

CITY COMMISSION AGENDA MEMO
February 1, 2007

FROM: Bernie Hayen, Director of Finance

MEETING: February 13, 2007

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 fund the annual City Budget. .

As the 2008 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 as preparation for the 2008 City Budget begins.

DISCUSSION

Early indicators from the closing of the 2006 budget suggest that the City's financial position will again be strong in 2007. Sales tax collections in 2006 were at an all-time high for the second year in a row and, coupled with prudent Departmental spending, have contributed to the largest cash carry over ever experienced in the City's General Fund at the start of a budget year (in this case, 2007).

The main focus of this work session is 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 2006* since not all outstanding warrants have cleared and some 2006 encumbrances are still being finalized.

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 2007 Annual Report on City Revenues as presented.

POSSIBLE MOTION

No motion is needed.

Attachments:

1. Beginning Cash Balances
2. General Operating Fund Revenues
3. General Operating Fund Revenue Projections
4. General Fund Forecasting Worksheet
5. Special Revenue, Debt Service, and Enterprise Funds
6. Bond & Interest Forecast
7. Special Street & Highway Forecast
8. Economic Development Opportunity Fund
9. Water History and Forecast
10. Wastewater History and Forecast
11. Stormwater History and Forecast
12. Sales Tax Forecast
13. 2008—2013 City Budget and Capital Improvement Program Calendar
14. Annual Revenue Survey for the General Fund

(1) Beginning Cash Balances

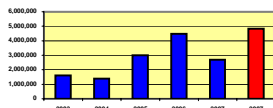
Fund Acct.	Tax Levy	Fund	2003	2004	2005	2006	(Budgeted) 2007	(Actual) 2007	Variance
001	*	General Operating	1,612,118	1,392,548	3,001,465	4,485,426	2,700,000	4,825,676	2,125,676
102		City-University	0	0	0	0	0	0	0
103		Aggieville BID	569	3,653	3,593	3,641	500	404	(96)
104		Downtown BID	325	914	676	677	500	2,089	1,589
105		Economic Development	906,584	642,514	1,323,907	2,343,754	3,580,684	3,225,737	(354,947)
106	*	Employee Benefits	44,424	101,244	145,912	140,140	50,000	56,162	6,162
107	*	Fire Equipment Reserve	360,847	117,408	17,089	21,612	18,500	143,052	124,552
108	*	Fire Pension (KPF)	405	12,059	17,487	5,627	0	772	772
109	*	General Improvement	105,977	82,000	83,624	113,213	62,813	72,675	9,862
110	*	Industrial Promotion	340,313	388,325	304,431	330,886	260,888	588,775	327,887
111	*	Library	16,668	15,813	19,077	31,321	12,000	21,562	9,562
112	*	Library Employee Benefits	0	3	2,986	8,543	2,000	5,094	3,094
113	*	Park Development	75,608	72,714	48,289	71,504	171,504	232,580	61,076
115		Sales Tax Transfer	337,500	715,908	1,203,130	1,551,197	500,000	926,745	426,745
116		Special Alcohol	292,807	270,022	119,467	57,970	59,644	66,203	6,559
117		Special Parks & Recreation	115,724	136,679	201,037	360,337	287,760	369,774	82,014
118		Special Street & Highway	545,929	255,951	246,935	292,747	217,000	332,345	115,345
119		Special Sunset Zoo	25,631	33,286	54,128	46,111	20,000	54,324	34,324
120		Tax Increment Finance	300,365	0	0	0	0	0	0
121		Tourism and Convention	141,059	167,584	130,741	156,960	24,960	20,368	(4,592)
123	*	Riley County Health Department	1,254	1,188	2,817	4,693	1,500	5,456	3,956
124	*	Riley County Police Department	0	197,262	96,214	153,857	57,600	175,718	118,118
301	*	Bond and Interest	1,883,277	1,268,488	2,898,728	3,210,576	2,900,517	3,285,358	384,841

NON-ENTERPRISE FUNDS: 7,107,384 5,875,563 9,921,733 13,390,791 10,928,370 14,410,869

501		Water	8,658,547	8,515,196	6,703,263	6,956,794	4,804,569	5,186,757	382,188
521		Wastewater	2,820,039	3,414,964	3,425,554	3,470,512	2,462,105	3,245,865	783,760
531		Stormwater	328,760	548,727	512,867	517,833	274,911	420,732	145,821

ENTERPRISE FUNDS: 11,807,346 12,478,888 10,641,684 10,945,139 7,541,585 8,853,354

TOTALS: 18,914,730 18,354,451 20,563,417 24,335,930 18,469,955 23,264,223 4,794,268



(2) General Operating Fund Revenues

REVENUES		----- 2006 -----			----- 2007 -----			2008	
		Budgeted	Actual	Percent of actual	Budgeted	Estimated	Percent of estimated	Projected	Percent of projected
	<i>Beginning Fund Balance</i>	2,500,000	4,485,426	19%	2,700,000	4,825,676	21%	3,328,710	15%
1	Taxes & Assessments	1,061,170	1,069,717	5%	1,092,214	1,100,000	5%	1,600,000	7%
2	Sales Taxes	5,975,000	6,835,608	29%	5,954,750	7,000,000	30%	7,280,000	33%
3	Franchise Fees	1,711,000	2,001,061	9%	2,175,000	2,050,000	9%	2,091,000	9%
4	Other Local Taxes	289,168	355,733	2%	331,500	356,000	2%	357,780	2%
5	Business Licenses & Permits	129,500	124,573	1%	117,500	125,000	1%	125,625	1%
6	Non-Business Licenses	467,100	863,380	4%	510,500	798,000	3%	801,990	4%
8	Services & Sales	1,392,500	1,280,654	5%	1,481,408	1,350,000	6%	1,356,750	6%
9	Municipal Court Revenues	1,604,500	1,519,636	6%	1,690,850	1,550,000	7%	1,557,750	7%
10	Use of Money and Property	405,000	976,997	4%	533,000	900,000	4%	904,500	4%
11	Contributions and Other Revenue	138,800	241,696	1%	128,000	225,000	1%	228,375	1%
12	Transfers	3,521,000	3,641,210	16%	2,692,400	2,692,400	12%	2,692,400	12%
General Fund Revenues:		19,194,738	23,395,691	100%	19,407,122	22,972,076	100%	22,324,880	100%

1	Property Taxes & Assessments	...includes property, motor vehicle, and delinquent taxes [See pages 1-4 in <i>Survey</i>]
2	Sales Taxes	...includes City sales taxes, County sales taxes, and compensating use taxes [See pages 7-12, in <i>Survey</i>]
3	Franchise Fees	...includes cable, telecommunications, gas, and electric [See pages 13-15 in <i>Survey</i>]
4	Other Local Taxes	...includes PILOT fees and special alcohol taxes [See pages 5-6 and 107-108 in <i>Survey</i>]
5	Business Licenses & Permits	...includes cereal malt beverage and contractor's licenses [See pages 16-23 in <i>Survey</i>]
6	Non-Business Licenses	...includes building permits, and planning fees [See pages 24-36 in <i>Survey</i>]
7	Services & Sales	...includes swimming pool, concessions, recreation, and administrative fees [See pages 37-69 in <i>Survey</i>]
8	Municipal Court	...includes court charges and parking fines [See pages 70-79 in <i>Survey</i>]
9	Use of Money & Property	...includes mall rent, Airport leases, and investments [See pages 80-88 in <i>Survey</i>]
10	Contributions & Transfers	...includes transfers from utilities, sales tax fund, and special street and highway plus internal revenues [See pages 89-106 in <i>Survey</i>]

(3) General Operating Fund Revenue Projections

REVENUES	Actual	Actual	----- 2006 -----		Budgeted	Projected	Projected	Projected
	2004	2005	Budgeted	Actual	2007	2008	2009	2010
<i>Beginning Fund Balance</i>	1,392,548	3,001,465	2,500,000	4,825,676	2,700,000	3,328,710	2,314,030	2,557,550
Property Taxes & Assessments	579,404	797,831	1,061,170	1,069,717	1,092,214	1,600,000	2,100,000	2,600,000
Sales Taxes	5,940,724	6,180,513	5,975,000	6,835,608	5,954,750	7,280,000	7,607,600	7,987,980
Franchise Fees	1,739,678	1,824,725	1,711,000	2,001,061	2,175,000	2,091,000	2,132,820	2,175,475
Other Local Taxes	286,716	316,186	289,168	355,733	331,500	357,780	359,570	361,365
Business Licenses & Permits	134,925	116,730	129,500	124,573	117,500	125,625	126,255	126,885
Non-Business Licenses	457,452	495,365	467,100	863,380	510,500	801,990	806,000	761,305
Services & Sales	1,440,212	1,395,984	1,392,500	1,280,654	1,481,408	1,356,750	1,363,535	1,419,075
Municipal Court Revenues	1,635,971	1,682,218	1,604,500	1,519,636	1,690,850	1,557,750	1,565,540	1,573,365
Use of Money & Property	424,418	405,078	405,000	976,997	533,000	904,500	909,025	913,570
Contributions & Other Revenues	374,250	306,942	138,800	241,696	128,000	228,375	232,945	238,765
Contributions & Transfers	3,741,890	4,059,360	3,521,000	3,641,210	2,692,400	2,692,400	2,692,400	2,692,400
General Fund Revenues:	18,148,188	20,582,397	19,194,738	23,735,941	19,407,122	22,324,880	22,209,720	23,407,735

(4) General Fund Forecasting Model

(non-audited)

	2006	----- 2007 -----		2008	2009	2010	2011	2012
	Actual	Budgeted	Estimated	----- Based on Projections -----				
<i>Beginning Fund Balance</i>	4,485,426	2,700,000	4,825,676	3,269,053	2,254,373	2,497,892	2,938,716	3,964,185
Revenues								
Taxes & Assessments	1,069,717	1,092,214	1,100,000	1,600,000	2,100,000	2,600,000	3,100,000	3,600,000
Sales and Compensating Use Taxes	6,835,608	5,954,750	7,000,000	7,280,000	7,607,600	7,987,980	8,387,379	8,806,748
Franchise Fees	2,001,061	2,175,000	2,050,000	2,091,000	2,132,820	2,175,476	2,218,986	2,263,366
Other Local Taxes	355,733	331,500	356,000	357,780	359,569	361,367	363,174	364,989
Business Licenses & Permits	124,573	117,500	125,000	125,625	126,253	126,884	127,519	128,156
Non-Business Licenses	800,074	462,500	750,000	753,750	757,519	761,306	765,113	768,938
Intergovernmental	63,306	48,000	48,000	48,240	48,481	48,724	48,967	49,212
Services & Sales	1,280,654	1,481,408	1,350,000	1,356,750	1,363,534	1,370,351	1,377,203	1,384,089
Municipal Court Revenues	1,519,636	1,690,850	1,550,000	1,557,750	1,565,539	1,573,366	1,581,233	1,589,139
Use of Money and Property	976,997	533,000	900,000	904,500	909,023	913,568	918,135	922,726
Contributions and Other Revenue	241,696	128,000	225,000	228,375	232,943	238,766	244,735	250,854
Transfers	3,641,210	2,692,400	2,692,400	2,692,400	2,692,400	2,692,400	2,692,400	2,692,400
Adjusted Revenues <i>(see itemized listing)</i>	0		0	0	0	0	0	0
Total - General Fund Revenues:	23,395,691	19,407,122	22,972,076	22,265,223	22,150,052	23,348,081	24,763,561	26,784,804
Expenditures								
Personnel Services	11,822,643	12,790,214	12,700,000	13,208,000	13,736,320	14,354,454	15,000,405	15,675,423
Commodities	1,319,651	1,557,850	1,400,000	1,428,000	1,456,560	1,492,974	1,530,298	1,568,556
Contractual Services	2,372,766	3,120,691	2,750,000	2,818,750	2,889,219	2,975,895	3,065,172	3,157,127
Capital Outlay <i>(from CIP program)</i>	621,396	710,270	680,000	1,561,100	575,062	591,041	208,500	237,379
Grants & Other	1,689,327	454,424	500,000	500,000	500,000	500,000	500,000	500,000
Transfers	637,432	250,650	450,000	450,000	450,000	450,000	450,000	450,000
Debt Service	47,145	23,023	23,023	45,000	45,000	45,000	45,000	45,000
Adjusted Expenditures <i>(see itemized listing)</i>	59,655		1,200,000	0	0	0	0	0
Total - General Fund Expenditures:	18,570,015	18,907,122	19,703,023	20,010,850	19,652,161	20,409,365	20,799,375	21,633,485
Estimated Ending Balance <i>(deficit)</i>:	4,825,676	500,000	3,269,053	2,254,373	2,497,892	2,938,716	3,964,185	5,151,318

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

(includes cash balances)

REVENUES		Actual 2004	Actual 2005	Actual 2006	Budgeted 2007	Amount of Property Tax	Projected 2008	Projected 2009	Projected 2010
1	City-University	307,700	309,500	367,200	379,600	-----	449,700	467,400	485,800
2	Aggieville BID	29,616	29,502	29,366	30,500	-----	31,000	31,000	31,000
3	Downtown BID	48,554	48,473	48,273	55,500	-----	50,000	50,000	50,000
4	Economic Development	1,632,276	3,676,266	5,102,067	5,738,184	-----	5,697,000	7,457,000	9,115,000
5	Employee Benefits	950,092	995,605	1,026,162	1,000,000	278,273	1,120,000	1,200,000	1,300,000
6	Fire Equipment Reserve	281,824	310,967	437,688	450,000	101,364	500,000	550,000	600,000
7	Fire Pension (KPF)	366,996	365,629	412,772	450,000	95,195	500,000	550,000	600,000
8	General Improvement	83,528	113,213	122,675	62,813	-----	20,000	40,000	60,000
9	Industrial Promotion	635,692	493,546	825,684	477,750	91,616	750,000	700,000	650,000
10	Library	1,406,686	1,440,366	1,535,859	1,639,588	1,338,776	1,700,000	1,800,000	1,900,000
11	Library Employee Benefits	174,083	186,843	233,945	261,016	237,157	295,000	340,000	380,000
12	Park Development	77,752	101,023	260,080	240,504	-----	250,000	275,000	300,000
13	Sales Tax Transfer	4,640,630	5,251,197	5,979,548	4,581,250	-----	5,000,000	5,250,000	5,500,000
14	Special Alcohol	527,744	409,001	383,367	360,574	-----	350,000	350,000	350,000
15	Special Parks & Recreation	422,190	498,821	721,268	591,760	-----	450,000	400,000	350,000
16	Special Street & Highway	1,741,497	1,774,560	1,863,365	1,710,000	-----	1,800,000	1,850,000	1,900,000
17	Special Sunset Zoo	248,180	267,015	271,812	290,000	-----	300,000	300,000	300,000
18	Tax Increment Finance (Downtown)	0	0	269,625	800,000	-----	1,500,000	2,000,000	2,200,000
19	Tourism and Convention	780,741	781,960	782,368	654,000	-----	675,000	700,000	700,000
20	Riley County Health Department	196,692	204,385	210,938	212,880	191,313	225,000	235,000	250,000
21	Riley County Police Department	7,839,562	7,899,209	8,690,750	9,311,532	8,424,830	9,800,000	10,500,000	11,300,000
22	Capital Improvement Reserve	0	0	0	1,200,000	-----	2,400,000	2,400,000	2,400,000
Debt Service									
23	Bond and Interest	10,324,983	11,479,015	11,132,364	10,642,557	396,149	14,517,000	16,000,000	18,000,000
	Total of Special Revenue/Debt Funds:	32,717,018	36,636,096	40,707,176	41,140,008	11,154,673	48,379,700	53,445,400	58,721,800
24	Water	10,570,248	12,356,237	13,503,885	11,249,057	-----	11,375,750	9,611,455	11,281,620
25	Wastewater	6,814,013	7,570,720	7,884,514	6,960,105	-----	8,000,000	8,500,000	9,000,000
26	Stormwater	1,141,874	1,164,507	1,197,521	1,227,911	-----	1,277,330	1,327,220	1,492,630
	Total of Enterprise Funds:	18,526,135	21,091,464	22,585,920	19,437,073	-----	20,653,080	19,438,675	21,774,250

(6) Bond & Interest Fund Forecast

Line		Final 2002	Final 2003	Final 2004	Final 2005	Final 2006	Budgeted 2007	Estimated 2007	Projected 2008	Line
	Budgeted Revenues									
1	Beginning Balance	1,926,243	1,883,277	1,268,488	2,898,728	3,210,576	2,900,517	3,285,358	2,480,002	1
2	Special Assessments	4,384,661	1,806,755	3,804,501	4,118,473	3,993,235	4,106,770	4,410,000	4,500,000	2
3	Transfers from Other Funds	707,825	1,032,989	1,272,600	1,132,107	918,286	960,925	888,425	1,000,000	3
4	Sales Tax Transfers	0	182,700	736,876	545,972	1,103,130	2,087,500	2,087,500	1,000,000	4
5	Motor Vehicle Taxes	151,611	96,229	241,496	296,689	275,725	169,657	169,657	35,000	5
6	Bond Clearing	657,841	0	0	0	0	0	0	0	6
7	Other Revenues	34,110	1,389,423	969,166	212,500	43,545	25,000	25,000	25,000	7
8	Total Revenues	7,862,291	6,391,373	8,293,127	9,204,469	9,544,497	10,250,369	10,865,941	9,040,002	8
	Budgeted Expenditures									
9	Bond Principal	4,475,000	4,695,000	5,115,000	5,960,000	5,380,000	6,374,000	5,175,000	6,500,000	9
10	Other Principal	0	0	5,450	0	200,000	331,000	200,000	350,000	10
11	Bond Interest	2,352,699	2,469,913	2,445,583	2,308,099	2,099,280	3,241,901	2,296,983	3,400,000	11
12	Other Interest	0	0	131,614	0	6,763	69,956	4,956	70,000	12
13	Other Expense	248	16,959	105,791	338	160,963	625,700	1,101,187	1,500,000	13
14	Total Expenditures	6,827,947	7,181,872	7,803,438	8,268,437	7,847,005	10,642,557	8,778,127	11,820,000	14
15	Revenues Over Expenditures	1,034,344	(790,499)	489,689	936,032	1,697,492	(392,188)	2,087,814	(2,779,998)	15
16	Property Taxes Levied	848,933	2,058,987	2,409,039	2,274,544	1,587,867	392,188	392,188	3,000,000	16
17	Ending Cash Position	1,883,277	1,268,488	2,898,728	3,210,576	3,285,358	0	2,480,002	220,002	17
18	Projected Tax Levy	-----	-----	-----	-----	-----	1.07	1.07	7.13	18

(7) Special Street & Highway Forecast

(Last updated on February 5, 2007)

	Actual <u>2004</u>	Actual <u>2005</u>	Actual <u>2006</u>	Budgeted <u>2007</u>	Estimated <u>2007</u>	Projected <u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<i>Beginning Cash Balance</i>	255,951	246,935	292,747	217,000	332,345	185,345	402,885	628,508	857,255	1,094,171
REVENUES										
State Highway Maintenance	33,227	33,181	33,204	23,000	33,000	33,165	33,331	33,497	33,665	33,833
Gasoline Tax Refund	1,382,643	1,447,928	1,489,105	1,460,000	1,485,000	1,492,425	1,499,887	1,507,387	1,514,923	1,522,498
Investment Interest	8,220	23,604	45,621	10,000	45,000	45,450	45,905	46,364	46,827	47,295
Other and Miscellaneous	61,811	13,736	500	0	0	0	0	0	0	0
Transfer from Capital Project	0	9,176	0	9,176	0	0	0	0	0	0
Total Revenues:	1,741,852	1,774,560	1,861,177	1,719,176	1,895,345	1,756,385	1,982,008	2,215,755	2,452,671	2,697,798
EXPENDITURES										
Professional Services	6,449	13,192	0	15,000	15,000	15,000	15,000	20,000	20,000	20,000
Other Services	21,589	131	13,229	202,500	202,500	202,500	202,500	202,500	202,500	202,500
Road Materials	87,165	107,516	221,474	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Infrastructure (Rubber Tire Load Lease/Purchase)	0	0	0	36,000	36,000	36,000	36,000	36,000	36,000	0
Infrastructure Projects (various)	0	0	52,600	0	0	0	0	0	0	0
Infrastructure Maintenance & Repair (from CIP)	647,630	823,184	796,001	1,050,000	1,050,000	800,000	800,000	800,000	800,000	800,000
Operating & Maintenance Equipment (from CIP)	27,768	0	6,124	0	0	0	0	0	0	0
Planning Studies (from CIP)	0	35,000	3,813	0	0	0	0	0	0	0
Infrastructure - Street	0	55,604	51,278	0	0	0	0	0	0	0
Transfer to General Fund	572,000	278,000	278,000	0	0	0	0	0	0	0
Transfer to Capital Project	0	0	0	0	0	0	0	0	0	0
<i>Poyntz Ave Resurfacing</i>	131,750	169,091	0	0	0	0	0	0	0	0
Transfer to Debt Service	0	0	106,313	106,500	106,500	0	0	0	0	0
Other	566	95	0	0	0	0	0	0	0	0
Total Expenditures:	1,494,917	1,481,813	1,528,832	1,710,000	1,710,000	1,353,500	1,353,500	1,358,500	1,358,500	1,322,500
Actual and Projected Ending Cash	246,935	292,747	332,345	9,176	185,345	402,885	628,508	857,255	1,094,171	1,375,298

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			

COMMENTS:

Poyntz Ave resurfacing - 4 year TN
Ehlers (\$77,000) 20,000 annually

(8) Economic Development Opportunity Fund

	Actual	Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected	Projected
REVENUES	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Sales Tax Fund											
Cash Balance as of Jan 1	0	0	0	467,282	2,254,091	3,217,959	4,071,601	5,485,895	7,027,268	8,682,291	10,428,967
Application Fee	0	0	0	0	0	0	0	0	0	0	0
County Sales Tax	0	0	711,352	2,048,886	2,225,958	1,987,177	2,052,965	2,108,902	2,155,603	2,193,331	2,221,624
KBA Reimbursement	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000
NiSTAC Loan payback	0	0	0	0	0	0	0	45,000	45,000	45,000	45,000
Miscellaneous	0	0	0	0	16,304	0	0	0	0	0	0
Interest Earnings	0	0	0	26,458	254,250	170,000	162,864	192,006	245,954	303,880	365,014
County Sales Tax Fund	0	0	711,352	2,542,626	4,750,602	5,475,136	6,387,430	7,931,803	9,573,826	11,324,502	13,160,605
MEDOFAB											
Cash Balance as of Jan 1	988,503	906,584	642,514	856,623	109,763	75,799	97,315	319,262	545,647	556,560	567,691
Farrar Loan Payback	0	0	0	220,000	220,000	220,000	220,000	220,000	0	0	0
TDM Loans	46,444	46,444	46,444	0	0	0	0	0	0	0	0
NISTAC Payback	46,164	46,164	46,164	46,164	34,568	0	0	0	0	0	0
Paragon Tech. Loan	0	0	3,163	0	0	0	0	0	0	0	0
In-Lieu-Of-Sales Tax	3,235	2,241	2,518	0	0	0	0	0	0	0	0
Sykes Escrow Payment	0	0	164,314.35	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0.00	0	1,500	0	0	0	0	0	0
Interest Earnings	22,238	10,979	16,506	10,853	5,935	1,516	1,946	6,385	10,913	11,131	11,354
MEDOFAB	1,106,584	1,012,412	921,623	1,133,640	371,765	297,315	319,262	545,647	556,560	567,691	579,045
TOTAL REVENUES	1,106,584	1,012,412	1,632,975	3,676,266	5,122,367	5,772,451	6,706,692	8,477,450	10,130,385	11,892,193	13,739,650
EXPENDITURES											
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Sales Tax Fund											
Florence Corp. of Kansas	0	0	44,070	44,070	44,070	44,070	44,070	44,070	44,070	44,070	44,070
Flint Hills Beverage	0	0	0	0	10,000	20,465	20,465	20,465	10,465	10,465	10,465
K-18./Wildcat Creek Road Turn lane design	0	0	0	20,234	265,461	0	0	0	0	0	0
Mercy Health Foundation	0	0	200,000	200,000	0	0	0	0	0	0	0
TDM-Taxes & assessments	0	0	0	24,231	0	0	0	0	0	0	0
KSU Foundation - Equecenter Study	0	0	0	0	20,000	0	0	0	0	0	0
Riley County	0	0	0	0	188,532	180,000	180,000	180,000	180,000	180,000	180,000
NISTAC ED Contract	0	0	0	0	0	50,000	0	0	0	0	0
NISTAC Loan	0	0	0	0	0	450,000	0	0	0	0	0
NISTAC KBA Loan fronted	0	0	0	0	1,000,000	0	0	0	0	0	0
NISTAC Building Principal & Interest	0	0	0	0	0	659,000	657,000	660,000	657,000	661,000	3,281,000
Collegiate Marketing Svc	0	0	0	0	2,938	0	0	0	0	0	0
Covan	0	0	0	0	1,642	0	0	0	0	0	0
County Sales Tax Fund	0	0	244,070	288,535	1,532,643	1,403,535	901,535	904,535	891,535	895,535	3,515,535
MEDOFAB											
Florence Corp. of Kansas	0	139,947	0	0	0	0	0	0	0	0	0
Mercy Health Foundation	200,000	200,000	0	0	0	0	0	0	0	0	0
NISTAC ED Contract	0	0	65,000	60,000	55,000	0	0	0	0	0	0
TDM Building and Land Purchase	0	0	0	963,879	40,966	0	0	0	0	0	0
GTM	0	0	0	0	200,000	200,000	0	0	0	0	0
Misc.	0	29,951	0	0	0	0	0	0	0	0	0
MEDOFAB	200,000	369,898	65,000	1,023,879	295,966	200,000	0	0	0	0	0
TOTAL EXPENDITURES	200,000	369,898	309,070	1,312,414	1,828,609	1,603,535	901,535	904,535	891,535	895,535	3,515,535
Net Balance	906,584	642,514	1,323,905	2,363,852	3,293,758	4,168,916	5,805,157	7,572,915	9,238,850	10,996,658	10,224,115
MEDOFAB Cash Balance (as of December 31, 2006)					75,799						
RICOED Cash Balance (as of December 31, 2006)						3,217,959					
** The NISTAC KBA loan fronted (\$1M) was encumbered in 2006.											

(9) Water History and Forecast

(Last updated on February 2, 2007)

	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Projected 2008	2009	2010	2011	2012
<i>Beginning Fund Balance</i>	8,515,197	6,703,263	6,956,793	4,916,978	2,724,589	(1,590,105)	(3,054,483)	(2,631,748)	(2,906,683)
REVENUES									
Water Charges	4,655,020	4,712,754	4,747,000	5,389,563	5,497,354	5,607,301	5,719,447	5,833,836	5,950,513
Sales Tax	149,165	154,664	121,383	113,000	113,565	114,133	114,703	115,277	115,853
Water Surcharge	69,241	73,798	73,000	73,000	73,365	73,732	74,100	74,471	74,843
Water Hook-up Fee	75,450	99,700	100,000	250,000	50,000	50,000	50,000	50,000	50,000
Tap & Meter Services	206,943	127,797	127,000	305,925	216,463	261,194	238,828	250,011	244,420
Investment Interest	128,392	248,275	100,000	310,000	310,000	310,000	310,000	310,000	310,000
Other Income	9,866	235,985	3,000	3,000	35,000	35,000	35,000	35,000	35,000
Totals:	13,809,274	12,356,236	12,228,176	11,361,466	9,020,336	4,861,255	3,487,596	4,036,847	3,873,947
EXPENDITURES									
Admin - Personnel	309,235	289,131	247,053	253,870	260,217	266,722	273,390	280,225	287,231
Admin - Contractual	125,888	125,844	236,550	242,250	245,884	249,572	253,316	257,115	260,972
Admin - Commodities	15,344	20,070	26,750	26,050	26,311	26,574	26,839	27,108	27,379
Admin - Other	106,178	110,922	13,000	13,000	134,000	134,000	134,000	134,000	134,000
Admin - Capital Outlay	3,990	33,775	28,750	79,600	-----	-----	-----	-----	-----
Non-Operating - Contractual	-----	129	-----	-----	-----	-----	-----	-----	-----
Non-Operating - Other	300,115	260,513	324,000	324,000	300,000	300,000	300,000	300,000	300,000
Non-Operating - Debt Service	-----	-----	-----	632,157	918,605	918,605	918,605	918,605	918,605
Non Operating - Transfers	1,088,988	1,229,769	1,229,200	1,238,090	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Non Operating - Capital Outlay	117,647	93,563	0	0	5,196,050	2,451,250	603,750	1,375,800	2,262,400
Meter Services - Personnel	137,327	139,835	140,350	117,948	115,000	115,000	115,000	115,000	115,000
Meter Services - Contractual	8,285	7,590	8,915	9,450	11,000	11,000	11,000	11,000	11,000
Meter Services - Commodities	10,116	24,597	27,300	20,425	50,000	50,000	50,000	50,000	50,000
Meter Services - Other	-----	-----	-----	-----	-----	-----	-----	-----	-----
Meter Services - Capital Outlay	355,350	452,277	712,800	300,000	-----	-----	-----	-----	-----
Treatment - Personnel	506,329	553,239	547,730	569,614	583,854	598,451	613,412	628,747	644,466
Treatment - Contractual	544,412	474,146	733,200	723,350	734,200	745,213	756,391	767,737	779,253
Treatment - Commodities	336,764	438,292	407,250	454,450	458,995	463,584	468,220	472,902	477,632
Treatment - Other	0	0	0	0	2,500	2,500	2,500	2,500	2,500
Treatment - Capital Outlay	2,412,832	443,679	1,372,500	1,378,133	-----	-----	-----	-----	-----
Distribution - Personnel	246,148	237,259	243,500	302,240	309,796	317,541	325,479	333,616	341,957
Distribution - Contractual	75,150	72,503	11,250	11,150	11,317	11,487	11,659	11,834	12,012
Distribution - Commodities	181,860	141,892	145,000	151,200	152,712	154,239	155,782	157,339	158,913
Distribution - Other	-----	-----	-----	-----	-----	-----	-----	-----	-----
Distrubition - Capital Outlay	224,053	250,418	856,100	1,789,900	-----	-----	-----	-----	-----
Totals:	7,106,011	5,399,443	7,311,198	8,636,877	10,610,440	7,915,738	6,119,344	6,943,530	7,883,319
Actual & Projected Fund Balance:	6,703,263	6,956,793	4,916,978	2,724,589	(1,590,105)	(3,054,483)	(2,631,748)	(2,906,683)	(4,009,372)

Assumptions

Water Charges Growth Rate:	2.0%	2.0%	2.0%	2.0%	2.0%
Surcharge Growth Rate:	0.5%	0.5%	0.5%	0.5%	0.5%
Personnel Services Growth Rate:	2.5%	2.5%	2.5%	2.5%	2.5%
Contractual Services Growth Rate:	1.5%	1.5%	1.5%	1.5%	1.5%
Commodities Growth Rate:	1.0%	1.0%	1.0%	1.0%	1.0%
Interest Growth Rate:	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Outlay (Non-Operating):				From 2008-2012 CIP	

(10) Wastewater History and Forecast

(Last updated on February 6, 2007)

	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Projected 2008	2009	2010	2011	2012
<i>Beginning Cash Balance</i>	3,414,963	3,425,553	3,470,512	2,462,105	3,245,866	2,462,435	2,319,514	1,829,521	1,827,494

REVENUES

Wastewater Charges	3,875,970	3,857,286	3,913,754	4,120,000	4,161,200	4,242,391	4,329,002	4,417,253	4,507,234
Casement	7,593	0	0	0	0	0	0	0	0
Hook-up Fee	75,450	109,892	229,612	150,000	150,750	152,261	152,261	153,022	153,787
Interest Income	58,578	113,256	228,107	200,000	237,000	147,500	150,450	75,000	50,000
Farm Income	7,903	44,018	31,910	25,000	25,000	25,000	25,000	25,000	25,000
Transfers	0	0	0	0	0	0	0	0	0
Miscellaneous	6,471	20,714	10,619	3,000	11,000	11,000	11,000	11,000	11,000
Totals:	7,446,928	7,570,719	7,884,514	6,960,105	7,830,816	7,040,587	6,987,227	6,510,796	6,574,515

EXPENDITURES

Admin - Personnel	304,707	293,442	240,180	254,139	260,492	267,005	273,680	280,522	287,535
Admin - Contractual	62,815	55,951	66,262	171,000	173,565	176,168	178,811	181,493	184,216
Admin - Commodities	658	1,373	2,420	2,500	2,525	2,550	2,576	2,602	2,628
Admin - Other	130,406	131,950	124,499	35,000	10,000	10,000	10,000	10,000	10,000
Admin - Capital Outlay	5,342	25,615	24,293	54,600	-----	-----	-----	-----	-----
Meter Services	-----	-----	-----	-----	-----	-----	-----	-----	-----
Non-Operating - Capital Outlay	0	28,419	70,891	0	1,339,000	648,000	1,040,000	520,000	120,000
Non-Operating - Other	73,143	65,113	64,926	2,289,412	10,000	10,000	10,000	10,000	10,000
Non-Operating - GF Transfers	550,000	697,000	697,500	707,500	550,000	550,000	550,000	550,000	550,000
Non-Operating - B&I Transfers	65,625	58,900	57,325	170,687	0	0	0	0	0
Non-Operating - KDHE Loan	434,109	434,109	434,109	544,110	1,273,108	1,273,108	1,273,108	1,273,108	1,273,108
Treatment - Personnel	519,806	576,713	586,447	591,898	606,695	621,863	637,409	653,345	669,678
Treatment - Contractual	534,416	543,224	497,781	613,600	622,804	632,146	641,628	651,253	661,021
Treatment - Commodities	60,227	74,175	76,455	83,000	83,830	84,668	85,515	86,370	87,234
Treatment - Capital Outlay	67,849	92,291	934,766	712,000	-----	-----	-----	-----	-----
Treatment - Other	1,295	1,295	1,295	1,295	2,500	2,500	2,500	2,500	2,500
Maintenance - Personnel	231,780	244,324	273,814	301,314	308,847	316,568	324,482	332,594	340,909
Maintenance - Contractual	303,664	109,264	36,917	50,650	51,410	52,181	52,964	53,758	54,564
Maintenance - Commodities	44,144	75,997	98,859	70,400	71,104	71,815	72,533	73,259	73,991
Maintenance - Capital Outlay	631,389	591,052	349,910	307,000	-----	-----	-----	-----	-----
Maintenance - Other	0	0	0	0	2,500	2,500	2,500	2,500	2,500
Totals:	4,021,375	4,100,207	4,638,649	6,960,105	5,368,381	4,721,073	5,157,706	4,683,303	4,329,884

Actual & Projected Ending Cash:	3,425,553	3,470,512	3,245,866	0	2,462,435	2,319,514	1,829,521	1,827,494	2,244,631
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Assumptions

Waste Water Charges Growth Rate:	1.0%	1.0%	1.0%	1.0%	1.0%
Hookup Charges Growth Rate:	0.5%	0.5%	0.5%	0.5%	0.5%
Personnel Services Growth Rate:	2.5%	2.5%	2.5%	2.5%	2.5%
Contractual Services Growth Rate:	1.5%	1.5%	1.5%	1.5%	1.5%
Commodities Growth Rate:	1.0%	1.0%	1.0%	1.0%	1.0%
Non-Operating Capital Outlay For Projected Years:	From 2008-2012 CIP				

(11) Stormwater History & Projections

(Last updated on January 30, 2007)

	Actual 2004	Actual 2005	Actual 2006	Budgeted 2007	Estimated 2007	Projected 2008	2009	2010	2011	2012
<i>Beginning Cash Balance</i>	548,726	512,866	517,831	274,911	420,730	399	(122,073)	15,417	420,821	790,105
REVENUES										
Stormwater Fees	553,405	563,857	568,598	881,000	900,000	1,179,730	1,351,888	1,379,609	1,413,156	1,442,416
Transfers ¹	57,000	66,491	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000
Other Revenue	0	5,915	14,934	0	0	0	0	0	0	0
Interest Earned	10,588	15,377	39,155	15,000	40,000	40,200	40,401	40,603	40,806	41,010
Total Revenues:	1,169,719	1,164,506	1,197,518	1,227,911	1,417,730	1,277,329	1,327,216	1,492,629	1,931,784	2,330,531

EXPENDITURES

Completed Capital Projects

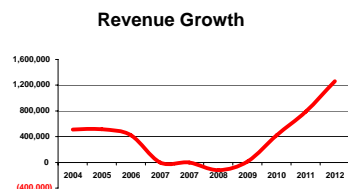
Allen - Dickens Project	63,470	65,940	68,120	----	----	----	----	----	----	----
Dennison - Anderson Project	342,228	341,968	346,200	344,730	344,730	347,730	----	----	----	----
Tuttle Creek Ditch Phase I Project	71,675	70,025	63,375	61,800	61,800	60,100	58,250	56,300	54,250	52,150
Tuttle Creek Ditch Phase II Project	----	46,963	36,169	25,343	25,344	----	----	----	----	----
Poyntz Pump Station Project	61,578	60,578	59,578	58,578	58,578	57,578	56,528	55,353	49,028	47,745
Walmart Detention Project ²	4,382	----	62,559	----	195,818	----	----	----	----	----

Stormwater CIP

Tecumseh - Quivera Project ³	----	----	----	----	----	285,000	285,000	285,000	285,000	285,000
Claffin Culvert Project ³	----	----	----	----	----	----	250,000	----	----	----
Hartford Road Project ³	----	----	----	----	----	----	----	110,000	110,000	110,000
Shirley Lane Project	----	----	----	50,000	50,000	----	----	----	----	----
Stormwater Plan Maintenance	64,687	----	80,000	100,000	75,000	100,000	100,000	100,000	100,000	100,000
Levee Rip Rap Project	----	----	----	----	----	----	----	----	----	100,000
COE Levee Restudy	----	----	----	100,000	100,000	100,000	100,000	100,000	100,000	----
Eureka Valley Study (added in 2007)	----	----	----	----	150,000	90,000	----	----	----	----
Regrading of Marlatt Ditch	----	----	----	----	95,000	95,000	95,000	95,000	95,000	95,000
Miscellaneous Stormwater CIP Items	11,000	----	----	----	----	----	100,000	----	75,000	----
Personnel Costs ²	36,928	----	30,174	46,622	39,893	41,489	43,356	45,307	47,346	49,476
EPA Regulation Program	----	----	----	----	164,000	164,000	164,000	164,000	164,000	164,000
Professional/Contractual Services	435	60,083	22,479	----	46,868	47,805	48,761	49,737	50,731	51,746
Commodities	----	764	2,775	1,500	10,000	10,200	10,404	10,612	10,824	11,041
Other Charges (Discretionary Projects)	472	355	5,360	439,338	300	500	500	500	500	500

Total Expenditures: 656,853 646,675 776,789 1,227,911 1,417,331 1,399,402 1,311,799 1,071,808 1,141,679 1,066,658

Actual & Projected Ending Cash:	512,866	517,831	420,730	----	399	(122,073)	15,417	420,821	790,105	1,263,873
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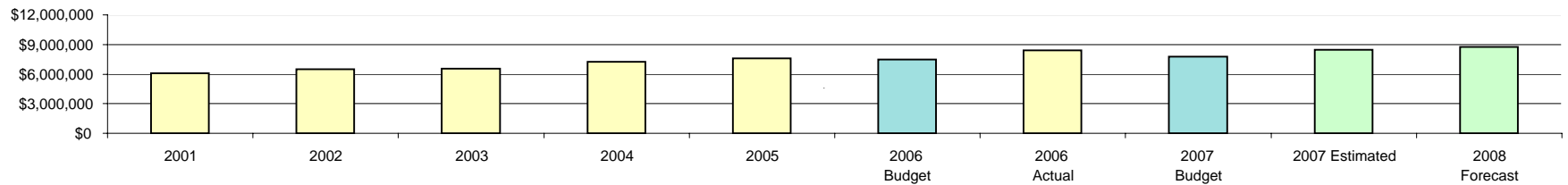
Assumptions

Interest Growth Rate:	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Personnel Services Growth Rate:	4.0%	4.0%	4.0%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
EPA Regulation Program Growth Rate:	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Contractual Services Growth Rate:	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Commodities Growth Rate:	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

Monitor based on Eureka Valley project costs estimates.

(12) Sales Tax Forecast

	2001	2002	2003	2004	2005	2006 Budget	2006 Actual	2007 Budget	2007 Estimated	2008 Forecast
January	494,156	508,934	575,326	488,692	670,996	600,000	639,265	600,000	700,000	700,000
February	557,509	641,935	609,536	708,970	708,560	600,000	695,298	650,000	700,000	725,000
March	555,689	531,735	510,636	578,759	567,325	600,000	652,214	600,000	650,000	675,000
April	403,317	527,860	478,287	528,901	558,466	600,000	621,161	600,000	650,000	650,000
May	529,437	618,497	569,759	568,930	592,799	625,000	724,535	675,000	725,000	750,000
June	513,216	575,997	530,255	601,997	569,292	625,000	677,101	625,000	675,000	716,000
July	456,203	468,686	514,469	576,429	589,663	600,000	677,749	600,000	700,000	716,000
August	466,337	546,312	499,484	645,360	639,805	700,000	755,846	725,000	750,000	775,000
September	472,030	460,936	548,941	677,765	588,360	600,000	632,328	600,000	650,000	675,000
October	616,562	548,750	627,840	633,213	678,595	650,000	759,053	675,000	750,000	775,000
November	539,809	513,320	515,894	638,124	784,170	650,000	859,714	737,500	800,000	850,000
December	469,993	529,828	561,161	620,384	624,420	650,000	725,905	675,000	725,000	750,000
TOTALS	\$6,074,258 4.3%	\$6,472,790 6.6%	\$6,541,588 1.1%	\$7,267,524 11.1%	\$7,572,451 4.2%	\$7,500,000	\$8,420,169 11.2%	\$7,762,500	\$8,475,000 0.7%	\$8,757,000 4.0%



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

2008 City Budget and 2008-2013 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	6			6	7	8	9	10					1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
28	29	30	31				25	26	27	28				25	26	27	28	29	30	31	29	30						27	28	29	30	31		

January 2007

12th..... ▶ Distribute 2008-2013 CIP citizen request forms to Advisory Boards/Media/Citizens.

February 2007

13th..... ▶ City Administration presents current revenue assumptions and 2007 revenue projections to City Commission at a work session. (*Second Tuesday*)

23rd..... ▶ Target date for advisory boards to have CIP recommendations to all City departments.

March 2007

2nd..... ▶ Budget schedule is sent to all outside agencies.

2nd..... ▶ Target date for citizens to have 2008-2013 CIP requests submitted to City Hall.

2nd..... ▶ Target date for City departments to have all 2008-2013 CIP items submitted to Finance.

16th ▶ Finance distributes preliminary 2008-2013 CIP document to all City departments.

April 2007

2nd– 6th..... ▶ Finance distributes budget forms and provides budget training to City departments as needed.

13th..... ▶ Finance meets with Management to discuss first draft of 2008-2013 CIP.

18th..... ▶ First draft of 2008-2013 CIP is submitted to City departments.

23rd – 27th.... ▶ Management meets with Department Heads as needed to discuss 2008-2013 CIP.

30th..... ▶ Deadline for City Departments, outside agencies, and other organizations to have 2008 Budget requests in to Finance.

May 2007

4th..... ▶ Finance department distributes first draft of 2008 Budget to the City Manager and all City departments.

7th – 11th... ▶ Management meets with Finance and Department Heads to review first draft of 2008 Budget and 2008 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	4	5						1	2	1	2	3	4	5	6	7				1	2	3	4							1
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				26	27	28	29	30	31		23	24	25	26	27	28	29	
																										30								

May 2007 (continued)

22nd..... ▶ First work session with the City Commission on proposed 2008 Budget and CIP. (Fourth Tuesday)

June 2007

8th..... ▶ Finance department distributes second draft of 2008 Budget and staff changes to the 2008 CIP.

12th..... ▶ Second work session with the City Commission on proposed 2008 Budget and CIP. (Second Tuesday)

15th..... ▶ Management meets with Finance (and other key staff) to review second draft of 2008 Budget and 2008 CIP.

26th..... ▶ Third work session with the City Commission on proposed 2008 Budget and 2008 CIP plus outside agencies appear before the City Commission to make 2008 funding requests. (Fourth Tuesday)

29th..... ▶ Management and Finance meet to finalize recommended 2008 Budget and CIP.

July 2007

10th..... ▶ Fourth work session with the City Commission on proposed 2008 Budget and 2008 CIP. (Second Tuesday)

16th ▶ Planning Board considers if the 2008-2013 CIP is in conformance with the City’s Comprehensive Plan.

20th..... ▶ Publish notice of 2008 Budget and CIP Public Hearing to be held on August 7th.

August 2007

7th..... ▶ City Commission Meeting and required Public Hearing on the 2008 Budget and CIP and first reading of an ordinance approving the 2008 Budget and the amended 2007 Budget for select funds if necessary. (First Tuesday)

21st..... ▶ City Commission approves second reading of an ordinance approving the 2008 Budget and CIP and amended 2007 Budget for select funds if necessary. (Third Tuesday)

22nd..... ▶ Publish the 2008 Budget Ordinance.

24th..... ▶ Certify 2008 Budget to County Clerk.

September & October 2007 (Open)

November 2007

2nd..... ▶ Final Budget to the printer for publication.

9th..... ▶ Deadline to submit final budget document to GFOA.

2007 Annual

General Fund Revenue Survey



2007 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.*

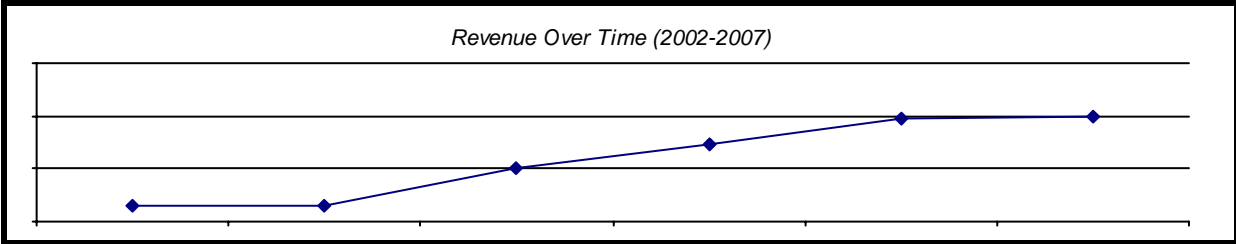
Ad Valorem Taxes

Taxes & Assessments

Account No. 311.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$153,014	\$158,622	\$511,655	\$725,614	\$973,911	\$992,931



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 have not appeared on prior tax rolls. This was not done in 2007 in an effort to reduce the overall mill levy.

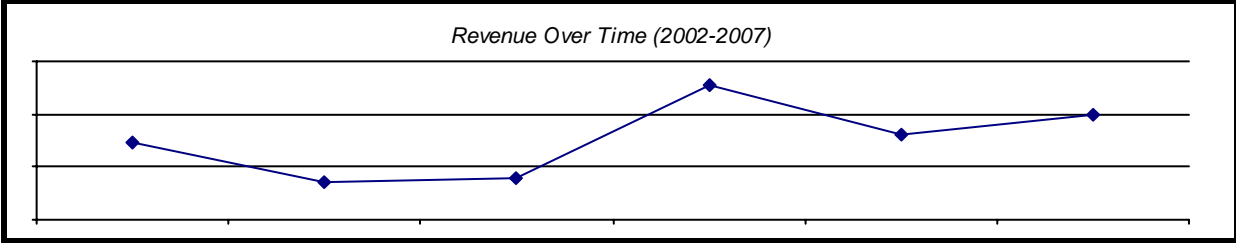
Special Assessments

Taxes & Assessments

Account No. 311.30-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,959	\$1,430	\$1,558	\$5,077	\$3,200	\$4,000



Authority:

KSA 12-6a13.

Comments:

Expenditures are reimbursed by special assessment bond funds.

Other Issues:

None.

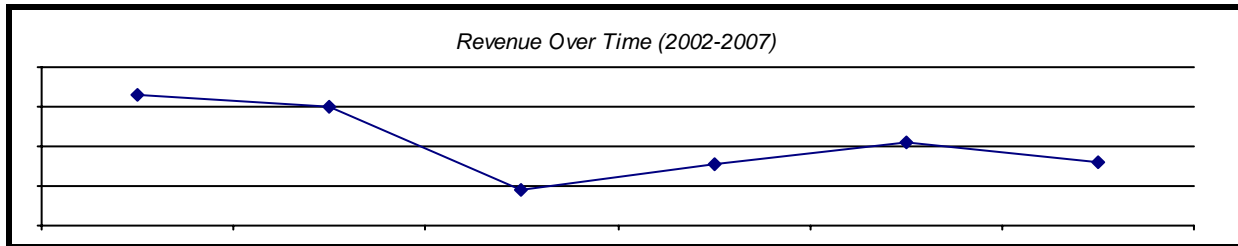
Delinquent Taxes

Taxes & Assessments

Account No. 311.40-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$16,598	\$15,015	\$4,537	\$7,800	\$10,462	\$8,000



Authority:

KSA 79-2930.

Comments:

Actual tax rate plus 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.

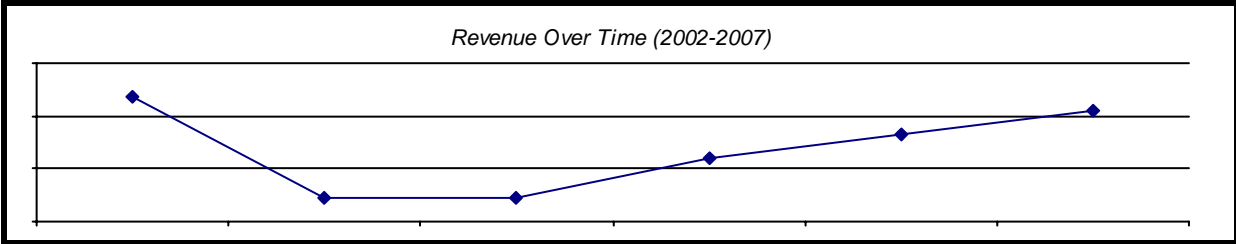
Motor Vehicle Taxes

Taxes & Assessments

Account No. 311.50-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$118,180	\$22,634	\$21,654	\$59,339	\$82,144	\$104,283



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.

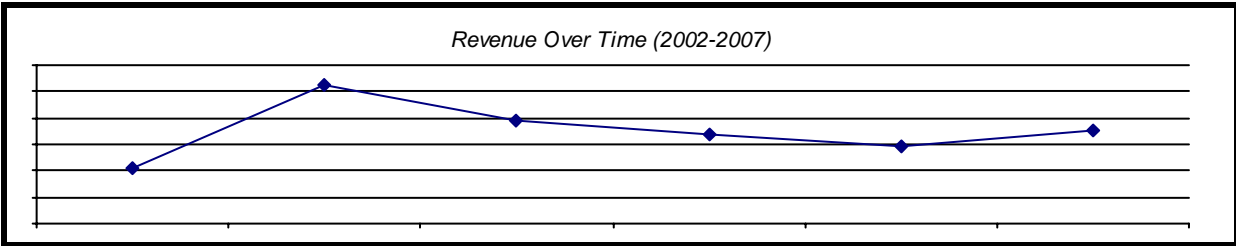
Housing Pilot Fees

Taxes & Assessments

Account No. 311.70-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$30,106	\$33,214	\$31,931	\$31,380	\$30,923	\$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.

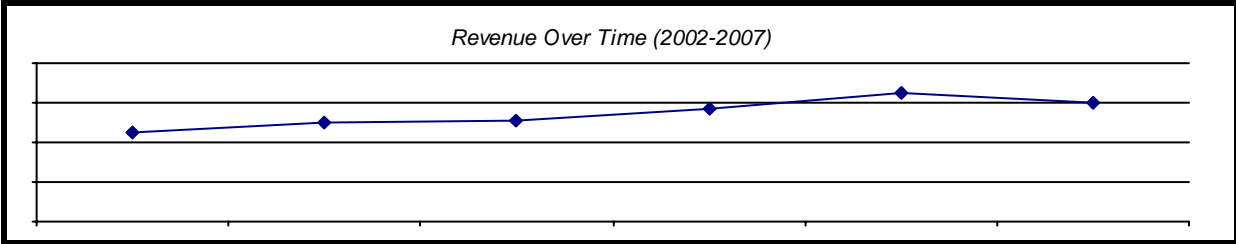
Special Liquor Taxes

Taxes & Assessments

Account No. 311.80-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$225,529	\$248,453	\$254,785	\$284,806	\$324,810	\$300,000



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.

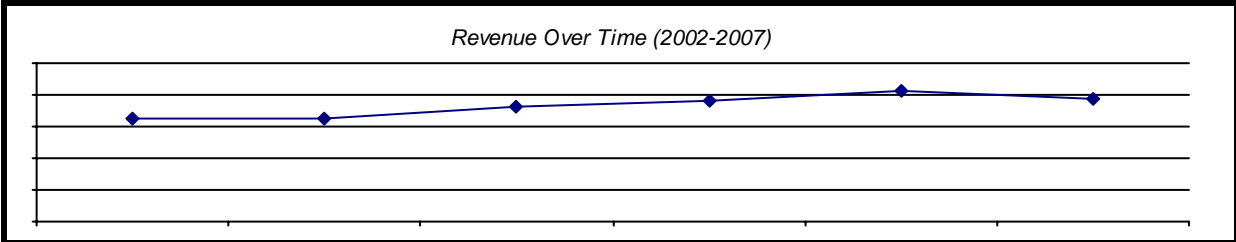
City Sales Taxes

Other Local Taxes

Account No. 318.10-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$3,236,394	\$3,270,794	\$3,633,761	\$3,786,225	\$4,125,616	\$3,881,250



Authority:

KSA 12-187.

Comments:

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

Other Issues:

None.

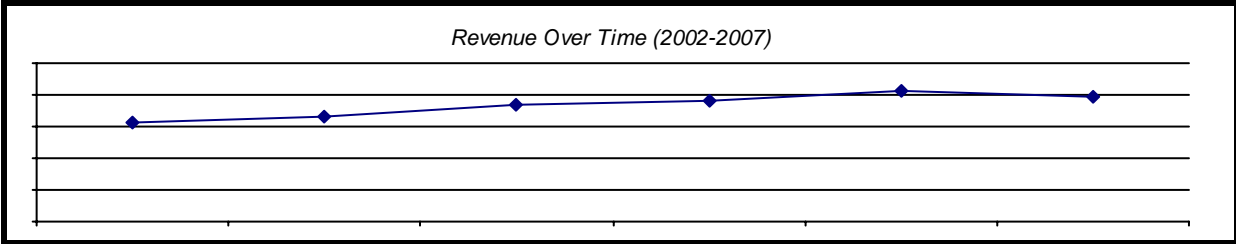
County Sales Taxes

Other Local Taxes

Account No. 318.10-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,571,381	\$1,669,442	\$1,847,574	\$1,895,317	\$2,056,108	\$1,960,000



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.

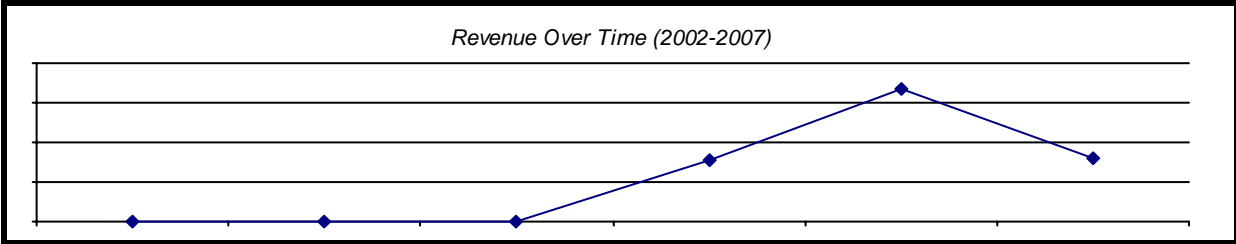
Pott County Sales Taxes

Other Local Taxes

Account No. 318.10-30

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$0	\$0	\$0	\$77,203	\$168,007	\$80,000



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.

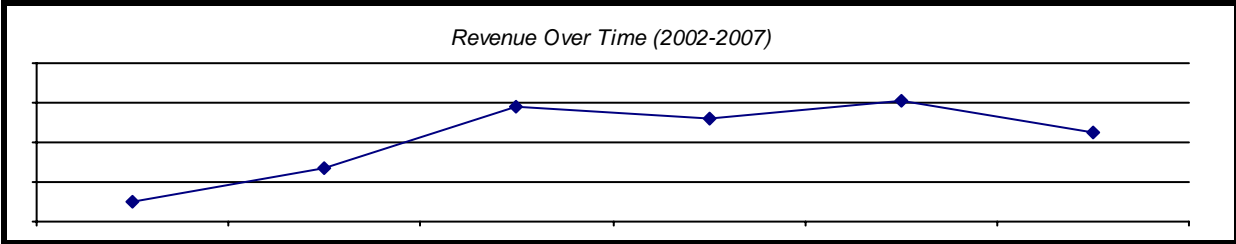
City Use Tax

Other Local Taxes

Account No. 318.15-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$51,105	\$132,614	\$290,961	\$261,842	\$302,735	\$225,000



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.

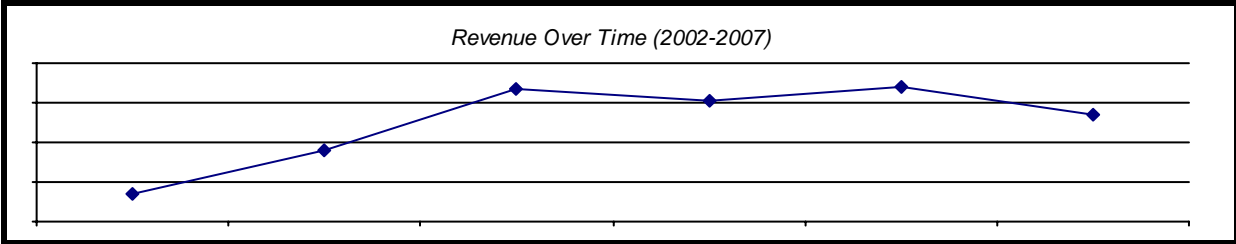
County Use Tax

Other Local Taxes

Account No. 318.15-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$35,513	\$89,692	\$168,427	\$153,569	\$169,649	\$135,000



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.

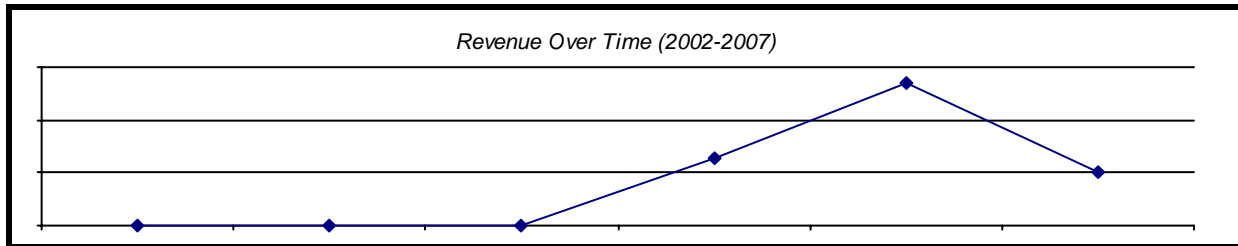
Pott County Compensating Use Tax

Other Local Taxes

Account No. 318.15-30

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$0	\$0	\$0	\$6,358	\$13,492	\$5,000



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.

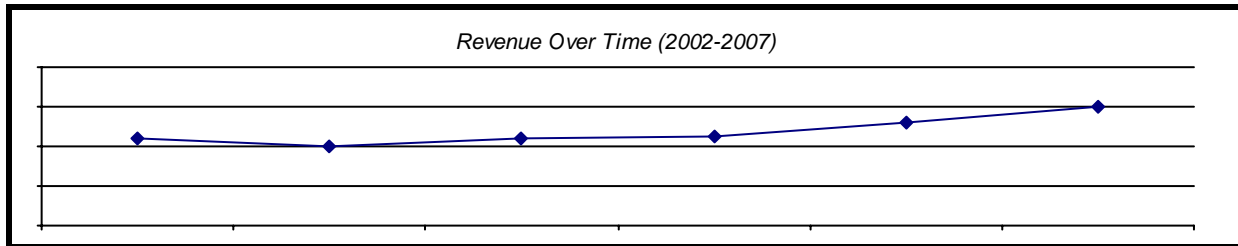
Electric/Gas Franchise Fee

Other Local Taxes

Account No. 318.60-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,089,673	\$991,525	\$1,088,286	\$1,129,437	\$1,305,386	\$1,500,000



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 3% of gross revenues.

Other Issues:

None.

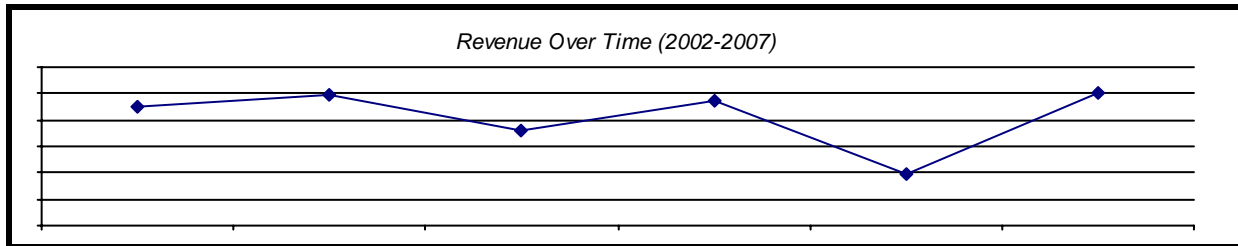
Telecommunications Franchise Fee

Other Local Taxes

Account No. 318.60-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$245,177	\$249,384	\$236,026	\$247,455	\$219,325	\$250,000



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.

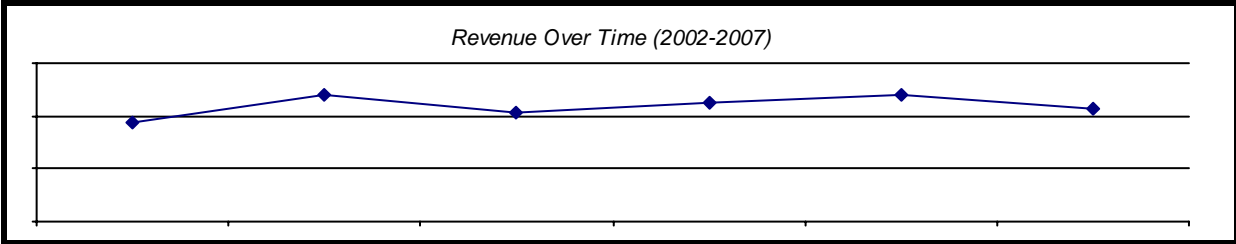
Cable Television Franchise Fee

Other Local Taxes

Account No. 318.60-30

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$371,343	\$476,297	\$415,336	\$447,833	\$476,350	\$425,000



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.

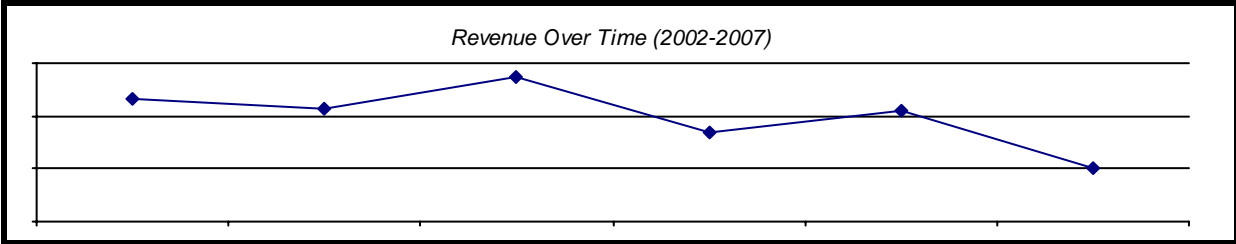
Liquor License

Business Licenses & Permits

Account No. 321.10-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$19,329	\$19,150	\$19,750	\$18,700	\$19,100	\$18,000



Authority:

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

Comments:

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

Other Issues:

None.

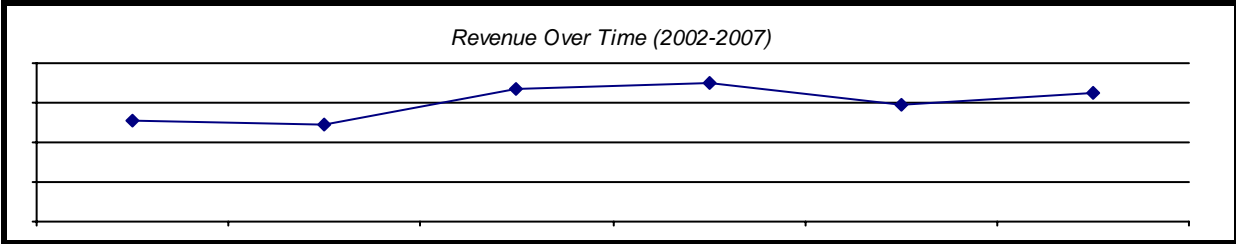
Cereal Malt Beverage License

Business Licenses & Permits

Account No. 321.10-02

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$5,066	\$4,896	\$6,700	\$7,025	\$5,933	\$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.

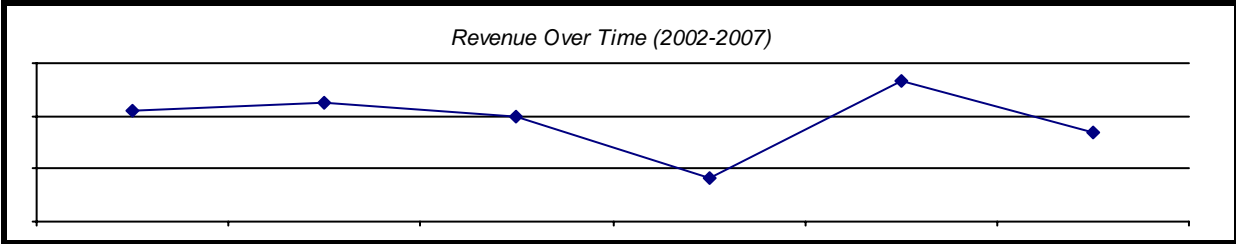
Amusement License

Business Licenses & Permits

Account No. 321.20-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$10,555	\$11,320	\$9,990	\$4,040	\$13,265	\$8,500



Authority:

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

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:

None.

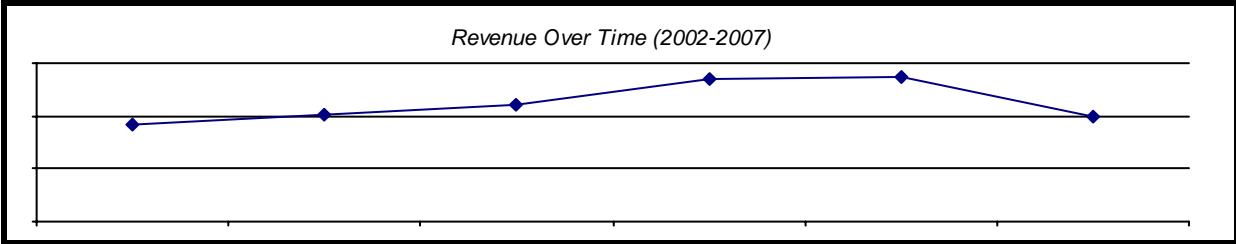
Master/Journeyman License

Business Licenses & Permits

Account No. 321.30-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$9,215	\$10,190	\$11,090	\$13,580	\$13,770	\$10,000



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.

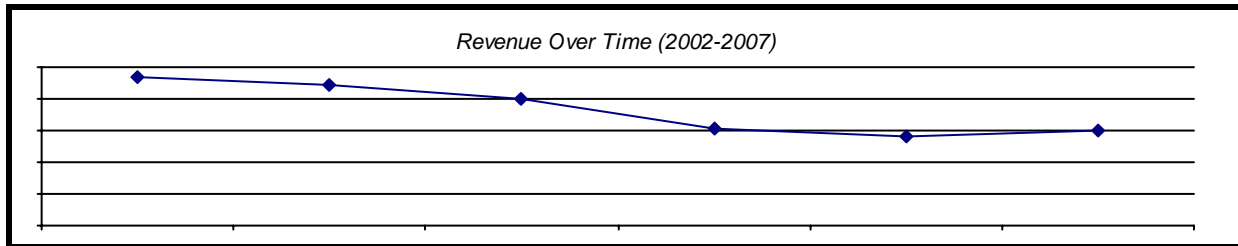
Occupational Licenses

Business Licenses & Permits

Account No. 321.31-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$9,325	\$8,830	\$8,010	\$6,160	\$5,635	\$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.

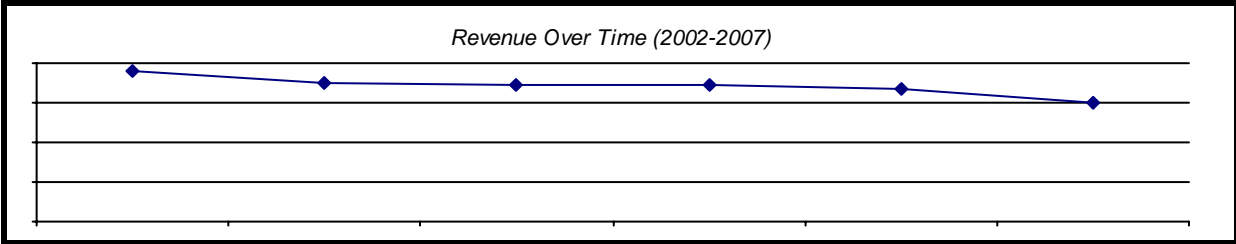
Mobile Home License

Business Licenses & Permits

Account No. 321.40-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$18,910	\$17,620	\$17,130	\$17,130	\$16,815	\$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.

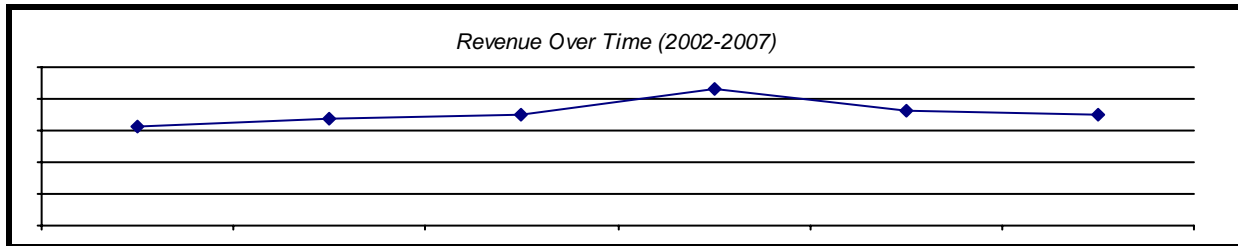
Food Service License

Business Licenses & Permits

Account No. 321.50-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$3,105	\$3,390	\$3,470	\$4,340	\$3,635	\$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.

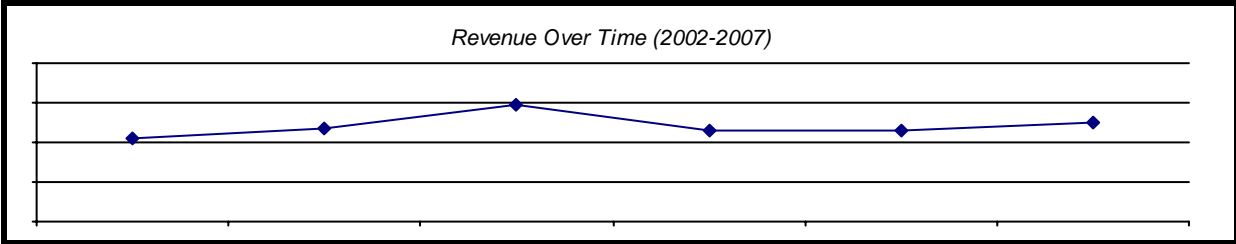
Contractors License

Business Licenses & Permits

Account No. 321.60-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$41,900	\$46,650	\$59,430	\$45,755	\$46,420	\$50,000



Authority:

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

Comments:

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

Other Issues:

None.

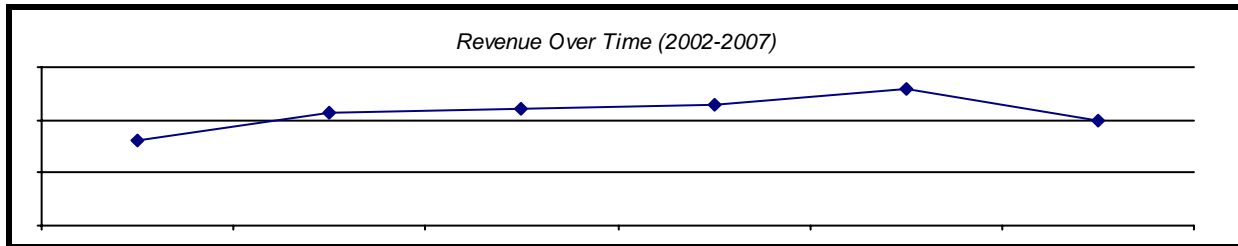
Pet Licenses

Non-business Licenses & Permits

Account No. 4900.322.01-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$7,973	\$10,690	\$11,005	\$11,374	\$12,937	\$10,000



Authority:

Ordinance No. 5068 (11/18/97).

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

Other Issues:

None.

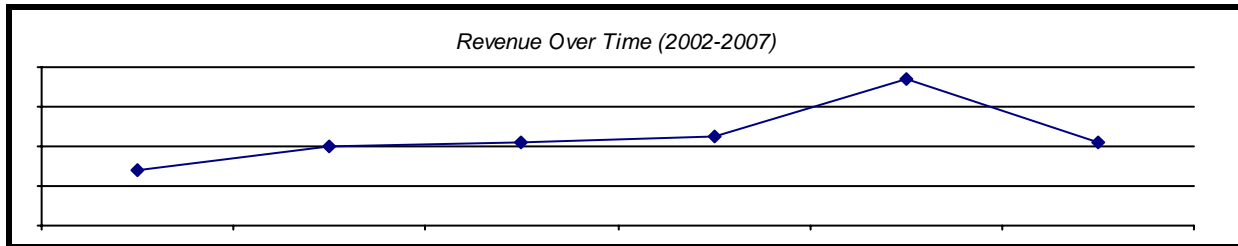
Building

Non-business Licenses & Permits

Account No. 322.06-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$283,046	\$397,632	\$417,466	\$452,791	\$741,227	\$425,000



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.

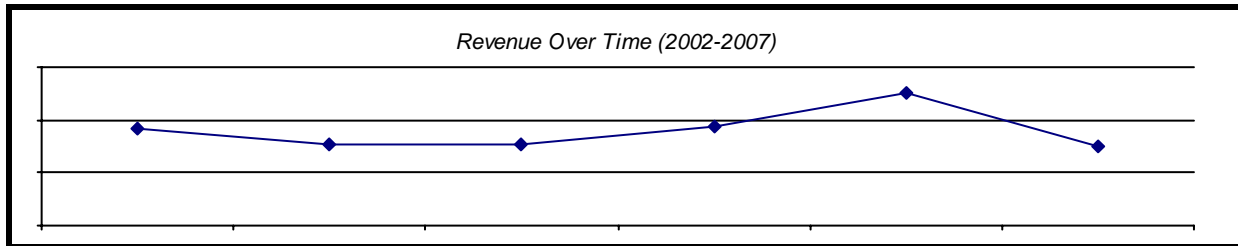
Planning Fees

Non-business Licenses & Permits

Account No. 322.11-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$18,325	\$15,535	\$15,390	\$18,780	\$24,955	\$15,000



Authority:

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

Comments:

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

Other Issues:

None.

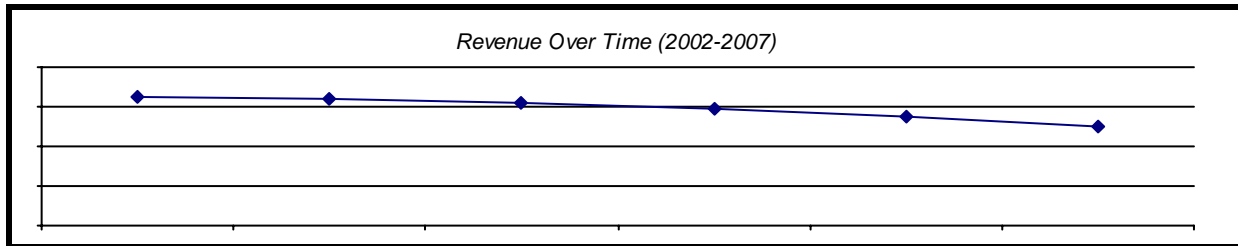
Miscellaneous

Non-business Licenses & Permits

Account No. 322.13-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$6,465	\$6,395	\$6,196	\$5,872	\$5,525	\$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.

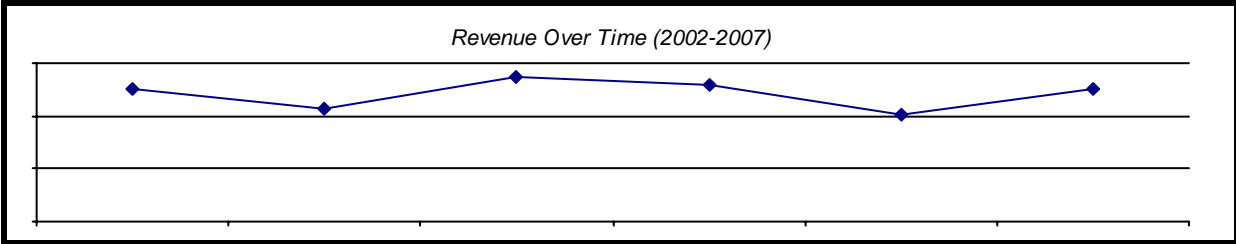
Mechanical Permits

Non-business Licenses & Permits

Account No. 322.14-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$5,040	\$4,245	\$5,505	\$5,200	\$4,085	\$5,000



Authority:

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

Comments:

\$15 per permit.

Other Issues:

None.

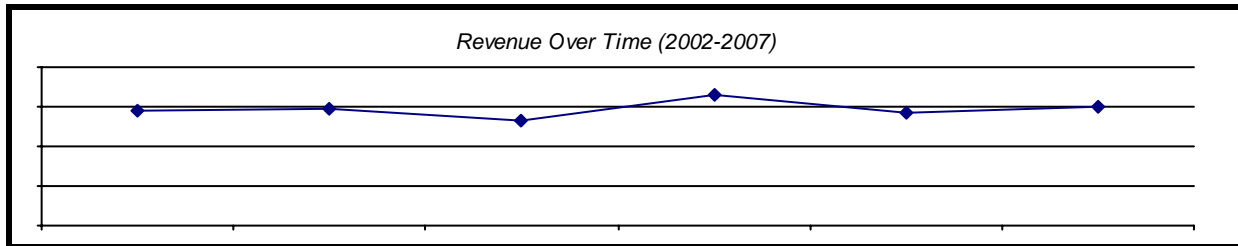
Electrical Permits

Non-business Licenses & Permits

Account No. 322.15-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,455	\$1,480	\$1,320	\$1,657	\$1,420	\$1,500



Authority:

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

Comments:

Minimum \$10 per permit.

Other Issues:

None.

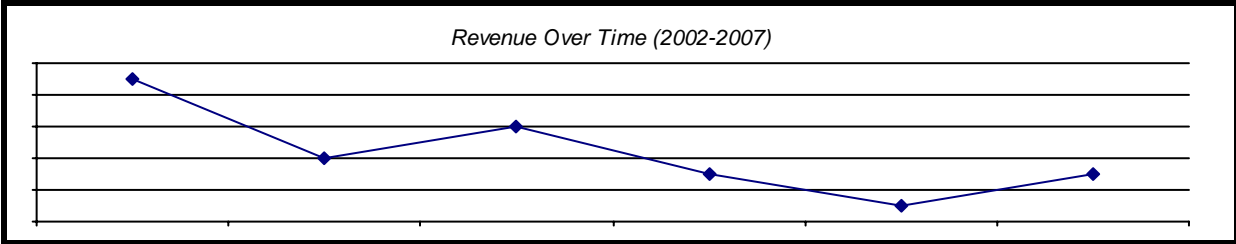
Moving Permits

Non-business Licenses & Permits

Account No. 322.16-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$900	\$400	\$600	\$300	\$100	\$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.

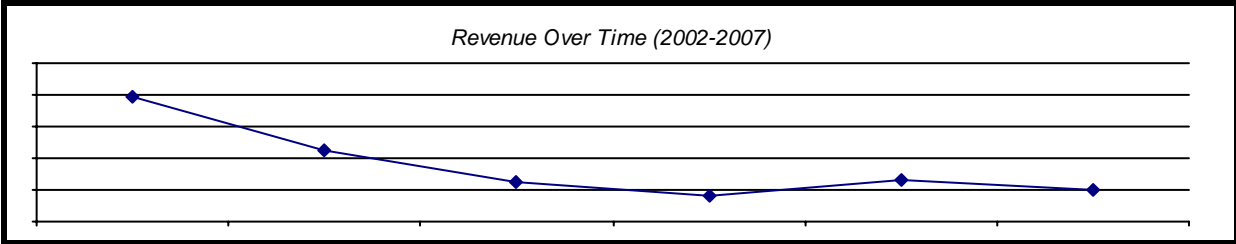
Mobile Home Inspections

Non-business Licenses & Permits

Account No. 322.17-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,980	\$1,110	\$630	\$405	\$660	\$500



Authority:

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

Comments:

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

Other Issues:

None.

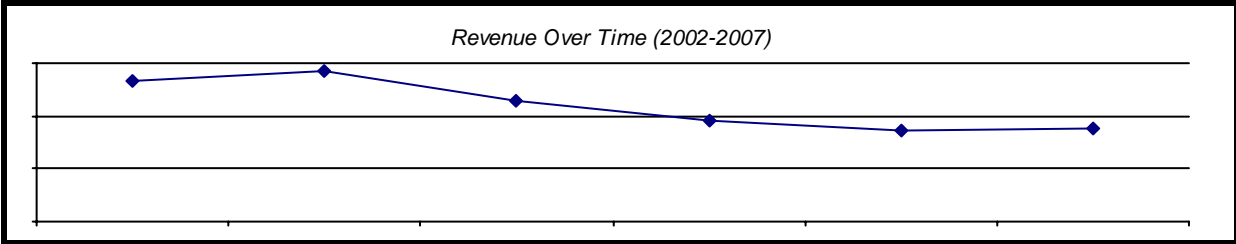
Plumbing Permits

Non-business Licenses & Permits

Account No. 322.18-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$5,325	\$5,700	\$4,575	\$3,790	\$3,430	\$3,500



Authority:

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

Comments:

\$15 per permit.

Other Issues:

None.

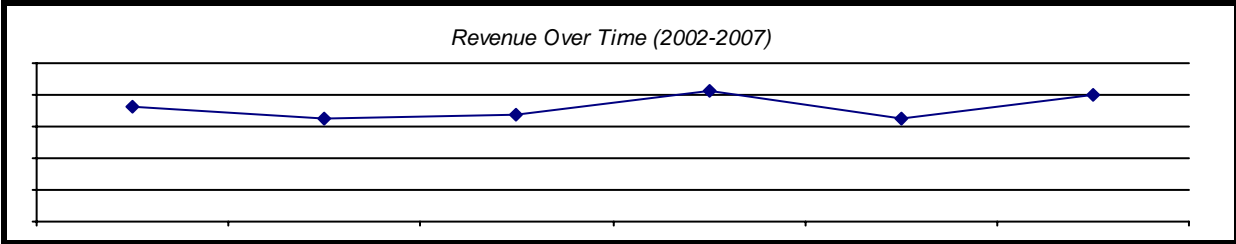
Parking Permits

Non-business Licenses & Permits

Account No. 322.19-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$3,600	\$3,280	\$3,390	\$4,155	\$3,240	\$4,000



Authority:

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

Comments:

\$5 per permit.

Other Issues:

None.

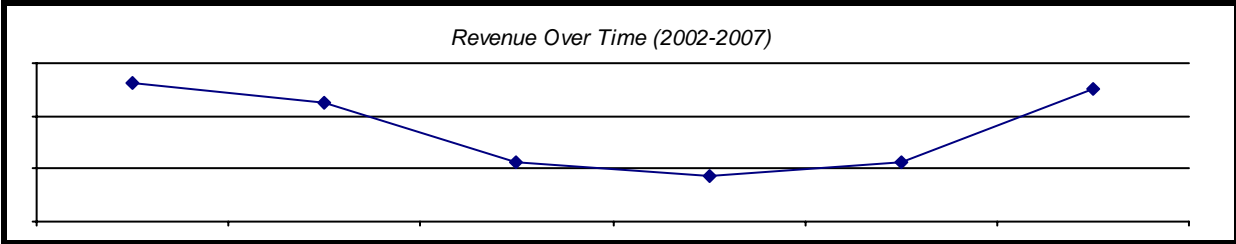
Alarm Permits

Non-business Licenses & Permits

Account No. 322.20-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,525	\$2,450	\$2,225	\$2,175	\$2,225	\$2,500



Authority:

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

Comments:

\$25 per permit.

Other Issues:

None.

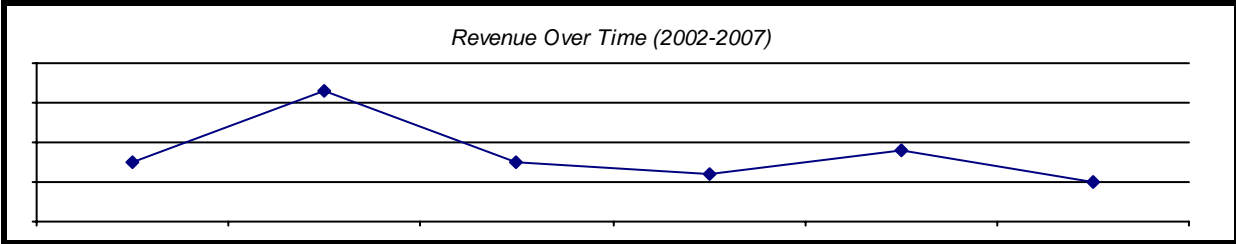
Curb Cut Permits

Non-business Licenses & Permits

Account No. 322.21-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$75	\$165	\$75	\$60	\$90	\$50



Authority:

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

Comments:

\$15 per permit.

Other Issues:

None.

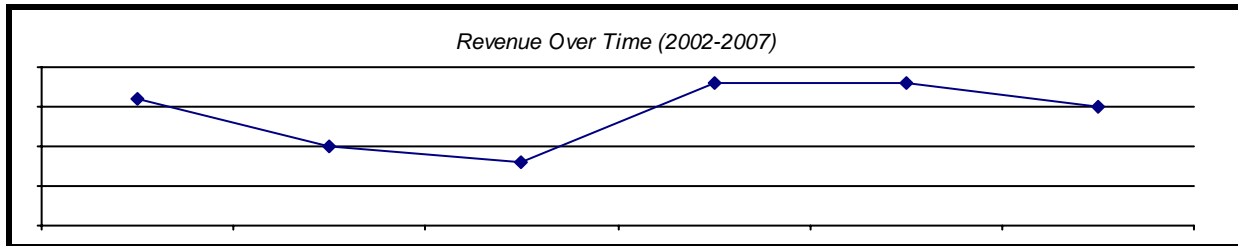
Code Variances

Non-business Licenses & Permits

Account No. 322.22-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$160	\$100	\$80	\$180	\$180	\$150



Authority:

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

Comments:

\$120 per permit.

Other Issues:

None.

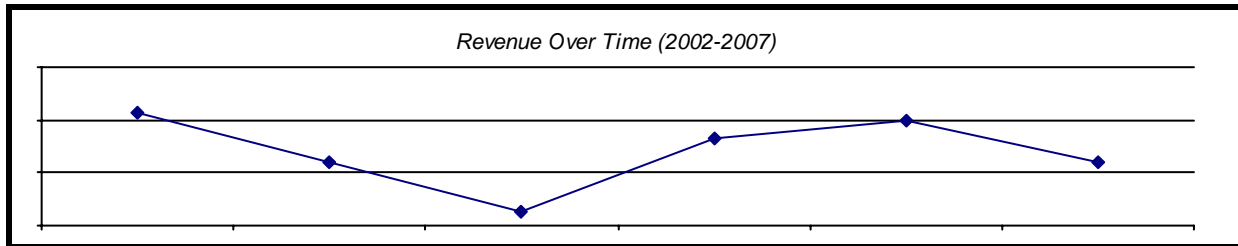
Student Fire Fighters Reimbursement

From Other Agencies

Account No. 331.10-40

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$10,653	\$6,021	\$1,265	\$8,189	\$9,865	\$6,000



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.

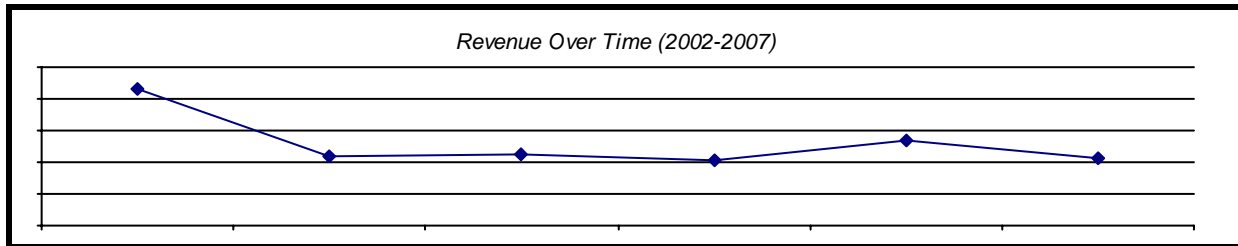
Other Agencies/County

From Other Agencies

Account No. 4900.331.20-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$85,748	\$44,372	\$45,082	\$41,191	\$53,441	\$42,000



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.

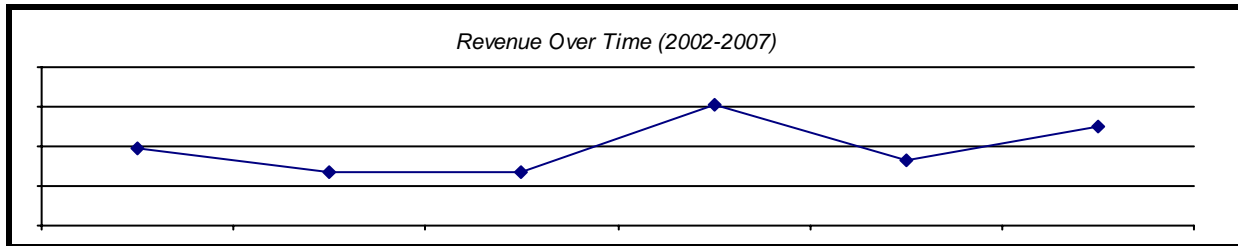
Fire Protection Service

Services & Sales

Account No. 341.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$19,437	\$13,653	\$13,653	\$30,427	\$16,278	\$25,000



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.

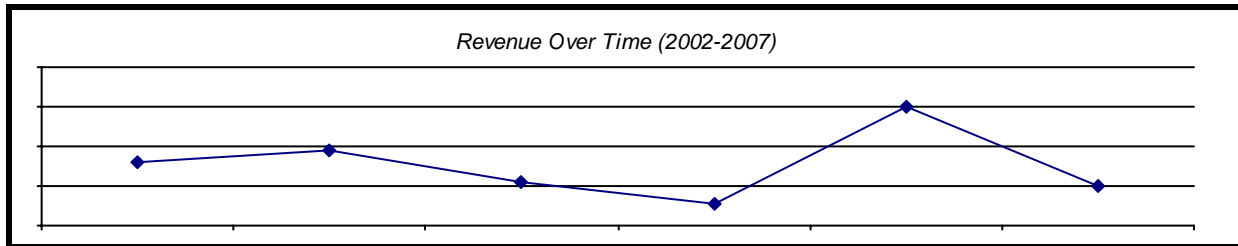
Fire Alarms

Services & Sales

Account No. 341.20-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,600	\$1,900	\$1,100	\$550	\$3,000	\$1,000



Authority:

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

Comments:

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

Other Issues:

None.

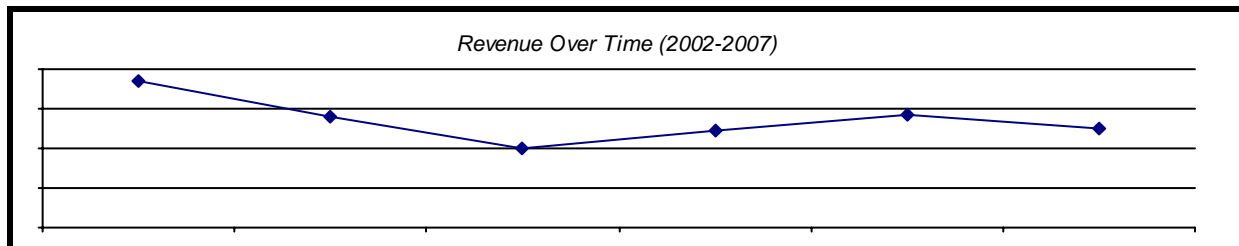
Intrusion Alarms

Services & Sales

Account No. 341.20-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$7,400	\$5,650	\$4,000	\$4,950	\$5,750	\$5,000



Authority:

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

Comments:

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

Other Issues:

None.

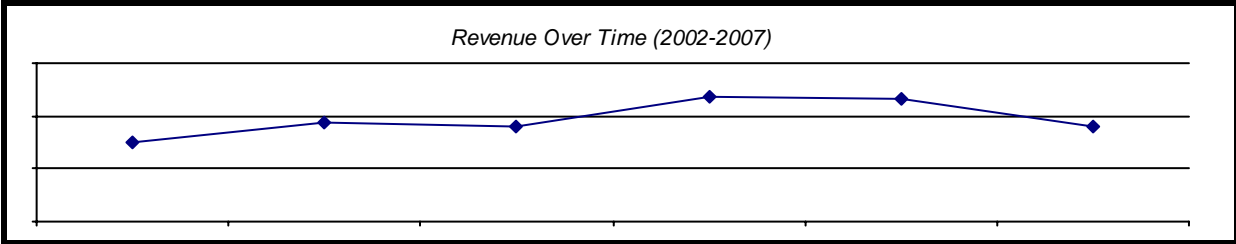
Combination Alarms

Services & Sales

Account No. 341.20-30

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$7,500	\$9,450	\$9,000	\$11,850	\$11,700	\$9,000



Authority:

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

Comments:

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

Other Issues:

None.

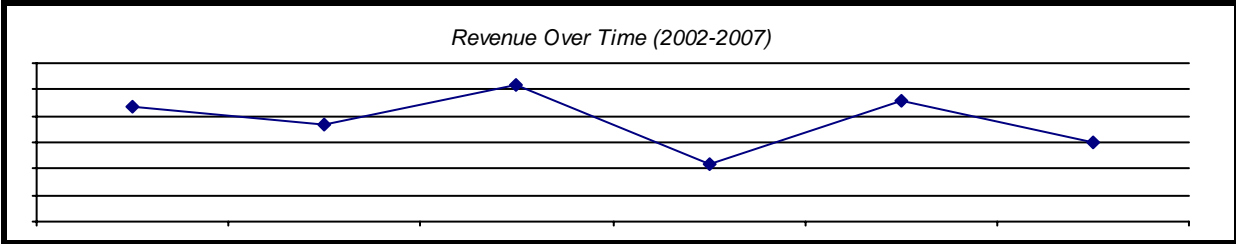
Pool Season Admissions

Services & Sales

Account No. 342.10-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$52,688	\$51,315	\$54,390	\$48,278	\$53,113	\$50,000



Authority:

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

Comments:

City Park, CiCo, and Northview Pools Season Passes: Children 12 and under \$21; Teens 13-17 \$23; Adults \$29; Senior Citizen 62+ \$21; Family Pass \$58.

Other Issues:

None.

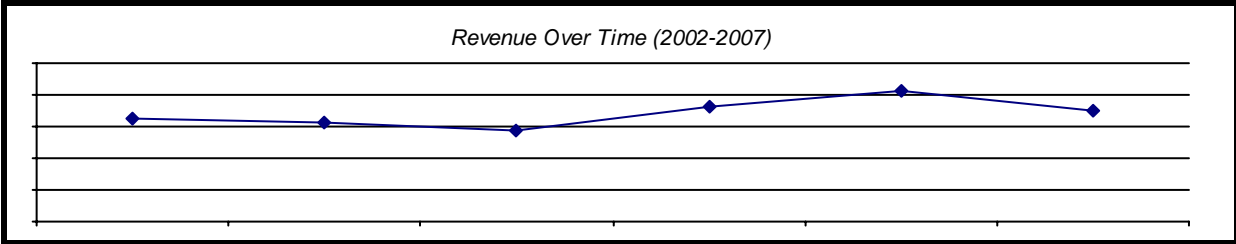
Pool Daily Admissions

Services & Sales

Account No. 342.10-02

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$32,539	\$30,998	\$28,781	\$35,949	\$41,201	\$35,000



Authority:

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

Comments:

City Park, CiCo, and Northview Pools Daily Admission: Children 12 and under \$1.25; Teens 13-17 \$1.75; Adults \$2.00; Senior Citizen 62+ \$1.25.

Other Issues:

None.

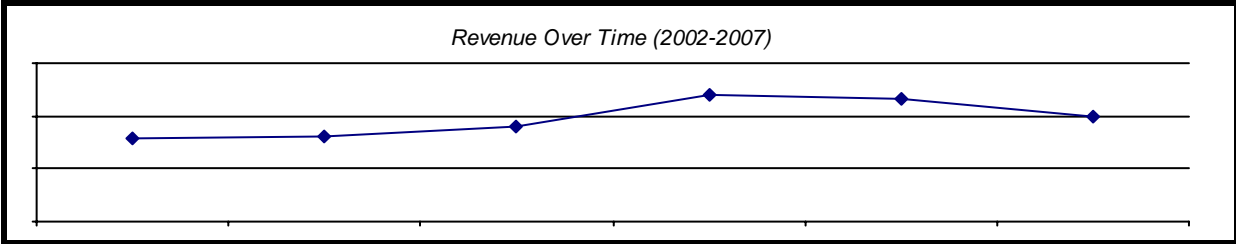
Pool Parties

Services & Sales

Account No. 342.10-04

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,565	\$1,630	\$1,790	\$2,397	\$2,310	\$2,000



Authority:

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

Comments:

City Park Pool is available for private parties from 9-10:30 p.m. Rates: 1-50 people \$60; 51-100 people \$70; 101+ \$80.

Other Issues:

None.

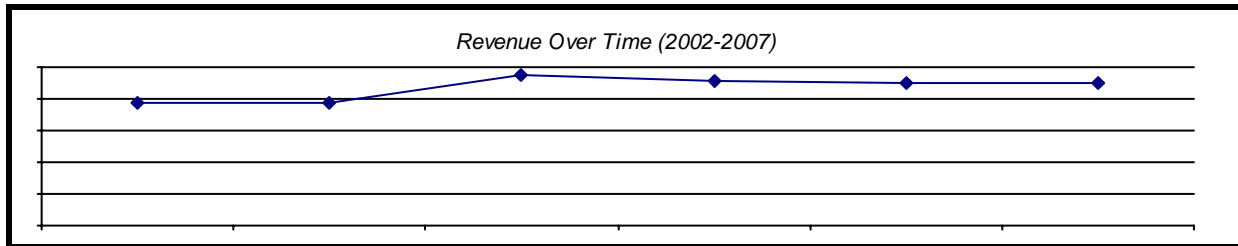
Swim Lessons: Cico

Services & Sales

Account No. 342.10-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$7,794	\$7,741	\$9,463	\$9,125	\$9,032	\$9,000



Authority:

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

Comments:

\$15 per 2-week session.

Other Issues:

None.

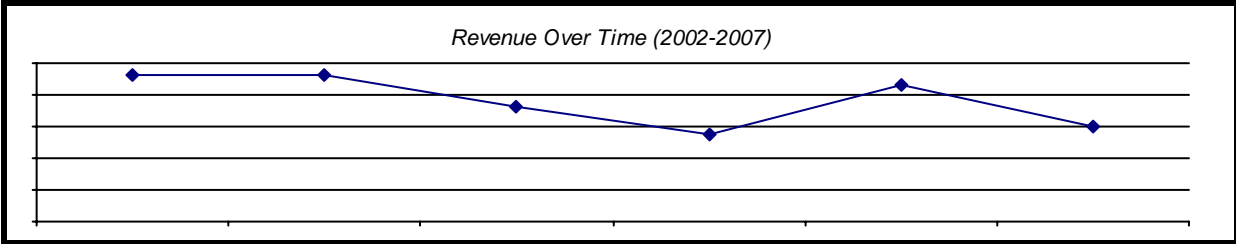
Swim Lessons: Northview

Services & Sales

Account No. 342.10-11

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,324	\$2,308	\$1,825	\$1,360	\$2,142	\$1,500



Authority:

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

Comments:

\$15 per 2-week session.

Other Issues:

None.

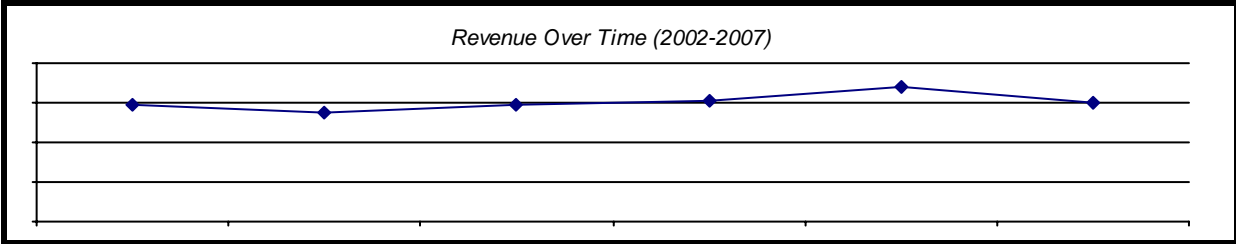
Swim Lessons: City Park

Services & Sales

Account No. 342.10-12

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$14,672	\$13,842	\$14,800	\$15,262	\$16,956	\$15,000



Authority:

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

Comments:

\$15 per 2-week session.

Other Issues:

None.

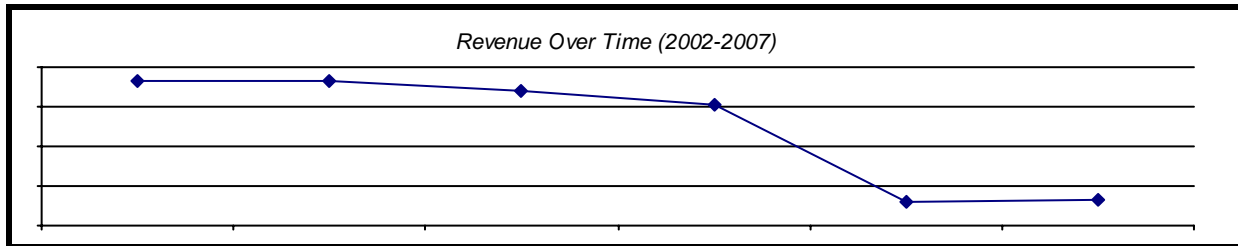
Recreation Concessions

Services & Sales

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

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$73,456	\$73,409	\$68,150	\$61,284	\$11,611	\$13,000



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 2007.

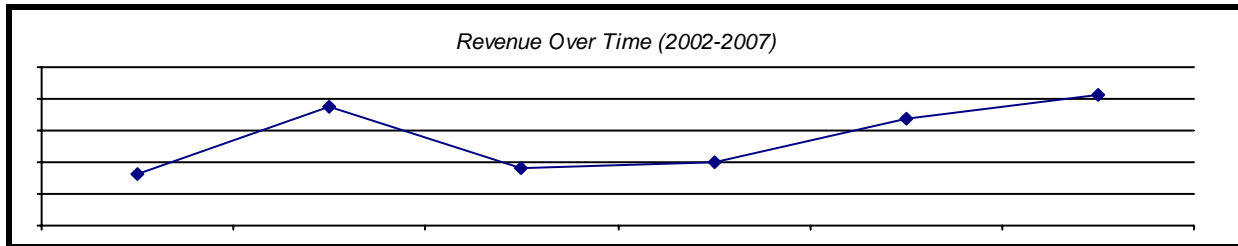
Recreation Program Fees

Services & Sales

Account No. 4140.342.40-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$486,183	\$507,196	\$488,004	\$489,909	\$503,781	\$511,358



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 revenue includes \$14,637 in new Depot fees and charges.

Other Issues:

None.

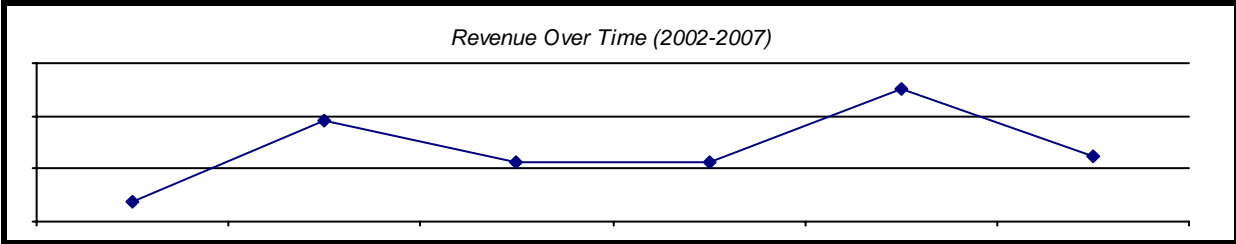
Administrative Project Fees

Services & Sales

Account No. 343.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$38,791	\$190,189	\$111,868	\$112,693	\$250,362	\$125,000



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.

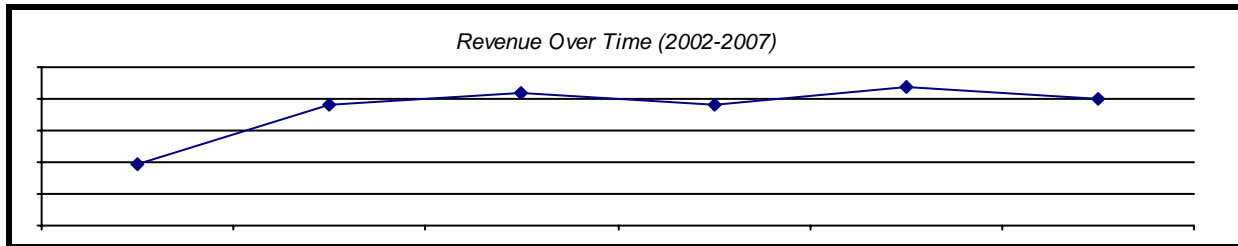
Boarding Fees

Services & Sales

Account No. 4900.344.10-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$9,636	\$19,010	\$20,788	\$19,205	\$21,920	\$20,000



Authority:

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

Comments:

None.

Other Issues:

None.

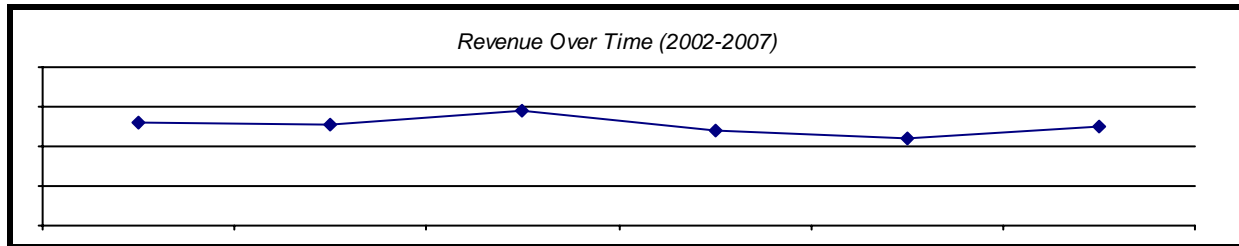
Adoption Fees

Services & Sales

Account No. 4900.344.10-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$26,250	\$25,435	\$28,940	\$24,160	\$21,980	\$25,000



Authority:

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

Comments:

\$25 fee.

Other Issues:

None.

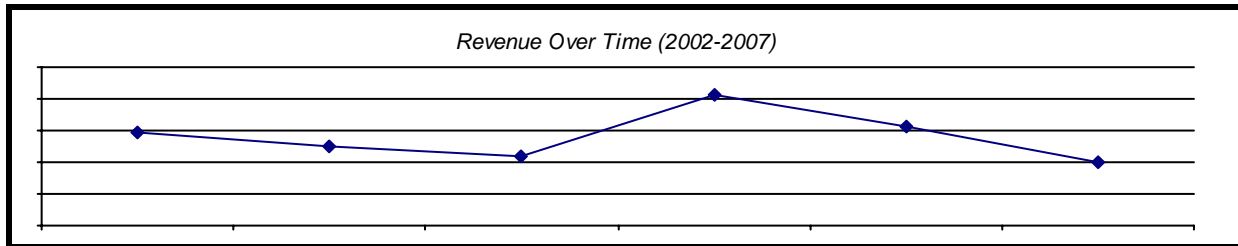
Rabies Fees

Services & Sales

Account No. 4900.344.30-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,910	\$2,500	\$2,200	\$4,130	\$3,150	\$2,000



Authority:

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

Comments:

\$10 deposit forfeited after 10 days.

Other Issues:

None.

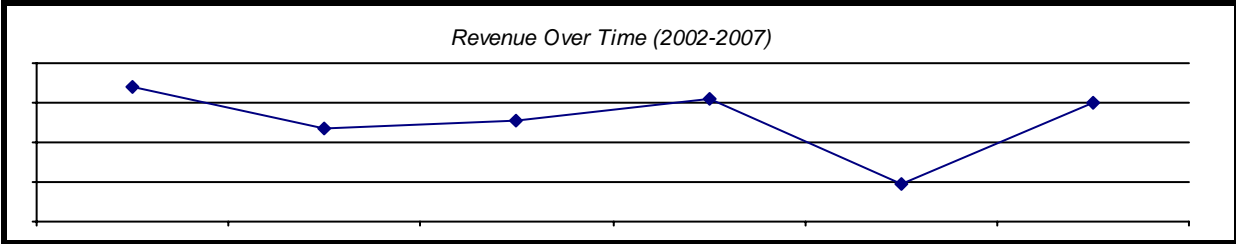
Spay/Neuter Deposit

Services & Sales

Account No. 4900.344.40-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$6,800	\$4,675	\$5,135	\$6,240	\$1,880	\$6,000



Authority:

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

Comments:

\$25 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:

None.

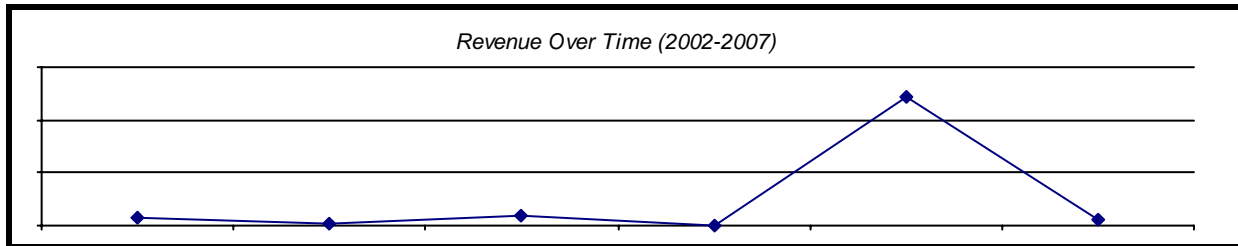
Miscellaneous

Services & Sales

Account No. 4900.344.50-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,427	\$256	\$1,776	\$186	\$24,191	\$1,200



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.

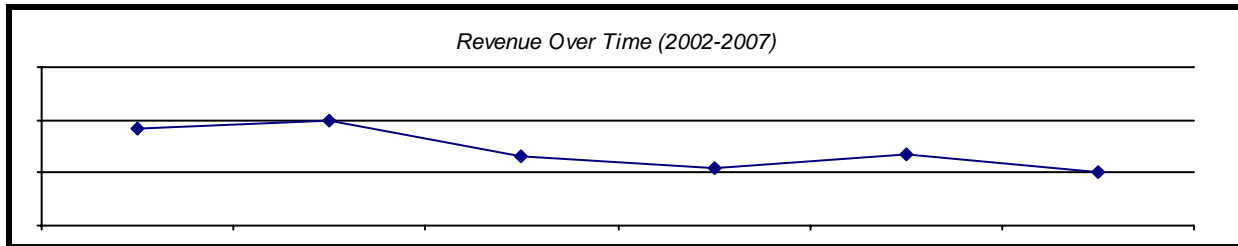
Taxable Miscellaneous

Services & Sales

Account No. 4900.344.50-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$912	\$1,002	\$653	\$548	\$682	\$500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

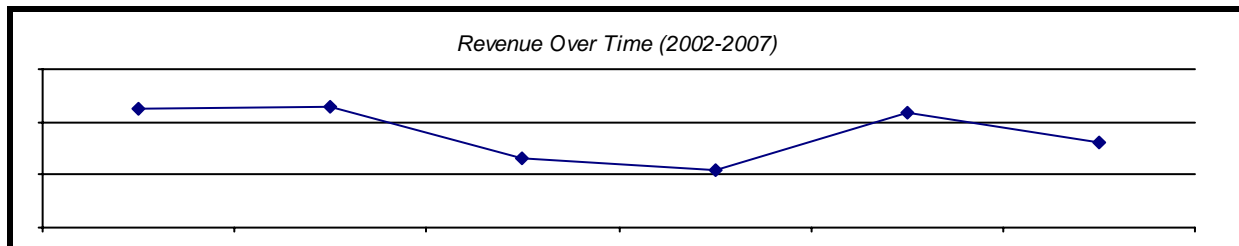
Airlines Landing Fees

Services & Sales

Account No. 1510.346.10-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$11,174	\$11,428	\$6,639	\$5,489	\$10,800	\$8,000



Authority:

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

Comments:

None.

Other Issues:

None.

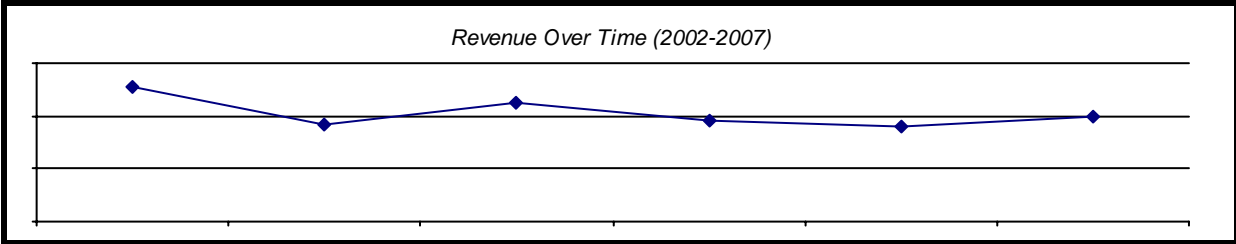
Charter Landing Fees

Services & Sales

Account No. 1510.346.10-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$25,445	\$18,269	\$22,352	\$19,147	\$17,975	\$20,000



Authority:

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

Comments:

None.

Other Issues:

None.

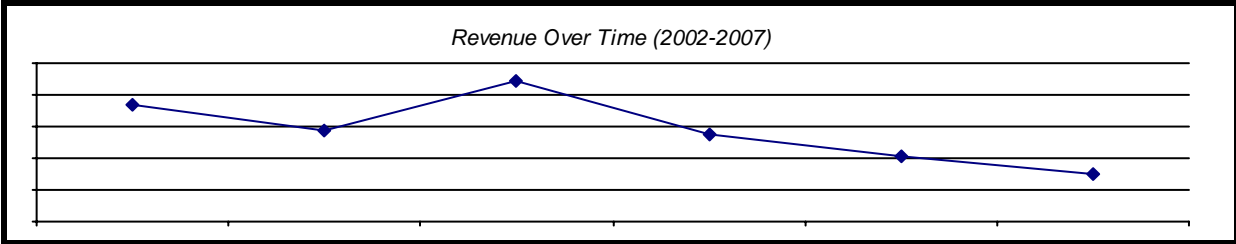
Fuel Flowage Fees

Services & Sales

Account No. 1510.346.20-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$37,379	\$35,776	\$38,872	\$35,559	\$34,162	\$33,000



Authority:

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

Comments:

None.

Other Issues:

None.

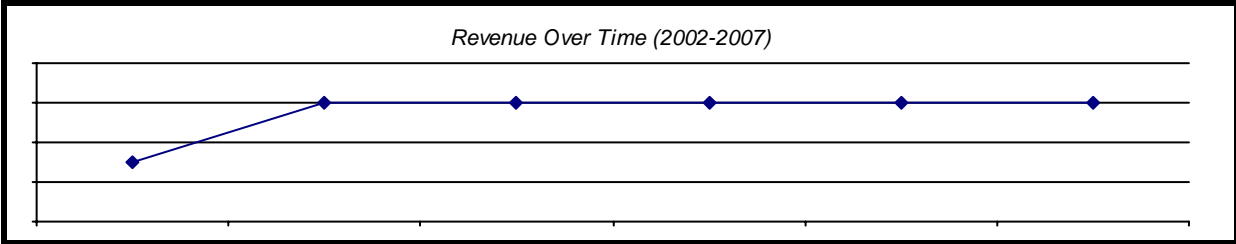
Airport Tie-Down Fees

Services & Sales

Account No. 1510.346.20-02

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$150	\$300	\$300	\$300	\$300	\$300



Authority:

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

Comments:

None.

Other Issues:

None.

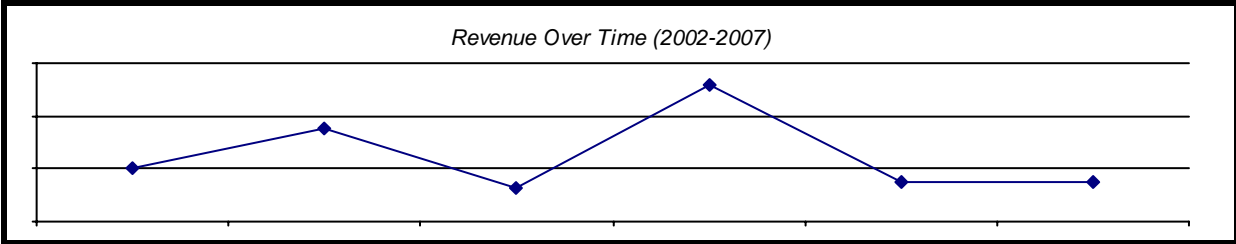
Airport Miscellaneous

Services & Sales

Account No. 1510.346.20-03

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,002	\$3,541	\$1,242	\$5,191	\$1,537	\$1,500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

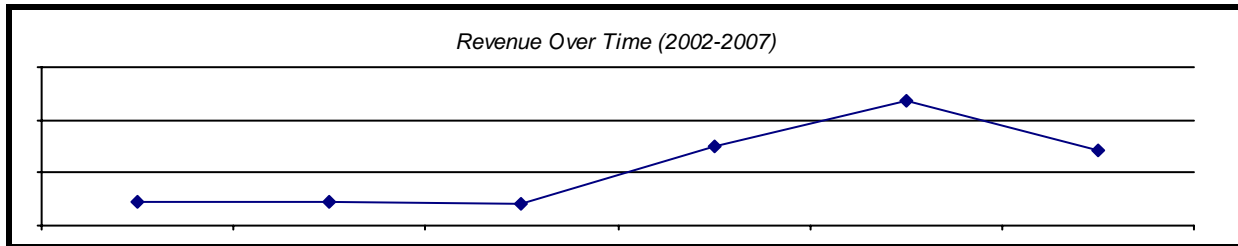
Airport Concessions

Services & Sales

Account No. 1510.346.20-05

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$21,939	\$22,602	\$21,200	\$74,822	\$119,020	\$71,000



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.

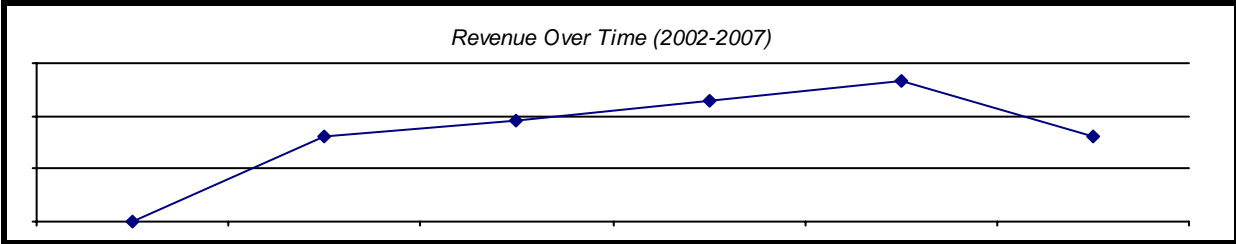
Passenger Facility Charge

Services & Sales

Account No. 1510.346.20-06

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$0	\$31,894	\$38,283	\$45,996	\$53,566	\$32,000



Authority:

Federal Aviation Administration and internal policy.

Comments:

None.

Other Issues:

None.

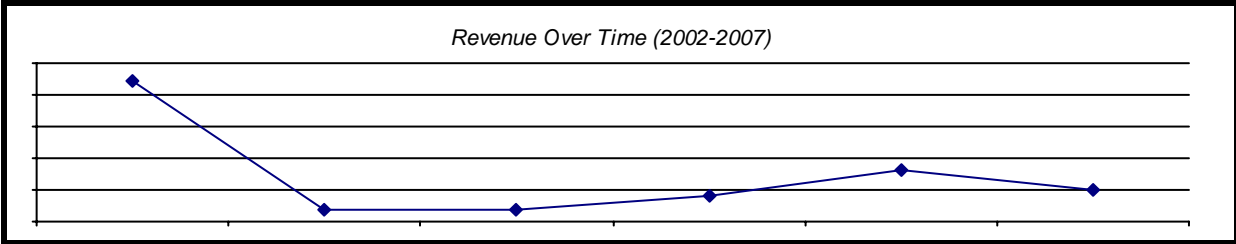
Sunset Cemetery Lot Sales

Cemetery Fees

Account No. 347.10-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$4,410	\$400	\$400	\$800	\$1,600	\$1,000



Authority:

Ordinance No. 4831 (12/7/93) & 5033 (4/15/97).

Comments:

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

Other Issues:

None.

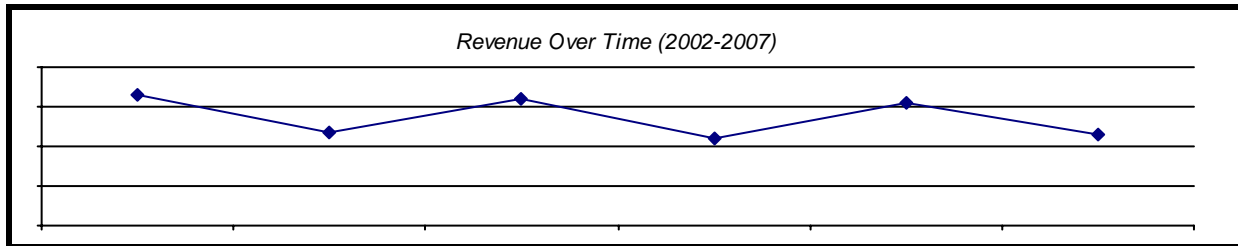
Sunrise Cemetery Lot Sales

Cemetery Fees

Account No. 347.10-02

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$33,008	\$23,591	\$31,898	\$21,915	\$31,133	\$23,000



Authority:

Ordinance No. 4832 (12/7/93) & 5033 (4/15/97).

Comments:

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

Other Issues:

None.

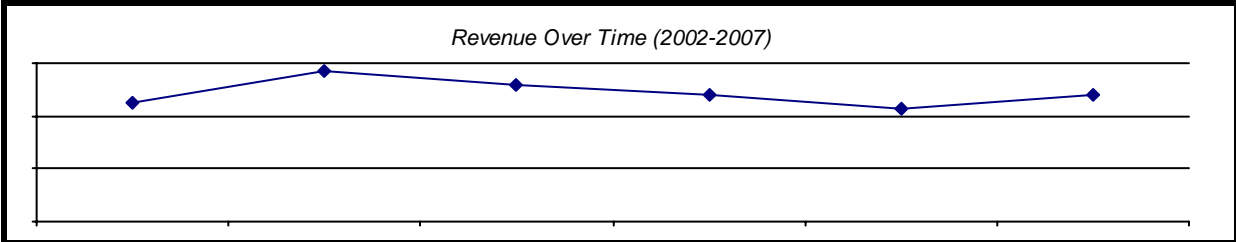
Sunset Cemetery Services

Cemetery Fees

Account No. 347.20-01

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$11,190	\$14,175	\$12,975	\$11,925	\$10,750	\$12,000



Authority:

Ordinance No. 4833 (12/7/93) & 5033 (4/15/97).

Comments:

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

Other Issues:

None.

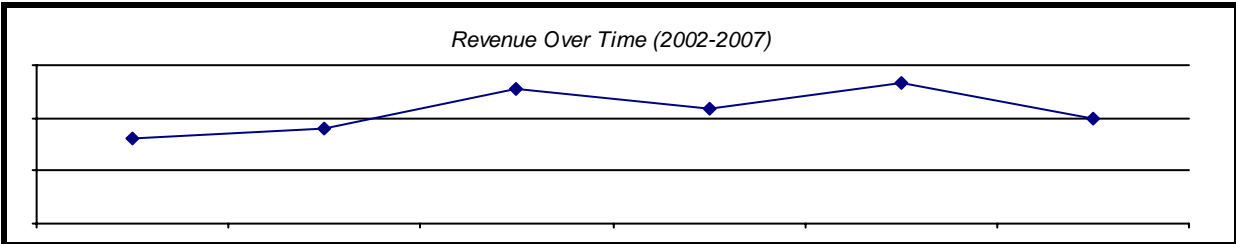
Sunrise Cemetery Services

Cemetery Fees

Account No. 347.20-02

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$16,265	\$18,185	\$25,580	\$21,695	\$26,610	\$20,000



Authority:

Ordinance No. 4834 (12/7/93) & 5033 (4/15/97).

Comments:

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

Other Issues:

None.

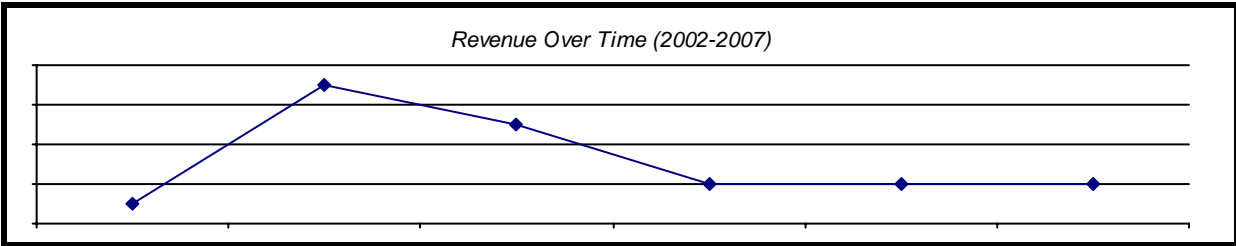
Cemetery Transfer Fees

Cemetery Fees

Account No. 347.30-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$25	\$175	\$125	\$50	\$50	\$50



Authority:

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

Comments:

\$25 per transfer of deed.

Other Issues:

None.

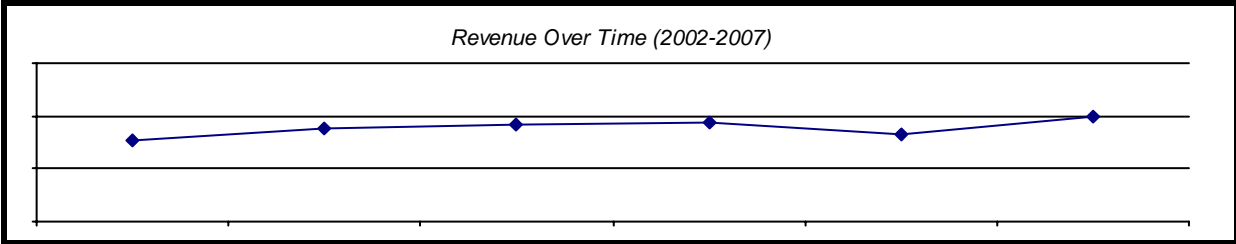
Municipal Court Fines

Fines

Account No. 351.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$767,812	\$876,804	\$919,140	\$940,795	\$820,215	\$995,000



Authority:

KSA Chapters 22 & 31.

Comments:

Varies depending on offense.

Other Issues:

None.

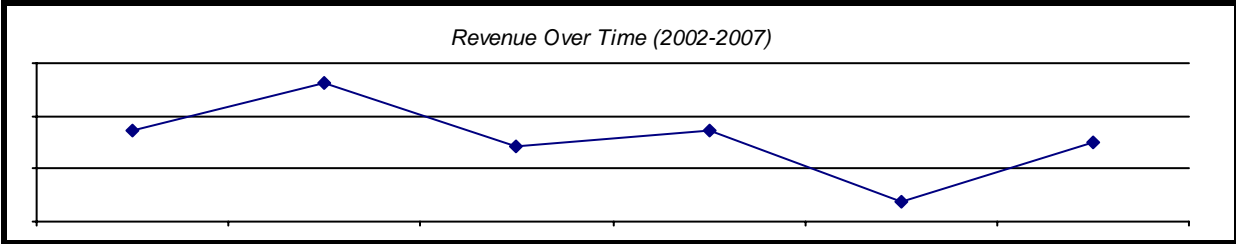
Court Fines Before Conversion

Fines

Account No. 351.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,710	\$2,612	\$1,413	\$1,741	\$375	\$1,500



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

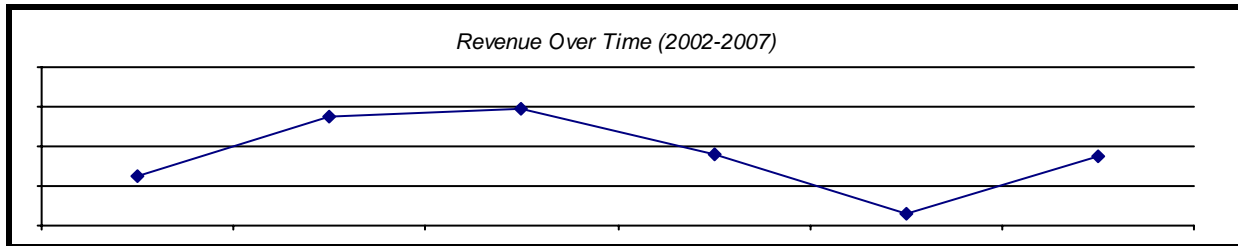
Domestic Violence Charges

Fines

Account No. 351.15.00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$253	\$549	\$587	\$360	\$60	\$350



Authority:

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

Comments:

None.

Other Issues:

None.

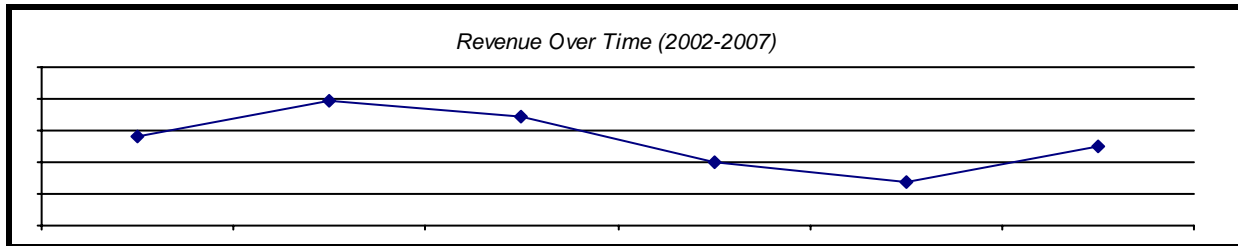
Attorney Fees

Fines

Account No. 351.25-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$5,587	\$7,829	\$6,815	\$4,046	\$2,793	\$5,000



Authority:

KSA Chapter 22.

Comments:

None.

Other Issues:

None.

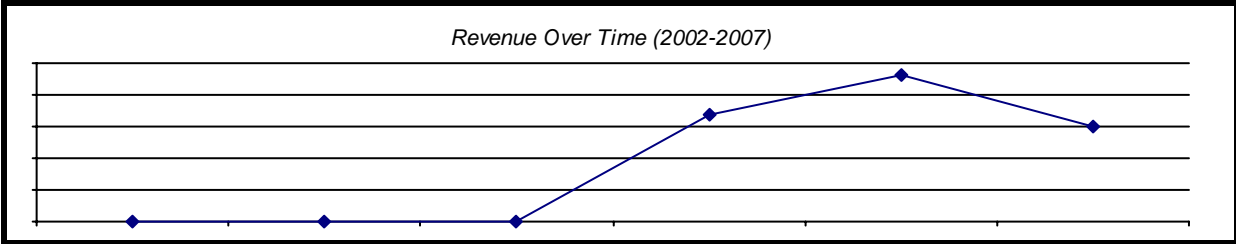
Miscellaneous Court Revenue

Fines

Account No. 351.99-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$0	\$0	\$0	\$1,695	\$2,301	\$1,500



Authority:

KSA Chapter 22.

Comments:

None.

Other Issues:

None.

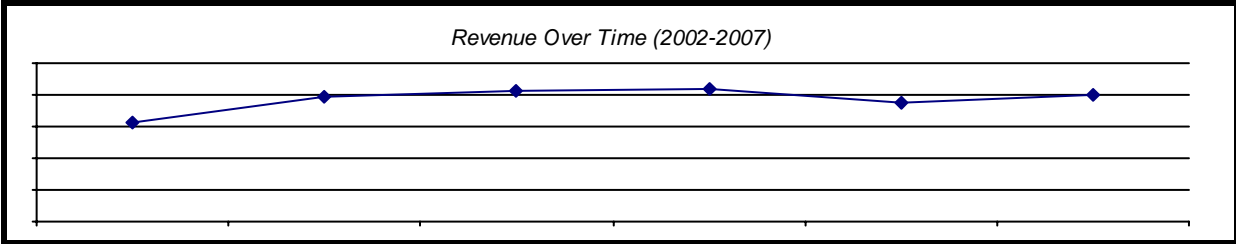
Court Costs

Fines

Account No. 352.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$312,428	\$391,367	\$412,363	\$420,318	\$375,184	\$400,000



Authority:

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

Comments:

\$50 per case.

Other Issues:

None.

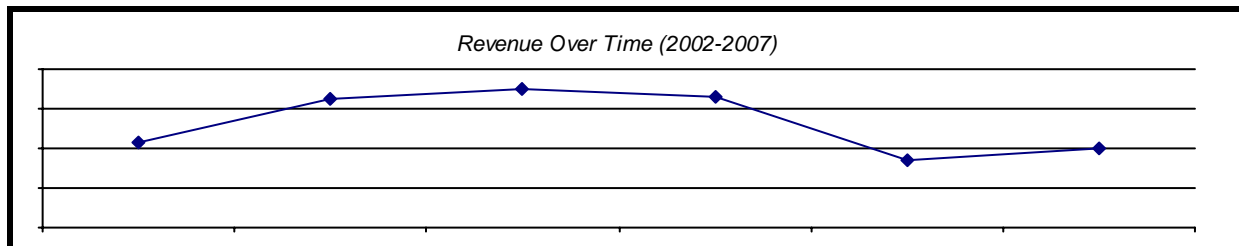
Victim Witness Fees

Fines

Account No. 352.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$30,253	\$32,522	\$32,983	\$32,589	\$29,409	\$30,000



Authority:

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

Comments:

None.

Other Issues:

None.

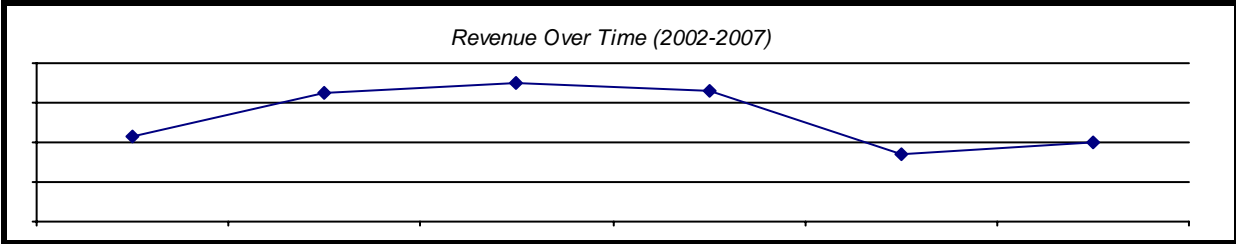
Crime Stopper

Fines

Account No. 352.11-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$7,584	\$8,124	\$8,251	\$8,151	\$7,356	\$7,500



Authority:

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

Comments:

None.

Other Issues:

None.

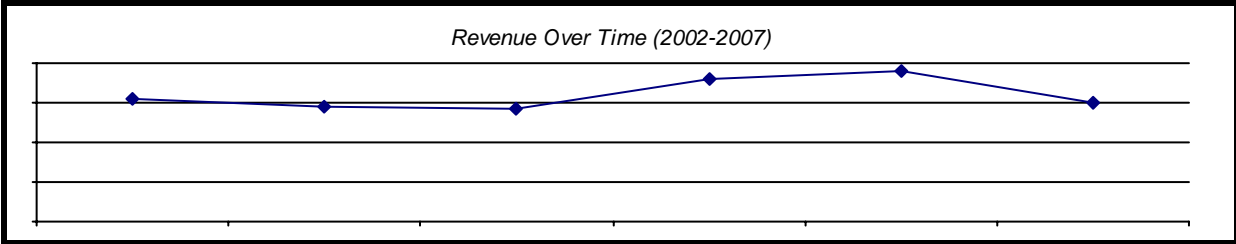
Parking Fines

Fines

Account No. 355.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$154,245	\$145,364	\$142,975	\$179,757	\$190,350	\$150,000



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.

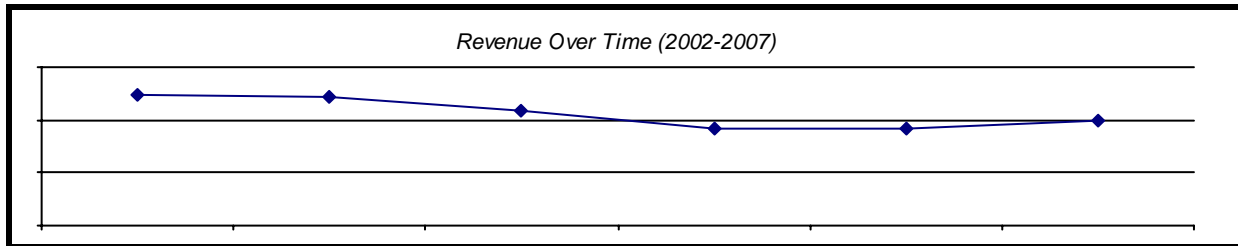
Traffic Violations

Fines

Account No. 355.15-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$122,950	\$121,906	\$109,434	\$92,766	\$91,592	\$100,000



Authority:

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

Comments:

Not greater than \$500.

Other Issues:

None.

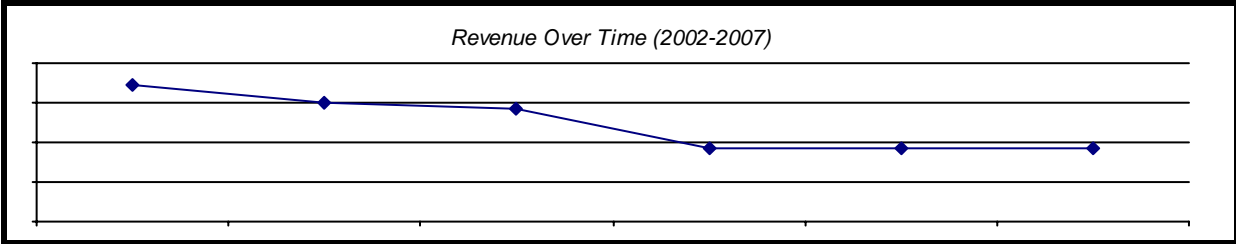
Mall Ground Rent

Use of Money & Property

Account No. 361.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$343,986	\$302,228	\$285,000	\$185,200	\$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.

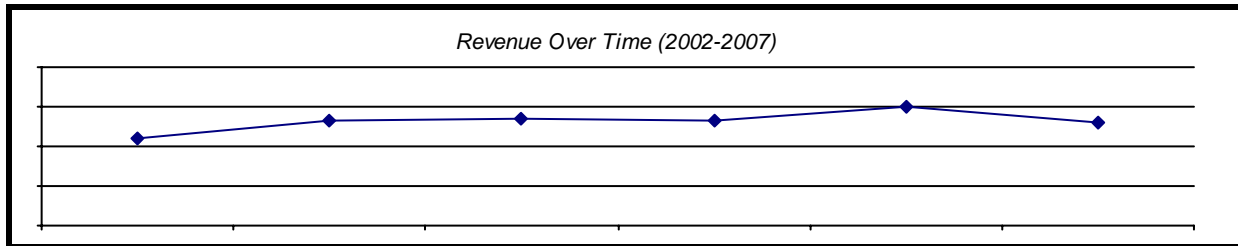
Hangars

Use of Money & Property

Account No. 1510.361.20-10

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$44,053	\$53,298	\$54,160	\$53,220	\$59,843	\$52,000



Authority:

Through various private lease agreements with the City.

Comments:

None.

Other Issues:

None.

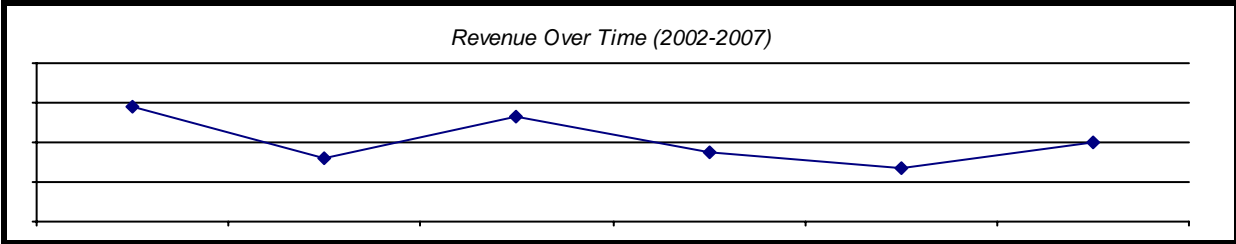
GATTS Hangar

Use of Money & Property

Account No. 1510.361.20-15

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$29,098	\$16,093	\$26,539	\$17,333	\$13,421	\$20,000



Authority:

Through lease agreement with the City.

Comments:

None.

Other Issues:

None.

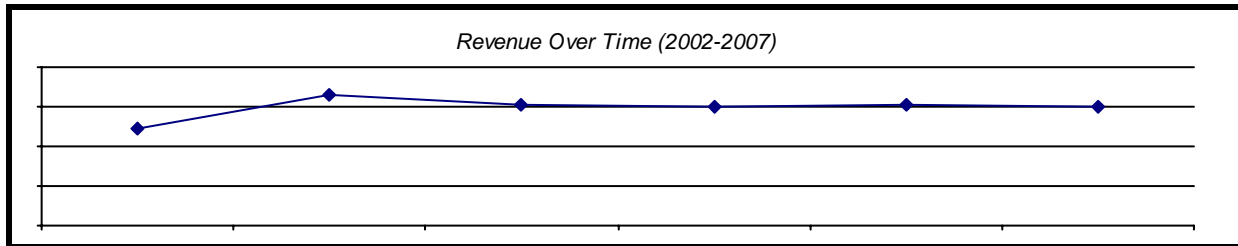
Airport Office Rent

Use of Money & Property

Account No. 1510.361.20-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$49,021	\$65,773	\$60,889	\$60,493	\$60,868	\$60,000



Authority:

Based on special agreement with the City.

Comments:

None.

Other Issues:

None.

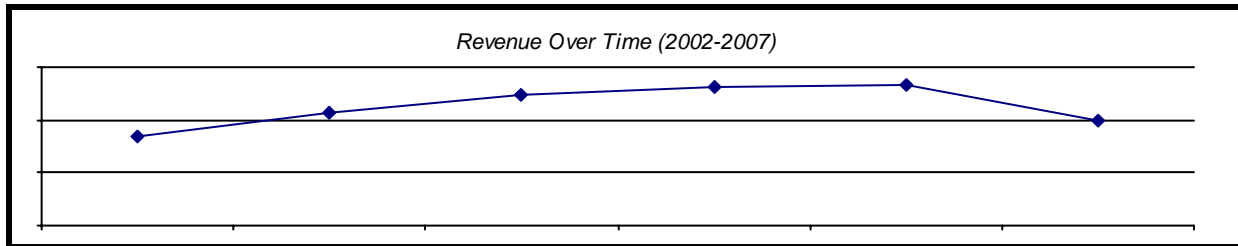
Stone Hangar

Use of Money & Property

Account No. 1510.361.20-30

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$8,380	\$10,752	\$12,429	\$13,046	\$13,391	\$10,000



Authority:

Through private lease agreement with the City.

Comments:

None.

Other Issues:

None.

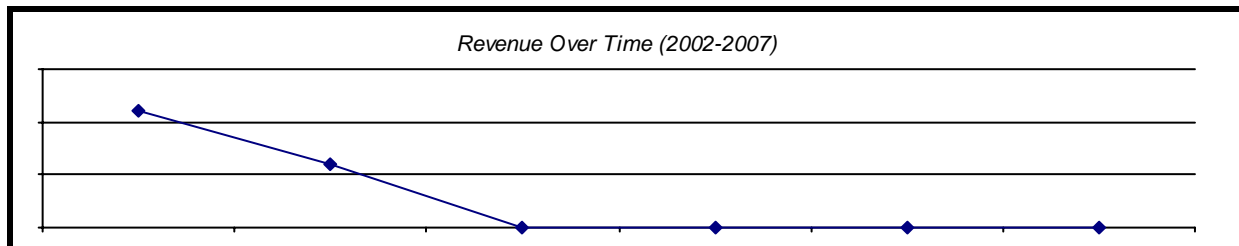
Airport Common Area

Use of Money & Property

Account No. 1510.361.20-40

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,100	\$600	\$0	\$0	\$0	\$0



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

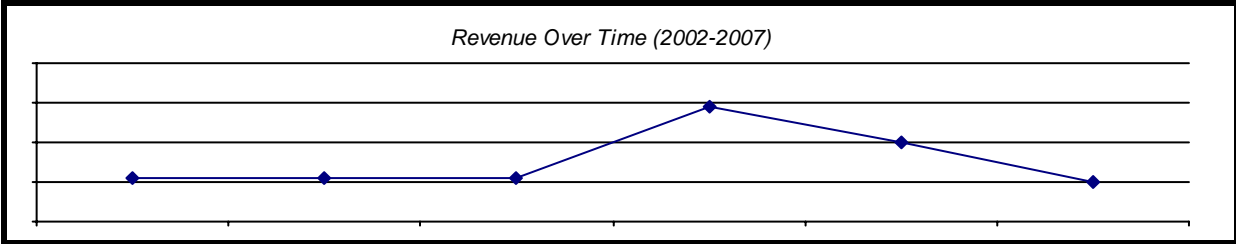
Land Leases

Use of Money & Property

Account No. 1510.361.20-60

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,080	\$1,080	\$1,080	\$2,880	\$1,980	\$1,000



Authority:

Through a private lease agreement with the City.

Comments:

None.

Other Issues:

None.

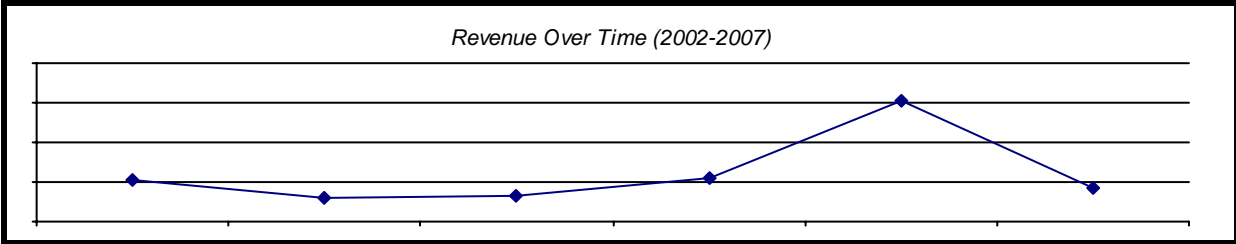
Investment Interest

Use of Money & Property

Account No. 362.01-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$209,224	\$123,184	\$132,715	\$219,878	\$614,445	\$175,000



Authority:

KSA 12-1677b.

Comments:

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

Other Issues:

None.

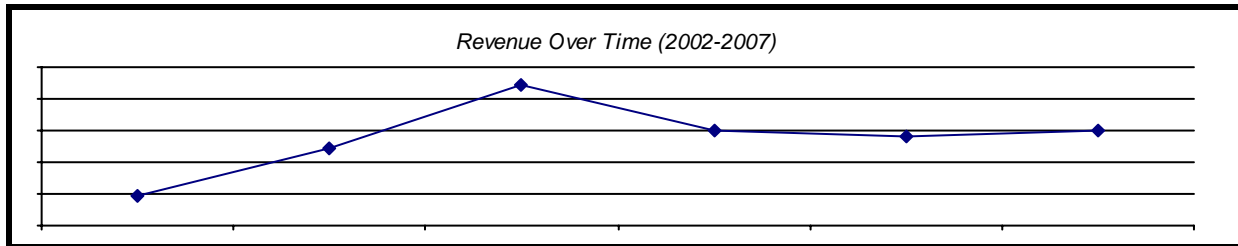
Airport Farm Income

Use of Money & Property

Account No. 1510.363.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$9,582	\$24,419	\$44,463	\$30,300	\$28,049	\$30,000



Authority:

Through private lease agreement with the City.

Comments:

None.

Other Issues:

None.

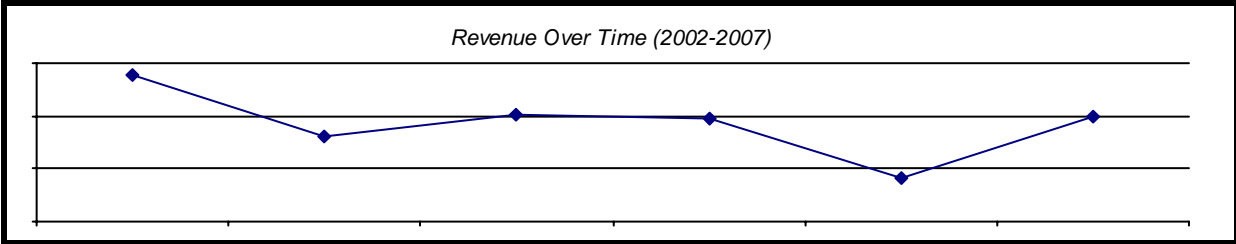
Copying Reimbursement

Contributions & Transfers

Account No. 371.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$1,389	\$811	\$1,004	\$971	\$420	\$1,000



Authority:

Internal policy.

Comments:

None.

Other Issues:

None.

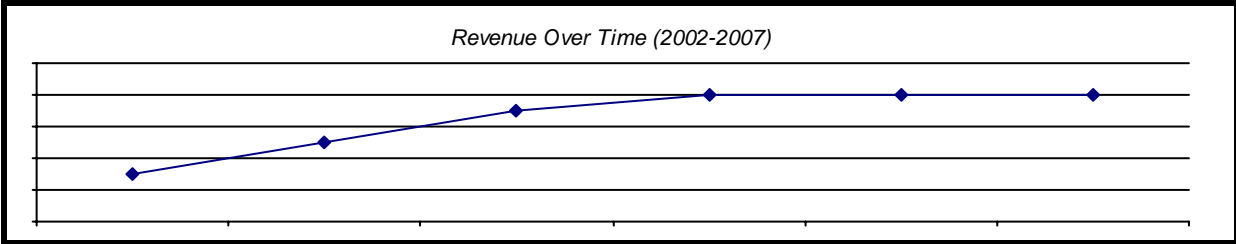
Postage Reimbursement

Contributions & Transfers

Account No. 371.11-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$75,002	\$76,995	\$79,000	\$80,000	\$80,000	\$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.

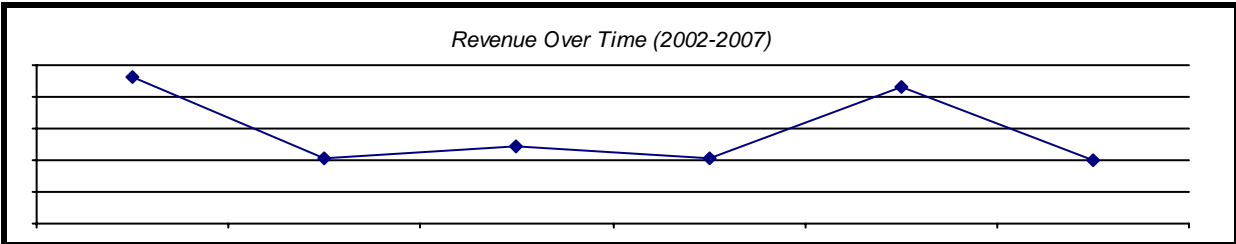
Other Reimbursements

Contributions & Transfers

Account No. 371.12-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$4,609	\$2,087	\$2,430	\$2,053	\$4,283	\$2,000



Authority:

Internal policy.

Comments:

Accounts for miscellaneous reimbursements.

Other Issues:

None.

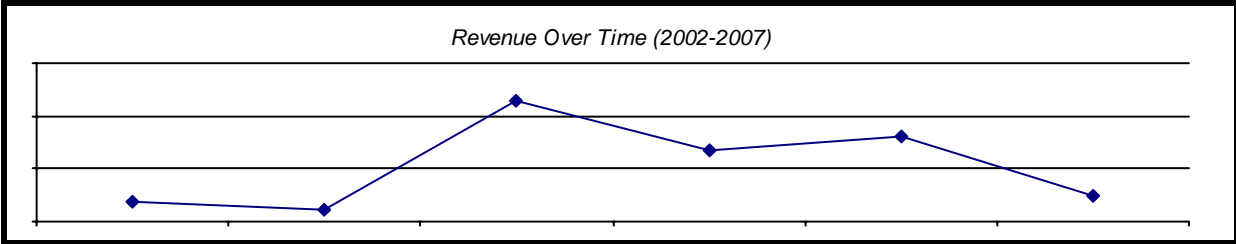
Miscellaneous Revenue

Contributions & Transfers

Account No. 372.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$19,473	\$11,610	\$114,779	\$68,335	\$81,237	\$25,000



Authority:

Internal policy.

Comments:

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

Other Issues:

None.

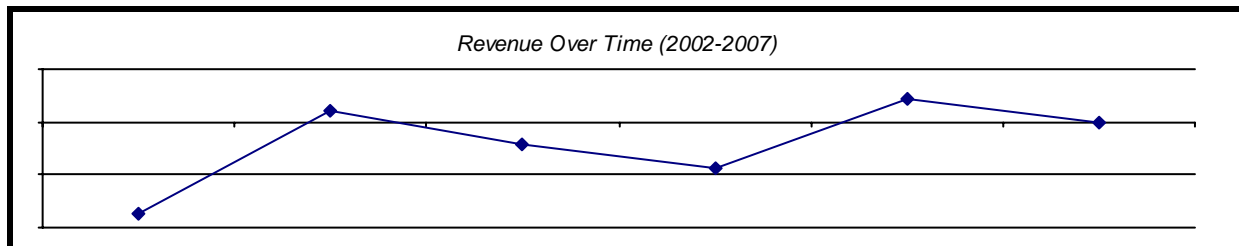
Cash Long/Short

Contributions & Transfers

Account No. 373.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
(\$862)	\$101	(\$212)	(\$436)	\$222	\$0



Authority:

Internal policy.

Comments:

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

Other Issues:

None.

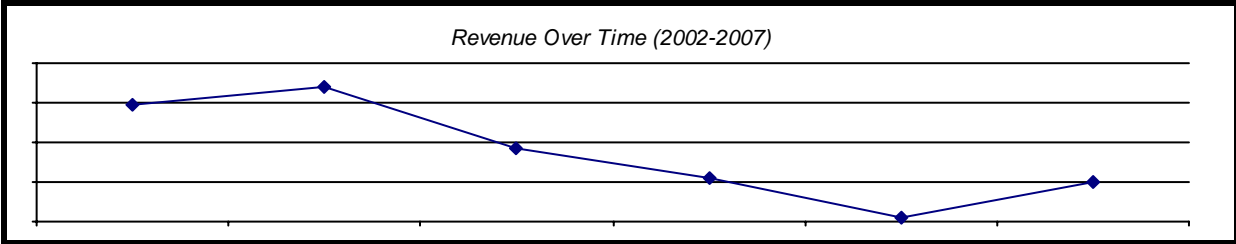
Employee Computer Lease

Contributions & Transfers

Account No. 374.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$59,079	\$68,241	\$36,567	\$21,963	\$2,086	\$20,000



Authority:

Internal policy.

Comments:

Program discontinued by direction of the City Manager in 2003. Residual revenues will continue to be collected until prior purchases are paid in full.

Other Issues:

None.

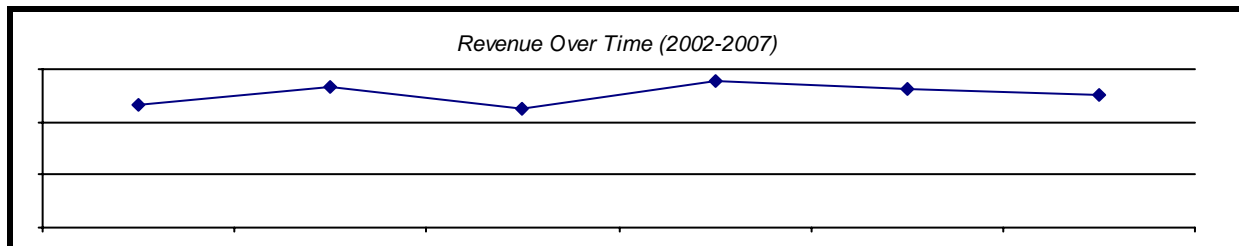
Animal Shelter Donations

Contributions & Transfers

Account No. 4900.376.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$4,627	\$5,290	\$4,510	\$5,573	\$5,215	\$5,000



Authority:

Internal policy.

Comments:

Voluntary private donations for general use at the Shelter.

Other Issues:

None.

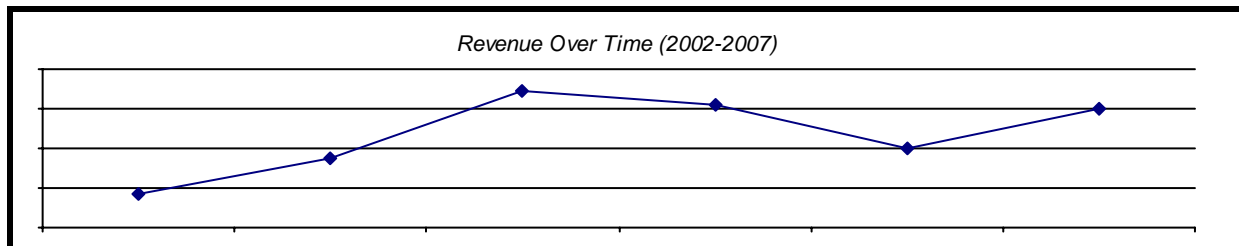
Animal Shelter Restricted Donations

Contributions & Transfers

Account No. 4900-376.10-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$8,550	\$17,296	\$34,584	\$30,906	\$19,938	\$30,000



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.

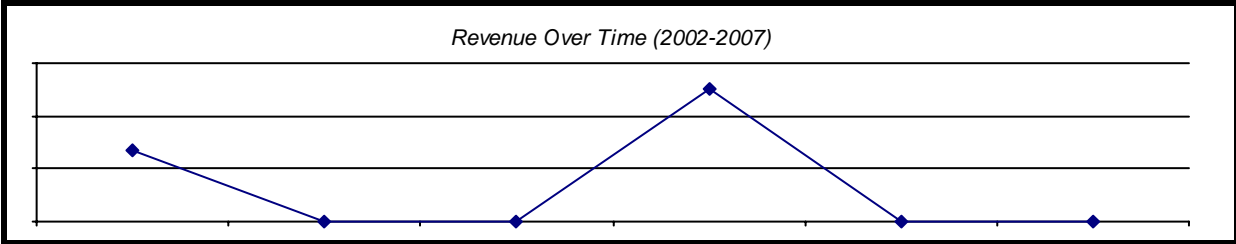
Cancel by Encumbrance

Contributions & Transfers

Account No. 379.00-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,679	\$0	\$0	\$5,062	\$0	\$0



Authority:

Internal policy.

Comments:

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

Other Issues:

None.

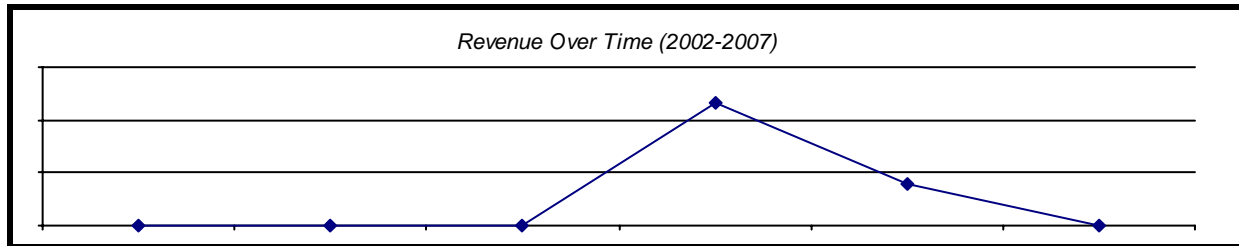
Insurance-Property

Risk Management

Account No. 9110-380.88-50

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$0	\$0	\$0	\$115,718	\$40,200	\$0



Authority:

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

Comments:

None.

Other Issues:

None.

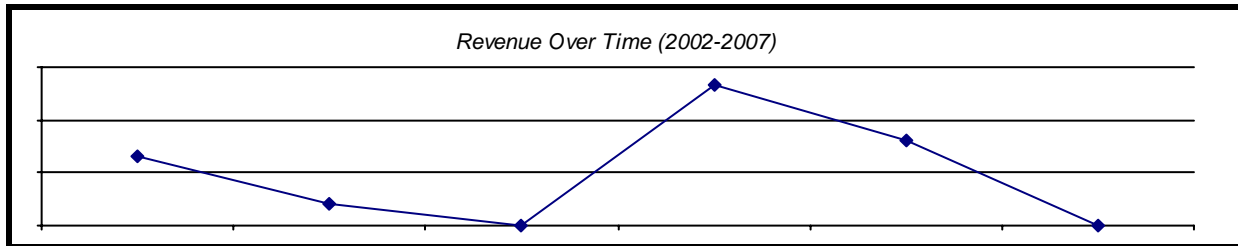
Damages to City Property

Risk Management

Account No. 371.13-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$6,541	\$2,154	\$30	\$13,360	\$8,094	\$0



Authority:

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

Comments:

None.

Other Issues:

None.

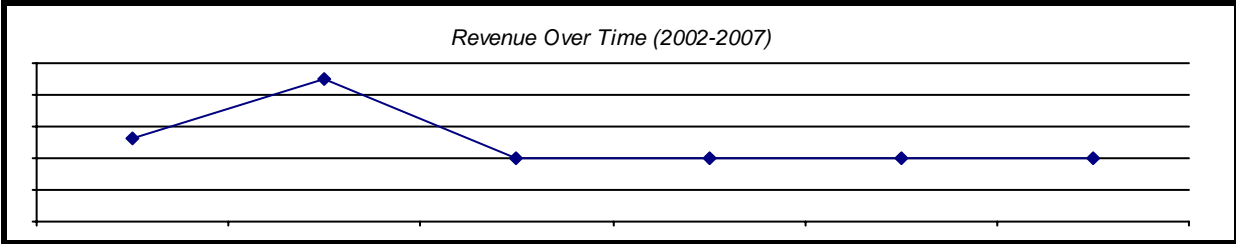
Fee in Lieu of Tax Transfer

Transfers

Account No. 391.11-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$501,200	\$505,000	\$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.

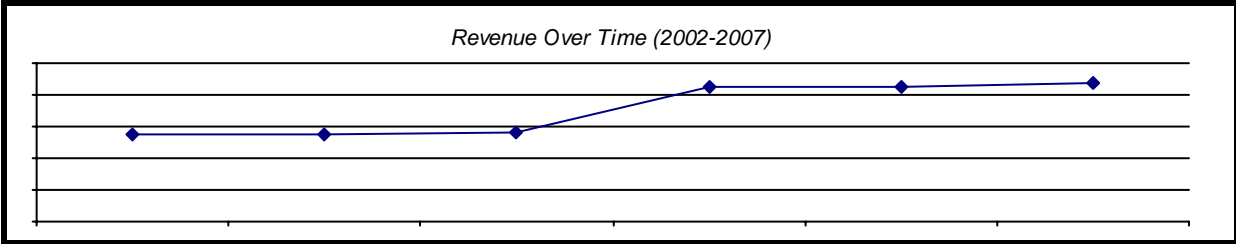
Administration Fee Transfer

Transfers

Account No. 391.12-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$552,400	\$552,400	\$557,400	\$851,500	\$852,500	\$872,500



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.

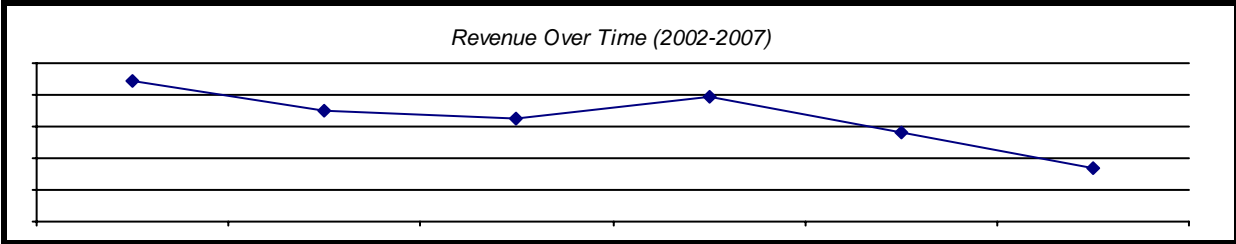
Sales Tax Transfer

Transfers

Account No. 391.13-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$2,216,050	\$1,742,950	\$1,620,872	\$1,954,028	\$1,420,500	\$849,900



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.

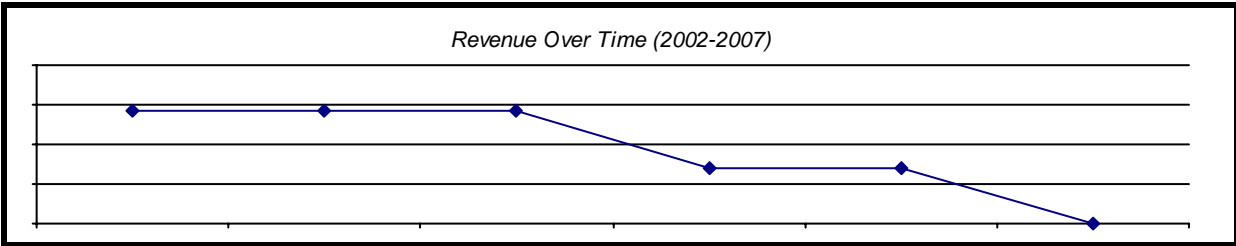
Special Street and Highway

Transfers

Account No. 391.14-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$571,448	\$572,000	\$572,000	\$278,000	\$278,000	\$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.

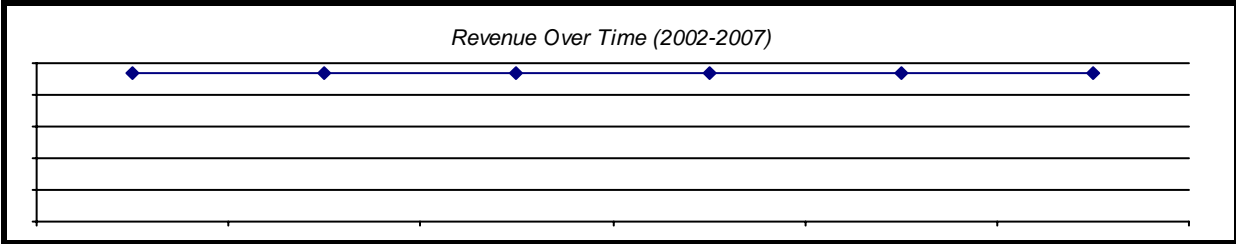
Franchise Fee Transfer

Transfers

Account No. 391.15-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 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.

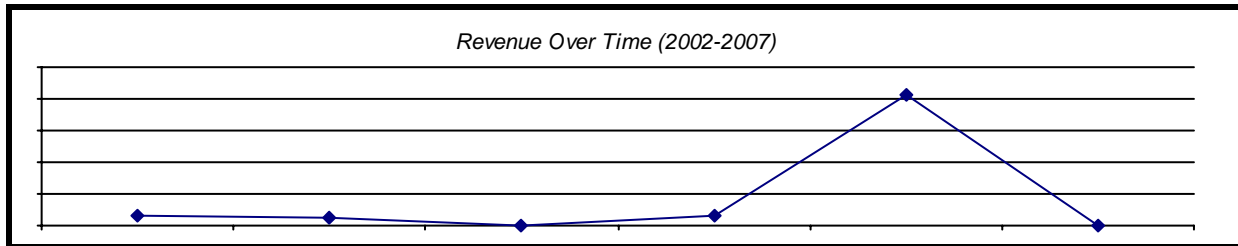
Transfer from Special Revenue

Transfers

Account No. 391.17-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$6,099	\$5,429	\$0	\$5,832	\$82,022	\$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.

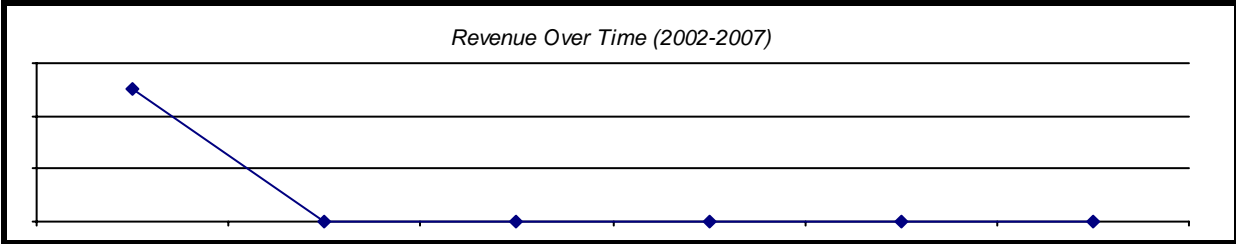
Local Ad Valorem Tax Reduction

Other Local Taxes

Account No. 318.20-00

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$502,222	\$0	\$0	\$0	\$0	\$0



Authority:

KSA 79-2959 and 79-2961.

Comments:

Financed from a portion of the receipts from the state sales and use taxes. Monies are distributed to cities twice a year on the basis of population (65%) and assessed valuation (35%).

Other Issues:

State-shared revenues have been discontinued by the Kansas legislature although the statutes requiring the disbursement of state-shared revenues remain in effect.

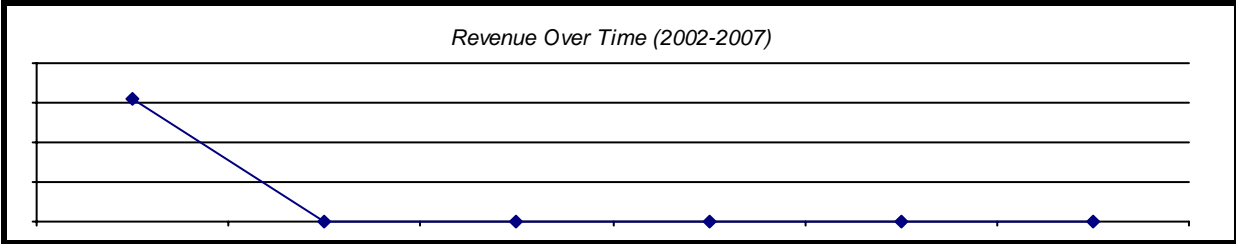
State Revenue Sharing

From Other Agencies

Account No. 331.10-20

History

2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
\$155,843	\$0	\$0	\$0	\$0	\$0



Authority:

KSA 79-2964.

Comments:

Distributed two times a year based on population. 50% to cities/other and 50% to counties.

Other Issues:

State-shared revenues have been discontinued by the Kansas legislature although the statutes requiring the disbursement of state-shared revenues remain in effect.

2007 General Fund Revenue Survey

