

CITY OF EMPORIA, KANSAS

2009 BUDGET

GENERAL FUND

The General Fund provides the most of the service functions provided by our organization. The following is listing of each of the departments and activities that are included within the General Fund:

Administration	Police	Fire
Ambulance	Court Services	Dispatch Center
Emergency Preparedness	Snow Removal	Engineering
Park & Zoo	Aquatic Center	Golf Course
Civic Building	Code Enforcement	Parking Facilities
Maintenance Shop @ PWC	Street Lighting	Municipal Band
Airport	Taxi Program	
Housing	Street Rehabilitation	

REVENUE - The two largest sources of revenue for the General Fund are the ad valorem property tax and the local sales tax. Their combined revenue generation as proposed in the 2009 budget makeup over half of the funds income. The other largest sources of income involve franchise fees collected from the electric, gas, telephone and cable television utilities. This income source amounts to \$1.765 million. The other large source of income within the General Fund involves reimbursed expenses from the utilities of 18% and Special Street fund of 15%. User fees are another major source of income. In the proposed budget year, they will generate over \$1.6 million. Included in this booklet is a detailed revenue report of each income item within the General Fund and the prior two years of history from each of these revenue sources.

EXPENDITURES - Since the General Fund is made up of service functions, the largest source of expenditures involves that of personnel. The personnel services section which you will see listed as a category on the report on the following page includes wages and employee benefits. In the proposed 2009 Budget, this category represents 59% of the General Fund budget. Detailed reports are provided which show the expenditures by department with the prior year actual, current year budget, current year revised estimates and the proposed 2009 Budget.

City of Emporia, Kansas

2009 Budget

Revenue Detail and Expenditure Summary

GENERAL FUND

	Preceding Year 2006 (Actual)	Preceding Year 2007 (Actual)	Current Year 2008 (Estimated)	Proposed Budget 2009
Beginning Cash Balance	\$13,046.00	\$388,828.00	\$1,692,515.00	\$1,386,862.00
REVENUE				
Ad Valorem Property Tax	\$3,456,572.00	\$3,416,342.00	\$3,540,000.00	\$3,540,000.00
Taxes	\$6,043,400.00	\$6,654,538.00	\$6,627,784.00	\$6,460,880.00
Intergovernmental Taxes	\$148,132.00	\$211,152.00	\$423,150.00	\$440,150.00
Licenses & Permits	\$185,013.00	\$252,757.00	\$164,000.00	\$164,600.00
Charges for Services	\$2,195,823.00	\$2,243,945.00	\$1,645,750.00	\$1,651,250.00
Fines & Fees	\$646,125.00	\$682,419.00	\$618,700.00	\$618,900.00
Use of Property and Money	\$194,876.00	\$179,122.00	\$145,080.00	\$163,180.00
Reimbursements	\$106,525.00	\$108,020.00	\$172,197.00	\$165,750.00
Misc. Rev. - Administrative Transfers	\$1,466,047.00	\$1,513,045.00	\$2,055,877.00	\$2,311,360.00
Operating Revenues	\$16,826.00	\$12,550.00	\$12,200.00	\$12,200.00
Nonoperating Revenues	\$0.00	\$725,965.00	\$0.00	\$0.00
TOTAL RECEIPTS	\$14,459,339.00	\$15,999,855.00	\$15,404,738.00	\$15,528,270.00
EXPENDITURES				
Personnel Services	\$9,361,839.00	\$9,534,428.00	\$10,733,097.00	\$11,506,155.00
Wage Adjustment				
Maintenance & Repair	\$353,453.00	\$499,729.00	\$399,700.00	\$560,950.00
Commodities	\$890,425.00	\$1,001,297.00	\$1,107,710.00	\$1,206,951.00
Other Charges	\$198,921.00	\$970,071.00	\$321,226.00	\$339,228.00
Capital Outlay	\$78,923.00	\$179,075.00	\$253,775.00	\$1,602,407.00
Debt Reduction	\$0.00	\$0.00	\$78,808.00	\$79,040.00
Transfer to Industrial Dev. & Debt Service	\$1,462,229.00	\$1,253,203.00	\$1,016,250.00	\$998,750.00
Utilities	\$335,004.00	\$301,864.00	\$356,550.00	\$414,117.00
Communications	\$87,917.00	\$92,081.00	\$105,635.00	\$109,420.00
Training and Travel	\$108,094.00	\$104,855.00	\$78,730.00	\$119,250.00
Jail Expenses	\$113,224.00	\$100,081.00	\$126,500.00	\$132,000.00
Other Contractual	\$960,050.00	\$925,097.00	\$1,132,410.00	\$2,275,250.00
TOTAL EXPENDITURES	\$13,950,079.00	\$14,961,781.00	\$15,710,391.00	\$19,343,518.00
Cash Basis Adjustments/Non-appropriated Balance	(\$133,478.00)	\$265,613.00	\$0.00	\$0.00
Ending Cash Balance	\$388,828.00	\$1,692,515.00	\$1,386,862.00	(\$2,428,386.00)
Revenue less expenses	\$509,260.00	\$1,038,074.00	(\$305,653.00)	(\$3,815,248.00)
Advalorm Property Taxes included in the Tax Category	\$3,355,897.00	\$3,416,342.00	\$3,540,000.00	\$3,540,000.00
Delinquency Computation	\$100,676.91	\$85,408.55	\$88,500.00	\$106,200.00
Amount of 2008 Tax to be Levied	\$3,456,573.91	\$3,501,750.55	\$3,628,500.00	\$3,646,200.00