

The Community Development Fund is used to account for funds received from the Community Development Block Grant (CDBG) program. The CDBG program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs of the US Department of Housing & Urban Development (HUD). The CDBG program provides annual grants on a formula basis to local governments and States.

		ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012	
130 - COMMUNITY DEVELOPMENT FUND						
Beginning Balance	359,287	368,421	371,372	373,450	373,450	
REVENUE SUMMARY						
Uses of Money	9,134	2,951	2,078	-	-	
TOTAL REVENUES	9,134	2,951	2,078	-	-	
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	-	-		-	-	
ENDING BALANCE	368,421	371,372	373,450	373,450	373,450	

KSA 79-41-states that each city that has a population of more than 6,000 shall receive 70% of the amount collected from clubs or drinking establishments located in the city, from caterers whose principal places of business are located in the city or from temporary permit holders whose permitted events are located in the city. Each city treasurer of a city that has a population of more than 6,000, upon receipt of any moneys distributed under this section, shall deposit the full amount in the city treasury and shall credit 1/3 of the deposit to the general fund of the city, 1/3 to a special parks and recreation fund in the city treasury and 1/3 to a special alcohol and drug programs fund in the city treasury.

The purpose of the Special Alcohol/Drug Fund is to provide accountability for the use of one-third of the City's distributed portion of the special tax on sales of alcoholic beverages in private clubs. The resources of this fund may be used only for services or programs for prevention, education, or treatment of alcohol and drug abuse.

	ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012
180 - SPCL ALCOHOL/DRUG					
Beginning Balance	-	-		-	
REVENUE SUMMARY					
Taxes	22,289	18,918	18,483	30,000	30,000
TOTAL REVENUES	22,289	18,918	18,483	30,000	30,000
EXPENDITURE SUMMARY					
Transfers	22,289	18,918	18,483	30,000	30,000
TOTAL EXPENDITURES	22,289	18,918	18,483	30,000	30,000
ENDING BALANCE	-	-	-	-	-

KSA 79-3425c allows the State Director of Accounts and Reports to transfer funds to the City Highway Fund. Special Highway funds must be used only for street-related improvements or repairs.

The purpose of Special Highway Fund is to provide accountability for the revenues and expenditures associated with this revenue.

		ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012	
190 - SPCL HIGHWAY FUND						
Beginning Balance	-	-		-		
REVENUE SUMMARY						
Taxes	519,298	456,004	491,153	496,330	500,000	
TOTAL REVENUES	519,298	456,004	491,153	496,330	500,000	
EXPENDITURE SUMMARY						
Transfers	519,298	456,004	491,153	496,330	500,000	
TOTAL EXPENDITURES	519,298	456,004	491,153	496,330	500,000	
ENDING BALANCE	-	-	-	-	-	

As per KSA 75-6110, the Special Liability Fund provides resources from a property tax levy to pay costs for defending the city and its officers and employees against tort or civil rights claims, and to pay judgments or settlements resulting from such claims.

Whenever the governing body of any municipality determines that it is advisable to establish a special fund for the payment of such costs and to establish a reserve therefore, in lieu of paying cash out of the general or other existing fund of the municipality, the governing body may create and establish a special liability expense fund for the payment of such costs and may place any monies received by the municipality from any source whatsoever which may be lawfully utilized for such purpose including the proceeds authorized tax levies.

		ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012	
210 - SPCL LIABILITY FUND						
Beginning Balance	20,952	58,731	42,736	41,251	(1,485)	
REVENUE SUMMARY						
Taxes	134,377	84,982	73,171	63,256	81,510	
TOTAL REVENUES	134,377	84,982	73,171	63,256	81,510	
EXPENDITURE SUMMARY						
Transfers	96,598	100,977	74,656	105,992	81,510	
TOTAL EXPENDITURES	96,598	100,977	74,656	105,992	81,510	
ENDING BALANCE	58,731	42,736	41,251	(1,485)	(1,485)	

The Special Parks & Recreation Fund is used to account for monies provided by a state liquor taxation on private clubs, and expended for the purchase, establishment, and maintenance or expansion of park and recreational services, programs and facilities. Special Alcohol Funds are evenly distributed between the General Fund, Special Parks & Recreation Fund, and Special Alcohol Fund.

		ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012	
220 - SPCL PARKS/RECREATION						
Beginning Balance	-	-		-		
REVENUE SUMMARY						
Taxes	22,289	18,918	18,483	30,000	30,000	
TOTAL REVENUES	22,289	18,918	18,483	30,000	30,000	
EXPENDITURE SUMMARY						
Tranfers	22,289	18,918	18,483	30,000	30,000	
TOTAL EXPENDITURES	22,289	18,918	18,483	30,000	30,000	
ENDING BALANCE	-	-	-	-	-	

As per KSA 79-5401, the Convention and Visitors Fund accounts for revenues received from a transient guests tax imposed on hotel and motel room rentals. These revenues are used to promote conventions, tourisms and economic development in Newton.

	2008	ACTUAL 2009	2010	ADOPTED 2011	ADOPTED 2012
240 - CONVENTION / VISITORS					
Beginning Balance	-	-		-	
REVENUE SUMMARY					
Taxes	121,136	110,727	118,881	175,000	175,000
TOTAL REVENUES	121,136	110,727	118,881	175,000	175,000
EXPENDITURE SUMMARY					
Tranfers	121,136	110,727	118,881	175,000	175,000
TOTAL EXPENDITURES	121,136	110,727	118,881	175,000	175,000
ENDING BALANCE	-	-	-	-	-

The City is a trustee, or fiduciary, for certain amounts held on behalf of others. The City's fiduciary funds activities are reported in the Comprehensive Annual Financial Report and also in the City's annual budget. The City is responsible for ensuring that these funds are used only for their intended purpose.

This is fund is to account for the activities of the City's Police & Fire Pension, which was established in 1947 to provide benefits for police and fire personnel who retired prior to the City's participation in the State of Kansas Police and Fireman's Retirement System.

		ACTUAL			ADOPTED	ADOPTED
	2008	2009	2010	2011	2012	
510 - FIRE/POLICE PENSION						
Beginning Balance	100,317	105,304	109,015	104,516	99,616	
REVENUE SUMMARY						
Uses of Money	2,068	84	89	100	100	
TOTAL REVENUES	2,068	84	89	100	100	
EXPENDITURE SUMMARY						
Personnel Services	(2,919)	(3,627)	4,588	5,000	5,000	
TOTAL EXPENDITURES	(2,919)	(3,627)	4,588	5,000	5,000	
ENDING BALANCE	105,304	109,015	104,516	99,616	94,716	

Law Enforcement Fund provides funding for crime prevention activities, police health benefit, training and other non-routine police department expenditures.

	2008	ACTUAL 2009	2010	ADOPTED 2011	ADOPTED 2012
560 - SPCL LAW ENFORCEMENT					
Beginning Balance	50,356	58,056	61,530	69,382	69,382
REVENUE SUMMARY					
Special Revenue	9,021	7,691	19,284	30,000	30,000
TOTAL REVENUES	9,021	7,691	19,284	30,000	30,000
EXPENDITURE SUMMARY					
Contractual Services	1,291	4,217	11,432	30,000	30,000
TOTAL EXPENDITURES	1,291	4,217	11,432	30,000	30,000
ENDING BALANCE	58,086	61,530	69,382	69,382	69,382