

OSAWATOMIE CITY COUNCIL
WORK SESSION / MEETING AGENDA
January 26, 2012
7:00 p.m., Memorial Hall

WORK SESSION

- A. Call to Order
- B. Roll Call
- C. Work Session Items
 - 1. 2012 Budget Revisions and Impacts
- D. Adjournment of Work Session

REGULAR MEETING – 7:30 p.m.

- E. Call to Order
- F. Roll Call
- G. Approval of Agenda
- H. Council Items
 - 1. Approve Ordinance to Create a Parks and Recreation Committee
 - 2. Review Membership of City Boards and Committees
 - 3. Discussion of Refinancing Options
- I. Adjournment of Regular Meeting



STAFF AGENDA MEMORANDUM

DATE OF MEETING: January 26, 2012

AGENDA ITEM: 2012 Budget Revisions and Impacts

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: The following tables reflect a “management” budget for 2012. While I don’t plan to operate this way in future years, we have to work with the resources available to us. This budget will serve as a limit on me and my staff, as well as a realistic target for getting to an operating level that can be sustained by current revenues for this year and those into the future.

This budget does not require additional City Council action, but I am presenting it to you so all Council members will be fully aware of the budget constraints that are before us. Below is a summary of major changes from the adopted 2012 budget. I have attempted to keep this simple and I am sure I left out several items for the sake of brevity. However, I will be happy to answer any questions you may have about this budget plan and the changes included therein.

REVENUES

Property Taxes

I reduced the Treasurer’s estimate for ad valorem taxes by 6.0 percent for all mill levies. We came in over 6.0% below last year which reflects non-payment, neighborhood revitalization, or adjustments from appeals. I think it is fair to build that same amount in, since the original levies did not calculate any delinquency percentage.

Sales and Use Taxes

In 2011, we were low by over 5.0 percent in all categories. However, we still grew by 6.7 percent over the previous year. Based upon expected growth in local retail and a national trend of the Consumer Price Index, I grew receipts for sales taxes from actual collections by 2.0 percent and use taxes by 5.0 percent, for an overall growth of 2.4 percent. I think that is conservative enough to handle any reasonable unforeseen issues.

Franchise Fees

For all franchise fees, we were 43.1 percent below projections, but only 7.0 percent below the previous year. Gas franchise fees were the largest portion of the shortage, accounting for almost 56.0 percent (\$111,000). While I am still waiting on confirmation from Kansas Gas Service on why our receipts have dropped from almost \$130,000 in 2008 to \$87,000 in 2011, the answer seems to be a product of a trend in lower natural gas prices over this same time period. Based upon information from the Energy Information Administration, we should see some rebound in natural gas prices over the next couple of years, but this warm winter certainly won't help prices or franchise collections in the near future.

Also, cable franchise fees continue to fall, but we did see an upswing in phone franchise fees which is probably a product of home internet sales.

Administrative Fees

In looking at the budget, I quickly noticed that the General Fund was bearing the total cost of utility billing and all City Hall overhead. That practice makes general taxes supplement utility operations, something which I believe to be fundamentally wrong. While I imagine this is a by-product of struggling utility funds over the past several years, it is not proper for it to continue as a standard practice.

As a means of calculating the overhead fee, I took the salaries and wages of the billing clerks, half of the salaries and wages of the other City Hall staff, and added \$20,000 for incidentals of operations. Then that amount was distributed by the following formula:

30% split evenly (10% each) + 70% split by revenue (10% water and sewer, 50% electric)

20% Water Fund, 60% Electric Fund, 20% Sewer Fund

That formula is applied to sales and charges for each fund and the resulting amount is placed in the General Fund for operations. For 2012 this is \$338,000 in additional revenue to the General Fund. It should be noted that the Refuse Fund does not contribute directly to the overhead, but the \$0.50 per customer charge does go towards the City's trash bill.

Transfers

My philosophy on transfers from utility funds is that transfers out of the fund for general purposes should be based on, and comparable to, the profit generated in the private sector. Therefore, a regular amount of "profit" should be transferred to the general fund to ensure "owners" (the citizens) see the benefit of having a municipally owned utility.

Based upon this theory, each utility should transfer its profits in accordance with what would be expected in the private sector. For the electric utility, that profit margin seems to range anywhere from 6 to 10 percent. For 2012, I used a 7.5 percent profit and recommend lower that to 7.0 percent for 2013. For water and sewer, I would argue that profit is minimal as they are rarely operated in our

region of the country as a for-profit business. Therefore, I did not apply a profit percentage to either water or sewer.

However, all other private utilities generally pay a 5.0 percent of gross receipts as a franchise fee to localities for use of the City right-of-way. I apply that franchise fee to the sales and charges of all the City's utilities. Normally, the same percentage would be applied in the case of an enterprise like refuse. However, our current administrative fee attached to our contract only provides about half of that amount.

Electric Utility Charges

Estimated utility revenue and purchased power are built on a model that expects about 1.0 percent less energy usage than the five year average usage (31.28 million kwh) from 2006 to 2011. I am using a slightly conservative number so that we don't get caught overestimating revenue and balances. This amount is about 2.1 percent lower than 2010 usage and 1.0 percent lower than 2011.

The costs of purchased power are based upon the amount of sales per kwh used. That amount takes into account the total cost of sales, including the fuel adjustment. I also looked at the cost of electrical production over the past five years and tried to project what we can expect for this year and next. It appears that transmission may increase slightly but we can expect a steady increase in the cost of purchased power. Of course, any understatement here is to the City's benefit, so I tried to make sure that I erred on the high side by making about a three percent reduction in revenue when compared to sales. That adjustment is about a \$100,000 difference in each year.

Sewer Utility Charges

I made no changes, but suggest converting the sewer rate to per 100 gallons to match the water rates. The rate is currently calculated per 748 gallons, a vestige of the old per cubic feet measurement.

Water Utility Charges

Estimated water rates for 2012 are insufficient to sustain the water fund for the remainder of the year. In my projections I have increased water rates beginning on March 1 bills, which provides an estimated \$37,000 for the rest of 2012 and just under \$45,000 annually.

I also recommend that the rate structure be changed for water and sewer to simplify the billing process and not provide incentives for the heavier use of water. Also, treated water itself isn't that much cheaper per unit unless replacement costs for equipment are figured in. In our current financial positions, that isn't the case.

The goal of this rate proposal is to increase rates by about 7.0 percent to gain a minimum total 6.0 percent increase after reduced usage. This proposal would increase the minimum bill by \$.92 cents (7.6 percent) for residential customers and \$1.34 (7.6 percent) for commercial customers. The proposal doesn't increase the first per gallon rate from the current \$.40 per 100 gallons, but instead increase the

size of the first tier from 2,200 gallons to 15,000. (See table). The result is that the average household will be around 6.0 to 7.0 percent or about \$1 to \$2 per month. On heavier commercial users (25,000 gallons and over) the rate will vary from 5 to 12 percent, but the average bill for these heavier users will be about \$10 more per month. I kept the lower rate on the very highest of users because they impact without it would be a significant jump in the 20 percent area for high usage customers.

I am also proposing including the schools in the State Hospital and Rural Water District rates. That is based upon what I have seen in other jurisdictions and a small way of helping out school districts.

Current Rate Structure

Proposed Rate Structure

Residential			
First 1,500 gallons per month	\$12.08 min per housing unit	First 1,500 gallons per month	\$13.00 min
Next 2,200 gallons per month	\$.40 per 100 gallons	1,500 – 15,000 per 100 gal.	\$.40
Next 3,700 gallons per month	\$.34 per 100 gallons	Over 15,000 per 100 gallons	\$.33
Over 7,400 gallons per month	\$.32 per 100 gallons		
Commercial			
First 1,500 gallons per month	\$17.66 minimum	First 1,500 gallons per month	\$19.00 min
Next 2,200 gallons per month	\$.40 per hundred gallons	1,500 – 15,000 per 100 gal.	\$.40
Next 3,700 gallons per month	\$.34 per hundred gallons	15,000 – 65,000 per 100 gal.	\$.33
Next 67,400 gallons per month	\$.32 per hundred gallons	Over 65,000 per 100 gallons	\$.29
Over 74,800 gallons per month	\$.27 per hundred gallons		
Outside City Limits	50% over rates listed above	50% over rates listed above	
State Hospital and Rural Water Districts		(Add School District to Rate)	
First 7,500 Gallons, Minimum	\$34.99	First 7,500 Gallons, Minimum	\$37.00
Excess	\$2.51 per thousand gallons	Charge per 1,000 gallons	\$2.65
Bulk Water Sales (at City Warehouse)			
Per Thousand Gallons	\$4.58	Per Thousand Gallons	\$4.85
Per 100 Gallons	\$0.46	Per 100 Gallons	\$0.49
Hydrant Meter Fee	\$25.00	Hydrant Meter Fee	\$25.00

EXPENDITURES

Generally speaking, expenditures were reduced from all funds once transfers are removed. However, We did add about \$100,000 in expenditures from bringing Recreation Programs under the City and by adding the administrative fee, we reflect about \$338,000 in expenses we didn't have last year.

Savings were generated from not filling vacant positions in seasonal departments, such as Public Works and the Golf Course, and replacing the vacancies with temporary summer help. This change allows the City to avoid costly fringe benefits and provides more man hours during the seasons where the work load is heaviest.

Also, this revised budget includes very few non-committed or contingency funds. I expect any of those types of funds to be quickly gobbled up by unforeseen broken equipment or other unplanned expenses. This year's budget is very tight and has very little wiggle room.

General Fund

A major change in the General Fund is the movement of the Sports Complex and Lakes budget to the Special Parks and Recreation Fund, which will serve as the operating fund for all parks and recreation activities. This moves \$100,000 in expenditures out of the General Fund where it will be funded the appropriate transfers each year. Future transfers will represent the current property tax levy for Recreation plus a transfer of \$100,000 for the new expenses.

Another area of concern in the 2011 budget was increased expenses for Municipal Court. After a meeting with the parties involved, we identified some ways to reduce court expenses through improved communication and alternative sentencing. We expect these changes to bring our costs back in line with previous years.

Employee Benefit

The employee benefit fund is, and has been, underfunded by \$45,000 to \$75,000. For 2012, I am budgeting a transfer of \$55,000 to keep the fund afloat. However, in the 2013 budget we will need to increase funding by as much as 3.0 mills or make changes to the City' Health Insurance program. Our health insurance coverage accounts for 42 percent of all fringe benefit costs in the fund. It is also the line item that increases by I hope to go to the market in the next couple of months to find a more cost-effective program but I am doubtful of the ability to find anything cheaper. As we approach the next budget cycle we will need to consider unpopular changes such as reducing the percentage of non-single coverage or moving to a high deductible as a way of containing costs.

Electric Fund

When removing transfer and administrative fee expenses, contract production costs and the one-time capital purchase of a truck in 2011, the budget for the Electric Department is relatively flat. For 2012, I did build in \$12,000 for on-call energy consulting services related to purchasing and infrastructure

planning. There are major changes coming in the energy market, and this small investment for about 10 hours of consultation per month could save the city tens of thousands in future costs by making smart energy purchasing and planning decisions.

For 2012, I also transferred \$300,000 to the Capital Improvements Fund specifically targeted for compliance with RICE regulations for the engines at the power plant. While we are hoping for EPA or Congress to stop this from happening, we also need to set the money aside and plan on scheduling the project sometime mid to late summer. Should this be lifted, we can make sure that money gets used on other electric projects. By placing it in the Capital Improvements Fund, it gives us flexibility for using it between budget years without having to change or amend the budget.

Water Fund

Even with the increase of \$37,000 in revenue, the Distribution and Production departments are expected to see about a \$24,000 reduction in their budget for 2012. The increase of \$111,000 for overhead is critical to calculating the true cost of the water utility.

Capital Improvements

In the street improvement fund, I have set aside \$40,000 for a chip seal program for FY 2012. While I know that isn't much, it is also going to take a lot of crack sealing this summer to get ready to spend much of any money. I would expect we would try to target even more funds for crack sealing in 2013.

In the Capital Improvements Fund, I have also set aside \$60,000 for mold abatement and another \$40,000 currently targeted for vehicles or other equipment. However, should the mold abatement be more than \$60,000, I will use the \$40,000 to cover the difference.

Debt

The budget includes an additional \$45,000 in 2012 to start paying for the USDA loan in 2012. I estimate payments around \$45,000 per year for the project. While that money is transferred to the Bond and Interest Fund from the Electric Fund, it is taken from the money targeted for the General Fund transfer.

We will also need to look at a possible debt issuance of \$400,000 to \$600,000 for the sewer plant in 2012. Those expenses would likely come from the State Revolving Loan Fund and repayment would not have to begin until a year after the project is completed, which would likely be 2013 or 2014.

COUNCIL ACTION NEEDED: None.

STAFF RECOMMENDATION TO COUNCIL: Review and discuss.



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COUNCIL ACTION NEEDED: None.

STAFF RECOMMENDATION TO COUNCIL: Review and discuss.

2012 ALL FUNDS SUMMARY

	<u>Beginning</u> <u>Balance</u>	<u>2012</u> <u>Revenues</u>	<u>2012</u> <u>Expenditures</u>	<u>Ending</u> <u>Balance</u>	<u>Change</u>
1 General Operating	\$ 58,787.05	\$ 2,151,946.11	\$ 2,183,770.71	\$ 26,962.44	\$ (31,824.61)
2 Water	26,448.09	813,675.45	820,604.31	19,519.23	(6,928.86)
3 Electric	479,673.54	3,908,608.40	3,850,414.88	537,867.06	58,193.52
4 Employee Benefit	26,555.60	560,128.96	562,419.53	24,265.03	(2,290.57)
5 Refuse	4,725.25	377,000.00	376,700.00	5,025.25	300.00
6 Library	91,490.98	16,525.00	75,443.94	32,572.04	(58,918.94)
7 Recreation	713.08	98,006.56	98,719.64	-	(713.08)
8 Rural Fire	-	38,255.00	38,255.00	-	-
9 Industrial Promotion	48,168.95	16,000.00	31,500.00	32,668.95	(15,500.00)
10 Revolving Loan	72,670.62	500.00	-	73,170.62	500.00
11 Special Parks & Recreation	12,692.52	302,019.64	289,692.20	25,019.96	12,327.44
12 Street Improvements	4,662.24	147,652.00	129,000.00	23,314.24	18,652.00
13 Bond & Interest	61,001.31	506,175.54	521,283.00	45,893.85	(15,107.46)
14 Public Safety Equipment	9,771.75	-	9,771.75	-	(9,771.75)
15 Fire Insurance Proceeds	0.84	15,500.00	15,500.00	0.84	-
16 Sewer	363,472.87	772,264.81	860,627.31	275,110.37	(88,362.50)
17 Recreation Employee Benefit	-	12,238.10	12,238.10	-	-
18 Golf Course	4,892.80	259,900.00	254,337.38	10,455.42	5,562.62
20 Special 911 Revenue	9,897.00	-	-	9,897.00	-
22 Tourism	3,722.28	21,850.00	24,250.00	1,322.28	(2,400.00)
24 Capital Improvements	3,790.74	412,164.26	400,000.00	15,955.00	12,164.26
TOTAL - ALL FUNDS	\$ 1,283,137.51	\$ 10,430,409.82	\$ 10,554,527.75	\$ 1,159,019.59	\$ (124,117.92)

**COMPARISON TO APPROVED BUDGET
2012**

	<u>Budgeted</u> <u>Revenues</u>	<u>Revised</u> <u>Revenues</u>	<u>Change</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Revised</u> <u>Expenditures</u>	<u>Change</u>
1 General Operating	\$ 2,304,087.00	\$ 2,151,946.11	\$ (152,140.89)	\$ 2,291,543.00	\$ 2,183,770.71	\$ (107,772.29)
2 Water	808,500.00	813,675.45	5,175.45	832,025.00	820,604.31	(11,420.69)
3 Electric	3,701,250.00	3,908,608.40	207,358.40	3,765,012.00	3,850,414.88	85,402.88
4 Employee Benefit	520,881.00	560,128.96	39,247.96	521,318.00	562,419.53	41,101.53
5 Refuse	380,000.00	377,000.00	(3,000.00)	376,700.00	376,700.00	-
6 Library	-	16,525.00	16,525.00	109,551.00	75,443.94	(34,107.06)
7 Recreation	173,534.00	98,006.56	(75,527.44)	174,829.00	98,719.64	(76,109.36)
8 Rural Fire	35,000.00	38,255.00	3,255.00	35,000.00	38,255.00	3,255.00
9 Industrial Promotion	16,000.00	16,000.00	-	12,000.00	31,500.00	19,500.00
10 Revolving Loan	500.00	500.00	-	-	-	-
11 Special Parks & Recreation	5,458.00	302,019.64	296,561.64	13,674.00	289,692.20	276,018.20
12 Street Improvements	127,550.00	147,652.00	20,102.00	120,500.00	129,000.00	8,500.00
13 Bond & Interest	476,283.00	506,175.54	29,892.54	544,658.00	521,283.00	(23,375.00)
14 Public Safety Equipment	-	-	-	9,520.00	9,771.75	251.75
15 Fire Insurance Proceeds	15,500.00	15,500.00	-	15,500.00	15,500.00	-
16 Sewer	781,000.00	772,264.81	(8,735.19)	837,988.00	860,627.31	22,639.31
17 Recreation Employee Benefit	12,629.00	12,238.10	(390.90)	12,629.00	12,238.10	(390.90)
18 Golf Course	280,830.00	259,900.00	(20,930.00)	282,892.00	254,337.38	(28,554.62)
20 Special 911 Revenue	9,897.00	-	(9,897.00)	9,897.00	-	(9,897.00)
22 Tourism	13,650.00	21,850.00	8,200.00	17,750.00	24,250.00	6,500.00
24 Capital Improvements	100,000.00	412,164.26	312,164.26	100,000.00	400,000.00	300,000.00
TOTAL - ALL FUNDS	\$ 9,762,549.00	\$ 10,430,409.82	\$ 667,860.82	\$ 10,082,986.00	\$ 10,554,527.75	\$ 471,541.75

Fund #01
General Fund

	2008	2009	2010	2011	2012	2013	2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 11,555	\$ 103,364	\$ 54,598	\$ 55,982	\$ 58,787	\$ 26,962	\$ 100,495
REVENUES							
Property & Motor Vehicle Taxes	\$ 481,058	\$ 511,638	\$ 575,434	\$ 501,209	\$ 544,364	\$ 649,118	\$ 667,859
Sales & Liquor Taxes	643,853	611,940	591,694	628,641	644,283	657,529	665,630
Grants	2,284	2,429	14,049	11,391	4,300	20,825	37,325
Franchise Fees	187,412	164,289	164,775	156,721	145,749	147,189	149,238
Admin. & Internal Service Fees	-	-	-	-	338,600	344,500	350,500
Licenses & Permits	72,613	49,582	36,685	36,554	35,500	36,660	
Charges for Services	42,830	42,514	35,843	55,826	43,900	43,900	43,900
Fines & Fees	81,514	96,009	118,835	101,608	122,000	124,400	126,848
Interest	23,671	30,259	25,114	20,335	18,000	20,000	23,000
Transfers	437,000	684,500	763,182	824,511	216,000	128,000	133,000
Sale of Assets	875	-	-	1,750	1,000	1,000	1,000
Miscellaneous	61,136	53,716	39,329	53,616	38,250	38,250	38,250
TOTAL REVENUES	\$ 2,034,246	\$ 2,246,876	\$ 2,364,941	\$ 2,392,163	\$ 2,151,946	\$ 2,211,371	\$ 2,236,550
TOTAL RESOURCES AVAILABLE	\$ 2,045,801	\$ 2,350,240	\$ 2,419,539	\$ 2,448,145	\$ 2,210,733	\$ 2,238,333	\$ 2,337,044
EXPENSES							
By Program							
101 General Administration	\$ 487,744	\$ 601,629	\$ 507,121	\$ 529,030	\$ 548,265	\$ 555,863	\$ 567,405
102 Sports Complex	88,589	100,665	82,314	81,626	-	-	-
103 Police & Fire	835,642	917,716	996,466	933,401	878,654	893,675	911,005
104 John Brown Cabin	43,833	41,725	43,398	41,407	43,778	44,905	44,272
105 Streets & Alleys	219,736	266,642	332,091	285,081	267,859	246,939	252,204
106 Swimming Pool	33,176	33,417	34,669	38,954	39,328	39,738	39,834
107 Cemeteries	112,886	108,378	119,784	117,328	135,754	108,506	110,263
108 Lakes & Parks	33,322	21,630	18,895	8,110	-	-	-
109 Municipal Court Services	74,618	77,330	98,426	120,884	106,918	107,162	106,779
110 Levees & Stormwater	3,518	126,510	14,607	121,175	36,000	7,000	7,000
111 Library	-	-	115,786	112,362	127,215	134,050	147,512
TOTAL EXPENSES	\$ 1,933,064	\$ 2,295,642	\$ 2,363,557	\$ 2,389,358	\$ 2,183,771	\$ 2,137,838	\$ 2,186,274
ENDING BALANCE	\$ 112,737	\$ 54,598	\$ 55,982	\$ 58,787	\$ 26,962	\$ 100,495	\$ 150,770

REVENUES
GENERAL FUND

	2008	2009	2010	2011	2012	2013	2014
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Revised	Est	Est
5100 TAXES							
101 Ad Valorem Tax	\$ 415,627	\$ 452,215	\$ 510,994	\$ 432,233	\$ 483,643	\$ 585,480	\$ 597,189
102 Delinquent Ad Valorem Tax	19,427	8,877	17,249	17,886	18,000	16,000	13,000
Subtotal TAXES	\$ 435,054	\$ 461,092	\$ 528,243	\$ 450,119	\$ 501,643	\$ 601,480	\$ 610,189
5200 INTERGOVERNMENTAL							
201 City Sales Tax	\$ 252,567	\$ 242,597	\$ 232,888	\$ 241,692	\$ 246,525	\$ 251,456	\$ 256,485
202 County Sales Tax	303,606	294,913	286,796	307,604	313,756	320,031	326,432
203 Compensating Use Tax	83,194	68,094	66,085	75,716	79,501	81,091	82,713
205 Motor Vehicle Tax	45,266	49,826	46,375	50,360	42,013	46,913	56,792
206 Liquor Tax	4,485	6,336	5,926	3,630	4,500	4,950	
215 RV Tax	738	720	816	731	708	725	878
216 16/20M Vechile Tax	-	-	-	-	-	-	-
220 Grant Receipts (Non-CDBG)	-	-	12,398	10,495	3,300	19,825	36,325
221 DARE Police Grant	-	-	-	-	-	-	-
231 John Brown Cabin	2,284	2,429	1,652	897	1,000	1,000	1,000
241 Special County Sales Tax	-	-	-	-	-	-	-
Subtotal INTERGOVERNMENTAL	\$ 692,141	\$ 664,914	\$ 652,934	\$ 691,123	\$ 691,304	\$ 725,992	\$ 760,625
5300 FRANCHISE FEES							
301 Gas Company Franchise Fees	\$ 129,605	\$ 111,261	\$ 97,515	\$ 87,647	\$ 83,265	\$ 88,261	\$ 93,556
302 Cable TV Franchise Fees	40,435	35,744	43,201	35,085	29,822	26,840	24,156
303 Telephone Franchise Fees	17,111	16,303	22,582	29,596	28,708	28,134	27,571
304 Electric Franchise Fees	261	981	1,477	4,394	3,955	3,955	3,955
Subtotal FRANCHISE FEES	\$ 187,412	\$ 164,289	\$ 164,775	\$ 156,721	\$ 145,749	\$ 147,189	\$ 149,238
5400 LICENSES AND PERMITS							
401 CMB & Liquor Licenses	\$ 1,400	\$ 1,900	\$ 2,555	\$ 2,025	\$ 2,100	\$ 2,100	\$ 2,100
402 Animal Licenses	650	726	700	736	700	700	700
403 Building & Zoning Permits	56,585	37,247	23,173	24,202	24,000	24,960	25,958
404 Camping & Boating Permits	1,969	1,789	1,248	1,322	1,200	1,200	1,200
405 Micellaneous Permits	2,780	2,420	3,600	4,240	3,500	3,500	3,500
406 Contractors Licenses	9,230	5,500	5,410	4,030	4,000	4,200	4,400
Subtotal LICENSES AND PERMITS	\$ 72,613	\$ 49,582	\$ 36,685	\$ 36,554	\$ 35,500	\$ 36,660	\$ 37,858
5500 CHARGES FOR SERVICES							
501 Sale of Cemetery Lots	\$ 7,840	\$ 3,550	\$ 7,220	\$ 5,340	\$ 5,000	\$ 5,000	\$ 5,000
502 Cemetery Charges	21,865	25,790	12,885	35,625	25,000	25,000	25,000
503 Auditorium Rent	3,370	3,547	3,890	3,445	3,400	3,400	3,400
504 Memorial Hall Rent	4,180	4,285	3,830	4,650	4,000	4,000	4,000
506 Swimming Pool Fees	3,921	4,308	4,210	4,340	4,000	4,000	4,000
520 Animal Control Charges	1,654	1,034	3,808	2,426	2,500	2,500	2,500
Subtotal CHARGES FOR SERVICES	\$ 42,830	\$ 42,514	\$ 35,843	\$ 55,826	\$ 43,900	\$ 43,900	\$ 43,900
5600 FINES AND FEES							
601 Police Fines & Fees	\$ 81,394	\$ 95,809	\$ 114,900	\$ 98,824	\$ 120,000	\$ 122,400	\$ 124,848
602 Pet Adoption Fees	120	200	-	-	-	-	-
603 Library Fines & Fees	-	-	3,935	2,784	2,000	2,000	2,000
Subtotal FINES AND FEES	\$ 81,514	\$ 96,009	\$ 118,835	\$ 101,608	\$ 122,000	\$ 124,400	\$ 126,848

**REVENUES
GENERAL FUND**

	2008 <u>ACTUAL</u>	2009 <u>ACTUAL</u>	2010 <u>ACTUAL</u>	2011 <u>ACTUAL</u>	2012 <u>Revised</u>	2013 <u>Est</u>	2014 <u>Est</u>
5700 INTEREST ON INVESTMENTS							
701 Interest	\$ 23,671	\$ 30,259	\$ 25,114	\$ 20,335	\$ 18,000	\$ 20,000	\$ 23,000
5800 MISCELLANEOUS							
801 Miscellaneous	\$ 11,803	\$ 19,334	\$ 10,154	\$ 6,982	\$ 10,000	\$ 10,000	\$ 10,000
802 Reimbursed Expense	49,153	34,132	28,926	46,394	28,000	28,000	28,000
803 Council Scholarship	180	250	250	240	250	250	250
809 Cancelled Encumbrance	-	-	-	-	-	-	-
830 Transfer In from Electric	360,000	600,000	628,500	743,800	139,000	49,000	53,000
831 Transfer In from Sewer	77,000	39,500	84,500	77,900	39,000	39,000	39,000
832 Transfer In from Refuse	-	-	-	-	-	-	-
833 Transfer In from Water	-	45,000	30,000	-	38,000	40,000	41,000
839 Transfer in from Library	-	-	20,182	2,811	-	-	-
Utility Billing Admin Fee	-	-	-	-	293,600	299,500	305,500
Mechanic/Repair Fee	-	-	-	-	45,000	45,000	45,000
841 COPS Fast Police Grant	-	-	-	-	-	-	-
843 Federal Grants	-	-	-	-	-	-	-
Subtotal MISCELLANEOUS	\$ 498,136	\$ 738,216	\$ 802,511	\$ 878,127	\$ 592,850	\$ 510,750	\$ 521,750
5900 SALE OF FIXED ASSETS							
901 Sale of Fixed Assets	\$ 875	-	-	\$ 1,750	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL GENERAL FUND RECEIPTS	\$ 2,034,246	\$ 2,246,876	\$ 2,364,941	\$ 2,392,163	\$ 2,151,946	\$ 2,211,371	\$ 2,274,408

Fund # 02
Water

	2008	2009	2010	2011	2012	2013	2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 32,117	\$ 3,847	\$ 25,873	\$ 1,001	\$ 26,448	\$ 19,519	\$ 5,949
REVENUE							
511 Water Sales	\$ 727,075	\$ 738,137	\$ 748,638	\$ 741,505	\$ 778,580	\$ 801,715	\$ 817,749
512 Bulk Water Sales	14,564	11,877	11,693	17,128	14,000	14,280	14,566
513 New Utility Services	18,750	5,250	-	800	1,000	1,000	1,000
801 Miscellaneous Revenue	1,200	2,565	2,866	76	1,000	1,000	1,000
802 Reimbursed Expense	5,867	4,994	591	4,313	4,000	4,000	4,000
808 Water Protection Tax	3,543	3,436	4,338	-	3,504	3,608	3,680
813 Aerial Communication Tower Lease	15,345	7,695	11,592	11,592	11,592	11,592	11,592
852 Loan Proceeds	15,000	-	5,967	-	-	-	-
901 Sale of Fixed Assets	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 801,344	\$ 773,954	\$ 785,685	\$ 775,413	\$ 813,675	\$ 837,195	\$ 853,587
TOTAL RESOURCES AVAILABLE	\$ 833,461	\$ 777,801	\$ 811,558	\$ 776,414	\$ 840,124	\$ 856,714	\$ 859,536
EXPENSES							
By Program							
Administration							
Salaries	\$ 195	\$ 231	\$ 252	\$ 202	\$ 250	\$ -	\$ -
Debt Service	64,983	64,983	64,983	64,983	64,983	64,983	64,983
Water Assurance Fees	6,053	6,364	31,464	30,640	32,500	34,125	35,831
Water Protection Tax	7,597	7,374	7,363	7,253	7,786	8,017	8,177
Transfers Out	-	85,000	12,000	-	38,000	40,000	41,000
Administrative Fees	-	-	-	-	73,700	74,900	76,100
All Other Expenses	34,488	17,495	17,726	21,189	22,498	25,234	23,728
Subtotal - Administration	\$ 113,316	\$ 181,447	\$ 133,788	\$ 124,268	\$ 239,716	\$ 247,259	\$ 249,819
Treatment							
Salaries	\$ 206,182	\$ 153,895	\$ 130,771	\$ 134,825	\$ 115,236	\$ 117,295	\$ 121,000
Utilities	48,049	43,166	39,157	36,716	40,000	41,200	42,436
Chemicals	133,004	130,089	171,308	136,366	155,716	168,360	171,727
All Other Expenses	43,312	29,021	56,044	80,798	48,457	50,845	54,746
Subtotal - Treatment	\$ 430,547	\$ 356,171	\$ 397,280	\$ 388,704	\$ 359,409	\$ 377,700	\$ 389,909
Distribution							
Salaries	99,470	97,837	111,162	112,338	109,544	111,720	115,350
Building Materials/Supplies	40,787	53,442	77,962	42,440	30,000	30,000	30,000
Meters Lease	59,217	-	-	-	-	-	-
All Other Expenses	86,277	63,031	90,365	82,215	81,935	84,085	86,320
Subtotal - Distribution	\$ 285,751	\$ 214,310	\$ 279,489	\$ 236,994	\$ 221,479	\$ 225,805	\$ 231,670
TOTAL EXPENSES	\$ 829,614	\$ 751,928	\$ 810,557	\$ 749,966	\$ 820,604	\$ 850,764	\$ 871,399
ENDING BALANCE	\$ 3,847	\$ 25,873	\$ 1,001	\$ 26,448	\$ 19,519	\$ 5,949	\$ (11,863)

Fund # 03
Electric

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>Revised</u>	<u>2013</u> <u>Est</u>	<u>2014</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ 455,008	\$ 757,966	\$ 1,036,152	\$ 937,413	\$ 479,674	\$ 537,867	
REVENUE							
Sales and Charges	\$ 3,327,920	\$ 3,271,573	\$ 3,529,088	\$ 3,640,005	\$ 3,644,200	\$ 3,740,104	\$ 3,838,885
Penalties and Fees	56,629	94,327	91,761	93,430	87,250	87,250	87,250
Utility Deposits	53,700	58,375	53,075	53,450	50,000	50,000	50,000
Sales Taxes Collected	99,713	97,081	106,511	113,888	113,158	116,227	119,388
Loan	-	-	-	-	-	-	-
Miscellaneous	44,751	116,565	14,540	51,900	14,000	14,000	14,000
TOTAL REVENUE	\$ 3,582,713	\$ 3,637,921	\$ 3,794,975	\$ 3,952,674	\$ 3,908,608	\$ 4,007,581	\$ 4,109,523
TOTAL RESOURCES AVAILABLE	\$ 4,037,721	\$ 4,395,887	\$ 4,831,127	\$ 4,890,087	\$ 4,388,282	\$ 4,545,448	\$ 4,109,523
EXPENSES							
By Program							
Administration							
Salaries	\$ 2,244	\$ 2,522	\$ 2,743	\$ 2,199	\$ -	\$ -	\$ -
Professional Services	10,235	10,968	17,114	9,103	24,000	26,000	28,000
Transfers Out	410,000	699,000	859,384	903,300	796,000	424,000	418,000
Administrative Fees	-	-	-	-	191,200	194,700	198,300
Taxes Paid	119,597	105,248	123,080	131,481	123,586	17,500	129,427
Loan for Streets	-	-	-	301,162	(301,162)	-	-
Deposit Refunds	35,938	51,023	52,829	53,081	51,000	51,000	51,000
Capital Outlay	4,184	28,304	3,467	10,843	10,000	10,000	10,000
All Other Expenses	142,440	36,190	99,504	39,225	64,303	174,273	66,434
Subtotal - Administration	\$ 724,638	\$ 933,255	\$ 1,158,121	\$ 1,450,393	\$ 958,927	\$ 897,473	\$ 901,161
Production							
Salaries	\$ 5,180	\$ 83,739	\$ 134,483	\$ 119,811	\$ 122,248	\$ 134,118	\$ 138,391
Purchased Power & Transmission	1,898,233	1,776,582	1,956,690	2,061,424	2,110,694	2,169,741	2,230,559
Fuel for Power Production	-	-	16,650	-	35,000	35,000	35,000
Insurance	30,888	26,742	31,024	32,246	33,536	34,877	36,272
All Other Expenses	50,106	34,436	53,389	99,476	68,000	70,125	72,306
Subtotal - Production	\$ 1,984,407	\$ 1,921,499	\$ 2,192,236	\$ 2,312,957	\$ 2,369,478	\$ 2,443,861	\$ 2,512,529
Distribution							
Salaries	\$ 242,880	\$ 258,186	\$ 321,045	\$ 269,498	\$ 304,816	\$ 309,732	\$ 319,735
Parts and Supplies	53,437	39,656	91,439	85,617	60,000	70,000	80,000
Vehicles	13,017	109,786	-	3,804	-	-	-
Debt and Leases	100,496	17,990	5,362	161,122	-	-	-
Poles, Transformers & Wire	-	14,010	46,295	39,407	60,000	60,000	60,000
All Other Expenses	160,880	65,353	79,216	87,615	97,194	99,568	101,852
Subtotal - Distribution	\$ 570,710	\$ 504,981	\$ 543,357	\$ 647,063	\$ 522,010	\$ 539,300	\$ 561,586
TOTAL EXPENSES	\$ 3,279,755	\$ 3,359,735	\$ 3,893,714	\$ 4,410,414	\$ 3,850,415	\$ 3,880,635	\$ 3,975,276
ENDING BALANCE	\$ 757,966	\$ 1,036,152	\$ 937,413	\$ 479,674	\$ 537,867	\$ 664,813	\$ 134,247

Fund # 04
Employee Benefits

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 13,394	\$ 127	\$ 563	\$ (1,276)	\$ 26,556	\$ 24,265	\$ 21,224
REVENUE							
101 Ad Valorem Tax	\$ 365,739	\$ 430,979	\$ 456,689	\$ 467,468	\$ 430,845	\$ 510,154	\$ 525,458
102 Delinquent Tax	20,055	8,373	16,378	16,611	16,000	13,000	12,000
205 Motor Vehicle Tax	47,305	45,408	43,415	45,617	45,344	41,792	49,485
215 Recreational Vehicle Tax	771	649	771	658	701	646	765
216 16 / 20 M Vehicle Tax	-	-	-	-	-	-	-
802 Reimbursed Expense	(19)	-	8,456	-	-	-	-
830 Transfer from Electric		1,000	53,686	45,000	55,000	-	-
833 Transfer from Water		22,000	-	-	-	-	-
Transfer from Recreation Emp Ben Fund			-	-	12,238	1,188	-
856 Loan from Electric	12,000	-	-	-			
TOTAL REVENUE	\$ 445,851	\$ 508,409	\$ 579,395	\$ 575,353	\$ 560,129	\$ 566,780	\$ 587,708
TOTAL RESOURCES AVAILABLE	\$ 459,245	\$ 508,536	\$ 579,958	\$ 574,077	\$ 586,685	\$ 591,045	\$ 608,932
EXPENSES							
By Object							
103 FICA	\$ 111,237	\$ 133,530	\$ 142,878	\$ 134,895	\$ 138,994	\$ 136,560	\$ 140,656
104 KPERS	77,697	91,944	122,168	122,850	125,251	121,637	127,718
105 Health Insurance	219,563	229,657	248,531	235,306	234,642	243,622	255,803
106 Workers' Compensation	43,813	47,739	56,900	45,597	48,220	51,935	52,974
107 Unemployment Insurance	6,658	5,103	10,757	8,528	7,813	8,568	8,997
206 Professional Services	150	-	-	-	-	-	-
220 Other Contractual				345			
221 Neighborhood Revitalization				-	7,500	7,500	7,500
710 Cash Basis Reserve				-			
TOTAL EXPENSES	\$ 459,118	\$ 507,973	\$ 581,234	\$ 547,521	\$ 562,420	\$ 569,822	\$ 593,648
ENDING BALANCE	\$ 127	\$ 563	\$ (1,276)	\$ 26,556	\$ 24,265	\$ 21,224	\$ 15,284

Fund # 05
Refuse

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 3,285	\$ 5,006	\$ 6,024	\$ 6,472	\$ 4,725	\$ 5,025	\$ 5,325
REVENUE							
510 Sales/Charges	\$ 344,501	\$ 365,063	\$ 363,965	\$ 367,613	\$ 377,000	\$ 377,000	\$ 377,000
TOTAL REVENUE	\$ 344,501	\$ 365,063	\$ 363,965	\$ 367,613	\$ 377,000	\$ 377,000	\$ 377,000
TOTAL RESOURCES AVAILABLE	\$ 347,786	\$ 370,069	\$ 369,989	\$ 374,085	\$ 381,725	\$ 382,025	\$ 382,325
EXPENSES							
By Object							
201 Communications	\$ 1,050	\$ 1,025	\$ 950	\$ 1,916	\$ 1,000	\$ 1,000	\$ 1,000
206 Professional Services	85	-	88	-	100	100	100
208 Printing & Advertising		-	-	-	150	150	150
209 Maintenance of Machinery & Equipment	40	109	109	109	150	150	150
220 Other Contractual Services	341,605	362,796	362,365	366,704	375,000	375,000	375,000
225 Spring Cleanup							
301 Office Supplies	-	115	5	-	150	150	150
320 Other Commodities				632	150	150	150
603 Transfer Out - To General Fund							
TOTAL EXPENSES	\$ 342,780	\$ 364,045	\$ 363,517	\$ 369,360	\$ 376,700	\$ 376,700	\$ 376,700
ENDING BALANCE	\$ 5,006	\$ 6,024	\$ 6,472	\$ 4,725	\$ 5,025	\$ 5,325	\$ 5,625

Fund # 06
Osawatomie Library

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 3,670	\$ 160	\$ 42,852	\$ 109,551	\$ 91,491	\$ 32,572	\$ 32,572
REVENUE							
101 Ad Valorem Tax	\$ 60,608	\$ 1,691	\$ (61)	\$ 52	\$ -	\$ -	\$ -
102 Delinquent Tax	3,171	1,355	2,123	1,198	-	-	-
205 Motor Vehicle Tax	7,320	7,388	6,998	1,550	-	-	-
215 Recreational Vehicle Tax	119	107	125	11	-	-	-
216 16 / 20 M Vehicle Tax	-	-	-	-	-	-	-
220 Grant Receipts (Non CDBG)	-	-	-	8,263	16,525	-	-
601 Fines & Fees	-	201	-	-	-	-	-
701 Interest	-	2,724	729	729	-	-	-
802 Reimbursed Expense	21,287	33,351	-	-	-	-	-
803 Donations	-	160,581	107,811	9,699	-	-	-
TOTAL REVENUE	\$ 92,505	\$ 207,398	\$ 117,725	\$ 21,501	\$ 16,525	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 96,175	\$ 207,558	\$ 160,577	\$ 131,052	\$ 108,016	\$ 32,572	\$ 32,572
EXPENSES							
By Object							
101 Salaries	\$ 19,513	\$ 53,185					
102 Overtime	-	-					
103 FICA	1,793	-					
104 KPERS	-	-					
105 Health Insurance	-	(977)					
106 Workers' Compensation	-	-					
107 Unemployment Insurance	32	29					
206 Professional Services	-	-	26,337	16,011	75,444		
220 Other Contractual	3,460	44,005	67	(4,280)			
221 Neighborhood Revitalization	-	-	-				
320 Other Commodities	-	8,675	424	5,000			
401 Building & Fixed Equipment	-	-	4,016	20,020			
603 Transfer Out - To General	-	17,059	20,182	2,811			
709 Appropriation	71,217	51,406					
TOTAL EXPENSES	\$ 96,015	\$ 173,382	\$ 51,026	\$ 39,561	\$ 75,444	\$ -	\$ -
ENDING BALANCE	\$ 160	\$ 34,176	\$ 109,551	\$ 91,491	\$ 32,572	\$ 32,572	\$ 32,572

Fund # 07
Osawatomie Recreation

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ (21,664)	\$ 2,301	\$ 334	\$ 1,295	\$ 713	\$ -	\$ -
REVENUE							
101 Ad Valorem Tax	\$ 83,062	\$ 94,118	\$ 92,118	\$ 89,448	\$ 86,597	\$ -	\$ -
102 Delinquent Tax	4,226	1,806	3,442	3,395	2,500		
205 Motor Vehicle Tax	9,758	9,848	9,331	9,144	8,702		
215 Recreational Vehicle Tax	158	142	165	131	147		
216 16 / 20 M Vehicle Tax	-	-	-	-	61		
506 Swimming Pool Fees	-	-	-	-	-		
802 Reimbursed Expense	65,054	39,172	-	-	-		
856 Loan from Electric	20,000	(20,000)	22,000	(22,000)			
857 Loan from Water		12,000	(12,000)				
TOTAL REVENUE	\$ 182,258	\$ 137,086	\$ 115,056	\$ 80,118	\$ 98,007	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 160,594	\$ 139,387	\$ 115,390	\$ 81,413	\$ 98,720	\$ -	\$ -
EXPENSES							
By Object							
101 Salaries	\$ 51,658	\$ 43,898	\$ 17,019	\$ 412	\$ -	\$ -	\$ -
102 Overtime	-	-	-	-	-		
103 FICA	3,951	3,355	1,308	113	-		
104 KPERS	2,457	2,350	1,222	(64)	-		
105 Health Insurance	2,684	3,275	1,297	(144)	-		
106 Workers' Compensation	112	134	-	117	-		
107 Unemployment Insurance	227	127	193	148	-		
221 Neighborhood Revitalization					2,000		
709 Appropriation	97,204	85,914	93,056	80,118			
Transfer to Special Parks & Recreation Fund					96,720		
TOTAL EXPENSES	\$ 158,293	\$ 139,053	\$ 114,095	\$ 80,700	\$ 98,720	\$ -	\$ -
ENDING BALANCE	\$ 2,301	\$ 334	\$ 1,295	\$ 713	\$ -	\$ -	\$ -

Fund # 08
Osawatomie Rural Fire Department

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE							
802 Reimbursed Expense	\$ 20,648	\$ 21,919	\$ 22,900	\$ 38,054	\$ 38,255	\$ 43,720	\$ 43,720
TOTAL REVENUE	\$ 20,648	\$ 21,919	\$ 22,900	\$ 38,054	\$ 38,255	\$ 43,720	\$ 43,720
TOTAL RESOURCES AVAILABLE	\$ 20,648	\$ 21,919	\$ 22,900	\$ 38,054	\$ 38,255	\$ 43,720	\$ 43,720
EXPENSES							
By Object							
101 Salaries	\$ 18,880	\$ 20,083	\$ 20,875	\$ 34,825	\$ 35,000	\$ 40,000	\$ 40,000
102 Overtime	-	-	-	-	-	-	-
103 FICA	1,444	1,527	1,582	2,645	2,660	3,040	3,040
104 KPERs	324	309	443	585	595	680	680
220 Other Contractual Services							
TOTAL EXPENSES	\$ 20,648	\$ 21,919	\$ 22,900	\$ 38,054	\$ 38,255	\$ 43,720	\$ 43,720
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 09
Industrial

	<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>
	<u>ACTUAL</u>		<u>ACTUAL</u>		<u>ACTUAL</u>		<u>ACTUAL</u>		<u>Revised</u>		<u>Est</u>		<u>Est</u>
BEGINNING CASH BALANCE	\$ 20,522	\$	31,486	\$	33,098	\$	45,539	\$	48,169	\$	32,669	\$	40,238
REVENUE													
101 Ad Valorem Tax	\$ 11,005	\$	7,948	\$	(2)	\$	5	\$	-	\$	-	\$	-
102 Delinquent Tax	337		189		252		157						
205 Motor Vehicle Tax	482		1,120		911		179						
215 Recreational Vehicle Tax	7		17		15		1						
216 16 / 20 M Vehicle Tax							-						
701 Interest on Loan											380		
Loan Principal Repayment											2,689		2,743
801 Miscellaneous	5,383		16,130		15,185		18,184		16,000		16,000		16,000
802 Reimbursed Expense	23,291		(7,473)		-								
811 SRS Building Lease													
880 150th Birthday Celebration													
TOTAL REVENUE	\$ 40,505	\$	17,931	\$	16,361	\$	18,526	\$	16,000	\$	19,069	\$	18,743
TOTAL RESOURCES AVAILABLE	\$ 61,027	\$	49,417	\$	49,459	\$	64,065	\$	64,169	\$	51,738	\$	58,981
EXPENSES													
By Object													
206 Professional Services	\$ 1,560	\$	7,071	\$	150	\$	1,933	\$	5,000	\$	5,000	\$	5,000
220 Other Contractual Services	13,366		3,734		3,365		12,159		5,000		5,000		5,000
221 Neighborhood Revitalization	-		-		-		-		-		-		-
320 Other Commodities	1,317		5,514		405		1,805		1,500		1,500		1,500
401 Buildings & Fixed Equipment	-		-		-		-		-		-		-
402 Improvements Other Than Buildings	4,221		-		-		-		-		-		-
603 Transfer Out - To General Fund	6,500		-		-		-		-		-		-
707 John Brown Jamboree Committee	-		-		-		-		-		-		-
708 PRIDE Committee	2,500		-		-		-		-		-		-
709 Appropriation	77		-		-		-		-		-		-
Loan to Brown's Hardware									20,000		-		-
880 150th Birthday Celebration	-		-		-		-		-		-		-
TOTAL EXPENSES	\$ 29,541	\$	16,319	\$	3,920	\$	15,896	\$	31,500	\$	11,500	\$	11,500
ENDING BALANCE	\$ 31,486	\$	33,098	\$	45,539	\$	48,169	\$	32,669	\$	40,238	\$	47,481

Fund # 10
Revolving Loan Fund

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 57,547	\$ 64,961	\$ 72,122	\$ 72,486	\$ 72,671	\$ 73,171	\$ 73,171
REVENUE							
701 Interest on Investments	\$ 914	\$ 1,661	\$ 364	\$ 185	\$ 500	\$ -	\$ -
820 Recapture - CDBG	6,500	5,500	-				
TOTAL REVENUE	\$ 7,414	\$ 7,161	\$ 364	\$ 185	\$ 500	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 64,961	\$ 72,122	\$ 72,486	\$ 72,671	\$ 73,171	\$ 73,171	\$ 73,171
EXPENSES							
By Object							
710 Cash Basis Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
711 Loan							
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 64,961	\$ 72,122	\$ 72,486	\$ 72,671	\$ 73,171	\$ 73,171	\$ 73,171

Fund # 11
Special Parks & Recreation

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 2,185	\$ 3,853	\$ 8,689	\$ 9,296	\$ 12,693	\$ 25,020	\$ 33,409
REVENUE							
206 Liquor Tax	\$ 4,485	\$ 4,836	\$ 5,926	\$ 3,630	\$ 4,500	\$ 4,950	\$ -
Registration Fees					24,000	24,000	24,000
Tournament Registrations							
Tournament Gate							
Concessions					15,000	15,000	15,000
Sponsorship Fees					6,000	6,000	
Donations					-		
801 Miscellaneous					5,800	5,000	5,000
802 Reimbursed Expense					48,000	-	
Transfer from Recreation Fund	-	-	-	-	96,720		
Transfer from Electric Fund					100,000	210,000	210,000
Balance from Recreation Commission					2,000		
TOTAL REVENUE	\$ 4,485	\$ 4,836	\$ 5,926	\$ 3,630	\$ 302,020	\$ 264,950	\$ 254,000
TOTAL RESOURCES AVAILABLE	\$ 6,670	\$ 8,689	\$ 14,615	\$ 12,926	\$ 314,712	\$ 289,970	\$ 287,409
EXPENSES							
By Object							
Facilities							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 54,823	\$ 55,696	\$ 57,367
Contractual Services	135	-	5,319	142	24,450	24,450	-
Commodities	-	-	-	92	30,350	30,350	-
Capital Outlay	2,682	-	-	-	12,000	32,000	-
Subtotal - Facilities	\$ 2,817	\$ -	\$ 5,319	\$ 233	\$ 121,623	\$ 142,496	\$ 57,367
Recreation Programs							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 52,844	\$ 53,590	\$ 55,197
Contractual Services	-	-	-	-	56,200	26,200	-
Commodities	-	-	-	-	42,000	33,000	-
Capital Outlay	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	17,025	1,275	-
Subtotal - Recreation Programs	\$ -	\$ -	\$ -	\$ -	\$ 168,069	\$ 114,065	\$ 55,197
TOTAL EXPENSES	\$ 2,817	\$ -	\$ 5,319	\$ 233	\$ 289,692	\$ 256,561	\$ 112,565
ENDING BALANCE	\$ 3,853	\$ 8,689	\$ 9,296	\$ 12,693	\$ 25,020	\$ 33,409	\$ 174,844

Fund # 12
Street Improvement

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 80,084	\$ 65,903	\$ 14,074	\$ 1,000	\$ 4,662	\$ 23,314	\$ 33,440
REVENUE							
210 Gasoline Tax	\$ 131,163	\$ 113,722	\$ 121,259	\$ 117,273	\$ 117,552	\$ 114,025	\$ 110,605
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100	5,100
403 Building & Zoning Permits Loan From Electric	1,000	-	-				
802 Reimbursed Expense	2,095	896	1,556		25,000		
803 Transfer from Electric	-	-	31,231	17,000	-	-	
901 Sale of Fixed Assets							
TOTAL REVENUE	\$ 139,358	\$ 119,718	\$ 159,146	\$ 139,373	\$ 147,652	\$ 119,125	\$ 115,705
TOTAL RESOURCES AVAILABLE	\$ 219,442	\$ 185,621	\$ 173,220	\$ 140,373	\$ 152,314	\$ 142,440	\$ 149,144
EXPENSES							
By Object							
Salaries	\$ 55,100	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	18,177	59,852	41,724	46,017	-	-	-
Machine Parts	18,832	11,855	14,561	10,367	15,000	15,000	15,000
Street Materials	42,076	35,898	45,895	50,958	55,000	55,000	55,000
Fuel	11,942	6,510	10,255	9,090	17,000	17,000	17,000
Other Commodities	3,708	3,149	2,977	1,772	2,000	2,000	2,000
Equipment	-	-	-	-	-	-	-
Chip/Seal	-	-	-	-	40,000	20,000	20,000
Vehicles	2,729	21,263	-	17,506	-	-	-
Other Capital Outlay	975	13,020	56,808	-	-	-	-
TOTAL EXPENSES	\$ 153,539	\$ 171,547	\$ 172,220	\$ 135,711	\$ 129,000	\$ 109,000	\$ 109,000
ENDING BALANCE	\$ 65,903	\$ 14,074	\$ 1,000	\$ 4,662	\$ 23,314	\$ 33,440	\$ 40,144

Fund # 13
Bond & Interest

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 73,354	\$ 125,066	\$ 123,250	\$ 64,375	\$ 61,001	\$ 45,894	\$ 32,710
REVENUE							
101 Ad Valorem Tax	\$ 88,878	\$ 152,401	\$ 128,078	\$ 190,698	\$ 236,684	\$ 239,050	\$ 243,831
102 Delinquent Tax	6,578	2,431	5,239	5,110	5,500	5,500	5,500
205 Motor Vehicle Tax	15,818	11,891	14,301	13,507	18,549	18,549	18,549
212 Special Assessment	27,175	26,100	-	190	-	-	-
215 Recreational Vehicle Tax	257	165	265	-	313	-	-
216 16/20M Vehicle Tax	-	-	-	-	130	-	-
803 Transfer From Electric Fund	-	-	-	-	45,000	45,000	45,000
831 Transfer In from Sewer	-	200,000	200,000	200,000	200,000	200,000	200,000
853 Bond Proceeds Accrued Interest	4,379	47,106	-	-	-	-	-
TOTAL REVENUE	\$ 143,085	\$ 440,094	\$ 347,883	\$ 409,504	\$ 506,176	\$ 508,099	\$ 512,880
TOTAL RESOURCES AVAILABLE	\$ 216,439	\$ 565,160	\$ 471,133	\$ 473,879	\$ 567,177	\$ 553,993	\$ 545,591
EXPENSES							
By Object							
221 Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
501 Bond Principal	70,000	165,000	124,000	136,000	162,000	162,000	162,000
502 Bond Interest	21,373	276,910	282,758	276,878	310,283	310,283	310,283
USDA RD Loan Payment	-	-	-	-	45,000	45,000	45,000
TOTAL EXPENSES	\$ 91,373	\$ 441,910	\$ 406,758	\$ 412,878	\$ 521,283	\$ 521,283	\$ 521,283
ENDING BALANCE	\$ 125,066	\$ 123,250	\$ 64,375	\$ 61,001	\$ 45,894	\$ 32,710	\$ 24,308

Fund # 14
Public Safety Equipment

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>Revised</u>	<u>2013</u> <u>Est</u>	<u>2014</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ 20,479	\$ 16,180	\$ 9,085	\$ 9,520	\$ 9,772	\$ -	\$ -
REVENUE							
101 Ad Valorem Tax	\$ 12	\$ 7,053	\$ (14)	\$ 6	\$ -	\$ -	\$ -
102 Delinquent Tax	464	98	214	86			
205 Motor Vehicle Tax	1,205	251	556	159			
215 Recreational Vehicle Tax	20	2	11	1			
216 16 / 20 M Vehicle Tax	-	-	-				
801 Miscellaneous			2,225				
827 Transfer In - Special Revenue 911		443	-				
828 Transfer In - LLEBG Grant		4	-				
829 Transfer In - From Disaster		3,421	-				
901 Sale of Fixed Assets			3,443				
TOTAL REVENUE	\$ 1,701	\$ 11,272	\$ 6,435	\$ 252	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 22,180	\$ 27,452	\$ 15,520	\$ 9,772	\$ 9,772	\$ -	\$ -
EXPENSES							
By Object							
205 Education, Meetings & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221 Neighborhood Revitalization							
305 Building Material & Supplies							
307 Apparatus & Tools							
404 Vehicles	-	18,367	6,000		9,772		
405 Operational/Construction Equipment	6,000	-	-				
407 Other Equipment	-	-	-				
TOTAL EXPENSES	\$ 6,000	\$ 18,367	\$ 6,000	\$ -	\$ 9,772	\$ -	\$ -
ENDING BALANCE	\$ 16,180	\$ 9,085	\$ 9,520	\$ 9,772	\$ -	\$ -	\$ -

Fund # 15
Fire Insurance Proceeds

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>Revised</u>	<u>2013</u> <u>Est</u>	<u>2014</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ 2,825	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
REVENUE							
701 Interest	\$ 64	\$ 42	\$ 31	\$ 31	\$ 500	\$ -	\$ -
804 Insurance Proceeds	26,640	10,548	37,858	27,858	15,000		
TOTAL REVENUE	\$ 26,704	\$ 10,590	\$ 37,889	\$ 27,889	\$ 15,500	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 26,704	\$ 13,415	\$ 37,889	\$ 27,889	\$ 15,501	\$ 1	\$ 1
EXPENSES							
By Object							
208 Printing & Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218 Housing Demolition							
721 Refund of Unused Funds	23,879	13,414	37,889	27,889	15,500		
TOTAL EXPENSES	\$ 23,879	\$ 13,414	\$ 37,889	\$ 27,889	\$ 15,500	\$ -	\$ -
ENDING BALANCE	\$ 2,825	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Fund # 16
Sewer

	2008	2009	2010	2011	2012	2013	2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 297,029	\$ 386,964	\$ 449,525	\$ 429,785	\$ 363,473	\$ 275,110	\$ 186,566
REVENUE							
510 Sales/Charges	\$ 772,247	\$ 778,941	\$ 775,883	\$ 771,765	\$ 771,765	\$ 775,624	\$ 779,502
513 New Utility Services	-	400	700	350	500	500	500
802 Reimbursed Expense	1,043	3,060	339				
TOTAL REVENUE	\$ 773,290	\$ 782,401	\$ 776,922	\$ 772,115	\$ 772,265	\$ 776,124	\$ 780,002
TOTAL RESOURCES AVAILABLE	\$ 1,070,319	\$ 1,169,365	\$ 1,226,447	\$ 1,201,900	\$ 1,135,738	\$ 1,051,234	\$ 966,568
EXPENSES							
By Object							
Salaries & Wages	\$ 110,546	\$ 98,950	\$ 123,915	\$ 114,563	\$ 118,613	\$ 101,454	\$ 105,016
Utilities	41,680	25,852	40,380	35,475	35,000	35,000	35,000
Professional Services & Contract Maint	34,444	23,681	33,248	11,752	30,000	30,000	30,000
Chemicals	8,309	17,548	9,477	9,566	18,000	18,000	18,000
Parts & Supplies	51,872	32,503	24,954	25,489	27,500	27,500	27,500
Meters Lease	59,217	-	-	-	-	-	-
All Other Capital Outlay	24,793	17,213	8,625	88,161	50,000	50,000	50,000
Debt Service	250,714	250,714	250,714	250,713	250,714	250,714	250,714
Transfer to Bond & Interest	-	200,000	200,000	200,000	200,000	200,000	200,000
Transfer to General Fund	77,000	39,500	84,500	77,900	39,000	39,000	39,000
Administrative Fee	-	-	-	-	58,700	59,900	61,100
Mechanic/Repair Fee	-	-	-	-	15,000	15,000	15,000
Loan	-	-	-	-	-	-	-
All Other Expenses	24,780	13,879	20,849	24,808	18,100	18,100	18,100
New Sewer Loan (interest only)						20,000	20,000
TOTAL EXPENSES	\$ 683,355	\$ 719,840	\$ 796,662	\$ 838,427	\$ 860,627	\$ 864,668	\$ 869,430
ENDING BALANCE	\$ 386,964	\$ 449,525	\$ 429,785	\$ 363,473	\$ 275,110	\$ 186,566	\$ 97,138

Fund # 17
Osawatomie Recreation Employee Benefits

	<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>
	<u>ACTUAL</u>		<u>ACTUAL</u>		<u>ACTUAL</u>		<u>ACTUAL</u>		<u>Revised</u>		<u>Est</u>		<u>Est</u>
BEGINNING CASH BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
REVENUE													
101 Ad Valorem Tax	\$	10,380	\$	11,785	\$	11,512	\$	11,181	\$	10,824	\$	-	\$
102 Delinquent Tax		312		194		395		424		300		300	
205 Motor Vehicle Tax		948		1,232		1,167		1,143		1,088		870	
215 Recreational Vehicle Tax		17		19		20		16		18		16	
216 16 / 20 M Vehicle Tax										8		2	
802 16 / 20 M Vehicle Delinquent Tax													
TOTAL REVENUE	\$	11,657	\$	13,230	\$	13,094	\$	12,765	\$	12,238	\$	1,188	\$
TOTAL RESOURCES AVAILABLE	\$	11,657	\$	13,230	\$	13,094	\$	12,765	\$	12,238	\$	1,188	\$
EXPENSES													
By Object													
709 Appropriation	\$	11,657	\$	13,230	\$	13,094	\$	12,765	\$	-	\$	-	\$
614 Transfer To Employee Benefit Fund										12,238		1,188	
TOTAL EXPENSES	\$	11,657	\$	13,230	\$	13,094	\$	12,765	\$	12,238	\$	1,188	\$
ENDING BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

Fund # 18
Osawatomie Golf Course

	2008	2009	2010	2011	2012	2013	2014
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 26,639	\$ 27,019	\$ 26,340	\$ 2,270	\$ 4,893	\$ 10,455	
REVENUE							
Greens & Range Fees	\$ 79,345	\$ 65,119	\$ 59,323	\$ 46,518	\$ 59,600	\$ 59,600	\$ 59,600
Member Fees	59,219	78,122	82,672	82,874	76,100	78,383	78,383
Cart Related Fees	49,805	50,853	41,672	36,409	39,700	39,700	39,700
Food & Beverage	41,422	42,228	37,961	37,558	37,000	37,000	37,000
Miscellaneous	3,688	10,386	1,856	13,819	2,500	2,500	2,500
Transfer from Electric	45,000	24,000	65,000	70,000	45,000	30,000	20,000
Loans from Other Funds	-	6,000	(1,000)	(5,000)	-	-	-
TOTAL REVENUE	\$ 278,479	\$ 276,708	\$ 287,484	\$ 282,178	\$ 259,900	\$ 247,183	\$ 237,183
TOTAL RESOURCES AVAILABLE	\$ 305,118	\$ 303,727	\$ 313,824	\$ 284,447	\$ 264,793	\$ 257,638	\$ 237,183
EXPENSES							
By Object							
Salaries & Wages	\$ 131,223	\$ 119,379	\$ 147,537	\$ 140,698	\$ 124,322	\$ 122,687	\$ 126,368
Utilities	12,411	13,296	15,666	15,649	16,432	17,253	18,116
Rentals	6,697	7,074	5,099	5,068	5,250	5,250	5,250
Chemicals/Seed/Fertilizer	20,882	20,774	20,102	14,583	17,000	17,510	18,035
Fuels	9,555	8,010	5,351	13,308	9,500	9,785	10,079
Food & Beverage	18,359	21,535	20,324	21,025	20,000	20,000	20,000
Construction Equipment	25,442	20,283	5,532	2,817	4,000	4,000	4,000
Seasonal Leases	9,474	9,639	3,871	-	-	-	-
Debt Service	19,693	19,693	34,941	45,832	30,584	19,693	19,693
All Other Expenditures	24,363	37,704	27,132	20,573	27,250	28,250	28,250
TOTAL EXPENSES	\$ 278,099	\$ 277,387	\$ 285,555	\$ 279,555	\$ 254,337	\$ 244,428	\$ 249,790
ENDING BALANCE	\$ 27,019	\$ 26,340	\$ 28,269	\$ 4,893	\$ 10,455	\$ 13,210	\$ (12,607)

Fund # 20
Special 911 Revenue

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>ACTUAL</u>	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>Revised</u>	<u>2013</u> <u>Est</u>	<u>2014</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ 11,979	\$ 11,979	\$ 11,979	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897
REVENUE							
240 911 Miami County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 11,979	\$ 11,979	\$ 11,979	\$ 9,897	\$ 9,897	\$ 9,897	
EXPENSES							
By Object							
220 Other Contractual Services	\$ -	\$ -	\$ 2,082	\$ -	\$ -	\$ -	\$ -
405 Operational/Construction Equipment							
TOTAL EXPENSES	\$ -	\$ -	\$ 2,082	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 11,979	\$ 11,979	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ -

Fund # 22
Osawatomie Tourism

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 7,629	\$ 21,635	\$ 15,013	\$ 6,225	\$ 3,722	\$ 1,322	\$ (1,078)
REVENUE							
207 Transient Guest Tax	\$ 18,835	\$ 12,303	\$ 6,052	\$ 4,510	\$ 4,500	\$ 4,500	\$ 4,500
505 Old Stone Church Rent			150	250	150	150	150
802 Reimbursed Expense	3,500	-	-	63	-	-	-
Transfer from Electric Fund					12,000	15,000	15,000
881 Historic Preservation Fund	3,644	2,286	1,270	2,124	500	500	500
882 Educational Garden Fund	2,933	112	360	221	200	200	
883 Donations	1,221	6,635	4,932	7,822	4,000	4,000	4,000
884 Souvenirs		125	480	39	500	500	500
885 John Brown Foundation		300	-				
886 Old Stone Church Fund		1,150	2,650				
TOTAL REVENUE	\$ 30,133	\$ 22,911	\$ 15,894	\$ 15,028	\$ 21,850	\$ 24,850	\$ 24,650
TOTAL RESOURCES AVAILABLE	\$ 37,762	\$ 44,546	\$ 30,907	\$ 21,253	\$ 25,572	\$ 26,172	\$ 23,572
EXPENSES							
By Object							
203 Dues & Membership	\$ -	\$ 100	\$ -	\$ 160	\$ 150	\$ 150	\$ 150
205 Education, Meetings & Travel	460	2,053	1,154	2,478	1,500	1,500	1,500
206 Professional			250	150	200	200	200
208 Printing and Advertising	2,330	7,103	2,278	3,821	2,000	2,000	2,000
220 Other Contractual	660	15,300	15,385	5,314	5,000	5,000	5,000
301 Office Supplies	479	363	383	220	400	400	400
320 Other Commodities	787	4,384	3,416	3,165	3,000	3,000	3,000
402 Improvements Other than Buildings	-	-	-				
881 Historic Preservation Fund	-	129	-				
882 Educational Garden Fund	345	-	-				
883 Special Events	10,142	-	-		12,000	15,000	15,000
884 Souvenirs	924	-	524				
885 John Brown Foundation		101	300				
886 Old Stone Church		-	992	2,222			
TOTAL EXPENSES	\$ 16,127	\$ 29,533	\$ 24,682	\$ 17,531	\$ 24,250	\$ 27,250	\$ 27,250
ENDING BALANCE	\$ 21,635	\$ 15,013	\$ 6,225	\$ 3,722	\$ 1,322	\$ (1,078)	\$ (3,678)

Fund # 24
Capital Improvements - General

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Revised</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 50,000	\$ 16,622	\$ 26,139	\$ 1,075	\$ 3,791	\$ 15,955	\$ 70,955
REVENUE							
801 Miscellaneous		\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund	50,000	75,000	75,000	27,500	400,000	75,000	75,000
901 Sale of Fixed Assets		4,371	2,075				
Reimbursed Expenses					12,164		
TOTAL REVENUE	\$ 50,000	\$ 80,071	\$ 77,075	\$ 27,500	\$ 412,164	\$ 75,000	
TOTAL RESOURCES AVAILABLE	\$ 100,000	\$ 96,693	\$ 103,214	\$ 28,575	\$ 415,955	\$ 90,955	\$ 70,955
EXPENSES							
By Object							
206 Professional Services	\$ -	\$ -	\$ 78,386	\$ 12,164	\$ -	\$ -	\$ -
401 Building & Fixed Equipment	8,550	-	-	12,620			
402 Improvements Other Than Buildings	3,318	-	-				
404 Vehicles	64,346	51,275	23,753		20,000	20,000	20,000
407 Other Equipment	7,164	19,279	-		20,000		
RICE Catalytic Converters					300,000		
Mold Abatement/Repairs					60,000		
TOTAL EXPENSES	\$ 83,378	\$ 70,554	\$ 102,139	\$ 24,784	\$ 400,000	\$ 20,000	\$ 20,000
ENDING BALANCE	\$ 16,622	\$ 26,139	\$ 1,075	\$ 3,791	\$ 15,955	\$ 70,955	\$ 50,955



STAFF AGENDA MEMORANDUM

DATE OF MEETING: January 26, 2012

AGENDA ITEM: Ordinance Creating a Parks and Recreation Committee

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: At the last meeting, the City Council approved Ordinance 3691 which followed statutory provisions for moving from a Recreation Commission under the City to a City operated Parks and Recreation Department. Part of the statutory provisions were to automatically make the current Recreation Commission the new Advisory Board for the Parks and Recreation Department.

During this process, many members of the City Council expressed a desire to appoint a new advisory body and to have a group that reflected interests beyond youth recreation and instead had representatives with interests in adult recreation, parks development and maintenance. To address this issue, we have previously presented a “follow-up” ordinance which makes changes the following changes to the Parks and Recreation Advisory Board as constituted in Ordinance 3691:

- Abolishes the Board created by the Ordinance 3691.
- Creates a new advisory body called the Parks and Recreation Committee.
- Establishes the Committee of seven members, with the Council liaison being a voting member of the seven; however, as in Ordinance 3691, the liaison would not be allowed to serve as the Chairman or Vice-Chairman on the Committee.

COUNCIL ACTION NEEDED: Vote on the proposed ordinance.

STAFF RECOMMENDATION TO COUNCIL: Approve the proposed ordinance.

ORDINANCE NO. _____

AN ORDINANCE ABOLISHING THE PARKS AND RECREATION ADVISORY BOARD AND CREATING A NEW PARKS AND RECREATION COMMITTEE FOR THE CITY OF OSAWATOMIE; AND REPEALING SECTION 9-101 OF THE CODE OF THE CITY OF OSAWATOMIE, KANSAS.

WHEREAS, the operations of the City of Osawatomie Parks Department and the Recreation programs of the Osawatomie Recreation Commission were combined by Ordinance No. 3691; and

WHEREAS, the Governing Body of the City of Osawatomie believes that the representation of the newly created Parks and Recreation Advisory Board drafted in accordance with Kansas statutes governing the transition of a Recreation Commission to a Parks and Recreation Advisory Board should be expanded and reconstituted to provide for a more diverse group of interests that include general parks facilities and adult recreation programs, in addition to youth sports programs; and

WHEREAS, the term "Board" is reserved for City bodies that have decision making power given to it by statute or ordinance and the term "Committee" is reserved for those City bodies providing non-binding direction or serving in an advisory capacity.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF OSAWATOMIE CITY, KANSAS:

SECTION ONE: CODE AMENDED. Sections 9-104, 9-105, 9-106, 9-107 and 9-109 of the Code of the City of Osawatomie is hereby amended to read as follows:

9-104. PARKS AND RECREATION COMMITTEE. There is hereby established a new Parks and Recreation Committee, consisting of seven members to be appointed by the Governing Body of the City. Each member shall be of an adult age and shall be selected and meet the following qualifications:

- a. One member shall be a current member of the Osawatomie City Council and shall serve for a term concurrent with the term as member of the City Council. This member shall be a Council Liaison and therefore may not be eligible to serve as the Chairperson or Vice-Chairperson of the Committee. However, the Council Liaison shall have a vote in matters of the Committee and shall be included in any and all deliberations and discussions of the Committee.

- b. Six members shall be appointed at large by the Mayor, with the approval of the City Council. All members must be residents of the city of Osawatomie.
- c. The initial terms of such Parks and Recreation Committee members shall be for terms to be determined by the Mayor upon appointment, with the approval of the City Council, such that three members shall have terms expiring in an odd year and three members have terms expiring in an even year. No initial appointment shall create a term that is longer than two years.
- d. Following initial appointment, members shall serve a term of two years beginning on January 1 of the appointed year.
- e. Members may not be appointed to the Committee for more than two consecutive two-year terms. A member shall not be eligible for reappointment until they have vacated the position for one full term.
- f. Upon the first meeting of the Committee after the passage of this ordinance, and at the first meeting of the Committee after January 1 in each subsequent year, the Committee shall elect from among its members a Chairperson and Vice-Chairperson. The Chairperson shall be responsible for conducting the meetings, and the Vice-Chairperson shall conduct meetings in the Chairperson's absence.
- g. The City Manager may provide a Committee secretary on a part-time basis to take minutes of the meeting and to publish them in accordance with the Kansas Open Meetings Act. Should a Committee secretary not be provided to the Committee by the City Manager, the Committee may elect a secretary from among the Committee members.

9-105. ALL MEETINGS OF PARKS AND RECREATION COMMITTEE TO BE PUBLIC MEETINGS. All meetings of the Parks and Recreation Committee shall be subject to the Kansas Open Meetings Act. The Parks and Recreation Committee may meet as often as needed, but no less than once in each quarter in a place to be determined by the Committee. Any change in such meeting must be published according to the Kansas Open Meetings Act and sufficient notice shall be provided to all interested parties.

9-106. RESPONSIBILITIES OF THE PARKS AND RECREATION COMMITTEE. The Parks and Recreation Committee is only an advisory body and can take no binding action. The Committee is responsible for the following:

- a. making recommendations to assist in operation and planning of parks and recreation facilities, including facility use policies and the development and maintenance of a parks master plan for presentation to the City Council;

- b. making recommendations on the recreation programs to be offered, both current and new, the rules for operation of those programs, and user fees or participation fees for programs and facilities;
- c. making recommendations on the capital improvements plan and the annual budget for the Parks and Recreation Department;

9-107. **ADDITIONAL DUTY OF PARKS AND RECREATION DIRECTOR.** The Parks and Recreation Director shall provide information to the Parks and Recreation Committee as requested and will make recommendations and presentations as deemed necessary. The Committee will work with the Parks and Recreation Director to provide the programs needed in the community for both children and adults.

9-109. **CITY COUNCIL NOT OBLIGATED TO ACT ON RECOMMENDATIONS.** Nothing in this ordinance shall be construed to require the City Council to act upon any recommendations by the Parks and Recreation Committee.

SECTION TWO. REPEALED. Sections 9-104, 9-105, 9-106, 9-107 and 9-109 of the Code of the City of Osawatomie as adopted prior to the passage of this Ordinance are hereby repealed.

SECTION THREE. EFFECTIVE DATE. This ordinance shall take effect and be in force from and after its passage and one publication in the official City newspaper.

PASSED AND APPROVED by the Governing Body of the City of Osawatomie, Kansas, a majority being in favor thereof, this ____ day of _____, 2012.

APPROVED and signed by the Mayor.

Philip A. Dudley
Mayor

(SEAL)

ATTEST:

Ann Elmquist
City Clerk



STAFF AGENDA MEMORANDUM

DATE OF MEETING: January 26, 2012

AGENDA ITEM: **Review Membership of City Boards and Committees**

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: There are a number of vacancies and appointments to make on the City's Committees and Boards. Attached is a list of the current members and any vacancies that might exist.

Last week we sent out renewal forms to all the members with expired terms and we posted notices on Facebook and the City's website about the openings. We plan to receive appointments until next week and have them available to you immediately thereafter for your review. We would then take up the appointment of all the positions at the first City Council meeting in February.

COUNCIL ACTION NEEDED: None.

STAFF RECOMMENDATION TO COUNCIL: Review and discuss the list.

MEMBER	DATE OF APPOINTMENT			TERM EXP.
	ORIGINAL	RE-APT.		
ECONOMIC DEVELOPMENT (Industrial Fund)				
Wednesday before 1st Council Meeting, 6:00 p.m., City Manager's Office				
4 year term, 5 members				
KSA 12-1617h election <i>mmdyy</i> to establish levy, ended <i>mmdyy</i>				
Cole	Wes	8/9/07	---	12/31/11
USD	Gary French	8/9/07	12/10/2009 *	12/31/12
Macek	Dan	9/13/07	12/9/10	12/31/14
Maimer	Ben	8/9/07	---	12/31/11
Simmons	Vic			12/31/13
Chamber	Shelagh Wright			
Co. Ec. Dev.	Janet McRae			
Liaisons:	Ted Hunter, Karen LaDuex			
Ex Officio:	City Manager, Mayor			
TOURISM COMMITTEE				
4th Thursday, 5:30 p.m., Memorial Hall				
4 year term, 10 members-majority business reps				
Charter Ordinance No. 7; KSA 12-1695				
Atwater	Grady	10/8/05	12/10/09	12/31/13
Barker	Pam	12/14/06	12/9/10	12/31/14
Case	Lewis	10/11/07	12/13/07	12/31/11
Maimer	Ben	2/9/06	1/4/10	12/31/13
Miller	Cheryl	12/10/09		12/31/14
Packard	Julie	11/13/08	11/13/08	12/31/12
Perry	Amanda	12/10/09	---	12/31/11
Sharp	Phyllis	4/14/11	---	12/31/11
Simmons	Vic	11/13/08	11/13/08	12/31/12
Wilson	Kimi	10/11/07	12/9/10	12/31/14
Liaison:	Ted Hunter			
Ex Officio:	Mayor			
*	Chairperson			
**	Vice-Chairperson			

MEMBER		DATE OF APPOINTMENT		TERM EXP.
		ORIGINAL	RE-APT.	
<u>GOLF COURSE ADVISORY BOARD</u>				
as needed, Golf Course				
1 year term, 5 members from membership & patrons				
appointed by City Manager & presented to Council first mtg of January				
Resolution No. 546 1/12/06				
Cole	John David			
Lewis	Gregg	1/1/06	1/1/10	1/1/11
VACANT				
VACANT				
VACANT				
Liaison:	Mike Moon			
Ex Officio:	City Manager, Director of Golf, Mayor			
~	Men's Club Representative			
<u>LIBRARY ADVISORY BOARD</u>				
3rd Monday, 6:30 p.m., Library				
4 year term, 7 members (two full term limit per KSA)				
Resolution No. 617 6/11/09				
Bomgardner	Anita	3/12/09	4/8/10 & 5/13/10	4/30/14
Butler	Pat	5/12/05	4/9/09	4/30/13
Dorsett	Sarah *	6/12/04	4/14/11	4/30/15
Pinneo	Kathy	5/12/05	not	4/30/13
Tewes	DuWayne	9/8/11	---	4/30/12
Sanders	Jan	4/13/06	4/8/10 & 5/13/10	4/30/14
Tyrell	Doug	4/22/10	---	4/30/12
Liaison:	Karen LaDuex			
Ex Officio:	Mayor			
*	Chairperson			
**	Vice-Chairperson			

MEMBER	DATE OF APPOINTMENT		TERM EXP.
	ORIGINAL	RE-APT.	
RECREATION COMMISSION			
2nd Wednesday, 7:00 p.m., Recreation Office - EXCEPT June, July & August			
4 year term, 5 members (with 1 being appointed by the 4)			
Code 1977: 5-101 & 5-103; KSA 12-1926			
(Parks & Recreation Committee; Ordinance No. ____ 1/26/12)			
Booe	Joe	10/11/07	12/31/13
Cook	Marilyn	1/13/05	12/31/12
Neal	Alan	3/8/07	12/31/10
Vacant	^		12/31/09
Needham	DJ	8/11/05	12/31/11
Liaison:	Mark Govea		
Ex Officio:	Recreation Director		
^	position appointed by Commission		
NEIGHBORHOOD IMPROVEMENT ADVISORY COMMITTEE			
as needed			
Committee reviewed on annual basis			
Resolution No. 578 2/8/07			
<u>Ward I</u>			
Walker	Doug	2007	
<u>Ward II</u>			
Roseberry	Tammy	2007	
<u>Ward III</u>			
Cook	Marilyn	2007	
<u>Ward IV</u>			
Jones	Katie	2007	
Liasion:	Karen LaDuex		
Ex Officio:	Mayor		
*	Chairperson		
**	Vice-Chairperson		

MEMBER		DATE OF APPOINTMENT		TERM EXP.
		ORIGINAL	RE-APT.	
HOUSING AUTHORITY				
as needed				
4 year term, 5 members				
Resolution No. 68 9/3/74				
			<i>expiration dates</i>	
Maimer	Ben	6/9/11	<i>need to be determined:</i>	
Mitzner	Jim	6/9/11	<i>1 member for 1 yr</i>	
Ratley	Larry	6/9/11	<i>1 member for 2 yrs</i>	
Singer	Doug	6/9/11	<i>1 member for 3 yrs</i>	
Walmann	Jeff	6/9/11	<i>2 members for 4 yrs</i>	
Liaison:				
Ex Officio:	Mayor			
PUBLIC SAFETY ADVISORY BOARD				
1st Tuesday, 5:00 p.m., Memorial Hall - EXCEPT May - August				
term - none				
Resolution - none				
<u>Ward I</u>				
Bastion	Edwina	10/10/02	xxxxxxx	xxxxxxx
Jumet	Dan	4/13/06	xxxxxxx	xxxxxxx
<u>Ward II</u>				
Mitzner	Jim	8/12/04	xxxxxxx	xxxxxxx
Pinneo	Charles	9/12/96	xxxxxxx	xxxxxxx
<u>Ward III</u>				
Cunningham	Rodney	10/10/02	xxxxxxx	xxxxxxx
Fox	Thomas	10/9/03	xxxxxxx	xxxxxxx
<u>Ward IV</u>				
Hall	Gayle	12/10/09	xxxxxxx	xxxxxxx
Schasteen	Pat	2/12/04	xxxxxxx	xxxxxxx
<u>At Large</u>				
Maimer	Ben	10/10/02	xxxxxxx	xxxxxxx
School	Gary French			
OSH	Bill Sinclair			
Liaison:	Mike Moon			
Ex Officio:	Chief of Police			
	Mayor			
*	Chairperson			
**	Vice-Chairperson			



STAFF AGENDA MEMORANDUM

DATE OF MEETING: January 26, 2012

AGENDA ITEM: Debt Refinancing Options

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: I have been working with our Financial Advisor, Dave Arteberry, discussing potential opportunities for debt refinancing. I have attached a worksheet provided by Dave which illustrates the potential savings to the City should we refinance. However, each current debt issuance has its own issues where refinancing is concerned and I wanted to make sure you knew the pitfalls of each prior to spending significant time on these issues.

The attached table shows our five major debts and the potential savings from reissuance. Of course, reissuance comes with a cost, so these numbers are not the final savings. If done as a group, the savings is greater. Also, I have attached an additional table which shows how we could “front load” savings to help us out over the next five years. Of course, that will reduce the total potential savings, but it has been structured so we will still see a drop in our payments from year 5 to year 6 and from year 8 to year 9.

There are, however, some issues related to the different debt issuances.

State Sewer Loans. The State requires that loans on sewer plants must be subject to a referendum before they can be refinanced. That requirement doesn't exist on the collection system. However, the bulk of our revolving loan funds were used for plant construction. My recommendation is to not refinance these funds for the following reasons:

1. These debts are nearing retirement.
2. The time and energy of a referendum isn't worth the net savings.
3. We may be seeking additional funds in the near future.

USDA Rural Development Loans. Typically Rural Development doesn't have a problem with a City refinancing loans. However, because our loan funds were recently issued and we are in the

process of issuing more loan funds, they may not be as accepting of the proposal. Furthermore, the Sewer Loan funds were 40 years in length. We will not be able to go to the market for bond of that length, so this refinance would only refinance the first 21 years of bonds.

The complicating factor is that Rural Development reserves the right to call for the repayment of the entire loan should we refinance. Obviously, that is something we can't do. Because the majority of the saving in this refinance is dependent on the ability to refinance the Rural Development loan, this is a crucial piece to this project. Dave Arteberry is currently discussing those options with Rural Development.

COUNCIL ACTION NEEDED: Provide direction to staff on whether or not to proceed.

STAFF RECOMMENDATION TO COUNCIL: Proceed with developing refinancing options subject to the approval of USDA Rural Development.

Current Debt Reissuance Opportunities

City of Osawatomie

Debt Issuance	Series <u>2003 A</u>	Sewer SRF <u>Loan 1314</u>	Sewer SRF <u>Loan 1395</u>	Water SRF <u>Loan 2128</u>	USDA Sewer <u>Loan*</u>
Outstanding at time of reissue	275,000	420,000	1,020,000	1,020,000	1,330,000.00
Years Left	7.0	4.5	7.5	11.0	21
Current Avg. Debt Service	44,079	100,129	150,585	64,983	95,564
Proposed Avg. Debt Service	<u>41,318</u>	<u>96,413</u>	<u>144,836</u>	<u>59,038</u>	<u>84,628</u>
Avg Annual Savings	2,761	3,716	5,748	5,945	10,936
Lifetime Savings	19,327.81	16,724.01	43,111.33	65,395.12	229,654.44

** Only showing amount to be refinanced. Still \$2.169 million outstanding beginning in 2031.*

12-Jan-2012

Impact of Debt Refunding - Scenario 1
City of Osawatomie, Kansas

Year	Existing Debt Payments									Total Existing Payments	Projected Payments AFTER Refunding					Total Payments AFTER Refunding	Savings
	Bonds				SRF Loans				Debt to be Refunded			Payments on New Bonds					
	Series 2003A	Series 2008A	Series 2008B	Bond Total	Sewer Loan 1314	Sewer Loan 1395	Water Loan 2128	Loan Total	Series 2003A		Series 2008A		Water Loan 2128	Total Refunded			
2012	41,505	192,250	178,528	412,283	100,129	150,585	64,983	315,696	727,979	(35,753)	(94,645)	(32,491)	(162,889)	112,603	677,692	50,286	
2013	45,245	192,585	174,403	412,233	100,129	150,585	64,983	315,696	727,929	(45,245)	(94,980)	(64,983)	(205,208)	158,388	681,108	46,820	
2014	43,775	193,830	175,465	413,070	100,129	150,585	64,983	315,696	728,766	(43,775)	(96,225)	(64,983)	(204,983)	157,453	681,236	47,530	
2015	47,305	192,940	166,265	406,510	100,129	150,585	64,983	315,696	722,206	(47,305)	(95,335)	(64,983)	(207,623)	156,353	670,936	51,270	
2016	45,625	193,005	167,515	406,145	100,129	150,585	64,983	315,696	721,841	(45,625)	(95,400)	(64,983)	(206,008)	154,978	670,811	51,030	
2017	43,825	193,980	168,515	406,320	-	150,585	64,983	215,567	621,887	(43,825)	(96,375)	(64,983)	(205,183)	203,383	620,087	1,800	
2018	47,025	192,820	169,690	409,535	-	150,585	64,983	215,567	625,102	(47,025)	(95,215)	(64,983)	(207,223)	205,903	623,782	1,320	
2019	-	193,615	216,000	409,615	-	150,585	64,983	215,567	625,182	-	(96,010)	(64,983)	(160,993)	163,098	627,287	(2,105)	
2020	-	193,275	215,190	408,465	-	-	64,983	64,983	473,448	-	(95,670)	(64,983)	(160,653)	160,785	473,580	(132)	
2021	-	193,845	214,100	407,945	-	-	64,983	64,983	472,928	-	(96,240)	(64,983)	(161,223)	163,223	474,928	(2,000)	
2022	-	193,280	217,725	411,005	-	-	64,983	64,983	475,988	-	(95,675)	(64,983)	(160,658)	160,298	475,628	360	
2023	-	192,625	215,845	408,470	-	-	32,491	32,491	440,961	-	(95,020)	(32,491)	(127,511)	127,113	440,563	399	
2024	-	193,880	218,585	412,465	-	-	-	-	412,465	-	(96,275)	-	(96,275)	94,463	410,653	1,813	
2025	-	193,955	215,885	409,840	-	-	-	-	409,840	-	(96,350)	-	(96,350)	97,503	410,993	(1,153)	
2026	-	192,895	217,965	410,860	-	-	-	-	410,860	-	(95,290)	-	(95,290)	95,253	410,823	38	
2027	-	193,745	219,035	412,780	-	-	-	-	412,780	-	(96,140)	-	(96,140)	97,890	414,530	(1,750)	
2028	-	193,415	214,635	408,050	-	-	-	-	408,050	-	(95,810)	-	(95,810)	95,290	407,530	520	
2029	-	192,950	-	192,950	-	-	-	-	192,950	-	(95,345)	-	(95,345)	97,610	195,215	(2,265)	
2030	-	192,350	-	192,350	-	-	-	-	192,350	-	(94,745)	-	(94,745)	94,678	192,283	68	
2031	-	192,615	-	192,615	-	-	-	-	192,615	-	(95,010)	-	(95,010)	96,660	194,265	(1,650)	
2032	-	192,700	-	192,700	-	-	-	-	192,700	-	(95,095)	-	(95,095)	93,375	190,980	1,720	
2033	-	192,605	-	192,605	-	-	-	-	192,605	-	-	-	-	-	192,605	-	
2034	-	193,330	-	193,330	-	-	-	-	193,330	-	-	-	-	-	193,330	-	
2035	-	192,830	-	192,830	-	-	-	-	192,830	-	-	-	-	-	192,830	-	
2036	-	193,150	-	193,150	-	-	-	-	193,150	-	-	-	-	-	193,150	-	
2037	-	193,245	-	193,245	-	-	-	-	193,245	-	-	-	-	-	193,245	-	
2038	-	192,115	-	192,115	-	-	-	-	192,115	-	-	-	-	-	192,115	-	
2039	-	193,805	-	193,805	-	-	-	-	193,805	-	-	-	-	-	193,805	-	
2040	-	193,180	-	193,180	-	-	-	-	193,180	-	-	-	-	-	193,180	-	
2041	-	192,330	-	192,330	-	-	-	-	192,330	-	-	-	-	-	192,330	-	
2042	-	193,255	-	193,255	-	-	-	-	193,255	-	-	-	-	-	193,255	-	
2043	-	192,865	-	192,865	-	-	-	-	192,865	-	-	-	-	-	192,865	-	
2044	-	193,205	-	193,205	-	-	-	-	193,205	-	-	-	-	-	193,205	-	
2045	-	193,230	-	193,230	-	-	-	-	193,230	-	-	-	-	-	193,230	-	
2046	-	193,940	-	193,940	-	-	-	-	193,940	-	-	-	-	-	193,940	-	
2047	-	193,290	-	193,290	-	-	-	-	193,290	-	-	-	-	-	193,290	-	
2048	-	193,325	-	193,325	-	-	-	-	193,325	-	-	-	-	-	193,325	-	
Total	314,305	7,146,255	3,365,345	10,825,905	500,645	1,204,676	747,300	2,452,621	13,278,526	(308,553)	(2,006,850)	(714,809)	(3,030,211)	2,786,293	13,034,607	243,919	

