA 12-6a13.

Comments:

Expenditures are reimbursed by special assessment bond funds.

Other Issues:

None.

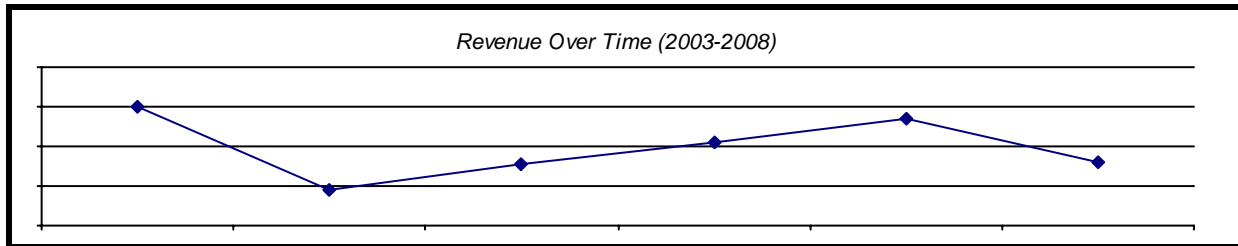
Delinquent Taxes

Taxes & Assessments

Account No. 311.40-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$15,015	\$4,537	\$7,800	\$10,462	\$13,621	\$8,000



Authority:

KSA 79-2930.

Comments:

Actual tax rate plus 0-2% (Amount budgeted for delinquent taxes reduces the amount of taxes that may be spent in a budget fund.) Historically, however, the amount collected has remained small.

Other Issues:

None.

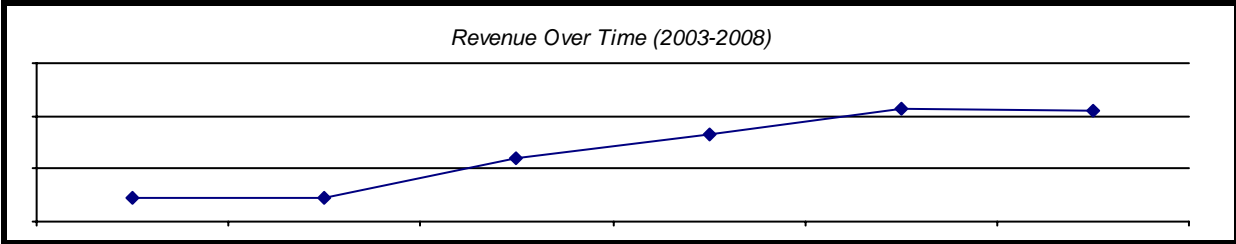
Motor Vehicle Taxes

Taxes & Assessments

Account No. 311.50-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$22,634	\$21,654	\$59,339	\$82,144	\$106,426	\$104,636



Authority:

KSA 79-5101.

Comments:

State law levies a tax upon every motor vehicle. The motor vehicle tax paid by a vehicle owner is calculated as follows: The county-wide average mill rate equals the total amount of general property taxes levied within the county divided by the total assessed valuation of property within the county. The motor vehicle tax received by the City is credited to each property tax supported fund based on that fund's pro-rata share of the mill levy in the preceding budget year.

Other Issues:

None.

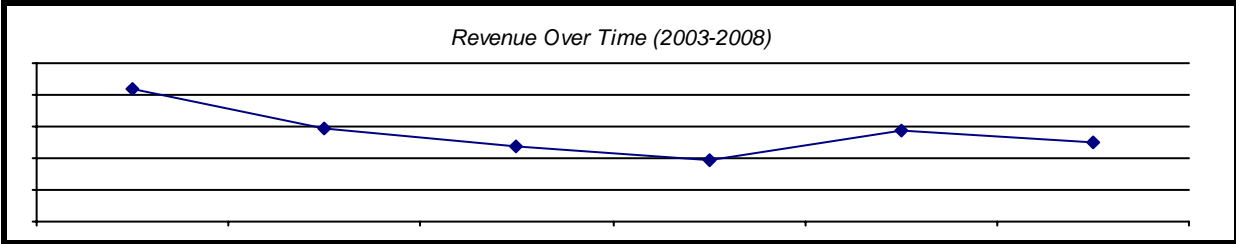
Housing Pilot Fees

Taxes & Assessments

Account No. 311.70-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$33,214	\$31,931	\$31,380	\$30,923	\$31,865	\$31,500



Authority:

Through agreement with the Manhattan Housing Authority

Comments:

Payments to the City in lieu of property taxes on the residential property managed by the Manhattan Housing Authority.

Other Issues:

None.

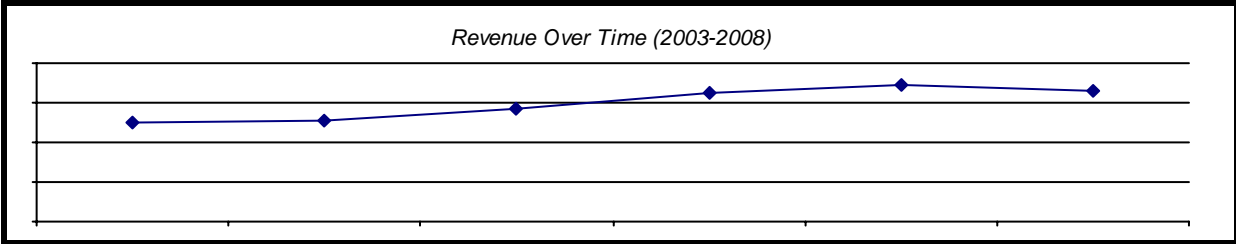
Special Liquor Taxes

Taxes & Assessments

Account No. 311.80-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$248,453	\$254,785	\$284,806	\$324,810	\$346,241	\$330,000



Authority:

KSA 79-41a01.

Comments:

There is a state liquor tax of 10% on all alcohol sold within the city limits by a club, caterer, or drinking establishment. Each retailer collects the tax and remits the tax to the State. The State allocates 70% of the amount collected to cities and counties. The City receives quarterly payments from the State. Under State law one-third of the amount collected goes into the General Fund, one-third into the Special Parks and Recreation Fund, and one-third into the Special Alcohol Fund.

Other Issues:

None.

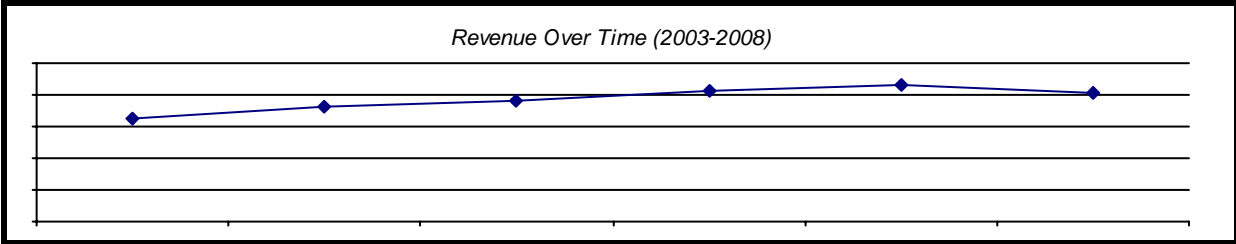
City Sales Taxes

Other Local Taxes

Account No. 318.10-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$3,270,794	\$3,633,761	\$3,786,225	\$4,125,616	\$4,286,692	\$4,050,000



Authority:

KSA 12-187.

Comments:

1% Sales Tax on every dollar of taxable goods sold within City limits.

Other Issues:

None.

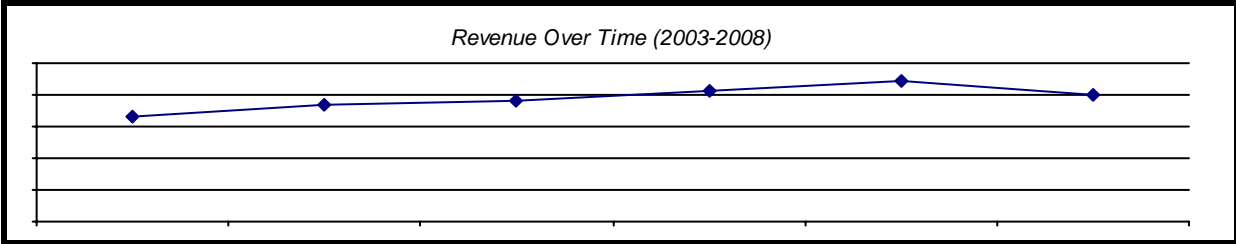
Riley County Sales Taxes

Other Local Taxes

Account No. 318.10-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,669,442	\$1,847,574	\$1,895,317	\$2,056,108	\$2,227,171	\$2,000,000



Authority:

KSA 12-192.

Comments:

Under State law, sales tax revenue collected by the State of Kansas is apportioned to each County based 65% on population and 35% on assessed valuation for the preceding year. The amount apportioned to each county area is then paid 50% to cities therein based on relative population and 50% to the county government. Payments are made on July 15 and on December 10.

Other Issues:

None.

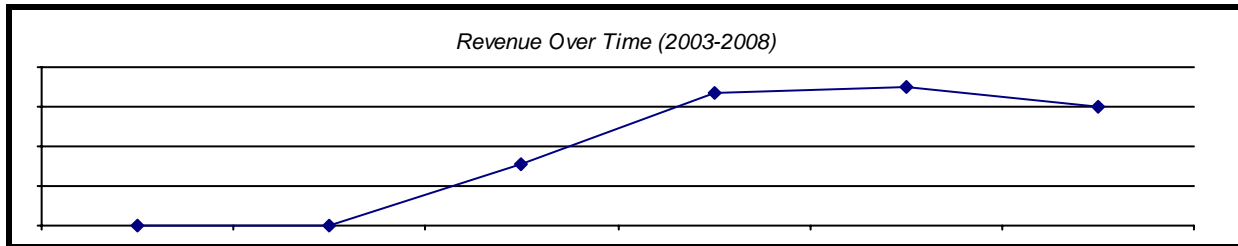
Pott County Sales Taxes

Other Local Taxes

Account No. 318.10-30

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$77,203	\$168,007	\$175,412	\$150,000



Authority:

KSA 12-192.

Comments:

Under State law, sales tax revenue collected by the State of Kansas is apportioned to each County based 65% on population and 35% on assessed valuation for the preceding year. The amount apportioned to each county area is then paid 50% to cities therein based on relative population and 50% to the county government. Payments are made on July 15 and on December 10.

Other Issues:

None.

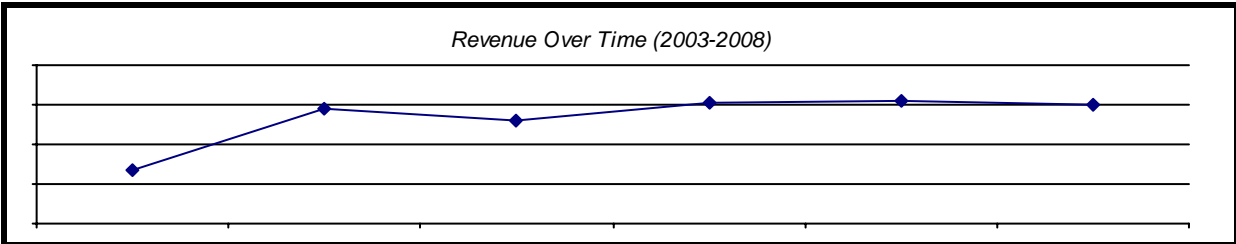
City Use Tax

Other Local Taxes

Account No. 318.15-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$132,614	\$290,961	\$261,842	\$303,062	\$310,852	\$300,000



Authority:

KSA 12-198.

Comments:

Compensating Use Tax is a tax paid on merchandise purchased in other states and used, stored, or consumed in Kansas on which no sales tax was paid. It is also due if the other state's combined sales tax rate (state, county, city) is less than the Kansas combined rate. Prior to adoption of the Streamlined Sales Tax Act, cities received Compensating Use Tax almost solely on out of state automobile purchases. The Streamlined Sales Tax Act expanded the purchases applicable to Compensating Use Tax to nearly all goods.

Other Issues:

Due to the unpredictability of consumer spending outside the City, it is difficult to accurately predict how much revenue will be generated from these sales taxes.

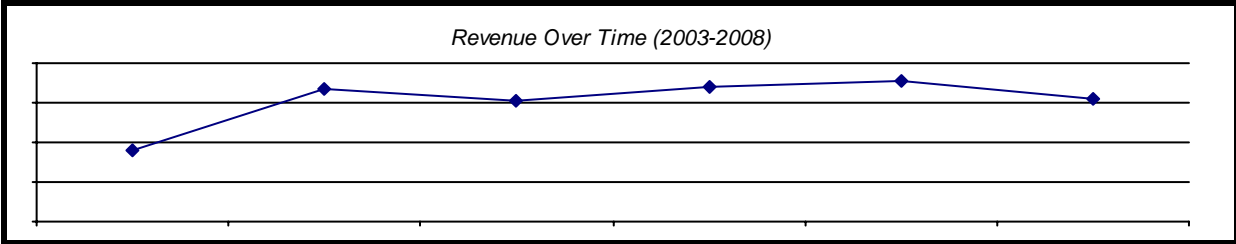
Riley County Use Tax

Other Local Taxes

Account No. 318.15-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$89,692	\$168,427	\$153,569	\$169,850	\$177,854	\$154,589



Authority:

KSA 12-198.

Comments:

Compensating Use Tax is a tax paid on merchandise purchased in other states and used, stored, or consumed in Kansas on which no sales tax was paid. It is also due if the other state's combined sales tax rate (state, county, city) is less than the Kansas combined rate. The City shares in a portion of the County's compensating use (sales) taxes.

Other Issues:

Due to the unpredictability of consumer spending outside the City, it is difficult to accurately predict how much revenue will be generated from these sales taxes.

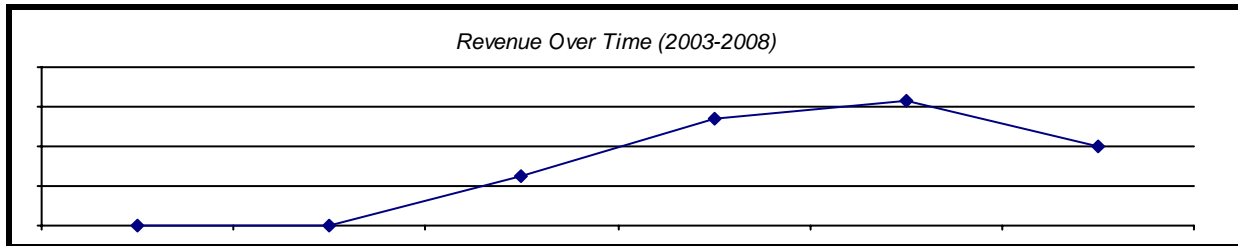
Pott County Compensating Use Tax

Other Local Taxes

Account No. 318.15-30

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$6,358	\$13,492	\$15,802	\$10,000



Authority:

KSA 12-198.

Comments:

Compensating Use Tax is a tax paid on merchandise purchased in other states and used, stored, or consumed in Kansas on which no sales tax was paid. It is also due if the other state's combined sales tax rate (state, county, city) is less than the Kansas combined rate. The City shares in a portion of the County's compensating use (sales) taxes.

Other Issues:

Due to the unpredictability of consumer spending outside the City, it is difficult to accurately predict how much revenue will be generated from these sales taxes.

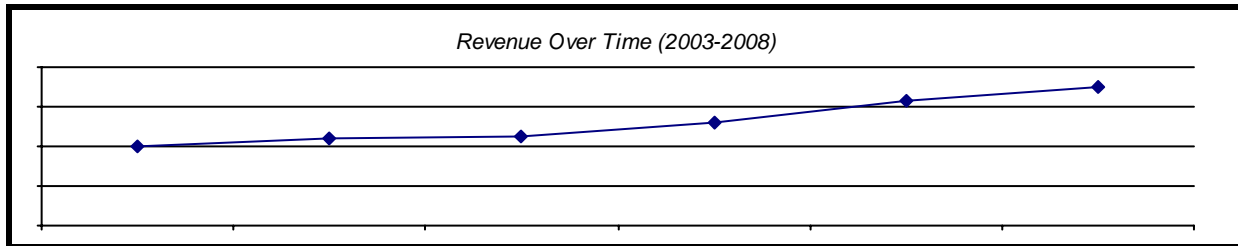
Electric/Gas Franchise Fee

Other Local Taxes

Account No. 318.60-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$991,525	\$1,088,286	\$1,129,437	\$1,305,386	\$1,564,846	\$1,750,000



Authority:

Ordinance No. 4365, 4366 (11/18/86).

Comments:

By local ordinance the City charges Westar Energy and Kansas Gas Service a fee for the right to use city streets and rights-of-way for the placing and maintaining of equipment and property. The franchise fee for electric and gas is 4% of gross revenues.

Other Issues:

None.

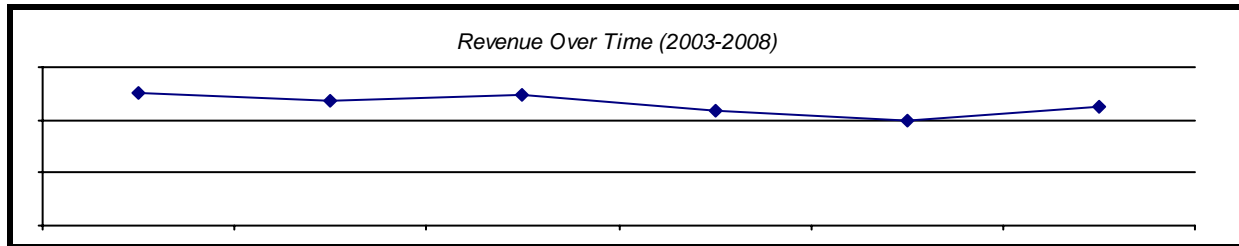
Telecommunications Franchise Fee

Other Local Taxes

Account No. 318.60-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$249,384	\$236,026	\$247,455	\$219,325	\$199,787	\$225,000



Authority:

Ordinance No. 5024 (3/4/97).

Comments:

By local ordinance the City charges Southwestern Bell a fee for the right to use city streets and rights-of-way for the placing and maintaining of equipment and property. The franchise fee is \$1.02 per month per local access line.

Other Issues:

None.

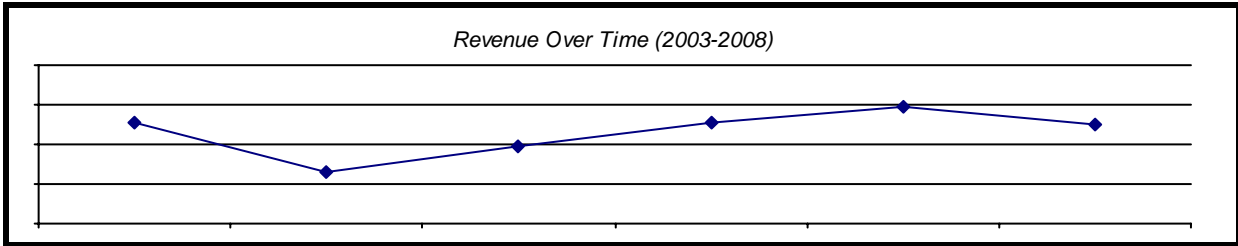
Cable Television Franchise Fee

Other Local Taxes

Account No. 318.60-30

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$476,297	\$415,336	\$447,833	\$476,350	\$497,068	\$475,000



Authority:

Ordinance No. 4402 (4/21/87).

Comments:

By local ordinance the City charges Cox Communications a fee for the right to use city streets and rights-of-way for the placing and maintaining of equipment and property. The franchise fee for cable television is 5% of gross revenues.

Other Issues:

None.

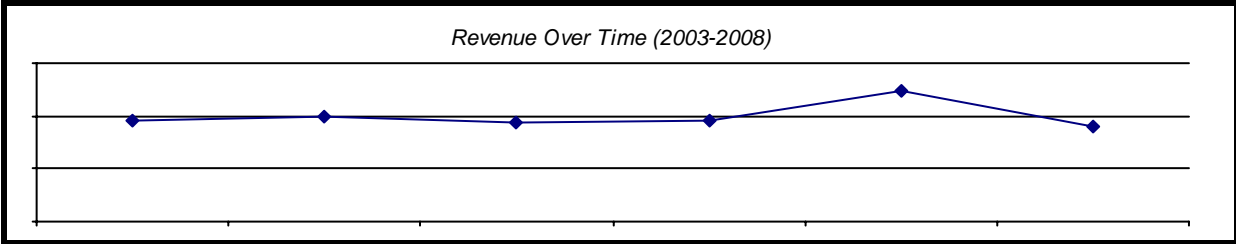
Liquor License

Business Licenses & Permits

Account No. 321.10-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$19,150	\$19,750	\$18,700	\$19,100	\$24,750	\$18,000



Authority:

Ordinance No. 4462 (11/3/87).

Comments:

One Day Temporary Drinking \$25 fee; Retail Liquor Dealer License \$300

Other Issues:

None.

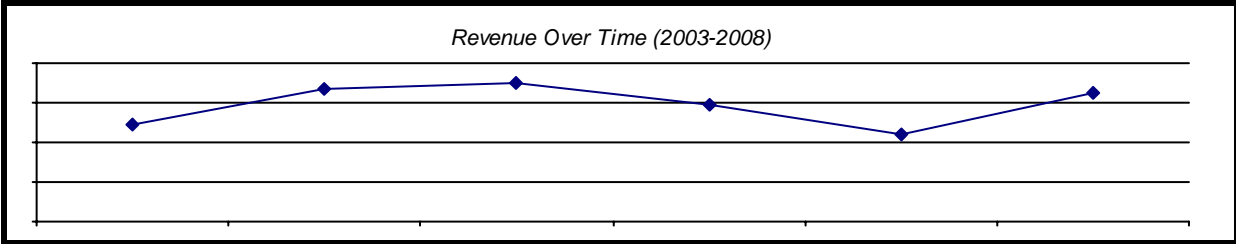
Cereal Malt Beverage License

Business Licenses & Permits

Account No. 321.10-02

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$4,896	\$6,700	\$7,025	\$5,933	\$4,450	\$6,500



Authority:

Ordinance No. 4462 (11/3/87).

Comments:

\$275/per year for Consumption on Premises; \$125 for Consumption off Premises

Other Issues:

None.

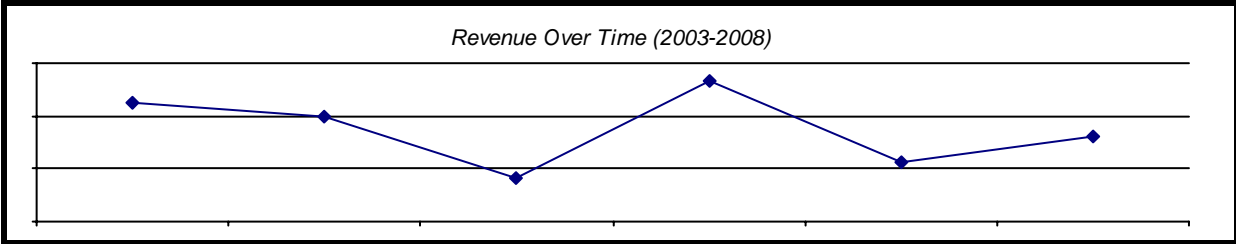
Amusement License

Business Licenses & Permits

Account No. 321.20-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$11,320	\$9,990	\$4,040	\$13,265	\$5,695	\$8,000



Authority:

Ordinance No. 4462 (11/3/87) & 6678 (12/4/07)

Comments:

Varies; See Chapter 19, Article II inc. Automatic Amusement Devices \$50/device; Billiard \$20/device; Bowling \$100 + \$10/lane; Jukebox \$25; Theater \$100/screen

Other Issues:

These fees were repealed in 2007 and the 2008 budget amount will not be recognized.

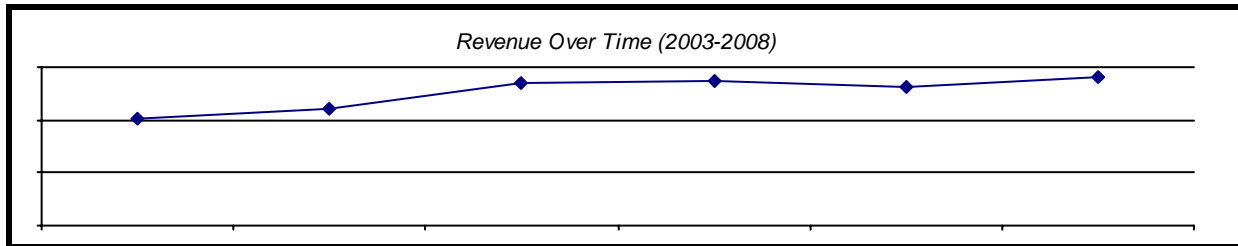
Master/Journeyman License

Business Licenses & Permits

Account No. 321.30-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$10,190	\$11,090	\$13,580	\$13,770	\$13,175	\$14,000



Authority:

Ordinance No. 5083, 5078 , 5079 (1/6/98); 4626 (1/2/90).

Comments:

The City of Manhattan requires that persons performing plumbing, gasfitting, drainlaying, mechanical, and electrical trades possess a valid City of Manhattan certificate in that trade. The City of Manhattan utilizes the Block and Associates examination for licensing and all persons desiring to be licensed must successfully complete the appropriate Block and Associates exam with a score of 75% or higher. Persons desiring to be sponsored by the City of Manhattan for a Master or Journeyman examination can complete an application at the Code Services Office. Annual fees for Certification are as follows: Masters Certificate \$20/year; Journeyman Certificate \$10/year.

Other Issues:

None.

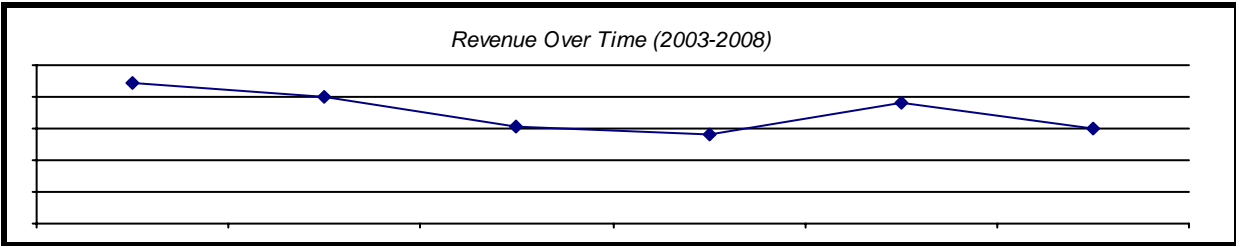
Occupational Licenses

Business Licenses & Permits

Account No. 321.31-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$8,830	\$8,010	\$6,160	\$5,635	\$7,625	\$6,000



Authority:

Ordinance No. 4462 (11/3/87); Charter Ord. 19 (11/1/83); 6043 (10/20/98).

Comments:

Airport Limousine Owner's License Application Fee \$50/vehicle; Airport Limousine Driver's License Application Fee \$20; Kennel License Fees: Less than 6 dogs or cats - \$30, 7-49 dogs or cats - \$40, 50+ dogs or cats - \$60; Lodging Establishment Fees: 9 rooms or less - \$30, 10-29 rooms - \$50, 30+ rooms - \$100; Merchant Patrol Agency Application Fee \$250; Precious Metal Dealer License Application Fee \$25, \$100 for Pawnbroker or Combination License; Refuse Collector's License Application Fee \$50/truck; Taxicab Owner's License Application Fee \$50/vehicle; Taxicab Driver's License Application Fee \$20; Tree Maintenance License Application Fee \$30

Other Issues:

None.

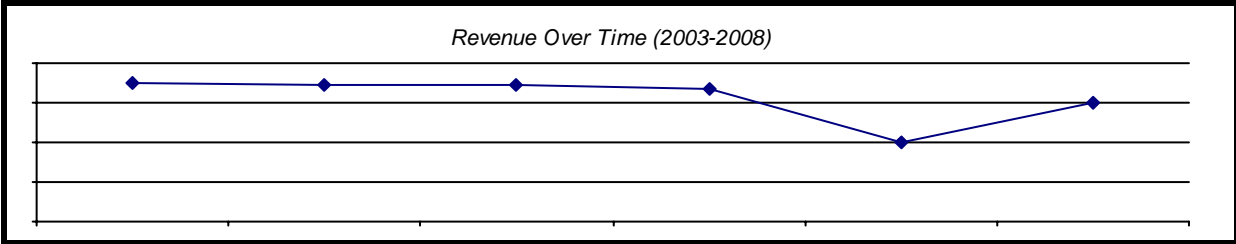
Mobile Home License

Business Licenses & Permits

Account No. 321.40-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$17,620	\$17,130	\$17,130	\$16,815	\$10,000	\$15,000



Authority:

Ordinance No. 4462 (11/3/87).

Comments:

Mobile Home Park License Application - Fees: \$20 per lot initial and \$15 per lot renewal

Other Issues:

None.

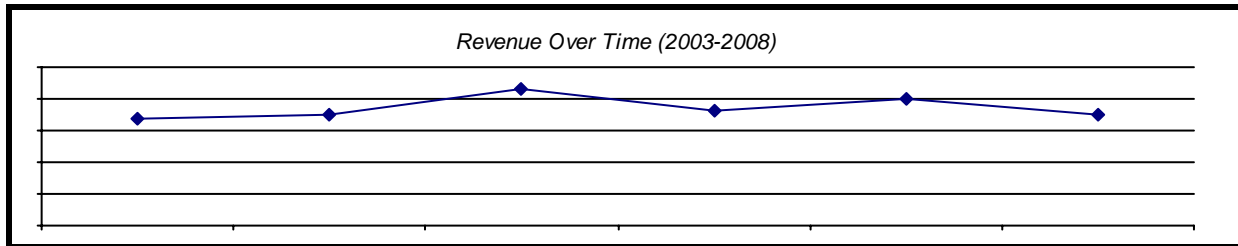
Food Service License

Business Licenses & Permits

Account No. 321.50-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$3,390	\$3,470	\$4,340	\$3,635	\$3,980	\$3,500



Authority:

Ordinance No. 4908 (2/21/95).

Comments:

Varies; See Chapter 14, Article I, Section 14-2. Type I: Temporary event food vendor - a food service that operates less than six days per calendar year and does not have a current Kansas Food Service License. Fee \$5/day. Type II & III: Food Establishment means an operation that stores, prepares, packages, serves, vends or otherwise provides food for human consumption. One-time Application Fee \$40; Establishment Fee \$40 (Type II) and \$70 (Type III). Type IV Vending Machine Company: One-time Application Fee \$40 and Establishment Fee \$40/year. Type V Vending Machines: Establishment Fee \$5/machine.

Other Issues:

None.

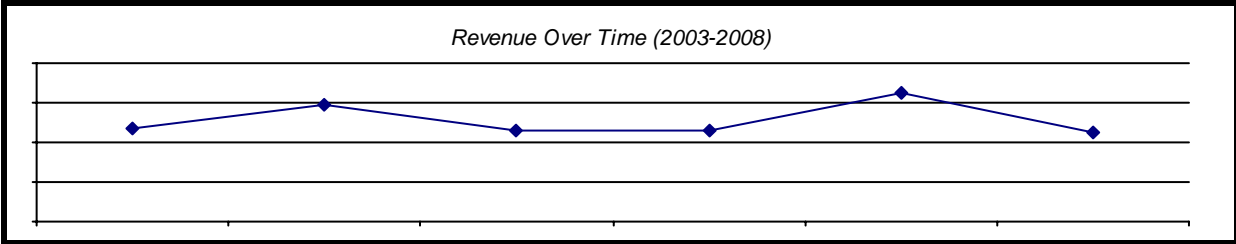
Contractors License

Business Licenses & Permits

Account No. 321.60-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$46,650	\$59,430	\$45,755	\$46,420	\$65,340	\$45,000



Authority:

Ordinance No. 4012 (12/7/82).

Comments:

\$10/\$20/\$100/\$200/\$250 per Business License

Other Issues:

None.

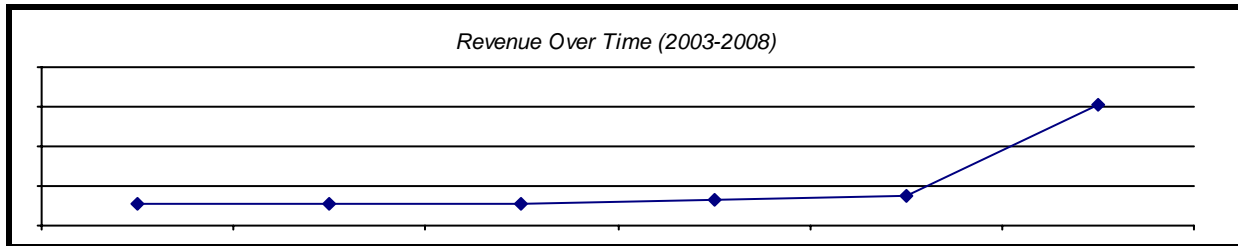
Pet Licenses

Non-business Licenses & Permits

Account No. 4900.322.01-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$10,690	\$11,005	\$11,374	\$12,937	\$15,189	\$61,024



Authority:

Ordinance No. 5068 (11/18/97) & 6646 (7/18/07)

Comments:

Varies; See Chapter 6, Article II, Div. 2, Section 6-38. Within 30 days after turning 6 months of age, dogs and cats must be licensed and vaccinated in Manhattan. Proof of vaccination showing the expiration month must be provided in order to receive a pet license. License term may extend up to the same month when the anti-rabies vaccine expires (up to 3 years). License fees are as follows: Up to One Year - Unneutered \$12, Neutered \$6; Up to Two Years - Unneutered \$22, Neutered \$11; Up to Three Years - Unneutered \$30, Neutered \$15; Annual Dangerous Dog license \$50 per dog

Other Issues:

2008 budget reflects a large increase attributed to hiring an additional Animal Control Officer and new measures to enforce pet licensing. The dangerous dog ordinance was put into effect in 2007 and is a required annual license.

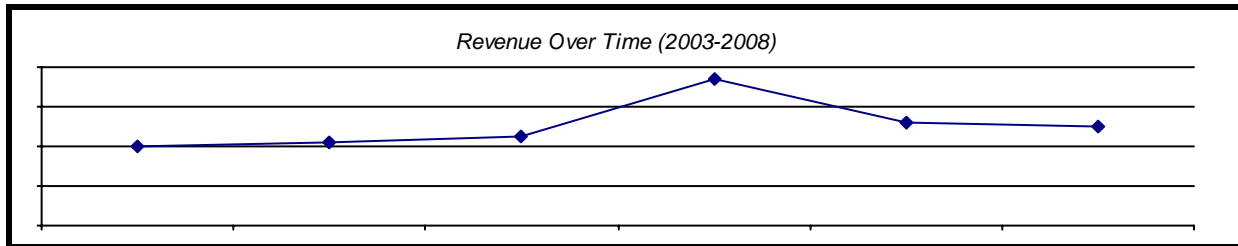
Building

Non-business Licenses & Permits

Account No. 322.06-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$397,632	\$417,466	\$452,791	\$741,227	\$524,793	\$500,000



Authority:

Ordinance No. 6186; These fees vary based on the type of construction, the square footage of the building, the estimated value of the building, etc.

Comments:

Set as 81% of Table 1-A of 1997 UBC.

Other Issues:

None.

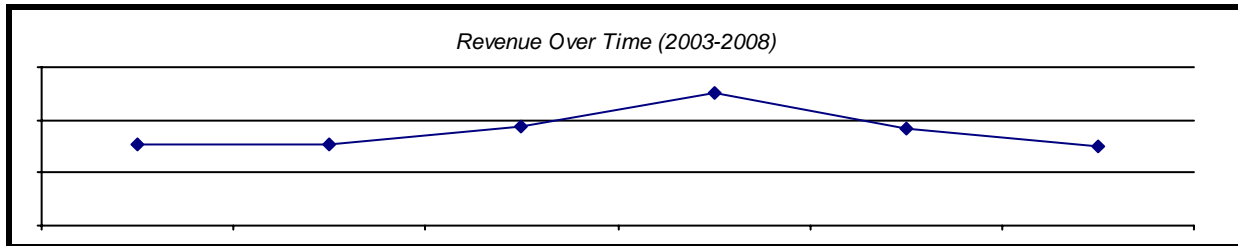
Planning Fees

Non-business Licenses & Permits

Account No. 322.11-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$15,535	\$15,390	\$18,780	\$24,955	\$18,265	\$15,000



Authority:

Ordinance No. 5041 (6/17/97).

Comments:

These include appeals, variances, exceptions, conditional use, rezoning, sign permits, etc.

Other Issues:

None.

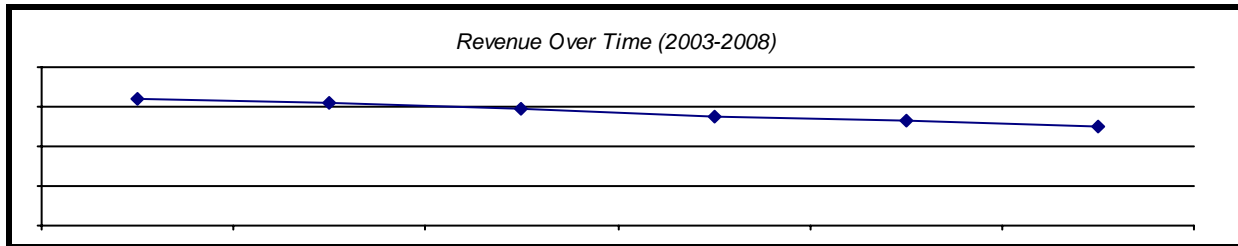
Miscellaneous

Non-business Licenses & Permits

Account No. 322.13-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$6,395	\$6,196	\$5,872	\$5,490	\$5,295	\$5,000



Authority:

Ordinance No. 4462 (11/3/87); 4625 (1/2/90); 4902 (1/3/95).

Comments:

See Chapter 19, Article II. Block Party Fee \$20; Fireworks Display Fee \$100; Fireworks Stand Fee \$100; New Goods at Public Auction Fee \$25/Day; Noise Permit Application Fee \$20; Parade/Assembly Permit Application Fee \$20; Peddler & Solicitor's License Application Fee \$15/Applicant/Day or \$150/Applicant/Year.

Other Issues:

None.

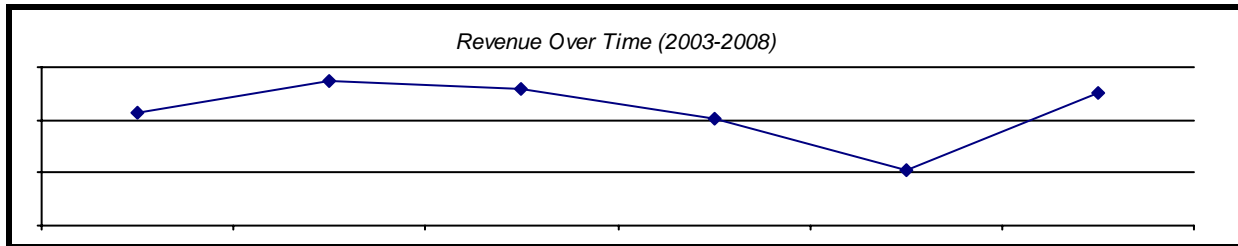
Mechanical Permits

Non-business Licenses & Permits

Account No. 322.14-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$4,245	\$5,505	\$5,200	\$4,085	\$2,110	\$5,000



Authority:

Ordinance No. 6188 (2-6-01).

Comments:

\$15 per permit.

Other Issues:

None.

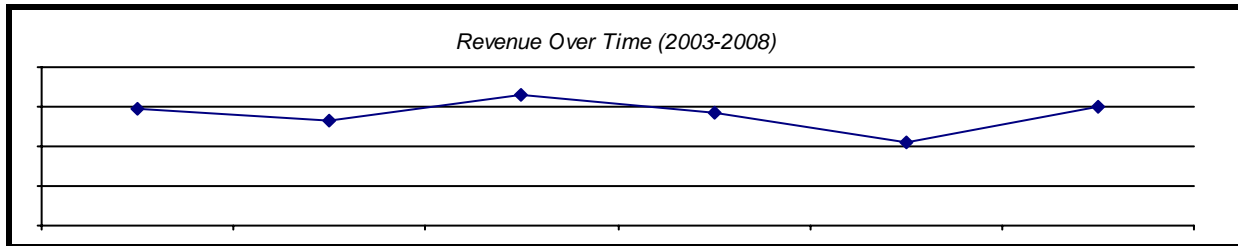
Electrical Permits

Non-business Licenses & Permits

Account No. 322.15-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,480	\$1,320	\$1,657	\$1,420	\$1,055	\$1,500



Authority:

Ordinance No. 4816 (9/21/93).

Comments:

Minimum \$10 per permit.

Other Issues:

None.

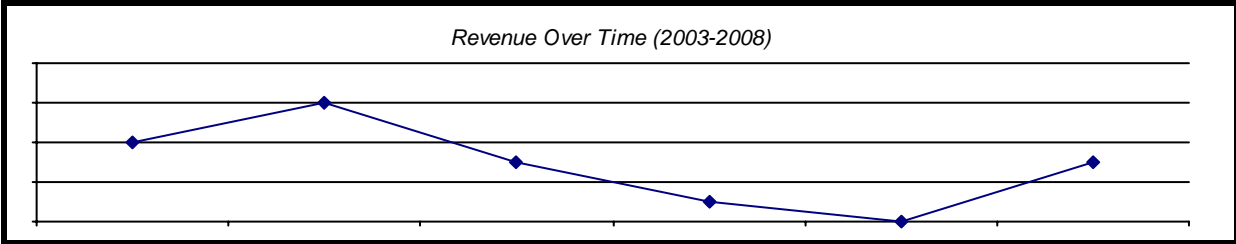
Moving Permits

Non-business Licenses & Permits

Account No. 322.16-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$400	\$600	\$300	\$100	\$0	\$300



Authority:

Ordinance No. 4127 (4/17/84).

Comments:

\$100 + \$.20/sq. ft. of floor to cover building permit/inspection (if relocated in town).

Other Issues:

None.

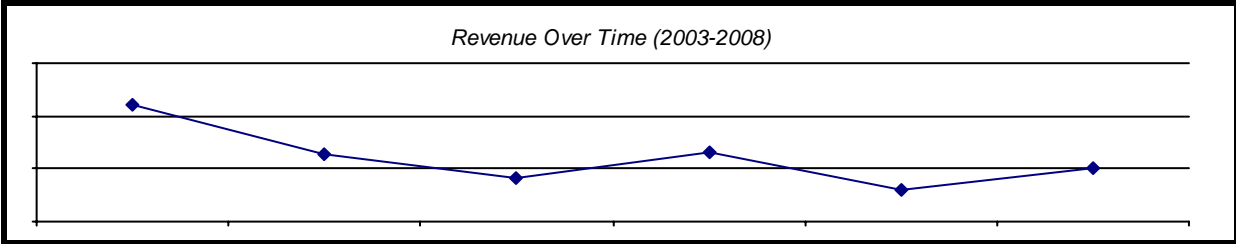
Mobile Home Inspections

Non-business Licenses & Permits

Account No. 322.17-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,110	\$630	\$405	\$660	\$300	\$500



Authority:

Chap. 8 Art. IV & VI (housing - electrical and gas codes).

Comments:

\$15/home (when set on lot).

Other Issues:

None.

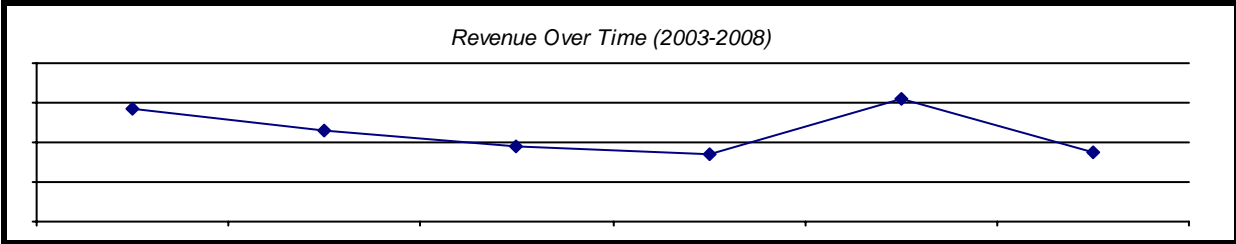
Plumbing Permits

Non-business Licenses & Permits

Account No. 322.18-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$5,700	\$4,575	\$3,790	\$3,430	\$6,190	\$3,500



Authority:

Ordinance No. 6229 (8-21-01).

Comments:

\$15 per permit.

Other Issues:

None.

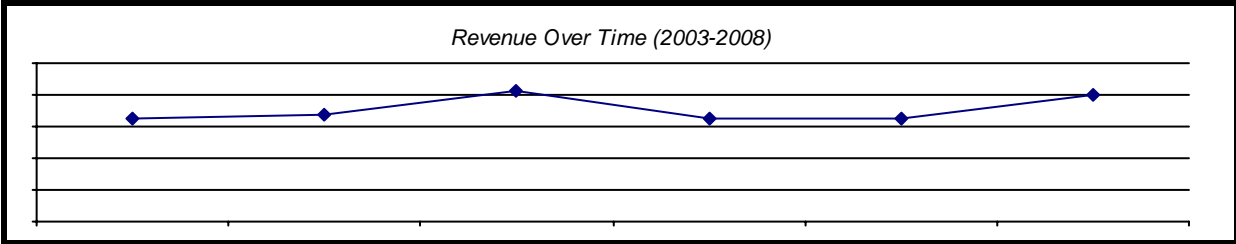
Parking Permits

Non-business Licenses & Permits

Account No. 322.19-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$3,280	\$3,390	\$4,155	\$3,240	\$3,235	\$4,000



Authority:

Ordinance No. 4462 (11/3/87).

Comments:

\$5 per permit.

Other Issues:

None.

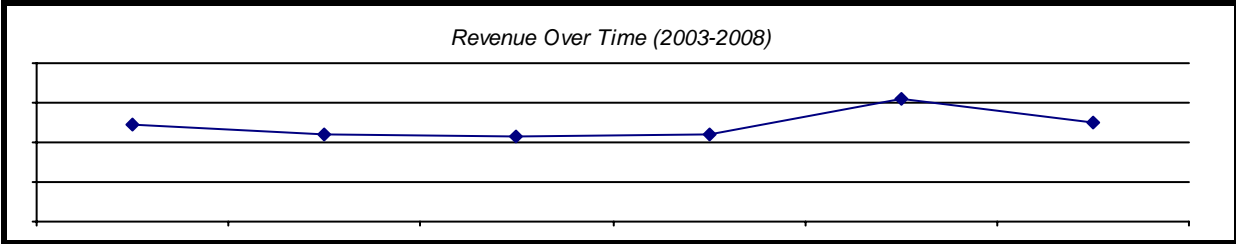
Alarm Permits

Non-business Licenses & Permits

Account No. 322.20-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$2,450	\$2,225	\$2,175	\$2,225	\$3,100	\$2,500



Authority:

Ordinance No. 6033 (11/3/98).

Comments:

\$25 per permit.

Other Issues:

None.

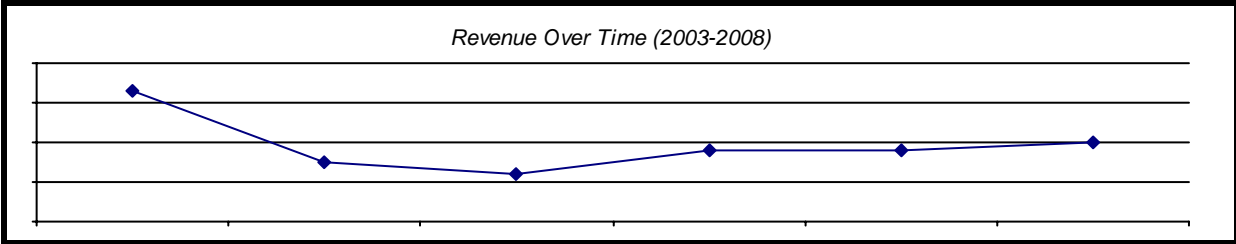
Curb Cut Permits

Non-business Licenses & Permits

Account No. 322.21-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$165	\$75	\$60	\$90	\$90	\$100



Authority:

Ordinance No. 4465 (11/3/87).

Comments:

\$15 per permit.

Other Issues:

None.

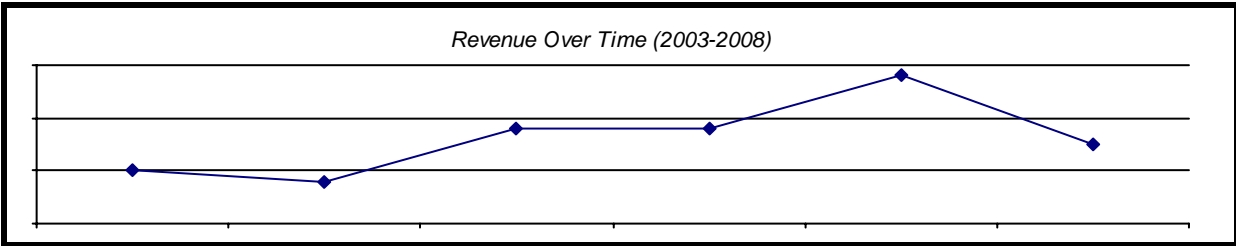
Code Variances

Non-business Licenses & Permits

Account No. 322.22-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$100	\$80	\$180	\$180	\$280	\$150



Authority:

Ordinance No. 5041 (6/17/97).

Comments:

\$120 per permit.

Other Issues:

None.

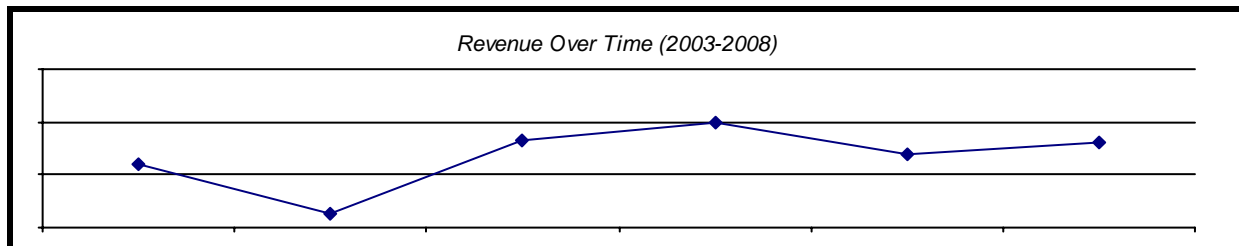
Student Fire Fighters Reimbursement

From Other Agencies

Account No. 331.10-40

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$6,021	\$1,265	\$8,189	\$9,865	\$7,000	\$8,000



Authority:

This is a work study program through agreement with K-State.

Comments:

Funds are set aside for this work-study program to help pay a portion of the student's salary expenses. In turn, students are expected to participate in operational activities of the Department.

Other Issues:

None.

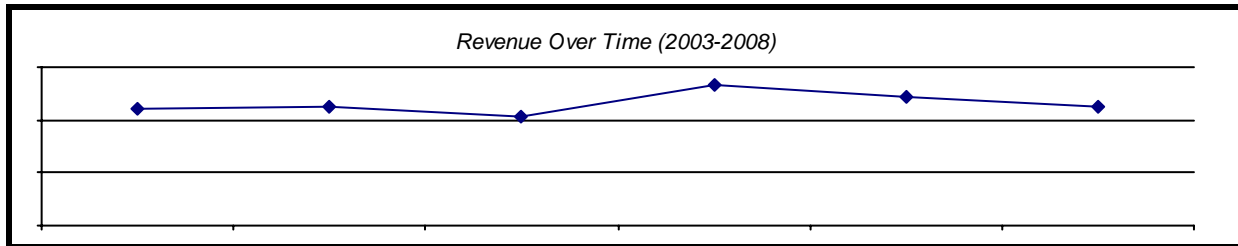
Other Agencies/County

From Other Agencies

Account No. 4900.331.20-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$44,372	\$45,082	\$41,191	\$53,441	\$48,509	\$45,000



Authority:

Annual Animal Shelter Agreement with Riley County, Pottawatomie County, and the City of Ogden.

Comments:

Riley County reduced their 2003 and 2004 contributions through County Commission action -- their contribution remains at the 2004 level. Pottawatomie County pays a flat fee of \$10,000 to cover the small western-portion of the County. The cities of Leonardville and Riley no longer participate in this program.

Other Issues:

None.

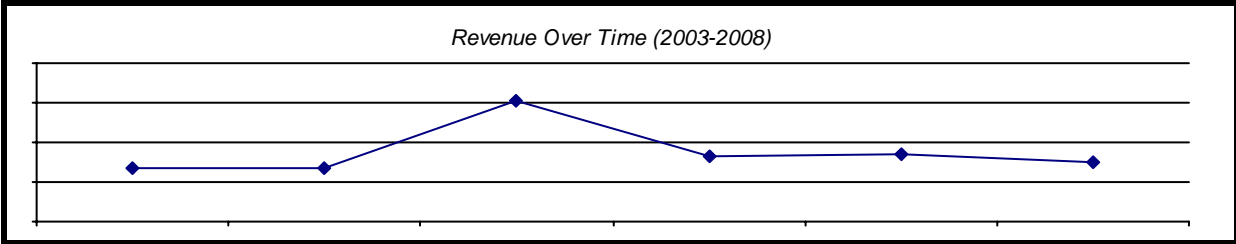
Fire Protection Service

Services & Sales

Account No. 341.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$13,653	\$13,653	\$30,427	\$16,278	\$17,088	\$15,000



Authority:

Annual contract with Kansas State University.

Comments:

Contract for fire protection services to property owned by Kansas State University both inside and outside of City limits.

Other Issues:

None.

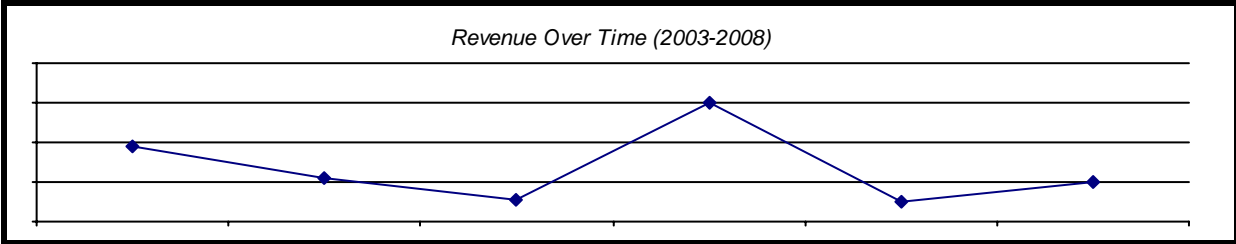
Fire Alarms

Services & Sales

Account No. 341.20-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,900	\$1,100	\$550	\$3,000	\$500	\$1,000



Authority:

Ordinance No. 6033 (11/3/98).

Comments:

Increasing fine structure beginning with 4th false alarm (\$50).

Other Issues:

None.

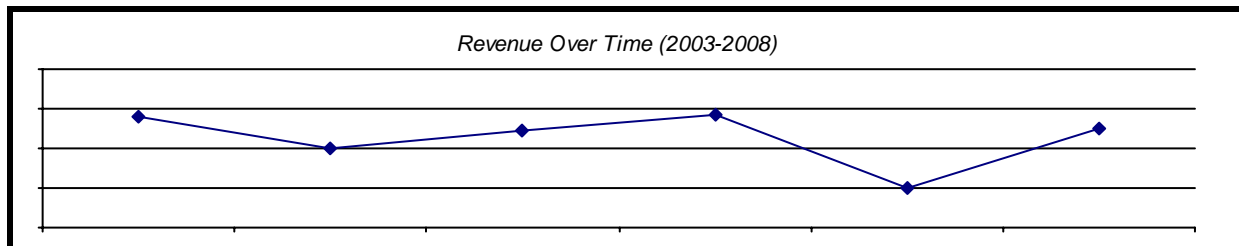
Intrusion Alarms

Services & Sales

Account No. 341.20-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$5,650	\$4,000	\$4,950	\$5,750	\$2,000	\$5,000



Authority:

Ordinance No. 6033 (11/3/98).

Comments:

Increasing fine structure beginning with 4th false alarm (\$50).

Other Issues:

None.

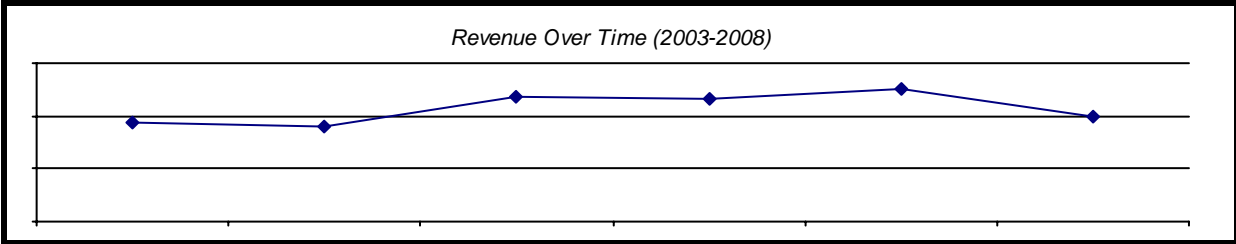
Combination Alarms

Services & Sales

Account No. 341.20-30

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$9,450	\$9,000	\$11,850	\$11,700	\$12,600	\$10,000



Authority:

Ordinance No. 6033 (11/3/98).

Comments:

Increasing fine structure beginning with 4th false alarm (\$50).

Other Issues:

None.

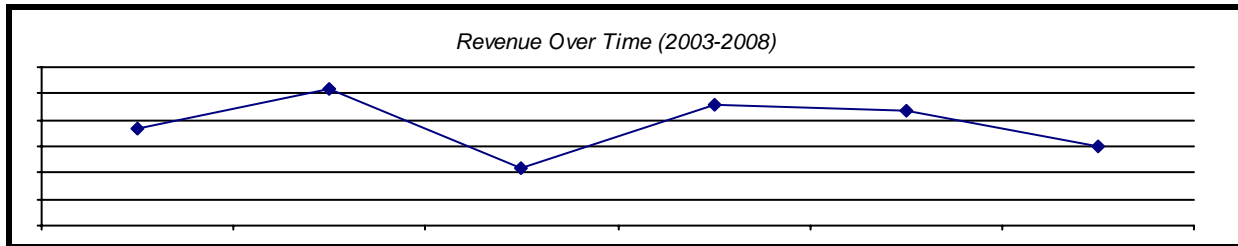
Pool Season Admissions

Services & Sales

Account No. 342.10-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$51,315	\$54,390	\$48,278	\$53,113	\$52,695	\$50,000



Authority:

Ordinance No. 5032 (4/15/97).

Comments:

2008: City Park, CiCo, and Northview Pools Season Passes: Children 12 and under \$30; Teens 13-17 \$35; Adults \$40; Senior Citizen 62+ \$30; Family Pass \$90.

Other Issues:

All fees were increased for 2008 by \$5 for individuals and \$20 for family passes in order to offset the minimum wage increase which was enacted in 2007.

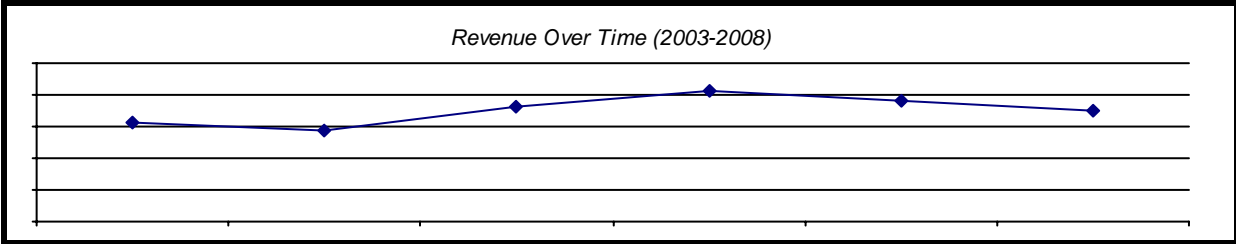
Pool Daily Admissions

Services & Sales

Account No. 342.10-02

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$30,998	\$28,781	\$35,949	\$41,201	\$37,901	\$35,000



Authority:

Ordinance No. 5032 (4/15/97).

Comments:

2008: City Park, CiCo, and Northview Pools Daily Admission: Children 12 and under \$2.00; Teens 13-17 \$2.50; Adults \$3.00; Senior Citizen 62+ \$2.00.

Other Issues:

All daily fees were increased for 2008 by \$.50 for individuals in order to offset the minimum wage increase which was enacted in 2007.

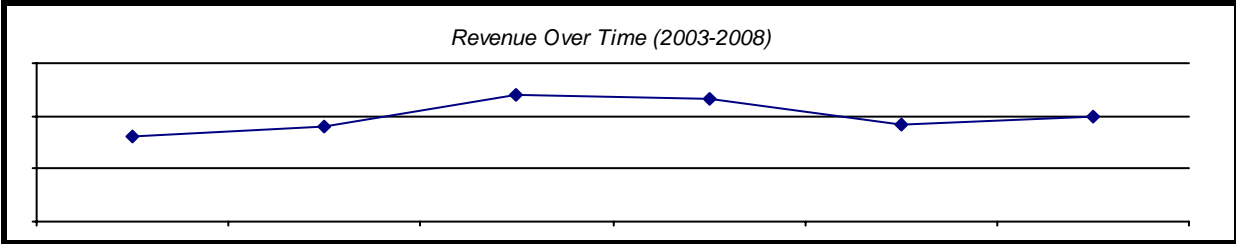
Pool Parties

Services & Sales

Account No. 342.10-04

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,630	\$1,790	\$2,397	\$2,310	\$1,835	\$2,000



Authority:

Ordinance No. 5032 (4/15/97).

Comments:

2008: City Park Pool is available for private parties from 9-10:30 p.m. Rates: under 50 people \$90; 51-79 people \$100; more than 80 \$120.

Other Issues:

Fees were increased for 2008 in order to offset the minimum wage increase which was enacted in 2007.

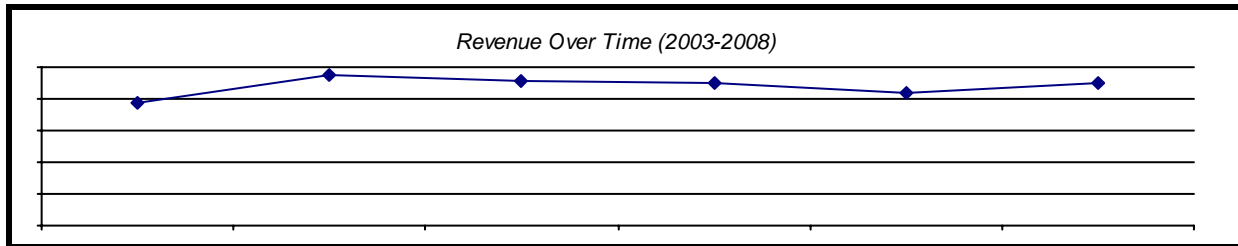
Swim Lessons: Cico

Services & Sales

Account No. 342.10-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$7,741	\$9,463	\$9,125	\$9,032	\$8,411	\$9,000



Authority:

Resolution 111803-A (11/18/03).

Comments:

2008: \$25 per 2-week session.

Other Issues:

Fees were increased for 2008 by \$5 per two-week session in order to offset the minimum wage increase which was enacted in 2007.

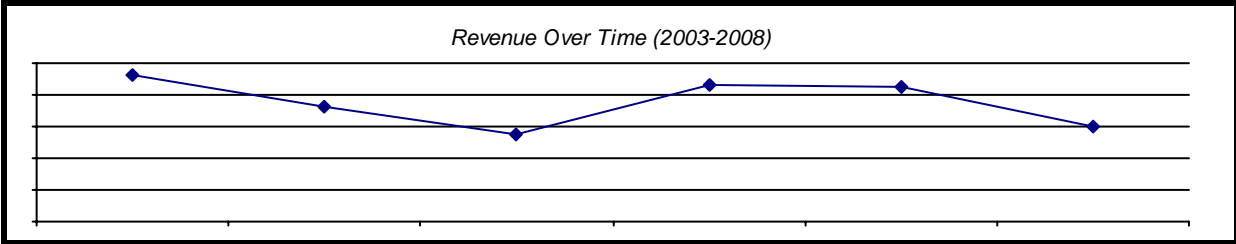
Swim Lessons: Northview

Services & Sales

Account No. 342.10-11

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$2,308	\$1,825	\$1,360	\$2,142	\$2,111	\$1,500



Authority:

Resolution 111803-A (11/18/03).

Comments:

2008: \$25 per 2-week session.

Other Issues:

Fees were increased for 2008 by \$5 per two-week session in order to offset the minimum wage increase which was enacted in 2007.

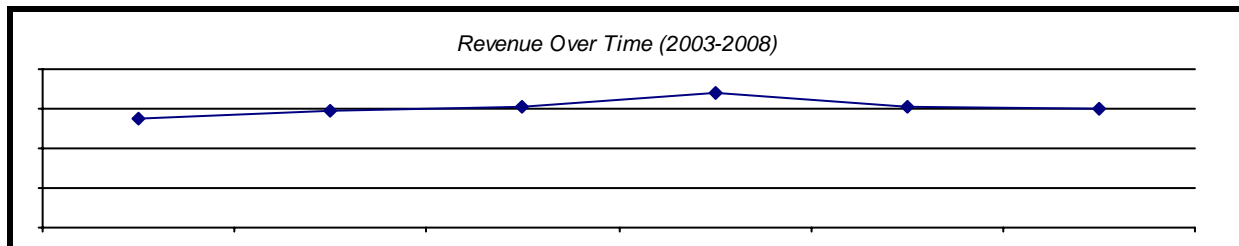
Swim Lessons: City Park

Services & Sales

Account No. 342.10-12

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$13,842	\$14,800	\$15,262	\$16,956	\$15,299	\$15,000



Authority:

Resolution 111803-A (11/18/03).

Comments:

2008: \$25 per 2-week session.

Other Issues:

Fees were increased for 2008 by \$5 per two-week session in order to offset the minimum wage increase which was enacted in 2007.

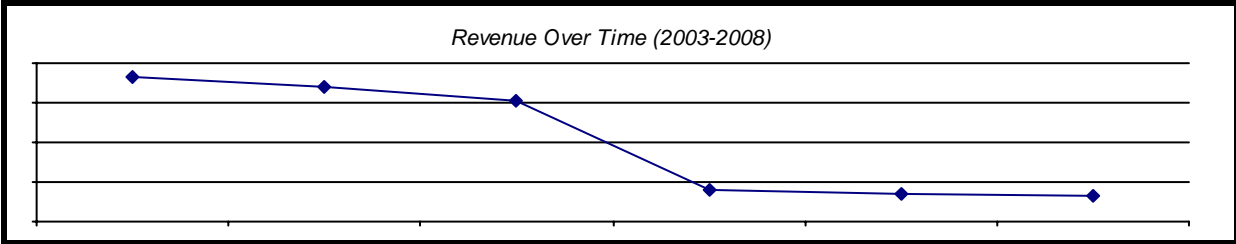
Recreation Concessions

Services & Sales

Account No. 4140.347.38-60 (and 61,62,63,64)

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$73,409	\$68,150	\$61,284	\$15,823	\$13,589	\$13,300



Authority:

Internal policy.

Comments:

Revenue from concession items sold at Twin Oaks, Anneberg, Griffith, CiCo Park, and the four City pools (City pool; CiCo; Douglass; and, Northview).

Other Issues:

Most concessions were privatized (contracted out to a private vendor) in 2006 and will remain with a private vendor in 2008.

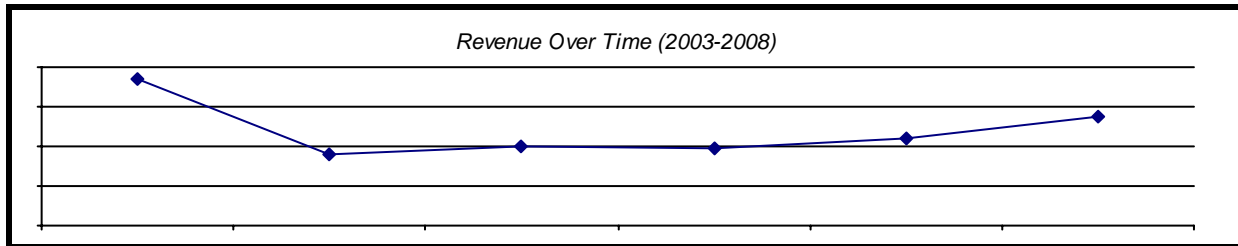
Recreation Program Fees

Services & Sales

Account No. 4140.342.40-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$507,196	\$488,004	\$489,909	\$489,736	\$492,006	\$497,600



Authority:

Resolution 111803-A (11/18/03).

Comments:

Parks & Recreation collects fees for a variety of activities and seasonal programs in which adults and children participate. 2006 and 2007 actual revenue and 2008 budgeted revenue includes \$14,637, \$25,853, and \$15,000 in Depot fees and charges.

Other Issues:

Fees were increased for all Recreation programs for 2008 due to the minimum wage increase enacted in 2007.

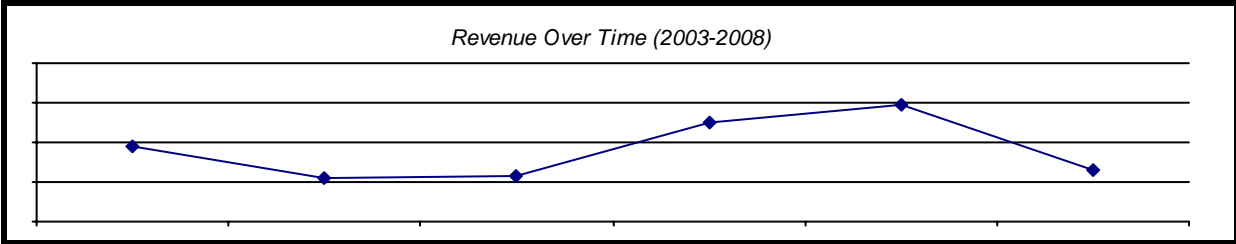
Administrative Project Fees

Services & Sales

Account No. 343.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$190,189	\$111,868	\$112,693	\$250,362	\$296,804	\$130,000



Authority:

KSA Chapter 12.

Comments:

Project fees are associated with major construction projects approved by the City Commission and include administrative as well as engineering reimbursements. Since it is not certain which projects will be approved or the timing of these projects, budget estimates are difficult at best.

Other Issues:

None.

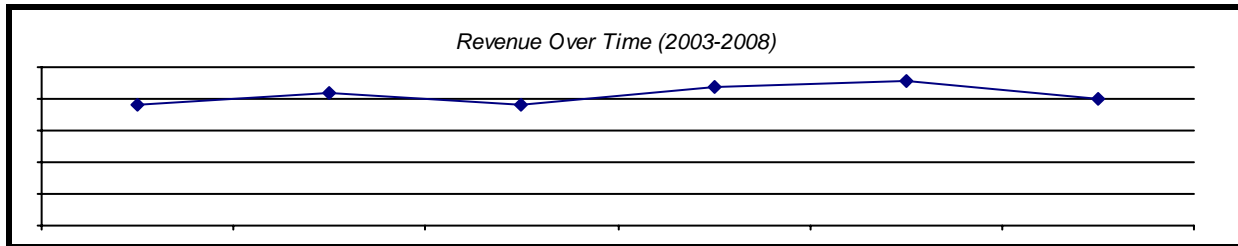
Boarding Fees

Services & Sales

Account No. 4900.344.10-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$19,010	\$20,788	\$19,205	\$21,920	\$22,866	\$20,000



Authority:

Ordinance No. 6139 (5/16/00).

Comments:

None.

Other Issues:

None.

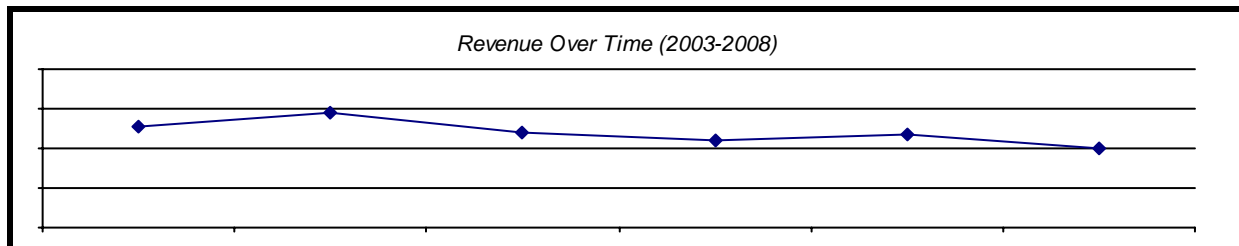
Adoption Fees

Services & Sales

Account No. 4900.344.10-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$25,435	\$28,940	\$24,160	\$21,980	\$23,548	\$20,000



Authority:

Ordinance No. 6139 (5/16/00).

Comments:

\$25 fee.

Other Issues:

None.

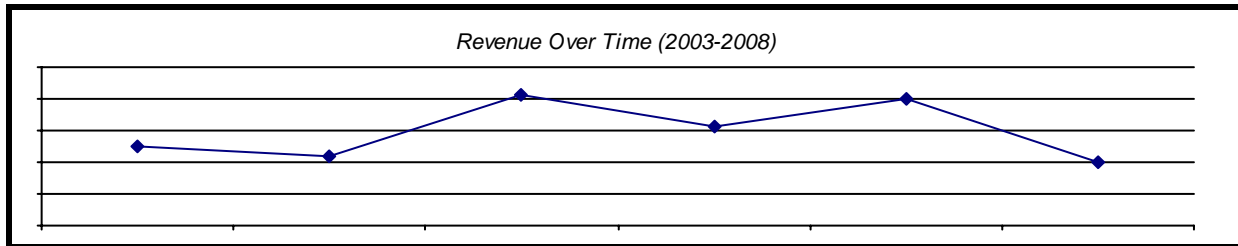
Rabies Fees

Services & Sales

Account No. 4900.344.30-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$2,500	\$2,200	\$4,130	\$3,120	\$3,980	\$2,000



Authority:

Ordinance No. 4589 (7/18/89).

Comments:

\$10 deposit forfeited after 10 days.

Other Issues:

None.

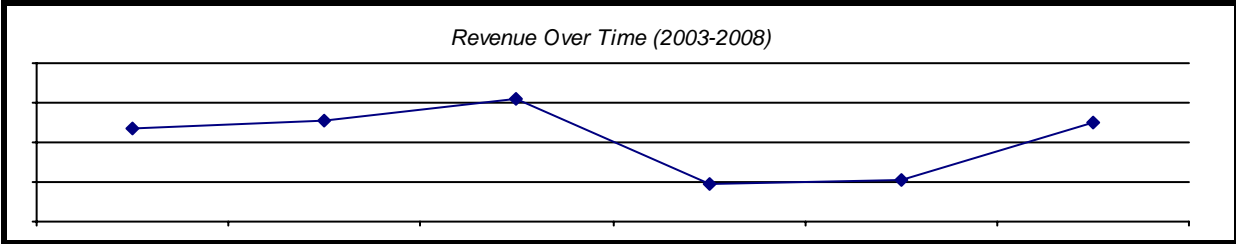
Spay/Neuter Deposit

Services & Sales

Account No. 4900.344.40-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$4,675	\$5,135	\$6,240	\$1,920	\$2,100	\$5,000



Authority:

Ordinance No. 6139 (5/16/00) & 6360 (10/07/03).

Comments:

\$40/cat; \$60/dog deposit which is refundable when the owner has the new animal spayed or neutered by his vet of choice; deposit forfeited after 30 days.

Other Issues:

The new ordinance allows the City Manager to adjust fees to stay in compliance with State standards.

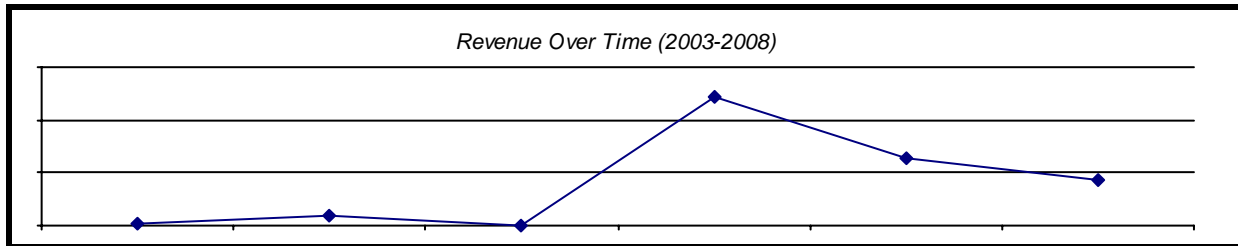
Miscellaneous

Services & Sales

Account No. 4900.344.50-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$256	\$1,776	\$186	\$24,191	\$12,746	\$8,599



Authority:

Internal policy.

Comments:

Undefined and variable revenues generated through Animal Shelter services.

Other Issues:

The bulk of these revenues in 2006 reflect payments made for in-house veterinarian services. A majority of these revenues have an off-setting expense. Actual "net revenues" more closely approximate the 2006 Budget for this line item.

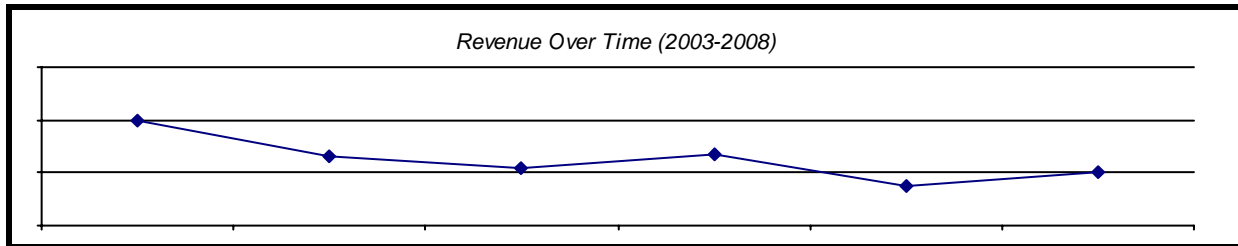
Taxable Miscellaneous

Services & Sales

Account No. 4900.344.50-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,002	\$653	\$548	\$682	\$371	\$500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

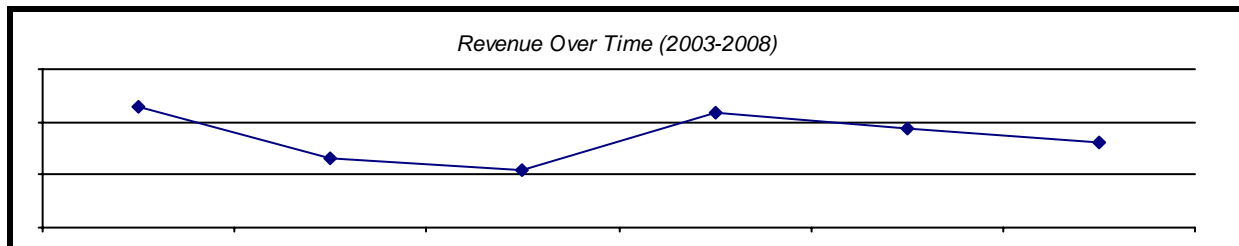
Airlines Landing Fees

Services & Sales

Account No. 1510.346.10-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$11,428	\$6,639	\$5,489	\$10,800	\$9,286	\$8,000



Authority:

Chapter 7, Section 7 of City's Code of Ordinances

Comments:

None.

Other Issues:

None.

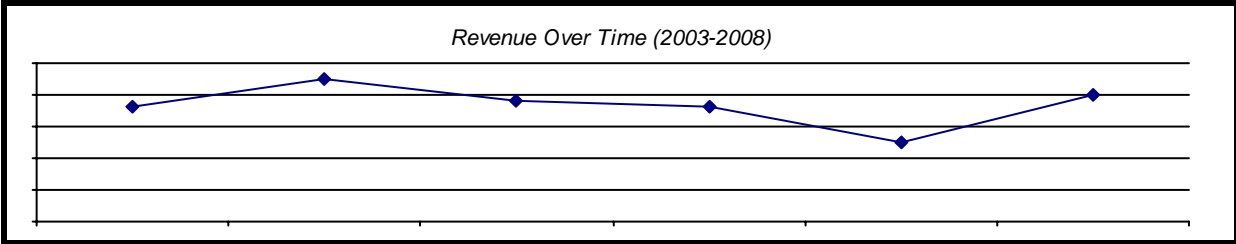
Charter Landing Fees

Services & Sales

Account No. 1510.346.10-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$18,269	\$22,352	\$19,147	\$17,975	\$12,569	\$20,000



Authority:

Chapter 7, Section 7 of City's Code of Ordinances

Comments:

None.

Other Issues:

None.

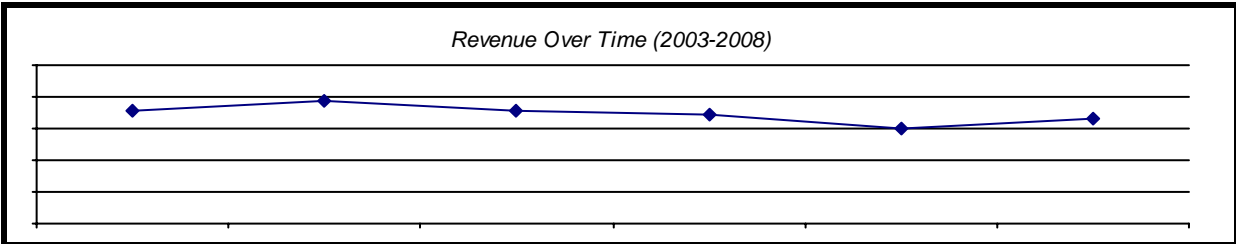
Fuel Flowage Fees

Services & Sales

Account No. 1510.346.20-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$35,776	\$38,872	\$35,559	\$34,162	\$29,888	\$33,000



Authority:

Chapter 7, Section 7 of City's Code of Ordinances

Comments:

None.

Other Issues:

None.

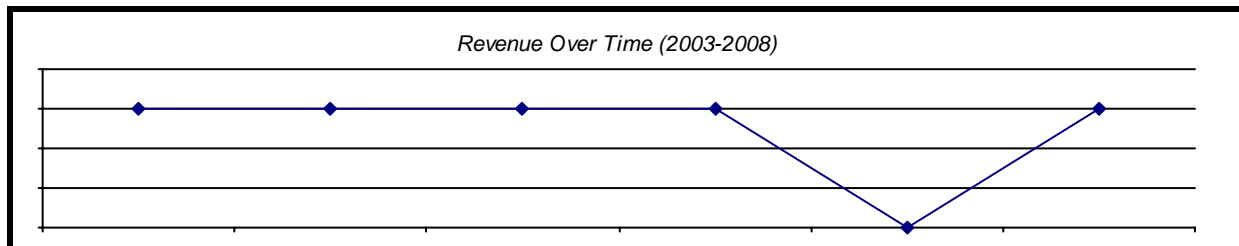
Airport Tie-Down Fees

Services & Sales

Account No. 1510.346.20-02

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$300	\$300	\$300	\$300	\$0	\$300



Authority:

Chapter 7, Section 7 of City's Code of Ordinances

Comments:

None.

Other Issues:

None.

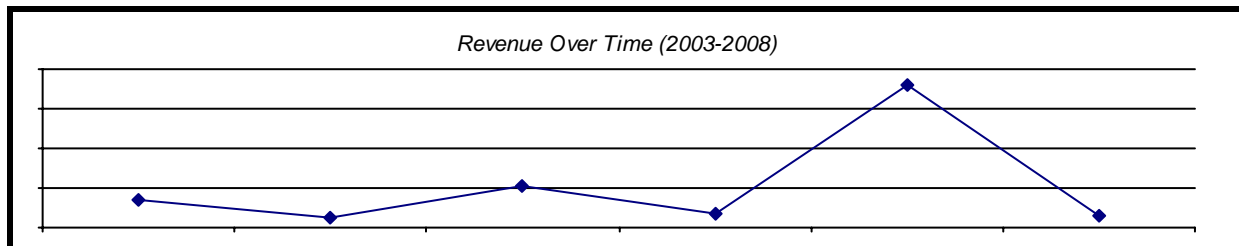
Airport Miscellaneous

Services & Sales

Account No. 1510.346.20-03

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$3,541	\$1,242	\$5,191	\$1,684	\$18,020	\$1,500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

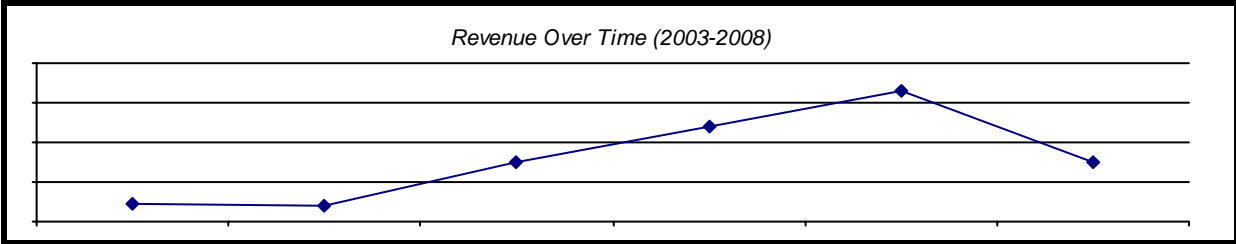
Airport Concessions

Services & Sales

Account No. 1510.346.20-05

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$22,602	\$21,200	\$74,822	\$118,872	\$164,470	\$75,000



Authority:

Separate lease agreement.

Comments:

The increase in revenues for 2005 and 2006 reflects the two car rental agencies located at the airport and the increase in business that both have maintained.

Other Issues:

None.

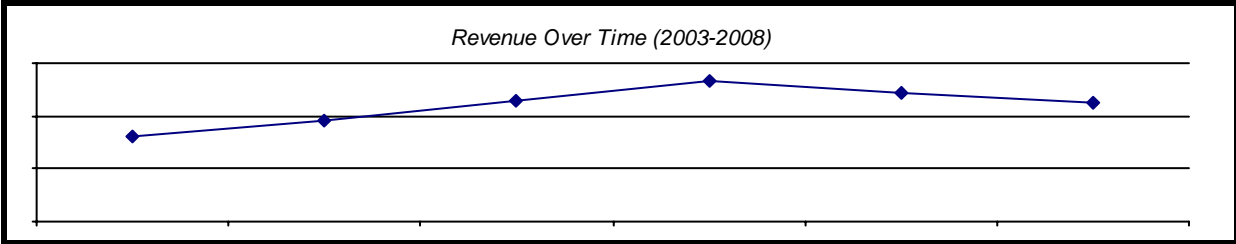
Passenger Facility Charge

Services & Sales

Account No. 1510.346.20-06

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$31,894	\$38,283	\$45,996	\$53,566	\$49,004	\$45,000



Authority:

Federal Aviation Administration and internal policy.

Comments:

None.

Other Issues:

None.

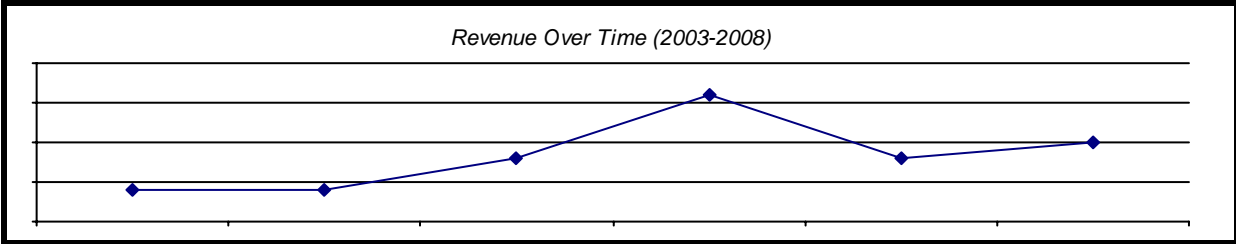
Sunset Cemetery Lot Sales

Cemetery Fees

Account No. 347.10-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$400	\$400	\$800	\$1,600	\$800	\$1,000



Authority:

Ordinance No. 4831 (12/7/93) & 5033 (4/15/97) & 6296 (10/1/02)

Comments:

Varies; See Chapter 9, Article II Sections 9-19 & 9-23 respectively.

Other Issues:

None.

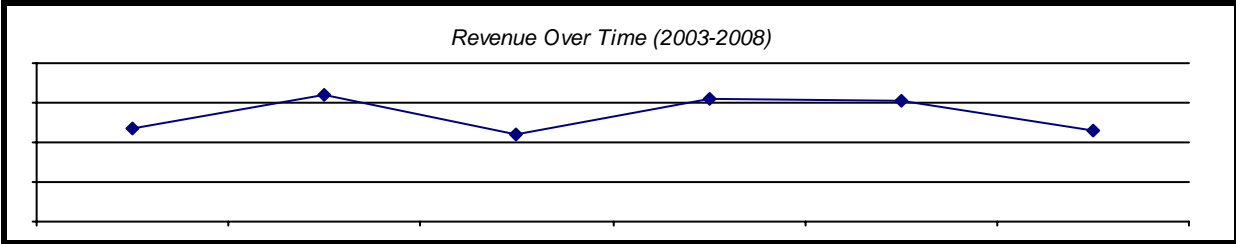
Sunrise Cemetery Lot Sales

Cemetery Fees

Account No. 347.10-02

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$23,591	\$31,898	\$21,915	\$31,133	\$30,510	\$23,000



Authority:

Ordinance No. 4832 (12/7/93) & 5033 (4/15/97) & 6296 (10/1/02).

Comments:

Varies; See Chapter 9, Article II Sections 9-19 & 9-23 respectively.

Other Issues:

None.

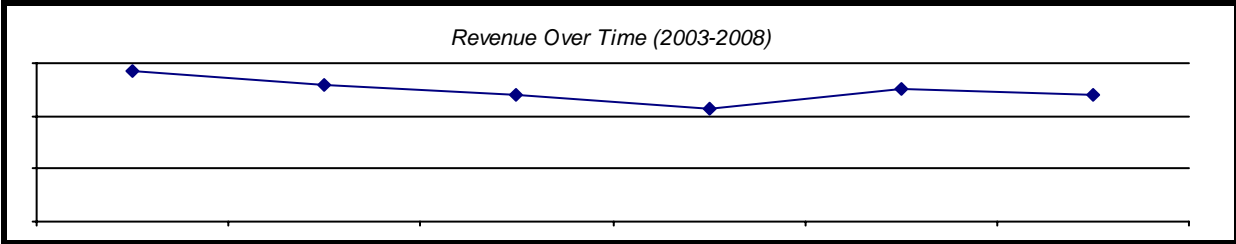
Sunset Cemetery Services

Cemetery Fees

Account No. 347.20-01

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$14,175	\$12,975	\$11,925	\$10,750	\$12,575	\$12,000



Authority:

Ordinance No. 4833 (12/7/93) & 5033 (4/15/97) & 6296 (10/1/02)

Comments:

Varies; See Chapter 9, Article II Sections 9-19 & 9-23 respectively.

Other Issues:

None.

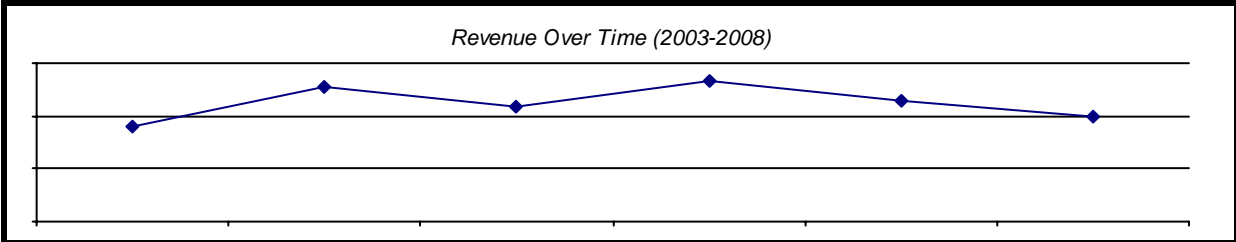
Sunrise Cemetery Services

Cemetery Fees

Account No. 347.20-02

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$18,185	\$25,580	\$21,695	\$26,610	\$23,060	\$20,000



Authority:

Ordinance No. 4834 (12/7/93) & 5033 (4/15/97) & 6296 (10/1/02).

Comments:

Varies; See Chapter 9, Article II Sections 9-19 & 9-23 respectively.

Other Issues:

None.

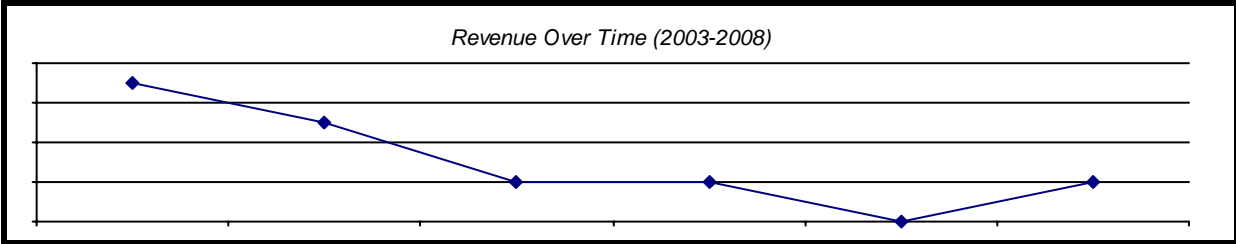
Cemetery Transfer Fees

Cemetery Fees

Account No. 347.30-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$175	\$125	\$50	\$50	\$0	\$50



Authority:

Ordinance No. 5033 (4/15/97).

Comments:

\$25 per transfer of deed.

Other Issues:

None.

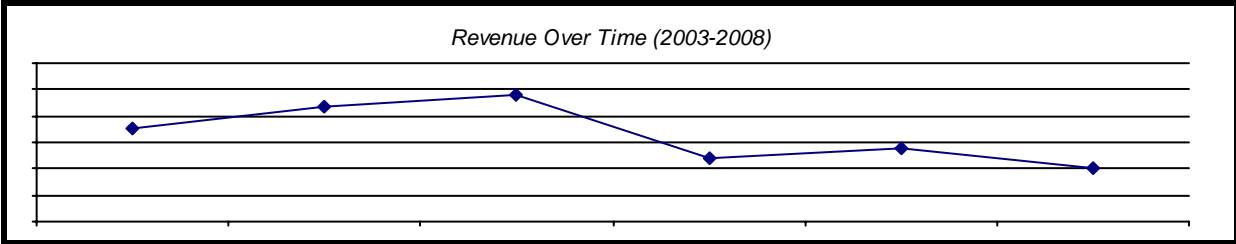
Municipal Court Fines

Fines

Account No. 351.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$876,804	\$919,140	\$940,795	\$820,215	\$840,144	\$800,000



Authority:

KSA Chapters 22 & 31.

Comments:

Varies depending on offense.

Other Issues:

None.

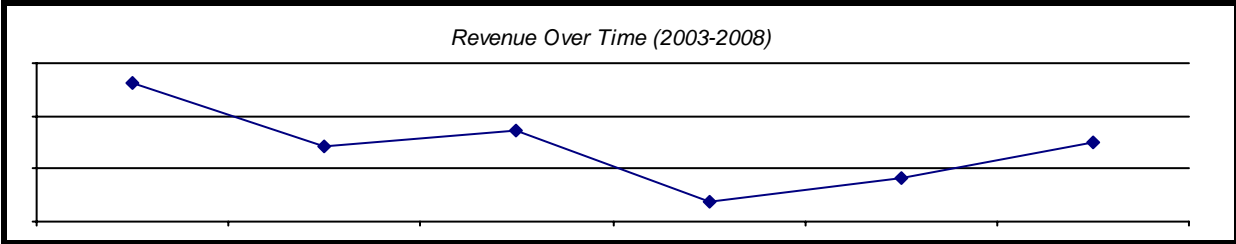
Court Fines Before Conversion

Fines

Account No. 351.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$2,612	\$1,413	\$1,741	\$375	\$840	\$1,500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

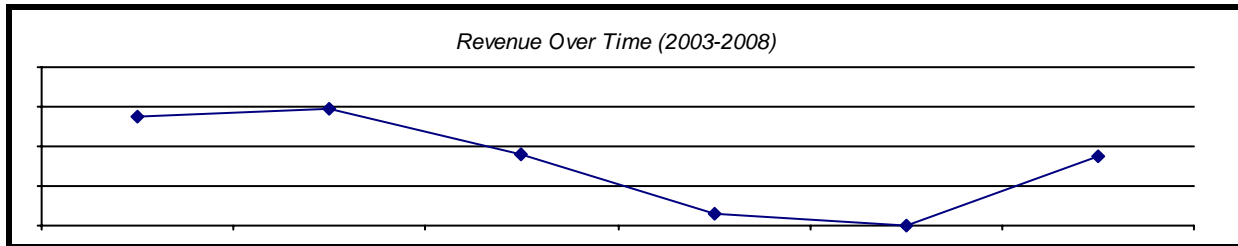
Domestic Violence Charges

Fines

Account No. 351.15.00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$549	\$587	\$360	\$60	\$0	\$350



Authority:

Ordinance No. 6142 (6/6/00).

Comments:

None.

Other Issues:

None.

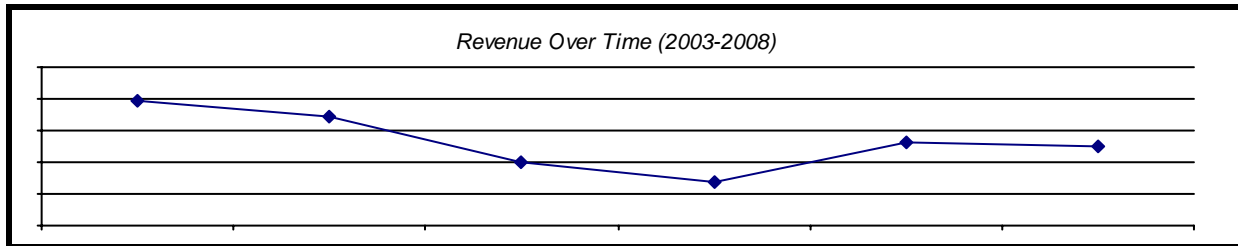
Attorney Fees

Fines

Account No. 351.25-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$7,829	\$6,815	\$4,046	\$2,793	\$5,203	\$5,000



Authority:

KSA Chapter 22.

Comments:

None.

Other Issues:

None.

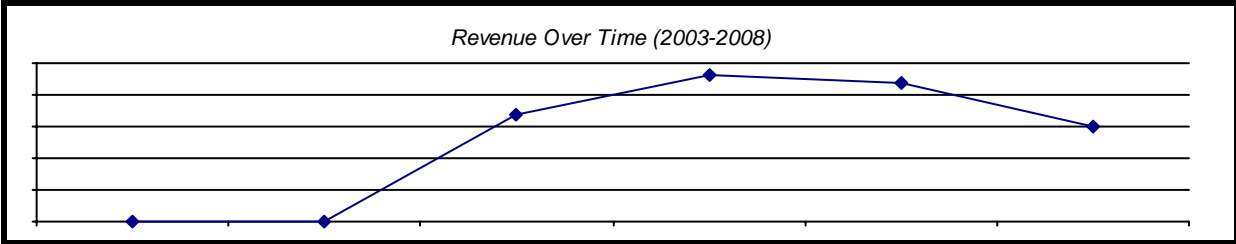
Miscellaneous Court Revenue

Fines

Account No. 351.99-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$1,695	\$2,301	\$2,180	\$1,500



Authority:

KSA Chapter 22.

Comments:

None.

Other Issues:

None.

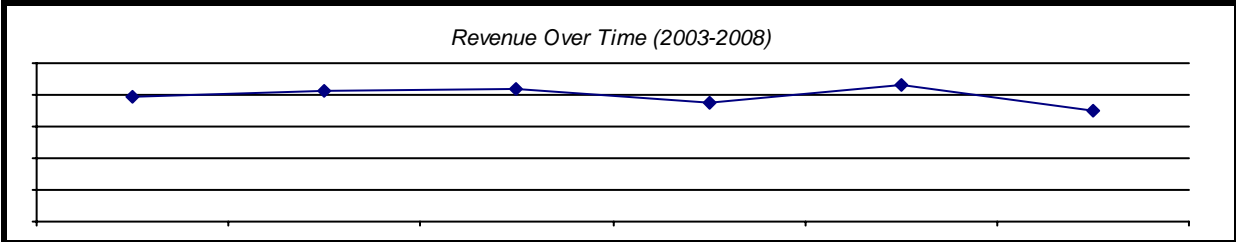
Court Costs

Fines

Account No. 352.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$391,367	\$412,363	\$420,318	\$375,184	\$434,111	\$350,000



Authority:

Charter Ord. 36 (1/4/00).

Comments:

\$50 per case.

Other Issues:

None.

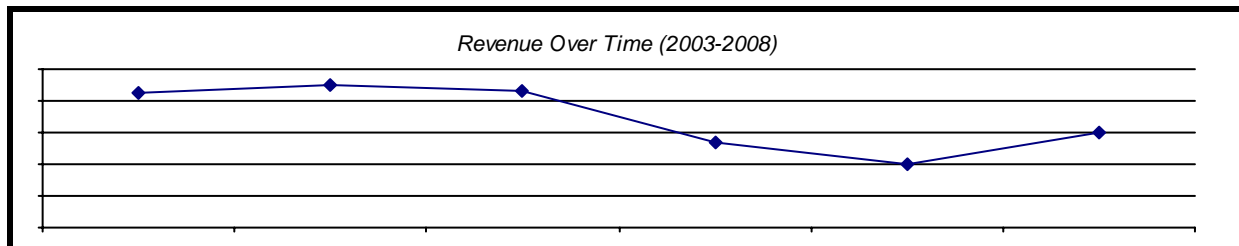
Victim Witness Fees

Fines

Account No. 352.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$32,522	\$32,983	\$32,589	\$29,409	\$27,990	\$30,000



Authority:

Charter Ord. No. 37 (6/6/00).

Comments:

None.

Other Issues:

None.

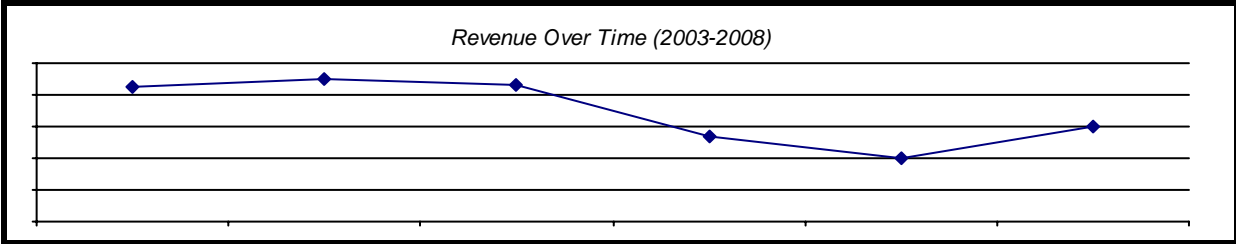
Crime Stopper

Fines

Account No. 352.11-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$8,124	\$8,251	\$8,151	\$7,356	\$6,996	\$7,500



Authority:

Charter Ord. 36 (1/4/00).

Comments:

None.

Other Issues:

None.

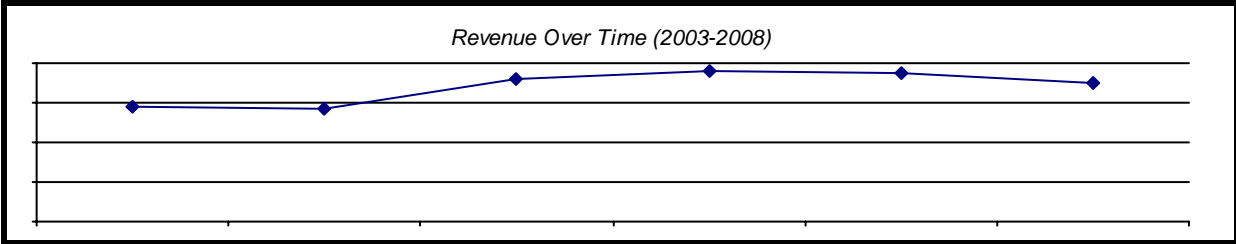
Parking Fines

Fines

Account No. 355.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$145,364	\$142,975	\$179,757	\$190,350	\$186,970	\$175,000



Authority:

Ordinance Nos.3122 (2/6/73); 4425 (7/21/87); 4981 (7/16/96); 4388 (1/6/87); 4290 (1/21/86).

Comments:

Varies; See Chapter 31, Article III, Sections 31-36, 31-63, 64, 65.

Other Issues:

None.

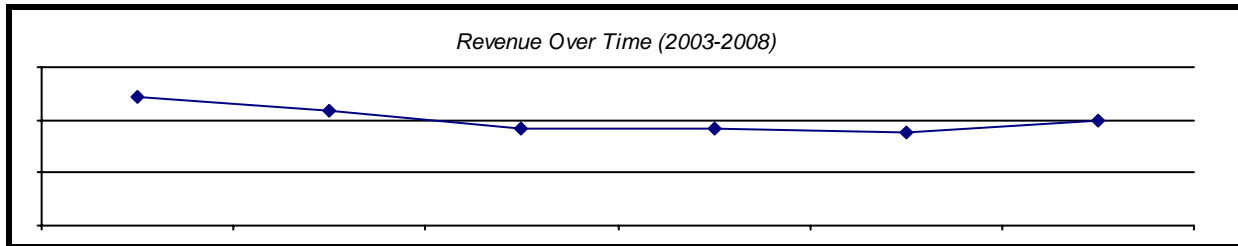
Traffic Violations

Fines

Account No. 355.15-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$121,906	\$109,434	\$92,766	\$91,592	\$88,716	\$100,000



Authority:

Ordinance No. 3870 (7/21/81).

Comments:

Not greater than \$500.

Other Issues:

None.

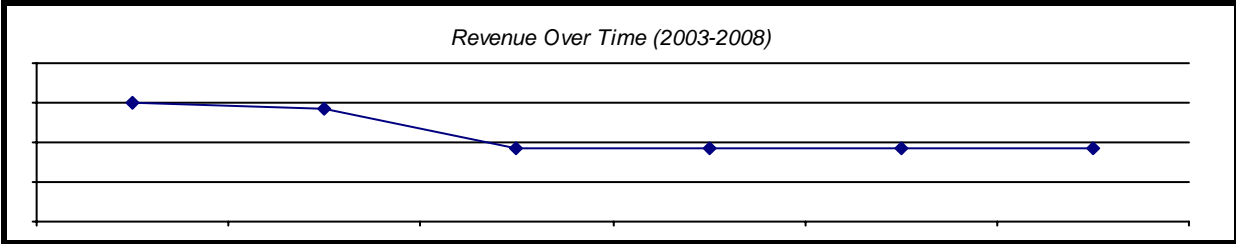
Mall Ground Rent

Use of Money & Property

Account No. 361.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$302,228	\$285,000	\$185,200	\$185,000	\$185,000	\$185,000



Authority:

Based on special agreement.

Comments:

2002--2004 includes annual profit-sharing amount. Due to sale of Mall and capital refinancing, profit-sharing has not occurred since 2004.

Other Issues:

None.

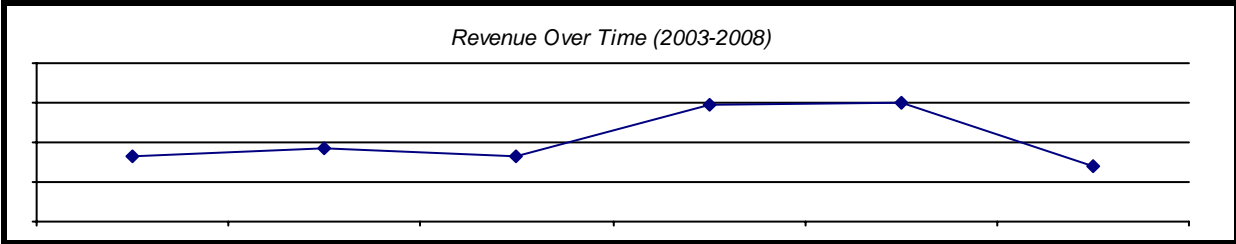
Hangars

Use of Money & Property

Account No. 1510.361.20-10

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$53,298	\$54,160	\$53,220	\$59,843	\$59,941	\$52,000



Authority:

Through various private lease agreements with the City.

Comments:

None.

Other Issues:

None.

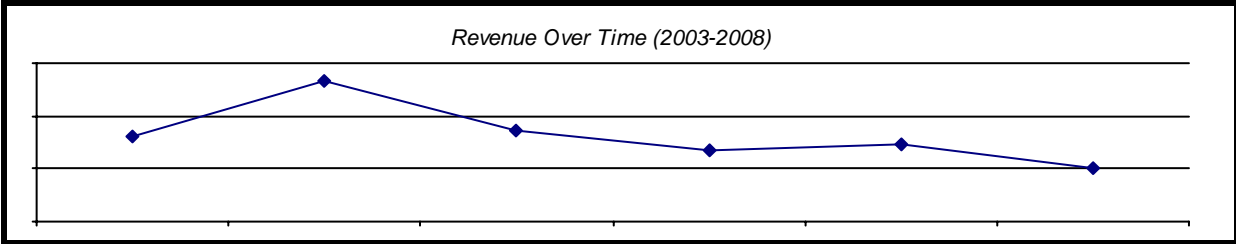
GATTS Hangar

Use of Money & Property

Account No. 1510.361.20-15

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$16,093	\$26,539	\$17,333	\$13,421	\$14,762	\$10,000



Authority:

Through lease agreement with the City.

Comments:

None.

Other Issues:

None.

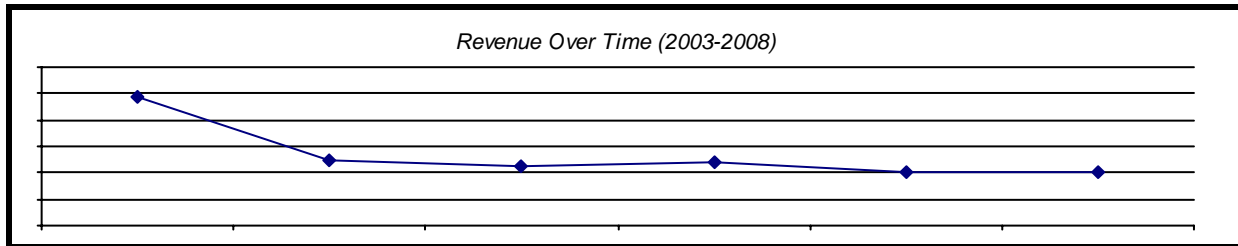
Airport Office Rent

Use of Money & Property

Account No. 1510.361.20-20

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$65,773	\$60,889	\$60,493	\$60,868	\$60,031	\$60,000



Authority:

Based on special agreement with the City.

Comments:

None.

Other Issues:

None.

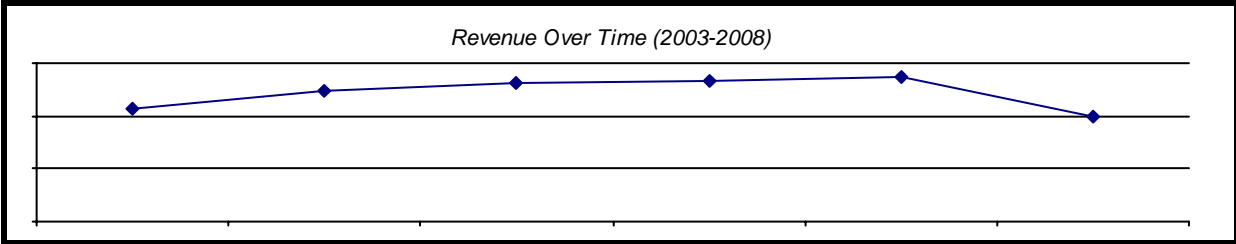
Stone Hangar

Use of Money & Property

Account No. 1510.361.20-30

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$10,752	\$12,429	\$13,046	\$13,391	\$13,624	\$10,000



Authority:

Through private lease agreement with the City.

Comments:

None.

Other Issues:

None.

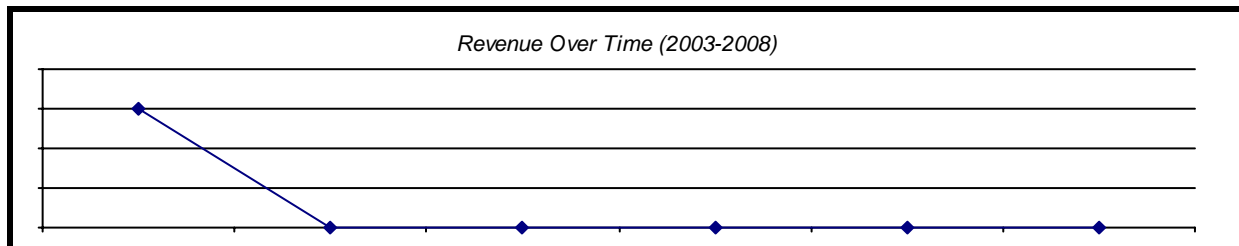
Airport Common Area

Use of Money & Property

Account No. 1510.361.20-40

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$600	\$0	\$0	\$0	\$0	\$0



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

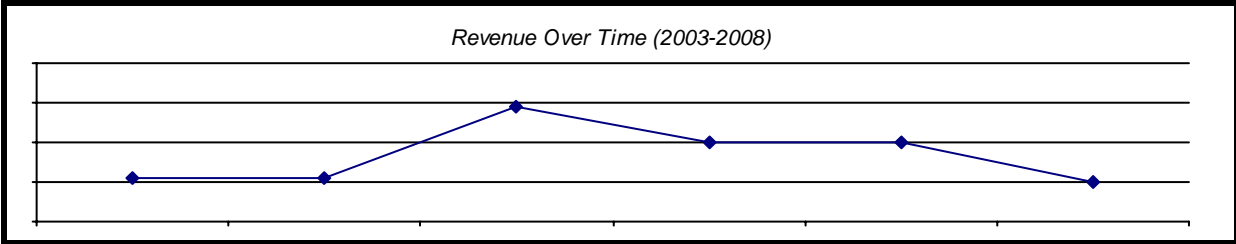
Land Leases

Use of Money & Property

Account No. 1510.361.20-60

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,080	\$1,080	\$2,880	\$1,980	\$1,980	\$1,000



Authority:

Through a private lease agreement with the City.

Comments:

None.

Other Issues:

None.

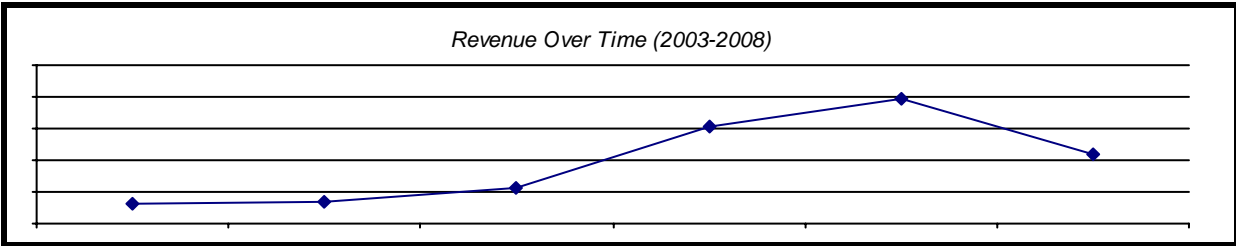
Investment Interest

Use of Money & Property

Account No. 362.01-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$123,184	\$132,715	\$219,878	\$614,445	\$786,582	\$437,616



Authority:

KSA 12-1677b.

Comments:

City has been granted expanded investment powers in accordance with state law.

Other Issues:

None.

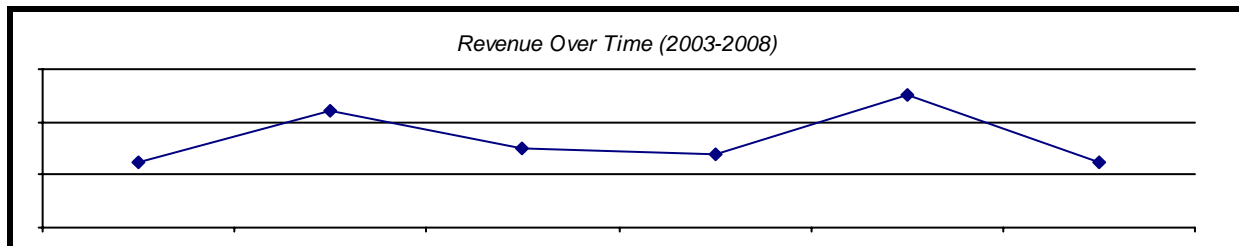
Airport Farm Income

Use of Money & Property

Account No. 1510.363.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$24,419	\$44,463	\$30,300	\$28,049	\$50,504	\$25,000



Authority:

Through private lease agreement with the City.

Comments:

None.

Other Issues:

None.

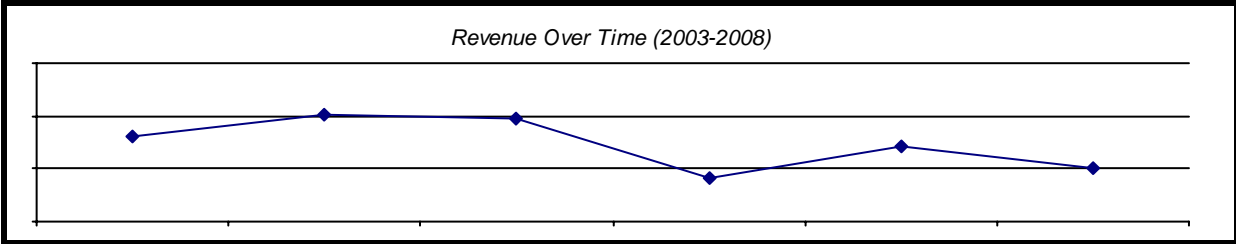
Copying Reimbursement

Contributions & Transfers

Account No. 371.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$811	\$1,004	\$971	\$420	\$711	\$500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

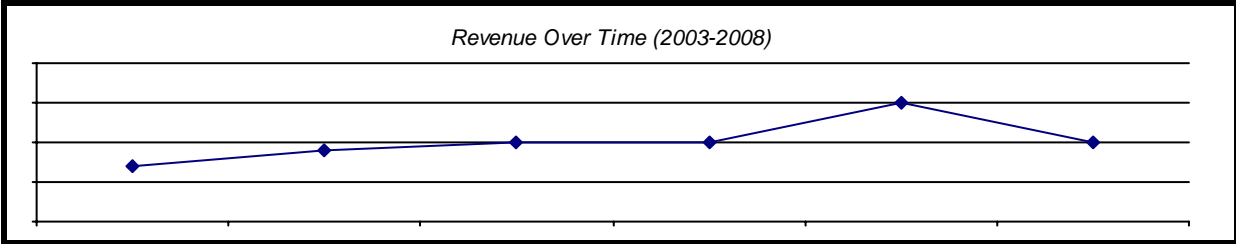
Postage Reimbursement

Contributions & Transfers

Account No. 371.11-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$76,995	\$79,000	\$80,000	\$80,000	\$85,000	\$80,000



Authority:

Internal policy.

Comments:

Majority of this revenue comes from utilities to cover costs associated with mailing monthly utility bills.

Other Issues:

None.

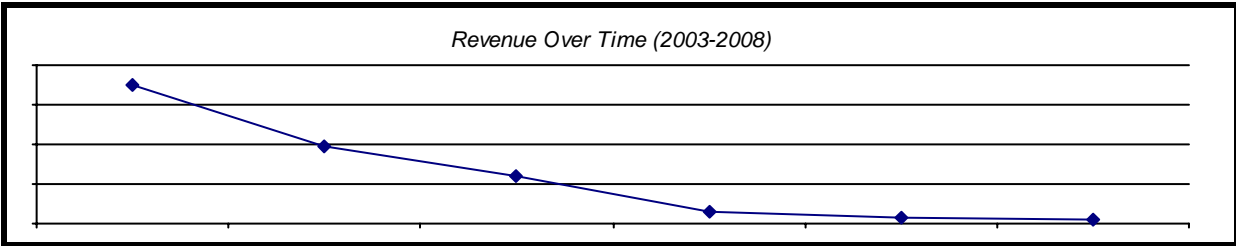
Other Reimbursements

Contributions & Transfers

Account No. 371.12-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$70,328	\$38,997	\$24,016	\$6,369	\$3,393	\$2,000



Authority:

Internal policy.

Comments:

Accounts for miscellaneous reimbursements. 2003 through 2006 also include the reimbursements for the employee lease program which is no longer in place.

Other Issues:

None.

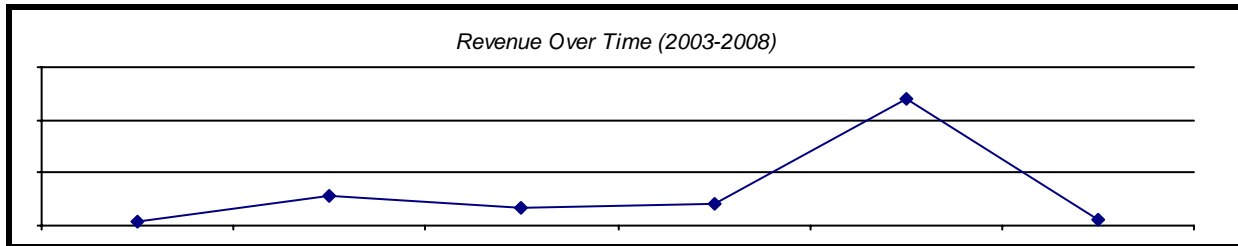
Miscellaneous Revenue

Contributions & Transfers

Account No. 372.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$11,610	\$114,779	\$68,335	\$81,237	\$481,804	\$25,000



Authority:

Internal policy.

Comments:

Accounts for revenues received which do not have a specific revenue account code.

Other Issues:

None.

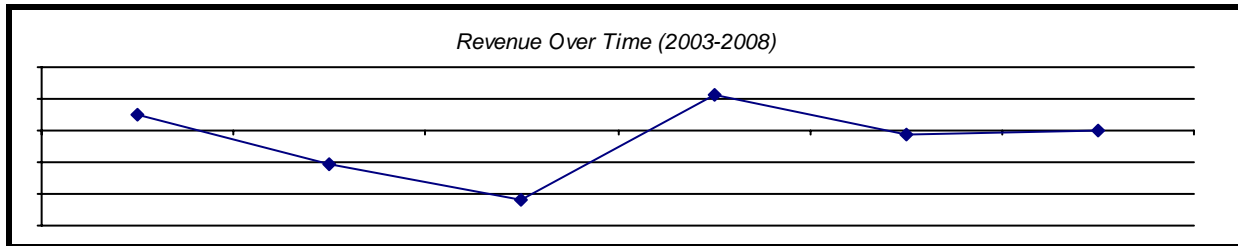
Cash Long/Short

Contributions & Transfers

Account No. 373.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$101	(\$212)	(\$436)	\$222	(\$22)	\$0



Authority:

Internal policy.

Comments:

Typically, this account is used to reconcile cash register receipts against actual revenue deposited.

Other Issues:

None.

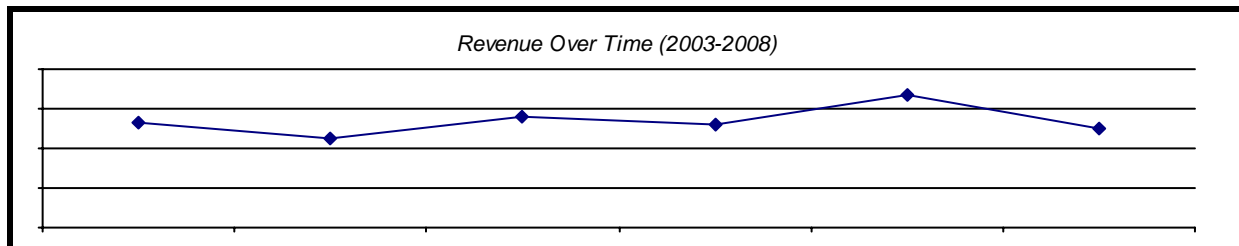
Animal Shelter Donations

Contributions & Transfers

Account No. 4900.376.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$5,290	\$4,510	\$5,573	\$5,215	\$6,652	\$5,000



Authority:

Internal policy.

Comments:

Voluntary private donations for general use at the Shelter.

Other Issues:

None.

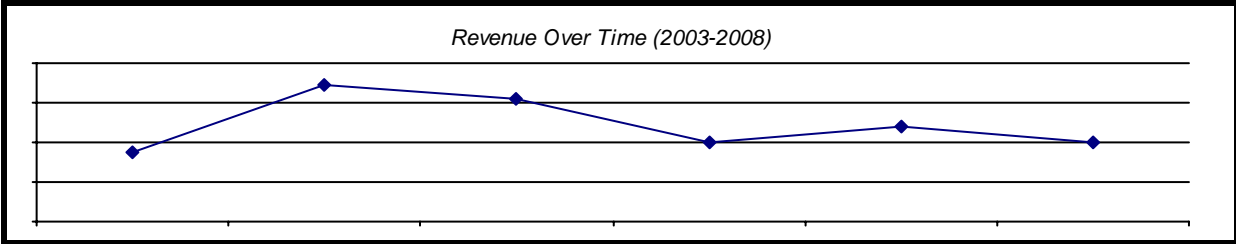
Animal Shelter Restricted Donations

Contributions & Transfers

Account No. 4900-376.10-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$17,296	\$34,584	\$30,906	\$19,938	\$23,783	\$20,000



Authority:

Internal policy.

Comments:

Voluntary private donations given for a specific purpose. Some donations are given with an expressed intent on how they are to be spent.

Other Issues:

None.

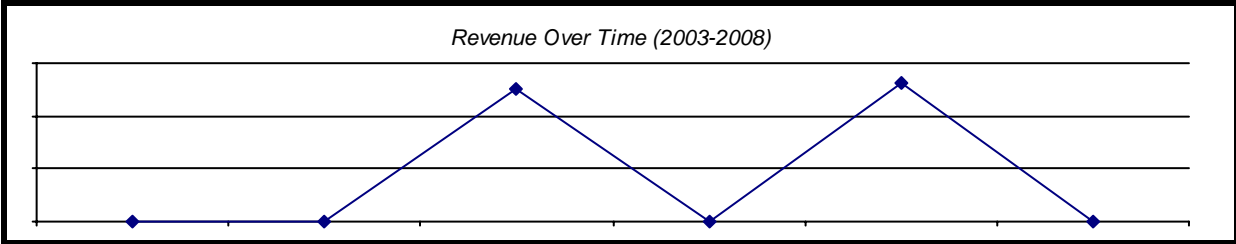
Cancel by Encumbrance

Contributions & Transfers

Account No. 379.00-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$5,062	\$0	\$5,217	\$0



Authority:

Internal policy.

Comments:

Prior budgeted expenditures which were not purchased although the funds were reserved.

Other Issues:

None.

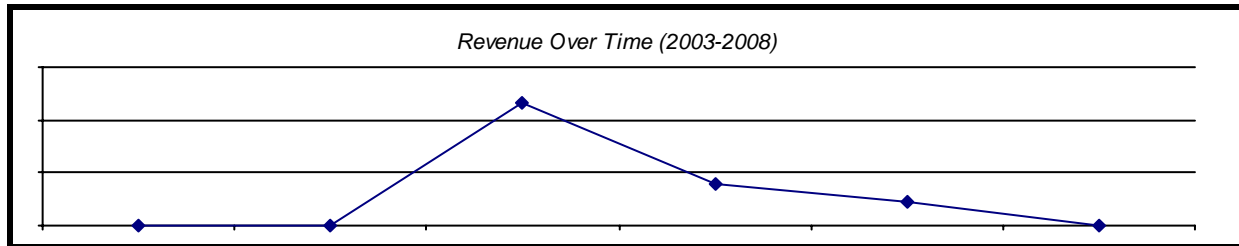
Insurance-Property

Risk Management

Account No. 9110-380.88-50

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$115,718	\$40,200	\$22,224	\$0



Authority:

Internal policy for property claims against insurance companies for damaging City property.

Comments:

None.

Other Issues:

None.

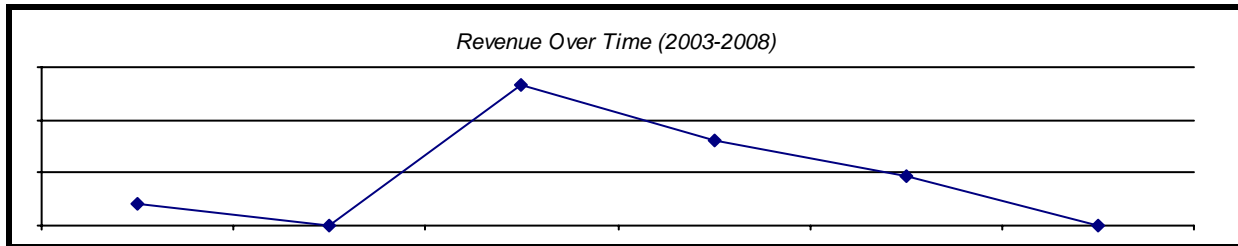
Damages to City Property

Risk Management

Account No. 371.13-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$2,154	\$30	\$13,360	\$8,094	\$4,612	\$0



Authority:

Internal policy to reclaim damages from insurance companies/private individuals for damaging City property.

Comments:

None.

Other Issues:

None.

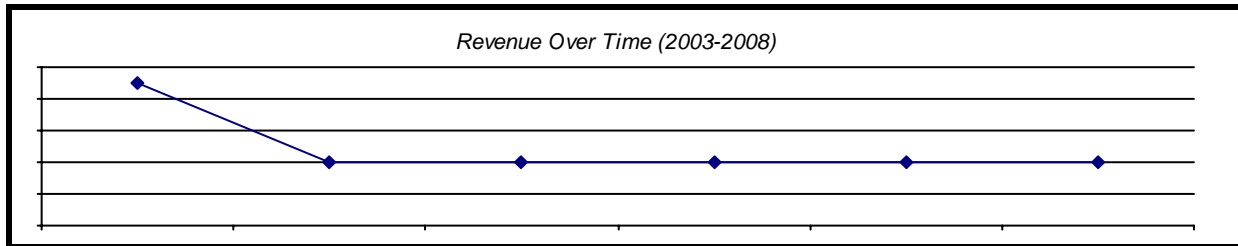
Fee in Lieu of Tax Transfer

Transfers

Account No. 391.11-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$505,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000



Authority:

Internal policy.

Comments:

Utility transfers intended to pay part of property taxes associated with other public utilities.

Other Issues:

None.

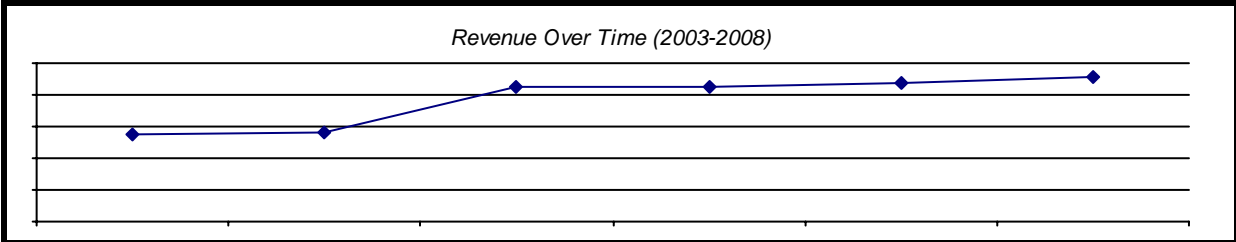
Administration Fee Transfer

Transfers

Account No. 391.12-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$552,400	\$557,400	\$851,500	\$852,500	\$872,500	\$907,500



Authority:

Internal policy.

Comments:

Transfer intended to pay part of management and administrative costs associated with operating the City's Water and Wastewater Utilities.

Other Issues:

None.

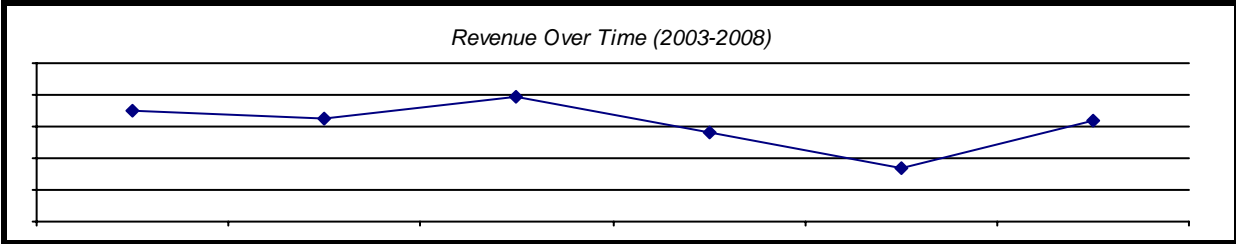
Sales Tax Transfer

Transfers

Account No. 391.13-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$1,742,950	\$1,620,872	\$1,954,028	\$1,420,500	\$849,900	\$1,581,900



Authority:

Internal policy.

Comments:

Transfers made from the Sales Tax Fund in order to minimize property tax requirements in the General Fund.

Other Issues:

None.

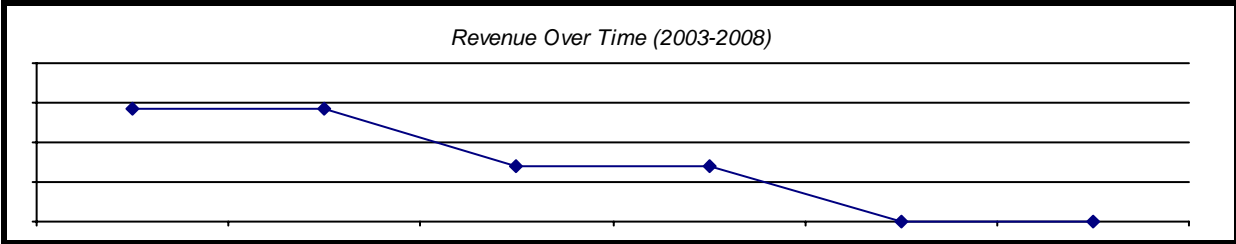
Special Street and Highway

Transfers

Account No. 391.14-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$572,000	\$572,000	\$278,000	\$278,000	\$0	\$0



Authority:

Internal policy.

Comments:

Historically, this transfer was intended to offset employee costs within the Street Division. City Management recommended (with City Commission approval) to phase out this transfer in the future in order to provide more funds for ongoing street maintenance.

Other Issues:

None.

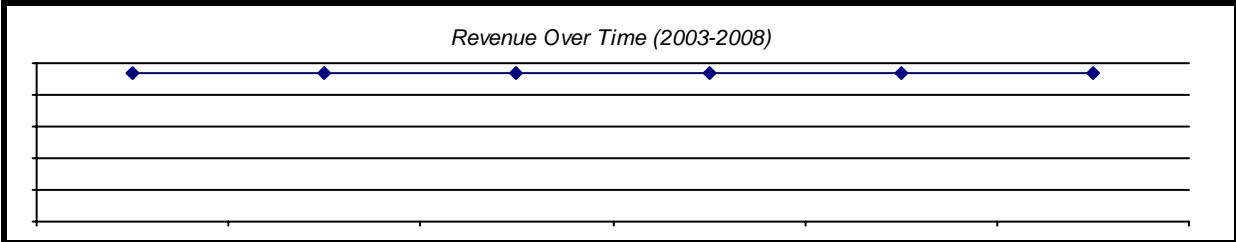
Franchise Fee Transfer

Transfers

Account No. 391.15-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000



Authority:

Internal policy.

Comments:

Utilities transfer intended to pay part of franchise fees associated with public utilities.

Other Issues:

None.

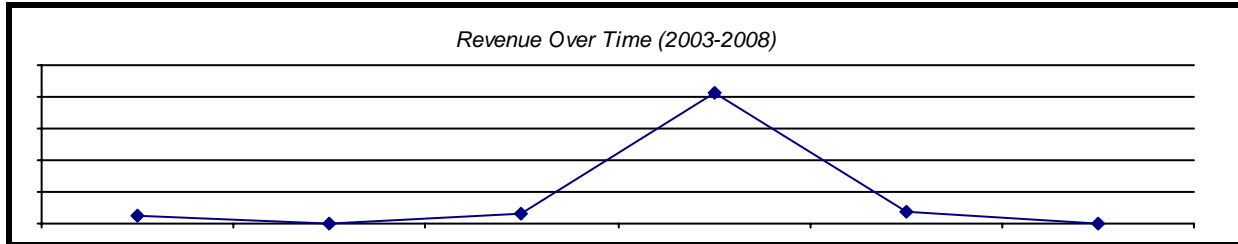
Transfer from Special Revenue

Transfers

Account No. 391.17-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$5,429	\$0	\$5,832	\$82,022	\$7,260	\$0



Authority:

Internal policy.

Comments:

Miscellaneous transfers that may be made during the year from special revenue funds to cover a particular one-time expense.

Other Issues:

None.

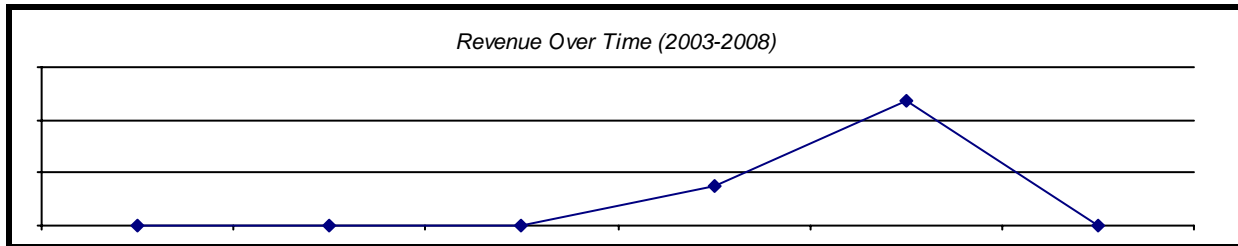
Transfer from Cap. Project

Transfers

Account No. 391.21-00

History

2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Budget
\$0	\$0	\$0	\$38,188	\$117,573	\$0



Authority:

Internal policy.

Comments:

Transfers made to close out a project that had an original contribution from General Fund.

Other Issues:

None.

2008 General Fund Revenue Survey

