City of Excelsior
2013 General Fund Revenue & Expense Budget Summary

	2010 Acutal	2011 Actual	2012 Adopted Budget	2013 Preliminary Budget	$ Chg vs 2012 Budget	% Chg vs 2012 Budget
GENERAL FUND						
Revenues						
Property Taxes*	1,300,585	1,311,452	1,217,339	1,205,756	(11,583)	-0.95%
Franchise Fees	69,469	69,592	69,000	69,400	400	0.58%
Licenses and Permits	159,962	161,958	158,795	159,600	805	0.51%
Intergovernmental Revenues	6,903	7,026	6,895	6,845	(50)	-0.73%
Charges for Services	53,542	50,012	68,350	87,100	18,750	27.43%
Fines and Forfeits	62,236	62,806	51,700	52,200	500	0.97%
Rents	-	-	121,154	124,126	2,972	2.45%
Interest Earnings	9,696	16,306	12,600	15,000	2,400	19.05%
Miscellaneous Revenue	7,972	14,004	10,900	9,100	(1,800)	-16.51%
Transfers From Other Funds	167,232	315,866	88,800	86,000	(2,800)	-3.15%
Use of Fund Balance	-	-	-	21,413	21,413	#DIV/0!
	1,837,597	2,009,022	1,805,533	1,836,540	31,007	1.72%
Expenditures						
Council	18,850	26,585	22,735	26,235	3,500	15.39%
City Manager/Clerk	112,633	116,270	118,486	125,849	7,363	6.21%
Elections	4,561	578	5,955	755	(5,200)	-87.32%
Finance	64,290	68,901	73,466	53,227	(20,239)	-27.55%
Planning and Zoning	100,053	98,868	66,561	64,951	(1,610)	-2.42%
City Administration	180,484	178,788	228,673	216,814	(11,859)	-5.19%
Heritage Preservation	1,599	1,131	1,000	1,350	350	35.00%
Police	605,635	613,441	655,654	670,137	14,483	2.21%
Fire Contract	159,984	161,515	157,931	158,989	1,058	0.67%
Building Inspection	14,531	8,232	9,000	9,500	500	5.56%
Engineering	10,402	12,993	6,000	9,000	3,000	50.00%
Streets	182,537	194,339	192,875	201,270	8,395	4.35%
Park Maintenance	133,161	138,038	148,924	147,915	(1,009)	-0.68%
Recreation Programs	21,801	22,465	24,000	24,000	-	0.00%
Cemetery	17,864	19,810	22,006	20,135	(1,871)	-8.50%
Self Insurance		500	-	-	-	#DIV/0!
Contingency	-	-	(13,833)	21,413	35,246	-254.80%
Transfers To Other Funds	151,682	184,000	86,100	85,000	(1,100)	-1.28%
	1,780,067	1,846,454	1,805,533	1,836,540	31,007	1.72%
Net Income (Loss)	57,530	162,568	-	-		
Beginning Fund Balance	**1,039,120**	**1,096,650**				
Ending Fund Balance	**1,096,650**	**1,562,311**				
Nonspendable	7,829	31,520				
Committed						
Self Insurance	-	113,172				
Compensated Absences	-	111,011				
Cemetery	-	85,748				
Rental Counter Balance	-	100,000				
Unassigned	1,088,821	1,120,860				
Total Fund Balance	1,096,650	1,562,311				
Unassigned Fund Balance as a Percentage of Expenditures	57%	62%				

* Property Taxes include current taxes, delinquent taxes and fiscal disparities.

	Levy Amounts	Capture Rate	Revenue Amounts	
Current Ad Valorem Taxes & Delinquent Taxes	1,158,339	99%	1,146,756	(Levy x Capture Rate = Expected Revenue)
Fiscal Disparities	59,000		59,000	Fiscal Disparity
Total General Fund Levy	1,217,339		1,205,756	Total GF Revenue Amount
Debt Levy (Special Levy)	100,000		100,000	Debt Levy Revenue Amount
Grand Total Excelsior Levy	**1,317,339**		1,305,756	Grand Total Levy-Related Revenue
Prior Year Grand Total Levy	1,317,339			
Increase (Decrease) in Levy	**-**			
% Increase (Decrease) in Levy	**0.00%**			
% Increase (Decrease) in CPI (2010 vs. 2011)	3.60%			

CITY OF EXCELSIOR
2013 PRELIMINARY BUDGET

	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
GENERAL FUND							
COUNCIL							
Wages and Benefits	14,210	13,995	14,210	7,229	14,210	**0%**	0
Professional Services	720	0	0	0	0	**0%**	0
Education and Training	445	941	1,025	462	2,025	**98%**	1,000
Community Events	3,475	11,650	7,500	3,650	10,000	**33%**	2,500
Total Council	18,850	26,585	22,735	11,341	26,235	**15%**	3,500
CITY MANAGER/CITY CLERK							
Wages and Benefits	109,939	112,077	113,961	63,130	119,124	**5%**	5,163
Education and Training	2,694	4,193	4,525	2,586	6,725	**49%**	2,200
Total City Manager/City Clerk	112,633	116,270	118,486	65,716	125,849	**6%**	7,363
ELECTIONS							
Election Judge Pay	2,739	0	3,200	0	0	**-100%**	-3,200
Operating Supplies	1,361	117	2,150	23	150	**-93%**	-2,000
Repairs and Maintenance	461	461	605	602	605	**0%**	0
Total Elections	4,561	578	5,955	625	755	**-87%**	-5,200
FINANCE							
Wages and Benefits	61,624	51,139	70,716	23,279	50,877	**-28%**	-19,839
Professional Services	979	16,479	1,000	20,905	1,000	**0%**	0
Education and Training	1,687	1,284	1,750	360	1,350	**-23%**	-400
Total Finance	64,290	68,901	73,466	44,544	53,227	**-28%**	-20,239
PLANNING AND ZONING							
Wages and Beneifts	58,871	49,576	57,111	15,607	52,651	**-8%**	-4,460
Professional Services	40,490	47,592	7,500	30,813	10,000	**33%**	2,500
Education and Training	693	897	950	260	1,300	**37%**	350
Meeting Expense (Taping Meetings)	0	803	1,000	657	1,000	**0%**	0
Total Planning and Zoning	100,053	98,868	66,561	47,337	64,951	**-2%**	-1,610
CITY ADMINISTRATION							
Operating Supplies	11,962	14,059	14,050	9,205	12,500	**-11%**	-1,550
Professional Services	122,956	118,976	128,050	82,764	130,200	**2%**	2,150
Utilities	18,963	17,071	19,500	10,834	18,900	**-3%**	-600
Repair and Maintenance	11,270	10,981	15,800	6,946	10,800	**-32%**	-5,000
Other Services and Charges	13,893	14,055	14,273	6,351	12,414	**-13%**	-1,859
Taxes	0	0	34,000	16,582	30,000	**-12%**	-4,000
Contingency	0	800	-13,833	0	21,413	**-255%**	35,246
Capital Outlay	1,441	2,847	3,000	1,352	2,000	**-33%**	-1,000
Total City Administration	180,484	178,788	214,840	134,034	238,227	**11%**	23,387
HERITAGE PRESERVATION							
Education and Training	1,599	1,131	1,000	0	1,350	**35%**	350
POLICE							
Contracted Services	546,600	555,505	595,654	390,995	610,137	**2%**	14,483
Debt Service	59,036	57,936	60,000	43,584	60,000	**0%**	0
Total Police	605,636	613,441	655,654	434,579	670,137	**2%**	14,483
FIRE CONTRACT							
Contracted Services	84,519	87,499	83,933	100,449	84,816	**1%**	883
Debt Service	75,465	74,016	73,998	18,500	74,173	**0%**	175
Total Fire Contract	159,984	161,515	157,931	118,949	158,989	**1%**	1,058

CITY OF EXCELSIOR
2013 PRELIMINARY BUDGET

	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
GENERAL FUND							
BUILDING INSPECTION							
Professional Services	14,531	8,232	9,000	6,257	9,500	**6%**	500
ENGINEERING							
Professional Services	10,402	12,993	6,000	5,367	9,000	**50%**	3,000
STREETS							
Wages and Benefits	115,147	112,796	116,675	65,363	120,295	**3%**	3,620
Operating Supplies	31,967	41,208	35,500	17,728	39,300	**11%**	3,800
Professional Services	2,781	5,510	7,175	6,733	6,875	**-4%**	-300
Education and Training	565	734	775	538	1,050	**35%**	275
Utilities	4,316	4,183	5,150	2,433	4,600	**-11%**	-550
Repair and Maintenance	13,359	12,021	12,600	2,878	12,150	**-4%**	-450
Tree Care	13,655	17,888	15,000	12,185	17,000	**13%**	2,000
Capital Outlay	747	0	0	0	0	**0%**	0
Total Streets	182,538	194,339	192,875	107,858	201,270	**4%**	8,395
PARK MAINTENANCE							
Wages and Benefits	77,168	86,976	89,799	46,072	90,440	**1%**	641
Operating Supplies	24,704	24,540	25,400	16,021	25,600	**1%**	200
Professional Services	10,877	10,934	12,050	10,354	11,350	**-6%**	-700
Education and Training	150	257	300	254	350	**17%**	50
Utilities	8,738	8,031	9,225	4,279	8,025	**-13%**	-1,200
Repair and Maintenance	11,525	7,300	12,150	8,087	12,150	**0%**	0
Total Park Maintenance	133,161	138,038	148,924	85,067	147,915	**-1%**	-1,009
RECREATION							
Lifeguards	17,799	19,035	20,000	0	20,000	**0%**	0
Concerts in the Park	4,003	3,430	4,000	5,745	4,000	**0%**	0
Total Recreation	21,801	22,465	24,000	5,745	24,000	**0%**	0
CEMETERY							
Wages and Benefits	14,045	15,176	18,606	8,722	16,735	**-10%**	-1,871
Operating Supplies	2,385	1,659	1,900	1,259	1,900	**0%**	0
Professional Services	1,098	1,324	1,200	198	1,200	**0%**	0
Repair and Maintenance	336	298	300	0	300	**0%**	0
Total Cemetery	17,864	18,456	22,006	10,179	20,135	**-9%**	-1,871
INTERFUND TRANSFERS							
Transfer to PW Equipment Fund	11,000	20,000	20,000	0	20,000	**0%**	0
Transfer to PW Capital Improv Fund	140,682	60,000	56,100	0	50,000	**-11%**	-6,100
Transfer to Park Improvement Fund	0	4,000	10,000	0	15,000	**50%**	5,000
Transfer to Debt Service Fund	0	100,000	0	0	0	**0%**	0
Total Interfund Transfers	151,682	184,000	86,100	0	85,000	**-1%**	-1,101
TOTAL GENERAL FUND	**1,780,067**	**1,844,600**	**1,805,533**	**1,077,598**	**1,836,540**	**1.72%**	**31,007**

CITY OF EXCELSIOR
2013 PRELIMINARY BUDGET

	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
SPECIAL REVENUE FUND							
PARKING LOT MAINTENANCE							
Revenue							
Special Assessments	23,665	21,521	25,500	1,351	22,500	**-12%**	-3,000
Interest Earnings	663	1,469	975	0	1,000	**3%**	25
Parking Lot Revenue	490	490	800	0	500	**-38%**	-300
Charter Boat Parking Surcharge	9,800	11,200	10,650	7,430	11,000	**3%**	350
Total Parking Lot Maint. Revenue	34,618	34,680	37,925	8,781	35,000	**-8%**	-2,925

Expense	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
Wages and Benefits	10,266	11,297	12,330	5,407	7,703	**-38%**	-4,627
Maintenance Supplies	4,182	6,955	8,270	518	8,300	**0%**	30
Professional Services	501	2,308	2,525	1,163	2,400	**-5%**	-125
Education and Training	0	55	60	55	100	**67%**	40
Repair and Maintenance	656	148	24,520	0	24,520	**0%**	0
Total Parking Lot Maint. Expense	15,605	20,763	47,705	7,143	43,023	**-10%**	-4,682
NET INCOME (LOSS)	**19,013**	**13,917**	**(9,780)**	**1,637**	**(8,023)**		
BEGINNING FUND BALANCE	**54,136**	**73,149**	**87,065**		**77,285**		
ENDING FUND BLANCE	**73,149**	**87,065**	**77,285**		**69,262**		

DEBT SERVICE FUND

2010A GO BONDS

REVENUE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
310-31010	CURRENT AD VALOREM TAXES	-	-	100,000	50,000	100,000	**0%**	-
310-33100	FEDERAL GRANTS AND AID (BAB INTEREST)	-	-	-	15,900	16,057	**n/a**	16,057
310-36101	SPECIAL ASSESS REC - DEFERRED	-	6,980	12,000	6,585	12,055	**0%**	55
310-36102	SPECIAL ASSESS REC - DELINQUENT	-	149	-	108	-	**n/a**	-
310-36103	SPECIAL ASSESS REC - PREPAYS	59,805	53,153	-	4,377	-	**n/a**	-
310-36210	INTEREST EARNINGS	-	975	500	-	500	**0%**	-
310-39200	TRANSFER FROM OTHER FUNDS	-	100,000	-	-	-	**n/a**	-
		59,805	161,257	112,500	76,970	128,612	**14%**	16,112

EXPENSE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY		
								-
600	DEBT SERVICE PRINCIPAL	-	-	74,250	74,250	85,555	**15%**	11,305
611	BOND INTEREST	-	23,831	46,805	46,787	45,878	**-2%**	(927)
620	FISCAL AGENT'S FEES	-	1,700	-	-	1,700	**n/a**	1,700
720	OPERATING TRANSFERS	-	-	-	32,848	-	**n/a**	-
	TOTAL	-	25,531	121,055	153,885	133,133	**10%**	12,078

NET INCOME (LOSS)	**59,805**	**135,726**	**(8,555)**	**(76,915)**	**(4,521)**
BEGINNING FUND BALANCE	**-**	**59,805**	**195,531**		**186,976**
ENDING FUND BLANCE	**59,805**	**195,531**	**186,976**		**182,455**

CAPITAL PROJECT FUNDS

PUBLIC WORKS EQUIPMENT

	REVENUE	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
401-34303	SWEEPING AND SNOW REMOVAL	5,908	5,468	-	-	5,200	**n/a**	5,200
401-36210	INTEREST EARNINGS	653	926	-	-	900	**n/a**	900
401-39101	SALES OF GENERAL FIXED ASSETS	14,500	-	-	-	-	**n/a**	-
401-39203	TRANSFER FROM OTHER FUND	11,000	20,000	20,000	-	20,000	**0%**	-
		32,061	26,394	20,000	-	26,100	**31%**	6,100

	EXPENSE	2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
550	MOTOR VEHICLES (STREETS)	-	6,638	-	-	-	**n/a**	-
580	OTHER EQUIPMENT (STREETS)	24,823	21,303	-	-	-	**n/a**	-
615	INTERFUND INTEREST EXPENSE (STREETS)	1,375	-	-	-	-	**n/a**	-
580	OTHER EQUIPMENT (PARKS)	-	9,232	-	-	29,000	**n/a**	29,000
	TOTAL	26,198	37,173	-	-	29,000	**n/a**	29,000
	NET INCOME (LOSS)	**5,863**	**(10,779)**	**20,000**	**-**	**(2,900)**		
	BEGINNING FUND BALANCE	**38,190**	**44,053**	**33,274**		**53,274**		
	ENDING FUND BLANCE	**44,053**	**33,274**	**53,274**		**50,374**		

CAPITAL PROJECT FUNDS

PARK IMPROVEMENTS

REVENUE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
403-33600	COUNTY GRANTS	-	6,000	-	-	-	**n/a**	-
403-33621	HENN COUNTY PARK GRANT - PHASE I	47,757	37,416	-	23,545	-	**n/a**	-
403-33622	HENN COUNTY PARK GRANT - PHASE II	64,686	627,525	-	29,179	-	**n/a**	-
403-33623	HENN COUNTY PARK GRANT - PHASE III	7,031	4,530	-	53,640	-	**n/a**	-
403-36210	INTEREST EARNINGS	1,728	1,500	-	-	1,500	**n/a**	1,500
403-36240	CHARITABLE GAMBLING DONATIONS	8,333	8,226	-	3,376	8,000	**n/a**	8,000
403-39203	TRANSFER FROM OTHER FUND	3,000	4,000	10,000	-	15,000	**50%**	5,000
	TOTAL	132,535	689,197	10,000	109,740	24,500	**145%**	14,500

EXPENSE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
300	PROFESSIONAL SERVICES	4,720	-	-	-	-	**n/a**	-
406	PHASE I - POLLUTION REMEDIATION	47,758	43,039	-	63,598	-	**n/a**	-
407	PHASE II - SOILS REMEDIATION	62,739	654,642	-	37,958	-	**n/a**	-
408	PHASE III - ADD SOILS REMEDIATION	7,031	6,471	-	15,037	-	**n/a**	-
530	IMPROVEMENTS OTHER THAN BLDGS	34,068	14,702	-	9,180	39,500	**n/a**	39,500
532	IMPROVEMENTS - PLAYGROUND EQUIP	594	436	-	5,777	-	**n/a**	-
535	IMPROVEMENTS - CHARITABLE GAMBLING	36,394	-	-	-	-	**n/a**	-
	TOTAL	193,304	719,290	-	131,550	39,500	**n/a**	39,500
	NET INCOME (LOSS)	**(60,769)**	**(30,093)**	**10,000**	**(21,810)**	**(15,000)**		
	BEGINNING FUND BALANCE	**190,634**	**129,865**	**99,772**		**109,772**		
	ENDING FUND BLANCE	**129,865**	**99,772**	**109,772**		**94,772**		

CAPITAL PROJECT FUNDS

TIF DISTRICT

REVENUE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
407-31051	TIF REVENUE PROJECT #1-1	90,641	105,272	-	49,976	90,000	**n/a**	90,000
407-33402	MARKET VALUE HOMESTEAD CREDIT	94	116	-	-	-	**n/a**	-
407-36210	INTEREST EARNINGS	38	229	-	-	200	**n/a**	200
	TOTAL	90,773	105,617	-	49,976	90,200	**n/a**	90,200

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
307	ADMINISTRATIVE SERVICES	1,340	-	-	573	800	**n/a**	800
319	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	**n/a**	-
350	PRINTING & PUBLISHING	72	63	-	-	-	**n/a**	-
520	BUILDINGS & STRUCTURES	90,433	103,169	-	43,134	90,000	**n/a**	90,000
530	IMPROVEMENTS OTHER THAN BLDGS	-	-	-	-	-	**n/a**	-
	TOTAL	91,844	103,232	-	43,707	90,800	**n/a**	90,800
	NET INCOME (LOSS)	**(1,071)**	**2,385**	**-**	**6,269**	**(600)**		
	BEGINNING FUND BALANCE	**3,689**	**2,618**	**5,003**		**5,003**		
	ENDING FUND BLANCE	**2,618**	**5,003**	**5,003**		**4,403**		

CAPITAL PROJECT FUNDS

CAPITAL IMPROVEMENT FUND

REVENUE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
420-34935	PARKING IMPACT FEE	23,945	-	-	4,200	-	**n/a**	-
420-36210	INTEREST EARNINGS	8,667	15,496	-	-	10,000	**n/a**	10,000
420-36211	INTERFUND INTEREST	5,058	2,719	-	-	2,500	**n/a**	2,500
420-39203	TRANSFER FROM OTHER FUND	140,682	60,000	56,100	-	50,000	**-11%**	(6,100)
	TOTAL	178,352	78,215	56,100	4,200	62,500	**11%**	6,400

EXPENSE

CODE		2010 ACTUAL	2011 ACTUAL	2012 FINAL BUDGET	2012 ACTUAL YEAR TO DATE	2013 PRELIMINARY	Percent Change	Dollar Change
300	PROFESSIONAL SERVICES	-	2,883	-	10,000	-	**n/a**	-
303	ENGINEERING FEES	-	-	-	1,355	-	**n/a**	-
310	PROFESSIONAL SERVICES - OTHER	9,610	-	-	-	-	**n/a**	-
322	POSTAGE	269	-	-	-	-	**n/a**	-
350	PRINTING & PUBLISHING	74	-	-	-	-	**n/a**	-
335	RECODIFICATION OF ORDINANCES	11,257	-	-	-	-	**n/a**	-
336	COMPREHENSIVE PLAN DEVELOPMENT	309	3,171	-	-	-	**n/a**	-
402	SEAL COATING	-	44,686	-	-	30,000	**n/a**	30,000
500	CAPITAL OUTLAY	-	-	-	-	275,760	**n/a**	275,760
520	BUILDINGS AND STRUCTURES	10,184	9,400	-	-	-	**n/a**	-
530	IMPROVEMENTS OTHER THAN BUILDINGS	12,889	-	-	-	-	**n/a**	-
	TOTAL	44,592	60,140	-	11,355	305,760	**n/a**	305,760
	NET INCOME (LOSS)	**133,760**	**18,075**	**56,100**	**(7,155)**	**(243,260)**		
	BEGINNING FUND BALANCE			**1,048,730**		**1,104,830**		
	ENDING FUND BLANCE		**1,048,730**	**1,104,830**		**861,570**		

THIS IS THE NEWLY CREATED FUND AFTER GASB 54 RECLASSIFICATIONS--THIS FUND IS A COMBINATION OF THE FORMER PUBLIC WORKS CAPITAL IMPROVEMENT FUND, REVOLVING FUND AND A PORTION OF THE FORMER SPECIAL PURPOSE FUND.