

OSAWATOMIE CITY COUNCIL
REVISED AGENDA
February 22, 2018
6:30 p.m., Memorial Hall

1. Call to order
2. Roll Call
3. Pledge of Allegiance
4. Invocation
5. Consent Agenda

Consent Agenda items will be acted upon by one motion unless a Council member requests an item be removed for discussion and separate action.

 - A. February 22 Agenda
 - B. Invoice – 9th Street Substation – JEO Consulting – \$6,047.50**
6. Comments from the Public

Citizen participation will be limited to 5 minutes. Stand & be recognized by the Mayor.
7. Presentations & Proclamations
 - A. Janet McRae – Kansas Opportunity Zones**
8. Public Hearings
9. Unfinished Business
 - A. Lease-Purchase Request For Proposal
 - B. Resolution – Fee Table addition of Technology Fees
 - C. Ordinance – Public Building Commission
10. New Business
 - A. Billboard Proposal
 - B. Bid Approval for Mowers
 - C. 7th Street Intersection Proposal for Main Street Project – Phase II
 - D. Repairs to Plant Generator #2
 - ~~E. **Budget Book**~~
 - F. 2017 Preliminary Financials
11. Council Report
12. Mayor’s Report
13. City Manager & Staff Reports
14. Executive Session
15. Other Discussion/Motions
16. Adjourn

NEXT REGULAR MEETING – March 8, 2018



Invoice

January 23, 2018
 Project No: R141554.03
 Invoice No: 100884
 Invoice Amount: 6,047.50

City of Osawatomie
 439 Main Street
 PO Box 37
 Osawatomie, KS 66064

Project Manager Matt Kalin
 Project R141554.03 Osawatomie 12 MW Generation Capacity Improvements
Professional Services through January 12, 2018

	Contract Amount	Percent Complete	Billed-to-Date	Previous Billing	Current Billing
Lump Sum Phase(s)					
Preliminary Design	\$138,250.00	100 %	\$138,250.00	\$138,250.00	0.00
Final Design	\$47,040.00	100 %	\$47,040.00	\$47,040.00	0.00
Bidding & Negotiation	\$16,100.00	100 %	\$16,100.00	\$16,100.00	0.00
Construction Services	\$65,340.00	100 %	\$65,340.00	\$65,340.00	0.00
Post Construction	\$6,400.00	0 %	0.00	0.00	0.00
Hourly to a Maximum Phase(s)					
Add'l Construction Services	\$23,190.00		\$17,823.00	\$14,325.50	\$3,497.50
Add'l RPR Services	\$4,810.00		0.00	0.00	0.00
RPR Services	\$43,680.00		\$39,265.00	\$36,715.00	\$2,550.00
Total	\$344,810.00		\$323,818.00	\$317,770.50	\$6,047.50
Total Amount Due Upon Receipt					\$6,047.50

Check w/ Don for approval

JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC

142 W. 11th Street | PO Box 207 | Wahoo, Nebraska 68066-0207 | p: 402.443.4661 | f: 402.443.3508

Memo



Janet McRae
Economic Development
Director

To: Don Cawby, Osawatombie City Manager, and members of the Osawatombie City Council

From: Janet McRae, Director of Economic Development, Miami County

Date: February 21, 2018

Subject: Federal Opportunity Zone Program

Overview

On Wednesday, the Kansas Department of Commerce released its information regarding the newly enacted Federal Opportunity Zone program. Eligibility for the program is based on median family income by census tract. The City of Osawatombie is the only tract within the county that qualifies for the program. There are more than 200 tracts within the state eligible for the program. Only 70 will be selected.

Communities are being asked to submit letters of interest by March 1 with “A statement of community interest and support for additional investment.” Final selection will be made by the state later in March.

Program Benefits

The attached handout from Kansas Department of Commerce includes a summary of the program. It provides federal income tax benefits, primarily via the capital gains allowance, to persons who make an investment in a property held for five to 10 years. The focus is on encouraging long-term investments.

Other than marketing the incentive, there are not any application or administrative costs related to the program.

Request

The City Council should direct staff to submit a letter of interest in the program. Miami County staff will assist with compiling the application.

KANSAS DEPARTMENT OF COMMERCE

KANSAS DEPARTMENT OF COMMERCE
1000 SW JACKSON SUITE 100
TOPEKA, KANSAS 66612

(785) 296-1913 296-6809 FAX

NEW FEDERAL OPPRTUNITY ZONE PROGRAM

- Enacted by Congress in the Tax Cuts and Jobs Act of 2017
- Governor is authorized to designate a certain number of Opportunity Zones in their State
- Investors are eligible to receive a temporary deferral of gain recognition and other tax benefits when they rollover capital gains from the sale or exchange of any property
- Governor has until March 21, 2018 to submit their Opportunity Zone recommendation to US Dept. of Treasury
- Opportunity Zones must be low-income census tracts or contiguous to a low-income census tract that has a median family income not more that 125% of the contiguous low-income census tact
- Governor may only designate a maximum of 25% of the eligible census tracts as Opportunity Zones
- Investor incentive is for the temporary deferral of capital gains so long as these are invested in Qualified Opportunity Zone property
- Deferred capital gain tax must be paid at time of sale of the investment, but no later than December 31, 2026
- 10% of the deferred capital gain is forgiven if investment held for at least 5 years and an additional 5% is forgiven if held for 7 years
- Taxpayers holding Opportunity Fund investments for a period of at least 10 years are exempt from any additional gains beyond original deferral
- If you have any questions, please contact Kansas Department of Commerce at (785) 296-1913

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: RFP for Lease Purchase – Financing Proposal

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: On a couple of previous occasions we have discussed our lease-purchase (non-bond credit purchase) of: (a) the new-to-us Fire Truck, and (b) new enterprise software for City Hall and Police.

As you might recall, the lease purchase for the Fire Truck was estimated at a 10-year term. We originally assumed we would need about \$40,000 a year to cover the debt for the truck over this term. After being able to do more precise calculations, we estimate that we can pay the truck off in 8.5 years for just over \$40,000 per year.

Also, at our January 25 meeting, we estimated that payments on the enterprise software would be around \$64,000 for a 4-year term if we spent \$233,000 on the software package. We still hope to reduce this number by several thousand. Even at the worst-case scenario, the payment would be \$65,500 over 4.5 years.

Proposed Financing. Based on discussions at the January 25 meeting, staff is proposing the following sources for revenue.

- A \$1.50 technology fee per utility bill issued. This amount should generate approximately \$32,000 per year, just a few hundred dollars short of the amount necessary to cover the administrative and utility billing portions of the new software system.
- A \$1.50 technology fee added onto the City's portion of court costs. The fee will generate an additional \$1,200 per year towards the price of the project.
- A new quarter-cent sales tax dedicated to public safety equipment and technology and court technology. Based on current collections, the new tax should generate about \$75,000 per year. The additional sales tax would require an election by the citizens. Staff recommends placing the issue on the August 2018 primary ballot, meaning the language would need to be approved and sent to the county by no later than June 1.

If the Council should decide not to put the sales tax issue on the ballot, or should the ballot initiative fail, the City would have to raise property taxes by approximately 3.75 mills for the 2019 budget to replace the \$75,000 that would be generated by the sales tax.

Also, the city would also recommend that the technology fee continue even after the payment of the new enterprise system, to a dedicated technology fund which can be utilized in the future to begin dedicating funds to a major upgrade of the metering system which will begin to be implemented in the near future. Most importantly, it will provide a funding source to keep these systems current, which hasn't happened in the past and it is why we find ourselves in this position now, to have to spend so much at one time to upgrade our technology.

COUNCIL ACTION NEEDED: Review and discuss the following: (a) approve the lease-purchase at the approved amounts; and (b) approve the financing plan.

STAFF RECOMMENDATION TO COUNCIL:

1. Approve a **Motion for City staff and Financial Advisor to seek bids for lease purchase financing of the fire truck and enterprise software in a principal amount not to exceed \$525,000 including financing costs.**
2. Approve a **Motion to approve the proposed fee resolution, as presented,** which will implement the technology fees presented in the proposal, to be effective on February 23, 2017.

On January 25, the Council approved the City Manager to begin the creation of a ballot question for a quarter-cent sales tax dedicated to both public safety technology and equipment and court technology, which will need to be approved by the Council and submitted to the County Clerk by June 1.

FINANCING SCENARIO FOR LEASE-PURCHASES

with GKB Estimates

Enterprise Software

		Issuance			
	Total	City Hall/PW	Police	Court	Costs
Principal	\$ 241,687	\$ 111,494	\$ 87,735	\$ 33,967	\$ 8,491
Years	4.5	4.5	4.5	4.5	4.5
Est. Rate	3.00%	3.00%	3.00%	3.00%	3.00%
	<u>Payment</u>				
Annual	\$65,525.38	\$30,227.84	\$23,786.39	\$9,209.01	\$2,302.14
Avg. Principal	60,421.83	27,873.50	21,933.75	8,491.75	2,122.83
Avg. Interest	5,103.55	2,354.35	1,852.64	717.26	179.31
Bill Fee/Court Cost		\$ 1.50		\$ 1.50	
Bills/Cases		21,600		800	
New Fee Revenue	\$ 33,600.00	\$ 32,400.00		\$ 1,200.00	
New Sales Tax	<u>31,795.40</u>	<u>-</u>	<u>23,786.39</u>	<u>8,009.01</u>	<u>-</u>
Total	\$ 65,395.40	\$ 32,400.00	\$ 23,786.39	\$ 9,209.01	\$ -
Above/Below	\$ (129.98)	\$ 2,172.16	\$ -	\$ -	

Fire Truck

		<u>Issuance Costs</u>		<u>Payment</u>	
Principal	\$ 270,000.00	\$ 9,831.46		Annual	\$40,189.88
Years	8.5			Avg. Principal	34,978.93
Rate	3.00%			Avg. Interest	5,210.94

Sales Tax Proposal

0.25% For Public Safety/Court Equipment & Technology

Current Rate	9.00%
New Rate	9.25%

Tax Base	\$ 30,000,000	<u>Property Tax Option</u> 3.75 Mill Levy Increase
New Tax Generated	\$ 75,000	

<u>Annual Fund Uses</u>	2019-2023	2024-2026	2027-2028
Truck	\$ 40,189.88	\$ 40,189.88	\$ -
Software	32,995.40	-	-
More \$ for PD Cars	-	20,000.00	-
Equipment/New Truck	1,814.72	14,810.12	35,000.00
Reduce GF Transfer (opt)	<u>-</u>	<u>-</u>	<u>40,000.00</u>
Total	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00

City of Osawatomie, Kansas
2018 Lease Purchase Financing

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Report

ISSUE SUMMARY

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Detail Costs Of Issuance	3

FIRE TRUCK

Debt Service Schedule	4
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SOFTWARE

Debt Service Schedule	5
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City of Osawatomie, Kansas
2018 Lease Purchase Financing

Total Issue Sources And Uses

Dated 04/01/2018 | Delivered 04/01/2018

	Fire Truck	Software	Issue Summary
Sources Of Funds			
Par Amount of Bonds	\$279,831.46	\$241,687.32	\$521,518.78
Issuer Contribution for Recurring Fees	-	36,232.00	36,232.00
Total Sources	\$279,831.46	\$277,919.32	\$557,750.78
Uses Of Funds			
Costs of Issuance	9,831.46	8,491.32	18,322.78
Deposit to Project Construction Fund	270,000.00	269,428.00	539,428.00
Total Uses	\$279,831.46	\$277,919.32	\$557,750.78

2018 Lease (Preliminary) | Issue Summary | 2/20/2018 | 12:07 PM

City of Osawatomie, Kansas
 2018 Lease Purchase Financing

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/01/2018	-	-	-	-	-
04/01/2019	37,212.07	3.000%	15,645.56	52,857.63	-
10/01/2019	45,593.03	3.000%	7,264.60	52,857.63	105,715.26
04/01/2020	46,276.92	3.000%	6,580.71	52,857.63	-
10/01/2020	46,971.08	3.000%	5,886.55	52,857.63	105,715.26
04/01/2021	47,675.64	3.000%	5,181.98	52,857.62	-
10/01/2021	48,390.78	3.000%	4,466.85	52,857.63	105,715.25
04/01/2022	49,116.64	3.000%	3,740.99	52,857.63	-
10/01/2022	49,853.40	3.000%	3,004.24	52,857.64	105,715.27
04/01/2023	17,838.50	3.000%	2,256.44	20,094.94	-
10/01/2023	18,106.08	3.000%	1,988.86	20,094.94	40,189.88
04/01/2024	18,377.67	3.000%	1,717.27	20,094.94	-
10/01/2024	18,653.34	3.000%	1,441.60	20,094.94	40,189.88
04/01/2025	18,933.14	3.000%	1,161.80	20,094.94	-
10/01/2025	19,217.13	3.000%	877.81	20,094.94	40,189.88
04/01/2026	19,505.39	3.000%	589.55	20,094.94	-
10/01/2026	19,797.97	3.000%	296.97	20,094.94	40,189.88
Total	\$521,518.78	-	\$62,101.78	\$583,620.56	-

Yield Statistics

Bond Year Dollars	\$2,070.06
Average Life	3.969 Years
Average Coupon	2.9999995%
Net Interest Cost (NIC)	2.9999995%
True Interest Cost (TIC)	2.9940406%
Bond Yield for Arbitrage Purposes	2.9940406%
All Inclusive Cost (AIC)	3.9776154%

IRS Form 8038

Net Interest Cost	2.9999995%
Weighted Average Maturity	3.969 Years

City of Osawatomie, Kansas
2018 Lease Purchase Financing

Detail Costs Of Issuance

Dated 04/01/2018 | Delivered 04/01/2018

COSTS OF ISSUANCE DETAIL

Lease Arranger	\$7,822.78
Special Tax Counsel	\$10,000.00
Recording/UCC Filing Misc	\$500.00
TOTAL	\$18,322.78

City of Osawatomie, Kansas

2018 Lease Purchase Financing
(Fire Truck Portion)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/01/2018	-	-	-	-	-
04/01/2019	11,700.00	3.000%	8,394.94	20,094.94	-
10/01/2019	16,072.97	3.000%	4,021.97	20,094.94	40,189.88
04/01/2020	16,314.06	3.000%	3,780.88	20,094.94	-
10/01/2020	16,558.77	3.000%	3,536.17	20,094.94	40,189.88
04/01/2021	16,807.15	3.000%	3,287.78	20,094.93	-
10/01/2021	17,059.26	3.000%	3,035.68	20,094.94	40,189.87
04/01/2022	17,315.15	3.000%	2,779.79	20,094.94	-
10/01/2022	17,574.88	3.000%	2,520.06	20,094.94	40,189.88
04/01/2023	17,838.50	3.000%	2,256.44	20,094.94	-
10/01/2023	18,106.08	3.000%	1,988.86	20,094.94	40,189.88
04/01/2024	18,377.67	3.000%	1,717.27	20,094.94	-
10/01/2024	18,653.34	3.000%	1,441.60	20,094.94	40,189.88
04/01/2025	18,933.14	3.000%	1,161.80	20,094.94	-
10/01/2025	19,217.13	3.000%	877.81	20,094.94	40,189.88
04/01/2026	19,505.39	3.000%	589.55	20,094.94	-
10/01/2026	19,797.97	3.000%	296.97	20,094.94	40,189.88
Total	\$279,831.46	-	\$41,687.57	\$321,519.03	-

Yield Statistics

Bond Year Dollars	\$1,389.59
Average Life	4.966 Years
Average Coupon	2.9999995%
Net Interest Cost (NIC)	2.9999995%
True Interest Cost (TIC)	2.9951717%
Bond Yield for Arbitrage Purposes	2.9940406%
All Inclusive Cost (AIC)	3.7908024%

IRS Form 8038

Net Interest Cost	2.9999995%
Weighted Average Maturity	4.966 Years

City of Osawatomie, Kansas

2018 Lease Purchase Financing (Software Portion)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/01/2018	-	-	-	-	-
04/01/2019	25,512.07	3.000%	7,250.62	32,762.69	-
10/01/2019	29,520.06	3.000%	3,242.63	32,762.69	65,525.38
04/01/2020	29,962.86	3.000%	2,799.83	32,762.69	-
10/01/2020	30,412.31	3.000%	2,350.38	32,762.69	65,525.38
04/01/2021	30,868.49	3.000%	1,894.20	32,762.69	-
10/01/2021	31,331.52	3.000%	1,431.17	32,762.69	65,525.38
04/01/2022	31,801.49	3.000%	961.20	32,762.69	-
10/01/2022	32,278.52	3.000%	484.18	32,762.70	65,525.39
Total	\$241,687.32	-	\$20,414.21	\$262,101.53	-

Yield Statistics

Bond Year Dollars	\$680.47
Average Life	2.816 Years
Average Coupon	2.9999997%
Net Interest Cost (NIC)	2.9999997%
True Interest Cost (TIC)	2.9918220%
Bond Yield for Arbitrage Purposes	2.9940406%
All Inclusive Cost (AIC)	4.3395692%

IRS Form 8038

Net Interest Cost	2.9999997%
Weighted Average Maturity	2.816 Years

RESOLUTION NO. ____

**A RESOLUTION REVISING THE ANNUAL
FEE RESOLUTION NO. 743.**

WHEREAS, a “comprehensive fee listing” promotes efficiency and expediency regarding City fees and charges; and

WHEREAS, the Governing Body shall at least annually review prior to the next fiscal year’s budget all fees and charges.

BE IT RESOLVED BY THE CITY OF OSAWATOMIE, KANSAS, that the fees and charges in “Exhibit A” attached be established.

SECTION ONE: Resolution No. 743 and all fees that are in conflict with this Resolution regarding fees and charges are hereby repealed.

SECTION TWO: This Resolution shall take effect the 23rd day of February, 2018.

PASSED AND APPROVED by the Governing Body of the City of Osawatomie, Kansas this 22nd day of February, 2018, a majority being in favor thereof.

APPROVED AND SIGNED by the Mayor.

L. Mark Govea
Mayor

(SEAL)

ATTEST:

Tammy Seamands
City Clerk

OSAWATOMIE FEE SCHEDULE
Proposed 2/22/2018; Resolution No. xxx
Changes Effective - February 23, 2018

CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
ADMINISTRATIVE:						
ALCOHOL & CEREAL MALT BEVERAGE						
3-201		Cereal Malt Beverage general retailer/consumption limited retailer/retail sales change location application fee * plus any state assessed costs/taxes	\$100.00* \$50.00*	13-Dec-07 13-Dec-07 13-Dec-07	\$50.00 per calendar year * \$50.00 per calendar year * \$25.00	
3-302		Occupational Tax – Retail Liquor sales off premises consumption	\$300.00		\$300.00 per year	
		Private Club License - Class A Club			\$250.00 per year	
		Private Entertainment Event			\$100.00	
3-502		Drinking Establishment License - Class B Club	\$100.00		\$250.00 per year	
3-215	Ord. 3690	Special Event Cereal Malt Beverage Permit		12-Jan-12	\$50 + \$25 State Fee	
		Temporary Liquor License - by the drink		28-Jul-05	\$50.00 per day + state license	
BUILDING RENTALS						
	Governing Body Nov-05	Auditorium per hour per day deposit if CMB/alcohol is served or allowed microphone deposit	\$125.00	17-Dec-15 17-Dec-09 28-Dec-17	\$10.00 \$150.00 \$100.00 \$250.00 \$25.00	
		Memorial Hall Monday - Friday 7:00 a.m. - 3:00 p.m. 4:00 p.m. - midnight all day Saturday, Sunday, Holidays 7:00 a.m. - 3:00 p.m. 4:00 p.m. - midnight all day Grandfathered organizations deposit	\$35.00 \$45.00 \$55.00 \$40.00 \$50.00 \$60.00 \$25.00 per year \$100.00	13-Dec-07 13-Dec-07 13-Dec-07 13-Dec-07 13-Dec-07 13-Dec-07	\$40.00 \$50.00 \$60.00 \$50.00 \$60.00 \$70.00 \$35.00 per year \$100.00	
		Old Stone Church Rental Waivers	\$50 rent + \$50 deposit	17-Dec-15	\$50 rent + \$100 deposit	
		USD #367, Homeschooling Groups & Chamber of Commerce Approved public events with no admission charges (or retail sales) Osawatomie Alumni Association Benefit for someone with severe illness	no rent/no deposit	14-Dec-06	no rent/no deposit no rental charge no rental charge no rental charge	
CEMETERIES						

OSAWATOMIE FEE SCHEDULE
Proposed 2/22/2018; Resolution No. xxx
Changes Effective - February 23, 2018

CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
12-304	Ord. 3600	Opening & closing grave, reopening or disinterment Single grave space	contractor's cost		contractor's cost	
		City Limits	\$100.00	9-Jan-14	\$150.00	
		Osawatomie Zip Code	\$0.00	9-Jan-14	\$250.00	
		All Other	\$200.00	9-Jan-14	\$400.00	
		Permit for setting monument single/double/corner markers reset repair	\$40.00 \$0.00	28-Dec-17 9-Jan-14	\$50.00 no charge no charge	
		Burial Permit during business hours after business hours	\$30.00 \$80.00	28-Dec-17 28-Dec-17	\$35.00 \$90.00	
		Permit for disinterment	\$80.00	28-Dec-17	\$100.00	
		Stone Setting Bond	\$300.00	14-Dec-06	\$300 w/liability ins of \$1M	
FIREWORKS						
7-305	Ord 3582	Permit for sale of fireworks	\$750.00	11-Dec-08	\$1,000.00	
		Permit for public display	none		none	
LIBRARY						
		Collection Fee - Additional fee for all delinquent accounts sent to a collection agency		12-May-16	\$20.00	
		Late Fees		12-May-16	Established by Library Board	
		Printing-Copy-Faxing Charges		12-May-16	Established by Library Board	
MISCELLANEOUS/OTHER						
		Insufficient check charge for checks returned unpaid by a bank (KSA 21-5821(d)(1))			\$30.00	
MUNICIPAL COURT						
9-111	Ord. 3706	Court Cost - plus any state assessed costs	\$55.50 + State costs	17-Dec-15	\$60.00 + State costs + <i>technology fee</i>	\$1.50
		<i>Court Cost - Technology Fee</i>				
		Other Court Fees not to exceed \$500		13-Dec-12	As assessed by the Judge	
		Court Fines			fine schedule determined by Judge	

OSAWATOMIE FEE SCHEDULE
Proposed 2/22/2018; Resolution No. xxx
Changes Effective - February 23, 2018

CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
OPEN RECORDS FEES						
		Copies	\$0.20	28-Jul-05	\$.60 per page	
		Research fee per employee	\$13/hr.		\$20.00 hr. w/ \$20.00 min.	
		Utility Histories	150% of cost	9-Jan-14	\$.60 per page or \$10 per multi-family housing complex	
		Letters of Credit	150% of cost	9-Jan-14	\$.60 per page	
		Maps, postage, manuals, misc.	manuals - \$10		150% of City cost including labor	
SOLICITORS, CANVASSERS, PEDDLERS (ETC. City Code 5-201)						
5-207		License fee per person	\$10/day/person	14-Dec-06	\$30.00 per day per person	
		License fee for Ice Cream Street Vendors		12-Jul-12	\$50.00 per year per vehicle	
BUILDING, ZONING & NUISANCES:						
BUILDING PERMITS						
	Ord 3577	Residential Structures New, Additions, Remodel, or Accessory Structures over 120 ft ² , including unfinished basements & garages	\$.30 per sq. ft., minimum \$40 + UTILITIES as required	28-Dec-17	\$.33 per sq. ft., minimum \$40 + UTILITIES as required	
		Non-Residential & Public Projects (Other than City) New, Alterations or Additions with a Construction Value less than \$300,000 New, Alterations or Additions with a Construction Value of \$300,000 or greater	\$.25 per sq. ft., \$100 minimum + UTILITIES as required	28-Dec-17	\$.28 per sq. ft., \$100 minimum + UTILITIES as required Adopted Building Code Rates	
		Accessory Structures Residential/Commercial Agricultural Re-roof/New Roof/fences over 6' in height Demolition	\$.30 per sq. ft. - min of \$40 \$30.00 \$30.00	28-Dec-17 28-Dec-17 28-Dec-17	\$.33 per sq. ft., minimum \$40 \$35 \$35	
		Free Standing Building with Shared Wall	\$30.00 \$100.00	28-Dec-17 13-Dec-12	\$35 \$100 + engineer review costs	
		Electric Wiring replacement (of existing wiring only) new structures (expansion of existing system)	\$30.00 \$50.00	28-Dec-17 28-Dec-17	\$35 \$55	
		Plumbing replacement (of existing plumbing only) new structures (expansion of existing system)	\$30.00 \$50.00	28-Dec-17 28-Dec-17	\$35 \$55	

OSAWATOMIE FEE SCHEDULE
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Changes Effective - February 23, 2018

CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
		Mechanical, Heating, Venting & AC replacement (of existing HVAC only) new structures (expansion of existing system)	\$30.00 \$50.00	28-Dec-17 28-Dec-17	\$35 \$55	
	Ord. 3577	Earthwork - excavation or fill 18" or more	\$50 plus actual City cost	28-Dec-17	\$55	
		Towers, Generating Stations, & Generating Plants			Adopted Building Code Rates	
		Temporary Occupancy Permit		17-Dec-09	\$25.00	
		Decks	\$30.00	28-Dec-17	\$35	
		Signs	\$30.00	28-Dec-17	\$35	
		Structure Moving Fee	\$50 + cost of City labor - \$500 in escrow prior to permit - total cost = actual City cost*	28-Dec-17	\$100 + cost of City labor - \$500 in escrow prior to permit - total cost = actual City cost*	
		* does not include all cost of required new structure permits				
		Street excavation fee per occurrence or street/curb damage fee (permit required for each occurrence)	\$300 escrow ...		\$1,000 escrow held up to 1 year, 48 hr response to trigger escrow	
15-702	Ord 3320	Oil or gas drilling permit fee	\$100.00	13-Dec-07	\$1,000.00	
		Plan Review Fee				
		Non-Residential & Public Housing* * may include (but not limited to) all plans such as utility site plans, storm water plans, traffic flow plans, outside lighting plans, landscaping plans, building plans, etc.	\$250 or adopted building code rates if value is over \$300,000	17-Dec-15	\$250 minimum or actual cost of third-party review	
		Residential Homes and Accessory Structures	\$50/hour w/1 hour min./3 hour max. or Adopted Building Code Rate for Buildings valued over \$300,000	17-Dec-15	\$50 minimum up to \$150, based on \$50/hr, or Actual Cost of Third-Party Review, if necessary	
		Working without building permit (in addition to any citation)	double permit fee	"	triple permit fee	
CONTRACTOR REGISTRATION FEES*						
4-219		* All must present proof of required insurance				
		General Builder or Limited Building Contractor	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Engages in general contract work, except house moving				
		General Electrician or Electrical Contractor	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Engages in more than one kind of electrical construction work				
		General Plumber or Plumbing Contractor	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Engages in more than one kind of plumbing work				
		Mechanical Contractor	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Engages in more than one kind of mechanical work				
		Tree Trimmers	\$30.00	13-Dec-07	\$50.00 per calendar year	

OSAWATOMIE FEE SCHEDULE
Proposed 2/22/2018; Resolution No. xxx
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
		House Movers	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Sign Hangers and Panel Posters	\$30.00	13-Dec-07	\$50.00 per calendar year	
		Operating without being registered		14-Dec-06	maximum \$500.00	
MOWING ASSESSMENT						
		Mowing of Nuisance Lots - each occurrence	\$150/hour	17-Dec-09	\$200.00/hr, 1 hr minimum (round up to next hour)	
ZONING*						
	Ord 3577	* All zoning requests will be fees plus actual City costs for publication, notifications, legal costs		28-Jul-05		
		Rezoning – All districts				
		0 - 5 acres	\$150.00 + \$5.00 per owner		\$250.00	
		5.1 - 50 acres			\$300.00	
		50.1 and up			\$400.00	
		Special Use Permit – Initial Application				
		0 - 5 acres	\$100.00 + \$5.00 per owner		\$200.00	
		5.1 - 50 acres			\$300.00	
		50.1 and up			\$400.00	
		Land use permit			\$400.00	
		Board of Zoning Appeals				
		Variations	\$300.00	9-Feb-06	\$150.00	
		Appeals	\$150.00		\$300.00	
		Subdivision Application				
		Per lot, 10 or less	\$75 + \$5/lot	14-Dec-06	\$200.00 + \$5.00 per lot	
		Per lot, 11 or more	\$75 + \$3.50/lot		\$200.00 + \$3.50 per lot	
		Preliminary Plat	\$600.00		\$300.00	
		Final Plat - not combined with preliminary plat			\$300.00	
		Lot Splits	\$75.00		\$150.00	

OSAWATOMIE FEE SCHEDULE
Proposed 2/22/2018; Resolution No. xxx
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
PUBLIC SAFETY:						
ADMINISTRATIVE						
		Fee for Police Responses to Party*		28-Jul-05	Actual Cost*	
		* Fees including but not limited to: Officer salaries, pro rate cost of equipment, cost of repairing City equipment or property, officer medical treatment, reasonable attorney fees, etc.				
	Ord 3482	Adult entertainment licenses				
		Business license	\$500.00 per year*	13-Dec-07	\$1,000.00 per year*	
		Manager's license	\$100.00 per year*	13-Dec-07	\$250.00 per year*	
		Entertainer's license	\$250.00 per year*	"	\$1,000.00 per year*	
		Server's license	\$50.00 per year*	"	\$50.00 per year*	
		* plus investigation costs				
		Access/ Copy Fees*				
		Copies	\$4.00 per report	18-Dec-14	\$5.00 per report	
		Mail Charge		"	\$2.00 per report	
		Fax Charge		"	\$1.00 per report	
		Search Charge		"	\$20.00 per hour	
		Computer Time		"	\$40.00 per hour	
		Video Reproduction	\$20.00 per copy	"	\$20.00 per hour	
		*No charge for law enforcement agencies or victims of crimes				
ANIMALS						
2-301	Ord 3709	Dog or Cat License (registered for first time after Nov 1 will apply to the following year)	\$7.00 per animal per year	13-Jun-13	\$5.00 per animal per year	
		sexually altered	\$10.00	13-Dec-07	\$10.00 per animal per year	
		unaltered	not available	13-Jun-13	Free, one tag	
		updated micro-chip discount (must provide proof)	not available	13-Jun-13	(if not picked up unlicensed)	
		duplicate tag	\$2.00	13-Dec-07	\$2.50	
		Pickup Fee per licensed non-aggressive animal (in lieu of citation)	not available		\$0 (Warning)	
		1st Pickup per animal	not available	13-Jun-13	\$10.00	
		2nd Pickup (within 12 months of 1st)	\$25.00	28-Dec-17	General Pickup Fee + at large citation	
		3rd Pickup (within 12 months of 1st)				
		Unlicensed Animal Pickup Fee (in lieu of citation)				
		1st Pickup per owner	not available	13-Jun-13	\$25 + license	
		2nd Pickup (within 24 months of 1st)	not available	"	\$50 + license	
		3rd Pickup (within 24 months of 1st)	\$100 + license	28-Dec-17	General Pickup Fee + license + at large citation	

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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
2-209	3709	General Pickup fee	\$25.00	13-Jun-13	\$25.00 with at large citation	
		Boarding fee (paid if animal is checked into pound)	\$7.00 per day	28-Dec-17	\$8.00 per day	
		Euthanization Fee	\$20.00	13-Dec-07	\$50.00	
		Vaccination fee per animal	\$15.00	28-Dec-17	\$20.00	
		Vaccination deposit	\$10.00	28-Dec-17	\$20.00	
2-124		Live Trap Rental		12-May-16	\$15 rental for 5 days minimum; \$3 per day late fee; \$50 deposit.	
		Dead Animal Removal				
		Small animal from private property (commercial operation)	\$30.00 per animal	13-Jun-13	<i>Not Available</i>	
		Small animal from private property		14-Dec-06	\$25.00	
		Large animal from private property (over 50 lbs.)	Actual cost of removal	13-Jun-13	\$50.00 or Actual Cost if higher	
		Animal Adoption, dog or cat				
		License Fee	Same as above			
		Adoption fee	\$20.00 per animal	22-Dec-16	Same as above \$25.00 per animal no charge for authorized placement organization \$100.00	
		Spay/neuter fee or deposit		28-Dec-17	no charge for authorized placement organization	
		Vaccination fee	Same as above		Same as above	

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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
RECREATION:						
CAMPING						
12-108	Ord. 3277	no hook-up electric	7-day limit combined with all City parks	28-Dec-17	\$10 per day \$25 per day	
GOLF COURSE FEES						
	Ord 3552	Memberships, Greens Fees and Golf Carts			All Rates To Be Established by the Operator Subject to City Manager Approval	
		Tournament Rates			Tournament Rates to be Negotiated by the Operator	
UTILITIES:						
ADMINISTRATIVE						
15-126	3744	Customer utility service fee (connections & transfers)	\$15.00	13-Dec-07	\$20.00 + tax	
15-130	3744	Utility Deposits Residential - single family or unit Commercial - average of previous 3 mos or similar business Senior citizen housing unit	\$100.00 \$300.00 \$50.00	13-Dec-07	\$200.00 \$300 min \$75.00	
15-126	3744	Late charge for delinquent utility bills Monthly interest rate for unpaid balances over one month past due Termination Fee Technology Fee	3%	11-Dec-08 22-Dec-16 22-Dec-16 22-Feb-18	7% of amount billed 1.0% on balance due \$25.00 + tax	\$1.50 per utility bill

OSAWATOMIE FEE SCHEDULE
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
ELECTRIC SERVICE RATES						
15-308	3744	Residential* Meter Charge Usage Rate per kWh First 500 kWh per month All kWh over 500 kWh per month Small General* Meter Charge Usage Rate per kWh First 500 kWh per month Next 4,500 kWh per month All over 5,000 kWh per month	\$9.00 \$15.00	28-Dec-17 28-Dec-17 28-Dec-17 13-Dec-12 28-Dec-17 " "	\$11.00 \$0.107 \$0.081 \$14.00 \$0.107 \$0.096 \$0.081	
		Large General (Demand Meters)* Monthly Customer Charge Demand Demand Charge per kW of Demand Usage Rate for first 150 demand kWh (150 x demand) Usage Rate for next 150 demand kWh (150 x demand) Usage Rate for all additional kWh Minimum bill	\$75.00 \$5.35 \$0.063 \$0.057 \$0.049 demand + cc	 28-Dec-17 " " "	\$75.00 \$5.50 \$0.067 \$0.061 \$0.052 demand + customer chg	
		School District* Demand Meters Monthly Customer Charge Demand Demand Charge per kW of Demand Usage Rate for first 150 demand kWh (150 x demand) Usage Rate for next 150 demand kWh (150 x demand) Usage Rate for all additional kWh Minimum bill	 \$5.35 \$0.059 \$0.053 \$0.049	17-Dec-15 28-Dec-17 " " "	\$75.00 \$5.50 \$0.063 \$0.057 \$0.052 demand + customer chg (school added) \$0.088	
15-312	3744	City Use & School District Non-Demand* Usage Rate kWh per month Outside City limits Energy Cost Adjustment (ECA) Charge* Base Rate for Calculation (Calculation in Ordinance) ECA Calculation Period	 \$0.05/kWh thru Jan 2016 Based on 3 month rolling	17-Dec-15 28-Dec-17 14-Dec-06 17-Dec-15 17-Dec-15	50% over rates listed above \$0.04/kWh beg. Feb 2016 Based on energy costs for	

OSAWATOMIE FEE SCHEDULE
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
15-126	3744	* ECA applied to all electric rates Service Connection Regular meter - res. & small commercial - 200 amps & less Demand meter - 400 amps & more Padmount transformer	average of actual costs		actual billing period \$500.00 \$750.00 cost + labor + 10%	
15-126	3744	Temporary Electric Hookup rate installation deposit	as applicable as applicable		as applicable \$100.00 \$100.00	
15-126	3744	Security/Yard Lights Monthly Rate Installation Pole After Hours Repair	\$9.50 per month \$20.00 per month \$60.00 \$100 per pole \$150 per pole \$125/hr equipment charge + \$75/hour per employee	28-Dec-17 " 13-Dec-12 28-Dec-17 " "	\$10.00 \$21.00 \$100 per light \$200.00 \$250.00 \$150/hr equipment charge + \$75/hour per employee (max 2 employees)	

OSAWATOMIE FEE SCHEDULE
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
SEWER SERVICE CHARGES						
15-126	3744	Inside City Limits Fixed Charges Monthly user charge Monthly net capital charge Minimum monthly charge (user charge + net capital charge)	\$4.33 \$21.75 \$28.00 per housing unit	18-Dec-14 " 12-May-16	\$5.00 \$23.25 \$28.25 per housing unit	
		Volume Charges Volume charge per 100 gallons of metered water	\$0.27 per 100 gallons	12-May-16	\$0.29 per 100 gallons	
		Volume charge based on metered water used during two month winter average (Dec-Jan). No charge for water meters Residential dedicated to lawns or other non-sewer users. Staff may delay 1-Charge 2 months for weather event. If winter history average is not yet established.		12-May-16	Based on two month winter average Bill based on 4,000 gallon usage	
		Non-Residential Charge Based on actual water usage. No charge for water meters dedicated to lawns or other non-sewer users.		"	Based on Actual Usage	
		Outside City limits		14-Dec-06	50% over rates listed above	
		Service to the State Hospital Monthly user charge Monthly net capital charge Minimum monthly charge (user charge + net capital charge) Volume charge per 100 gallons of metered water	\$2.33 \$5,953.37 \$5,955.70 \$.27 per 100 gallons	18-Dec-14 " " 12-May-16	\$5.00 \$9,545.93 \$9,550.93 \$0.29 per 100 gallons	
		Extra Strength Sewage Surcharge BOD Suspended Solids Service Connection connection within existing districts reconnection	S=Vs x 0.00624 [\$.2364 (BOD-300) + \$.1734 (SS-350)] \$0.2364 per pound \$0.1734 per pound	18-Dec-14 " " 13-Dec-07	S=Vs x 0.00624 [\$.2647 (BOD-300) + \$.1942 (SS-350)] \$0.2647 per pound \$0.1942 per pound	
15-403	Ord 3496	Amortization Assessment fee - outside the bounds of an assessed Private system inspection & permit fee - does not include regular plumbing	\$1,000.00	14-May-98	\$1,000.00	
				28-Jul-05	\$50.00	

OSAWATOMIE FEE SCHEDULE
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CODE REF.	ORD. #	DESCRIPTION	PREVIOUS FEE(S)	LAST CHANGED	CURRENT FEE	PROPOSED
WATER SERVICE RATES						
15-217	3744	Residential Meter Fee (per meter) Usage Rate per 100 gallons	\$10.50 \$0.45	28-Dec-17 "	\$11.00 \$0.49	
		Commercial Meter Fee Usage Rate per 100 gallons, up to 75,000 gallons per month Usage rate per 100 gallons over 75,000 gallons per month top tier auto increase per 100 gal each year until tier is eliminated	\$10.50 \$0.45 \$0.36 \$0.02	" " " 14-Dec-06	\$11.00 \$0.49 \$0.40 \$0.02 50% over rates listed above	
		Outside City Limits State Hospital and Rural Water Districts Meter Charge Usage Rate per thousand gallons	\$25.00 \$3.10	12-May-16 28-Dec-17	\$26.00 \$3.38	
		Bulk Water (sales and WPF tax included) Per Thousand Gallons Per 100 Gallons Hydrant Meter Fee	\$5.80 \$0.58 \$25.00	" " "	\$6.30 \$0.63 \$25.00	
15-204	3744	State Water Protection Fee - per 1000 gallons, State mandated New Service Connection - tap, service line & meter 3/4 inch meter or 5/8 inch meter meter larger than 3/4 inch Temporary Water Service rate installation meter deposit fire hydrant water meter deposit	\$0.032 time & material + \$750.00	28-Dec-17	\$0.032 per thousand gallons \$750.00 material + \$750.00 bulk water rate \$25 + installation cost \$500.00 \$1,200.00	

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: **Public Building Commission**

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: The City and the Department of Aging and Developmental Services (KDADS) have been in discussions about what role it can play in keeping the State Hospital in Osawatomie. One obvious way is to get a new treatment facility built on or near the current facilities. The City has also had discussions with Correct Care Solutions who have submitted a proposal to KDADS to operate a new 210-bed facility at Osawatomie State Hospital (OSH).

While the City staff do not feel they have the knowledge or expertise to determine whether a publicly or privately operated facility is in the state's best interest, we do know that a new facility operated on the campus is important to the long-term viability of the community of Osawatomie. Therefore, the City has had discussions with the state and the proposed contract operator on short and long term planning at OSH should a new building be built. As we are looking for ways to have a win-win for improving infrastructure to the area and provide for future development, we also learned that there was some reticence by some legislators for building a new facility with State of Kansas debt.

After reviewing our options, the City believes that it could utilize a local Public Building Commission (PBC) to provide a financing mechanism for the new facility. Under a PBC structure, the Commission leases property to the lease holder of the property to make improvements and the PBC issues the debt for the lease. As part of the agreement, the State would structure an agreement where the bonds are paid to the PBC, whether directly or indirectly, but in a way that the bonded debt would not be the debt of the City, nor would the City be responsible to repay the bonded debt. Instead, bond holders would be issuing the debt based upon the lease holder (the state's) pledge to pay the debt. In layman's terms, it is very similar to the mechanism of an Industrial Revenue Bond, but issued to a governmental or public entity.

NOTE: I have asked Dave Arteberry, the City's Financial Advisor, to be available at the City Council meeting to provide any in-depth detail should questions arise.

Following this memo is a copy of an ordinance to create a Public Building Commission, in accordance with state statutes. As drafted, the PBC would be comprised of the members of the Council. However, if a meeting is ever called, the PBC will have to meet in a separate meeting from the City Council, since it is a different body. The ordinance and statute also provide that if the PBC leases property to a state agency, that the Secretary of Administration must be a member of the PBC.

Passage of the PBC will be a simple ordinance and not a charter ordinance as the Council attempted to pass a few years ago. The creation of the PBC at that time was required to invoke home rule through a charter ordinance because the City wanted to include recreation facilities as part of the ordinance. Since this ordinance will be issued for purposes covered under current state statutes, no charter ordinance is required.

COUNCIL ACTION NEEDED: Review and discuss the proposed Public Building Commission ordinance.

STAFF RECOMMENDATION TO COUNCIL: Approve a **Motion to adopt the proposed Public Building Commission ordinance, as presented.**

(Published in the *Miami County Republic* on February 28, 2018)

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF OSAWATOMIE, KANSAS, CREATING THE OSAWATOMIE, KANSAS PUBLIC BUILDING COMMISSION, SPECIFYING THE MEMBERSHIP OF THE GOVERNING BODY OF THE PUBLIC BUILDING COMMISSION AND STATING THE PURPOSE, FUNCTIONS AND POWERS OF SUCH COMMISSION

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

SECTION 1. Creation of Public Building Commission. Pursuant to K.S.A. 12-1757 to 12-1768, as amended, (the “Act”), a public building commission is created by the city of Osawatome, Kansas (the “City”) to be known as the Osawatome, Kansas Public Building Commission (the “Commission”), which shall be a municipal body corporate and politic.

SECTION 2. Composition of Public Building Commission. The Commission shall consist of nine commissioners who shall be same persons as are then serving as Mayor and Council Members on the governing body of the City, plus the Secretary of Administration of the State of Kansas if the Commission will provide a building that will house offices or agencies of the State of Kansas. The commissioners shall serve terms simultaneous with their terms as members of the City’s governing body and term as Secretary of Administration. The commissioners shall serve without compensation. The commissioners shall appoint a Chairperson, Vice-Chairperson and Secretary. Initially, the Chairperson shall be the City’s Mayor, the Vice-Chairperson shall be the President of the Council and the Secretary shall be the City Clerk. The Secretary shall not be a member of the Commission.

SECTION 3. Powers. The Osawatome, Kansas Public Building Commission is authorized to exercise the following powers and functions:

A. To exercise all powers and authority conferred on it by the Act and any subsequent charter ordinance of the City, including, but not limited to, the authority to acquire a site or sites, acquire, construct, reconstruct, equip and furnish a building or buildings or other facilities of a revenue producing character to be maintained and operated for city offices or other purposes as are commonly carried on in conjunction with city offices and general city buildings, county courthouse, county offices, administrative offices for school districts, offices for state and federal agencies all as authorized by the Act, particularly including the Osawatome State Hospital.

B. To lease or sublease all or any part of the buildings and facilities owned by the Commission to the State of Kansas, the City, or other agencies or entities, as authorized by the Act;

C. To acquire fee simple title to real estate, including easements and reversionary interests in streets, alleys and other public places and personal property required for its purposes, by purchase, gift, devise or other lawful means, and to take title in the corporate name of the Osawatomie, Kansas Public Building Commission;

D. To issue revenue bonds in the manner provided by and subject to requirements of the Act, for the purpose of paying the cost or portions of the cost of acquiring real estate or buildings and constructing, reconstructing, equipping and furnishing such facilities; to fix rents, fees and charges for the use of such buildings or facilities; to pledge the revenues from the facilities to secure such revenue bonds and to make covenants with respect to the maintenance, operations, repair and insuring of such improvements;

E. To repair, maintain and operate such buildings and facilities owned by the Osawatomie, Kansas Public Commission;

F. To sue and be sued;

G. To adopt a seal; and

H. To do all things necessary or incidental to and consistent with the powers granted to it under this Ordinance and the Act.

SECTION 4. Effective Date. This Ordinance shall take effect and be in force from and after its passage and approval and publication one time in the official City newspaper.

[Remainder of Page Intentionally Left Blank]

PASSED AND APPROVED by the governing body of the city of Osawatomie, Kansas on February 22, 2018.

CITY OF OSAWATOMIE, KANSAS

[Seal]

By _____
L. Mark Govea, Mayor

ATTEST:

By _____
Tammy Seamands, City Clerk

DRAFT

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

CORRECTED

DATE OF MEETING: February 22, 2018

AGENDA ITEM: **Billboard Proposal**

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: On Tuesday, February 13, Fred Wingert of Wingert Sign Company visited me to let us know he has plans to purchase the property from the current owners (Martin) and put up a new, larger and more modern billboard. Then on Friday, February 16, I received notice from Teresa Reeves, Miami County Planning Director, that there would be a hearing on Wednesday, February 21, regarding a variance for a new billboard. She asked if we would like to attend to testify. Because of the last-minute nature of the whole matter, I sent a letter to Teresa to ask the Planning Commission for more time to respond to the issue.

As part of his offer, Mr. Wingert has offered to create a new sign for the new billboard at no charge and provide free rent through the end of 2018. Our part of the billboard would be one board of a double decker and somewhat smaller in height. However, the rental fee would be \$3,000 per year in 2019 and likely to \$6,000 per year after that. Currently we pay no rent for that sign and we pay only \$580 per year for the south Osawatomie sign. Mr. Wingert presented us with an application to transfer our state sign license to him as part of any agreement.

We received a letter today from the Martins indicating that we need to make a decision on the sign, either transferring it to Mr. Wingert or tearing down the sign by March 6th (See the attached information for details). In looking into the history of this, the Martins allowed the Osawatomie PRIDE Committee to construct the sign on their property and maintain it. There is no written agreement.

COUNCIL ACTION NEEDED: Review, discuss and direct staff either to (a) approve the proposal from Wingert Sign Company or (b) instruct staff to tear down the sign as requested by the Martins.

STAFF RECOMMENDATION TO COUNCIL: Approve a **Motion to authorize the City Manager to execute a sign agreement with Wingert Sign Company at the current proposed terms, or better terms if so negotiated.**

**Lynn and Carol Martin
106 Overhill Drive
Paola, KS 66071**

February 16, 2018

Mr. Donald R. Cawby
City Manager
City of Osawatomie
439 Main St.
Osawatomie, KS 66064

Dear Don:

The City of Osawatomie has had a sign on our property at 32807 Clover Dr, Paola, KS 66071 since at least 2004. Since that time, we have not charged the City of Osawatomie any land rental fee for use of our property. Nor have we received cash payment for the use of our property. We have paid the electric bill for the sign for many years. Carol and I both have been glad to support the City of Osawatomie and Chamber over this time. We recently signed an agreement with Wingert Sign Company to take over the property. Mr. Wingert is representing us in this transaction.

Our request is that the City of Osawatomie's sign be taken down by March 6th, 2018 or that you reach an agreement with Wingert Sign Company by March 6th, 2018 so he can take the sign down at his expense. The agreement with Mr, Wingert would need to include transferring the Kansas Department of Transportation Sign License to his company so the sign could be taken down at his expense.

We understand that Mr. Wingert has approached you and offered you an option of continuing to promote the City of Osawatomie on a new billboard. Either way, we request the sign be down by March 6th, 2018.

Please reach out to Fred Wingert at 913 201 5436 or fredwingert@yahoo.com if you have any questions.

Sincerely,

 
Lynn Martin Carol Martin

cc: L. Mark Govea, Mayor

WINGERT SIGN COMPANY, LLC

Fred Wingert, President

20836 W. 91st Terr, Lenexa, Ks 66220

PHONE (913) 201-5436 fredwingert@yahoo.com

Don Cawby, City Manager
City of Osawatomie
439 Main St.
Osawatomie, KS 66064

Dear Don:

My company is finalizing plans to purchase the billboards/land where the City of Osawatomie has a billboard sign. I would like to reach an agreement with you to remove the current sign and offer the city advertising of Osawatomie to the those traveling on US 169.

My offer is to provide you a NEW 10.5 ft x 36 ft vinyl banner and a southbound billboard face (right hand read) at NO CHARGE from April 2018- through December 2018. Starting on 1/1/2019, I am offering you a significantly discounted rate of \$250 per month for advertising for 2019 (1/1/2019 to 12/31/2019).

As you can see from the picture below, these new signs will be very visible and illuminated.



Current Sign Appearance:



New Sign Appearance:



Sign Information:

TOP OF SIGN HEIGHT	45 feet
COLOR	Black Pole and Sign
CONSTRUCTION	One pole, Steel Structure,
ILLUMINATION	Sign will be illuminated.

Contract Agreement

Don Cawby, City Manager
City of Osawatomie
439 Main St.
Osawatomie, KS 66064

Dear Don:

Per our recent conversations, Wingert Sign Company and City of Osawatomie are agreeing to Wingert Sign Company providing the City of Osawatomie one 10.5 ft x 36 ft southbound billboard face at NO charge from April 2018 (approximate date) to 12/31/2017. This billboard is located at the 327th Road Exit on US 169 in Miami County Kansas.

In January 2019, the City of Osawatomie had the option, but no obligation to rent the same space for 2019 calendar year (1/1/2019-12/31/2019) at a significantly discounted rate of \$250 per month.

The City of Osawatomie agrees to sign of Kansas Department of Transportation Sign Transfer form to transfer the current sign Osawatomie Official Sign to Wingert Sign Company. Wingert Sign Company agrees to tear down sign and rebuild a new sign as indicated above.

Both parties acknowledge that the outlined terms of this agreement supersede previous agreements and satisfy all commitments made.

Fred Wingert Date

Don Cawby Date

Kansas Department of Transportation
Sign License Transfer Application
(Application to transfer ownership of a sign license)

Sign License # 4675 Classification of Sign to be Transferred OF

**Sign License fees must be current prior to submitting this application*

Current Sign License Owner Name City of Osawatomie
Name of Contact Don Cowby City Manager
Address 439 Main Street
City Osawatomie State ks Zip Code 66064
Telephone (913) 755 2146 Fax () Email Address _____

New Sign License Owner Name _____
Name of Contact Wingert Sign Company
Address 20836 W 91st Ter
City Lenexa State ks Zip Code 66220
Telephone (913) 201 5436 Fax () Email Address _____

Location of Sign Site

Highway Number US169 Side of Highway (circle one) Left / Right; Nearest Mile Marker Reference 125, 247
County Miami Current sign advertisement City of Osawatomie

Landowner Information

Landowner Name Lynn Martin Name of Contact Lynn Martin
Address 106 Overhill Drive
City Topeka State ks Zip Code 66071
Telephone No. (913) 731 2058 Fax () Email Address _____

Date _____
Signature of Current Sign License Owner

If you need further assistance please call Toll Free 1 (877) 461-6817 or email us at KDOT#ROW.Signs@ks.gov. Fax: 785-296-0009

Mailing Address:
Kansas Department of Transportation
Bureau of Right of Way, Outdoor Advertising
700 SW Harrison Street, 14th Floor
Topeka, Kansas 66603-3745

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: Purchase of New Mower for Parks and Facilities Division

PRESENTER: Blake Madden, Director of Public Works and Utilities

ISSUE SUMMARY: This year's CIP allocates \$20,000 for mower replacement for the Parks and Facilities Division. On January 25, 2018, the City issued a request for bid to area dealerships for two new Kubota model ZG327 mowers with a 60-inch, side-discharge deck. On February 21, 2018, the sealed bids were opened. The following table summarizes the bid results:

Dealership	Bid
Romans Outdoor Power	\$17,998.00
Coleman Equipment	\$18,543.76
McConnell Machinery	\$18,594.84

The low bid for the two Kubota ZG327 mowers was received from Romans Outdoor Power for \$17,998.00.

COUNCIL ACTION NEEDED: Review, discuss, and determine whether to approve the purchase, and if so, from which dealership should the mower be purchased.

STAFF RECOMMENDATION TO COUNCIL: Staff recommends the purchase of a new Kubota ZG327 from Romans Outdoor Power for \$17,998.00.



CITY OF OSAWATOMIE
 439 Main Street
 P.O. Box 37
 Osawatomie, Kansas 66064
 913-755-2146
 FAX: 913-755-4164

On February 21, 2018 at 10:00 am the sealed bids for the "Kubota Mower Bid" were opened.

Present were Bill Roseberry, Don Cawby, Greg Purdon and Tammy Seamands. Mr. Purdon is with McConnell Machinery.

The following bids were received:

Received Date/Time	Name	Description	Amount
02/21/18 @ 9:48 am	McConnell Machinery	(2) 2018 Kubota ZG327PA-60 Mowers Includes Blades, Manuals and Delivery	\$18,594.84
2/20/2018	Coleman Equipment	(2) Kubota Zg327PA-60 Mowers Includes Extra set of blades for both and Manuals	\$18,543.76
2/12/2018	Romans Outdoor Power	(2) Kubota ZG327-60 Mowers Includes Extra Set of Blades, Delivery & Manuals	\$17,998.00

Z300 [FULL-SIZE MODELS] SERIES

Kubota's rugged ZG327 gasoline-engine mower easily tackles the toughest mowing jobs.

GASOLINE ENGINE MODELS

ZG327



60"
Pro commercial
mower

- 27HP Kubota gasoline engine
- 6.5"-deep, 60"-wide mower deck
- Semi-pneumatic (flat-free) front caster tires
- High-performance HST transmission
- Full-flat operator platform
- High-back deluxe suspension seat
- Adjustable speed control levers
- Hands-free hydraulic deck lift
- Hands-free parking brake
- Maintenance lift (optional)

Z300 Series Main Features

High-back Deluxe Suspension Seat

When you're mowing all day long, comfort is a necessity. And Kubota's standard deluxe link-type suspension seat takes comfort to a whole new level. The extra-wide seat features adjustable armrests, lumbar support, weight adjustment, and much more, to give the operator a custom fit.



Lumbar Support



Suspension Seat Adjustment Lever



Reclining Dial

2018 Kubota Zero-Turn Mower (ZG327PA-60)



Lemons Yamaha, Honda, Kawasaki
637 IL HWY 45
Fairfield, Illinois 62837
(618) 842-9166
lemonds.com

CUSTOMER _____

DATE 02/22/2018

PRICE \$11,394.00

SALESPERSON _____

SIGNATURE _____

Comments

The commercial-grade ZG300 Series is designed for everyone from city and commercial landscape crews to property owners with acres of ground to cover. For industry-leading power, efficiency and durability choose Kubota.

GENERAL INFORMATION

Manufacturer	Kubota
Model Year	2018
Model Name	Zero-Turn Mower (ZG327PA-60)
Model Code	ZG327PA60
Color	Kubota Orange
Engine Size	768 cc (46.9 ci)
MSRP	\$11,394.00

FEATURES

Features

BUILT FOR POWER, DURABILITY AND PERFORMANCE: ZG300 mowers are available with durable 27 gross HP Kubota air cooled gasoline engines, and feature deep mower decks for exceptional cutting performance.

COMFORTABLE AND EASY OPERATION: 1. Full-flat operator platform. 2. Adjustable, high-back deluxe suspension seat with armrests, lumbar support, weight adjustment and more for a custom fit. 3. 1/4 in. increment cutting height adjustment with the simple twist of a dial. 4. Adjustable speed control levers. 5. Hands-free parking brake. 6. Large, 12.9 gal. fuel tank for more efficient working.

HIGH-PERFORMANCE HST TRANSMISSION: For superior durability, the ZG Series features an integral-type, twin-hydrostatic transmission. Except for an occasional fluid change, its hermetically-sealed structure requires no maintenance or belts to change.

EASY MAINTENANCE: Maintenance has never been so easy. For interior maintenance, the sturdy seat panel is simply lifted up for clear access and an unobstructed view. By opening the hood, it's easy to perform routine maintenance – like adding oil – in mere seconds. Plus, there's a maintenance hatch on the full-flat platform, with a built-in storage pocket for easy access to the upper mower, gearbox case and universal joint parts.

HANDS-FREE HYDRAULIC LIFT: Kubota's advanced hydraulic deck lift pedal system allows the operator to easily raise and lower the deck with foot pedals, so easy access and quick response is never a problem.

FRONT AXLE: The ZG300 Series features a rigid front axle helps deliver an even cut while mowing rough terrain.

SPECIFICATIONS

DRIVETRAIN

Transmission/Drive 2-HST with gear reduction

Travel Speed	Forward - 0 - 10.6 mph (0 - 17 km/h) Reverse - 0 - 5.3 mph (0 - 8.5 km/h) Speed Control - 2-hand lever
Wheels/Tires	Front - 15x6.0-6 non-flat Rear - 26x12-12 Front Tread - 38.4 in. (975 mm) Rear Tread - 45.3 (1,150 mm)
Brakes	Wet multi discs, foot applied, released

ENGINE

Engine Type	V-Twin with heavy-duty canister air filter
Engine Make	Kubota
Engine Model	KGZ770-E2-MA1
Fuel Type	Gasoline
Cylinders	3
Horsepower	27 hp @ 3,600 rpm
Displacement	768 cc (46.9 ci)
Starter	Key switch
Cooling	Air
Battery	U1L10 (12V, RC - 22 min., CCA - 300, CA - 365)

MEASUREMENTS

Length	87.8 in. (2,230 mm)
Height	75.4 in. (1,915 mm) with ROPS upright 61.2 in. (1,555 mm) with ROPS folded
Width	75.2 in. (1,911 mm) with mower 57.5 in. (1,460 mm) without mower
Weight	1,565 lb. (710 kg)
Wheelbase	55.5 in. (1,410 mm)
Mowing Width	60 in.
Mowing Height Range	1 - 5 in. @ 1/4 in. increments
Fuel Tank Capacity	12.7 gal. (48 l)

OPERATIONAL

Instrumentation	Hour Meter - Standard Fuel Gauge - Electric
Safety Features	Engine Stop System - Key Stop

OTHER

Deck Construction	Model - RCK60P-327Z Type - Pro commercial - Fabricated deck Depth - 6.5 in. (165 mm) Belt Type - Multi-belt Steel Thickness - 0.17 in. (4.2 mm) Anti-scalp roller - Rigid Mounting System - Quick joint, parallel linkage
Blades	3
Blade Tip Speed	18,100 fpm
Deck Lift	Hydraulic
PTO	Shaft drive Clutch - Hydraulic independent with wet multi discs PTO Brake - Wet single disc
Warranty	24 Month Basic Standard Limited Warranty (all usage)

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: **Addition of Left Turn Lane for Eastbound Main Street Traffic at 7th Street**

PRESENTER: Blake Madden, Director of Public Works and Utilities

ISSUE SUMMARY: When the railroad crossing on Main Street is impassable, a considerable amount of eastbound traffic detours north on 7th Street to use the Jensen Drive overpass. With the current two-lane configuration at this location, vehicles on Main Street bound for the overpass frequently cross over the roadway centerline into the westbound lane to pass vehicles waiting for the rail traffic to clear. The addition of a turn lane would allow waiting vehicles to be stored in the through lane and safe passage for left turning traffic bound for the overpass. If the turn lane is included in the project, the 7th and Main intersection may need to be reconstructed to transition back to two lanes. The additional cost to add the left turn lane and reconstruct the intersection is estimated to be \$115,000 and would be funded by remaining project monies. Alternatively and with the approval of the engineer, the turn lane could be added without reconstructing the intersection for about \$31,000.

COUNCIL ACTION NEEDED: Determine whether to authorize the addition of the left turn lane and reconstruction of the intersection.

STAFF RECOMMENDATION TO COUNCIL: Staff recommends addition of the left turn lane and reconstruction of the intersection.

2017 Street Improvements
Main Street from 7th Street to 12th Street
Engineer's Opinion of Estimated Project Costs
City of Osawatomie, Kansas
BG Consultants, Inc. Project #15-1493L
Preparation Date: February 22th, 2018

7th & Main: Left Turn Lane Addition

No.	Description	Quantity	Unit	Unit Price	Total Price
Common Items					
1.	Contractor Construction Staking	1	L.S.	\$ 1,500.00	\$ 1,500.00
2.	Unclassified Excavation	100	C.Y.	\$ 20.00	\$ 2,000.00
3.	Compaction of Earthwork	25	C.Y.	\$ 10.00	\$ 250.00
4.	Concrete Pavement (8" Uniform)(AE)(Intersections)	60	S.Y.	\$ 64.00	\$ 3,840.00
5.	Aggregate Base (AB-3)	60	S.Y.	\$ 8.40	\$ 504.00
6.	Multi-Component (White)(6")	180	Lin. Ft.	\$ 8.00	\$ 1,440.00
7.	Pave. Marking Symbol (I.G.)(White)(LT)	2	Each	\$ 200.00	\$ 400.00
8.	Concrete Pavement (8" Uniform)(AE)(NRDJ)	185	S.Y.	\$ 57.50	\$ 10,637.50
9.	Aggregate Base (AB-3)(6")	185	S.Y.	\$ 8.40	\$ 1,554.00
					\$ 22,125.50

LEFT TURN LANE CHANGES = \$ 22,125.50
+ 10% CONTINGENCY = \$ 2,213.00
LEFT TURN LANE CHANGES = \$ 24,338.50

TASK	Principal	Proj. Man	Design Eng.	Cadd
Progress Meetings	4		4	
Conceptual Design		1	8	
Plan Sheet Revisions			8	4
Intersection Details			4	2
Quantities			3	
Seeding			2	
Pavement Markings and Quantities			4	
Cross Sections			4	
QAQC		2	3	
TOTAL	4	3	40	6
HOURLY RATES	\$ 148.00	\$ 146.00	\$ 111.00	\$ 85.00
	\$ 592.00	\$ 438.00	\$ 4,440.00	\$ 510.00
				\$ 5,980.00
Mileage	220 miles			
	\$ 0.55			
	\$ 121.00			\$ 121.00

Estimated Design Fee = \$ 6,101.00

2017 Street Improvements
Main Street from 7th Street to 12th Street
Engineer's Opinion of Estimated Project Costs
City of Osawatomie, Kansas
BG Consultants, Inc. Project #15-1493L
Preparation Date: February 22th, 2018

7th & Main: Left Turn Lane Addition + Intersection Reconstruction

No.	Description	Quantity	Unit	Unit Price	Total Price
Common Items					
1.	Contractor Construction Staking	1	L.S.	\$ 1,500.00	\$ 1,500.00
2.	SWPPP	1	L.S.	\$ 5,000.00	\$ 5,000.00
3.	Unclassified Excavation	300	C.Y.	\$ 20.00	\$ 6,000.00
4.	Compaction of Earthwork	25	C.Y.	\$ 10.00	\$ 250.00
5.	Concrete Pavement (8" Uniform)(AE)(Intersections)	205	S.Y.	\$ 64.00	\$ 13,120.00
6.	Concrete Pavement (8" Uniform)(AE)(NRDJ)	515	S.Y.	\$ 57.50	\$ 29,612.50
7.	Aggregate Base (AB-3)(6")	720	S.Y.	\$ 8.40	\$ 6,048.00
8.	Curb and Gutter (Combined)(AE)	240	L.F.	\$ 19.00	\$ 4,560.00
9.	Sidewalk Ramp (AE)	10	S.Y.	\$ 190.00	\$ 1,900.00
10.	Inlet (Curb)(Setback)(Precast)(10'x3')	2	Each	\$ 5,000.00	\$ 10,000.00
11.	Junction Box (5' Diameter)	1	Each	\$ 4,250.00	\$ 4,250.00
12.	Storm Sewer (18")(RCP)	43	L.F.	\$ 52.00	\$ 2,236.00
13.	Storm Sewer (24")(RCP)	140	L.F.	\$ 65.00	\$ 9,100.00
14.	End Section (24")	1	Each	\$ 1,000.00	\$ 1,000.00
15.	Flowable Fill	5	C.Y.	\$ 145.00	\$ 725.00
16.	Multi-Component (Yellow)(4")	110	Lin. Ft.	\$ 1.38	\$ 151.80
17.	Multi-Component (White)(6")	180	Lin. Ft.	\$ 2.00	\$ 360.00
18.	Pave. Marking Symbol (I.G.)(White)(LT)	3	Each	\$ 275.00	\$ 825.00
					\$ 96,638.30

LEFT TURN LANE CHANGES = \$ 96,638.30
+ 10% CONTINGENCY = \$ 9,664.00
LEFT TURN LANE CHANGES = \$ 106,302.30

NOTE:

Coordination with the Railroad for any necessary permits for work within RR Right-of-Way is not included with this estimate. It is the Engineer's understanding that all coordination and permitting with the railroad is being handled by the City.

TASK	Principal	Proj. Man	Design Eng.	Cadd
Progress Meetings	4		4	
Geometric Design		1	8	
Plan Sheet Revisions			4	8
Intersection Details			6	4
Quantities		0.5	4	3
Seeding			2	3
Pavement Markings and Quantities		0.5	6	8
Cross Sections			4	4
QAQC		2	2	
TOTAL	4	4	40	30
HOURLY RATES	\$ 148.00	\$ 146.00	\$ 111.00	\$ 85.00
	\$ 592.00	\$ 584.00	\$ 4,440.00	\$ 2,550.00
				\$ 8,166.00
 Mileage	 220 miles			
	\$ 0.55			
	\$ 121.00			\$ 121.00

Estimated Design Fee = \$ 8,287.00





7th St

ONLY

Main Street Improvements - Phase 2

Main Street from 7th to 12th, 12th from Main to Parker

Budget - Concrete Reconstruction

25-Jan-18	BG Estimate Jan-17	with Low Bid Oct-17	Revised Jan-18
EXPENSES			
Contractor			
<u>CDBG</u>			
General Items	\$ 132,500	\$ -	
Excavation & Dirt Work	385,400		
Reset Manholes and Meters	5,000		
Pavement - Driveways & Aprons	229,500		
Pavement - Street	720,000		
Curb & Gutter	153,750		
Storm Water	117,250		
Pavement Markings & Signage	15,000		
Subtotal - CDBG	<u>\$ 1,758,400</u>	<u>\$ 1,545,300</u>	<u>\$ 1,545,300</u>
<u>Sidewalks</u>			
Sidewalks	<u>\$ 90,500</u>	<u>\$ 90,500</u>	<u>\$ 90,500</u>
Subtotal Contractor	\$ 1,848,900	\$ 1,635,800	\$ 1,635,800
Other Costs			
Contingency	<u>\$ 231,389</u>	<u>\$ 259,489</u>	<u>\$ 248,389</u>
Subtotal - Construction Cost	<u>\$ 2,080,289</u>	<u>\$ 1,895,289</u>	<u>\$ 1,884,189</u>
<u>CDBG</u>			
Design Engineering	\$ 143,900	\$ 143,900	\$ 143,900
Construction Observation	107,900	40,000	40,000
Grant Administration	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Subtotal - CDBG Other	276,800	208,900	208,900
<u>Sidewalk</u>			
Design Engineering - Sidewalk	\$ 28,200	\$ 28,200	\$ 28,200
Construction Observation	<u>21,100</u>	<u>7,000</u>	<u>7,000</u>
Subtotal - Storm/Sidewalk	\$ 49,300	\$ 35,200	\$ 35,200
Street Lighting - By City	-	122,000	133,100
Geology	5,000	5,000	5,000
Temporary Financing	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Subtotal Other Costs	\$ 592,489	\$ 660,589	\$ 660,589
TOTAL EXPENSES	\$ 2,441,389	\$ 2,296,389	\$ 2,296,389
FINANCING			
Grant Funds	\$ 400,000	\$ 400,000	\$ 400,000
County Sales Tax*	500,000	500,000	500,000
Funds Already Borrowed	241,389	130,000	130,000
Funds From Other Projects		116,389	116,389
<i>New Permanent Notes</i>	<u>1,300,000</u>	<u>1,150,000</u>	<u>1,150,000</u>
TOTAL FINANCING	\$ 2,441,389	\$ 2,296,389	\$ 2,296,389
Over/(Under) Needed	\$ -	\$ -	\$ -

* Borrowed with Temp Notes, Not available until Dec 2018

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: **Rebuild of Intercooler for Engine #2 at Power Plant**

PRESENTER: Blake Madden, Director of Public Works and Utilities

ISSUE SUMMARY: Early in January, staff attempted to start engine #2 at the power plant. While the engine did start, an excessive amount of smoke was pushing out of the exhaust manifold. Additionally, staff was unable to get the engine up to operating speed. Later, staff discovered water coming from the air chamber of turbocharger, a location where water should not be present. Water was also discovered in the air intake manifold.

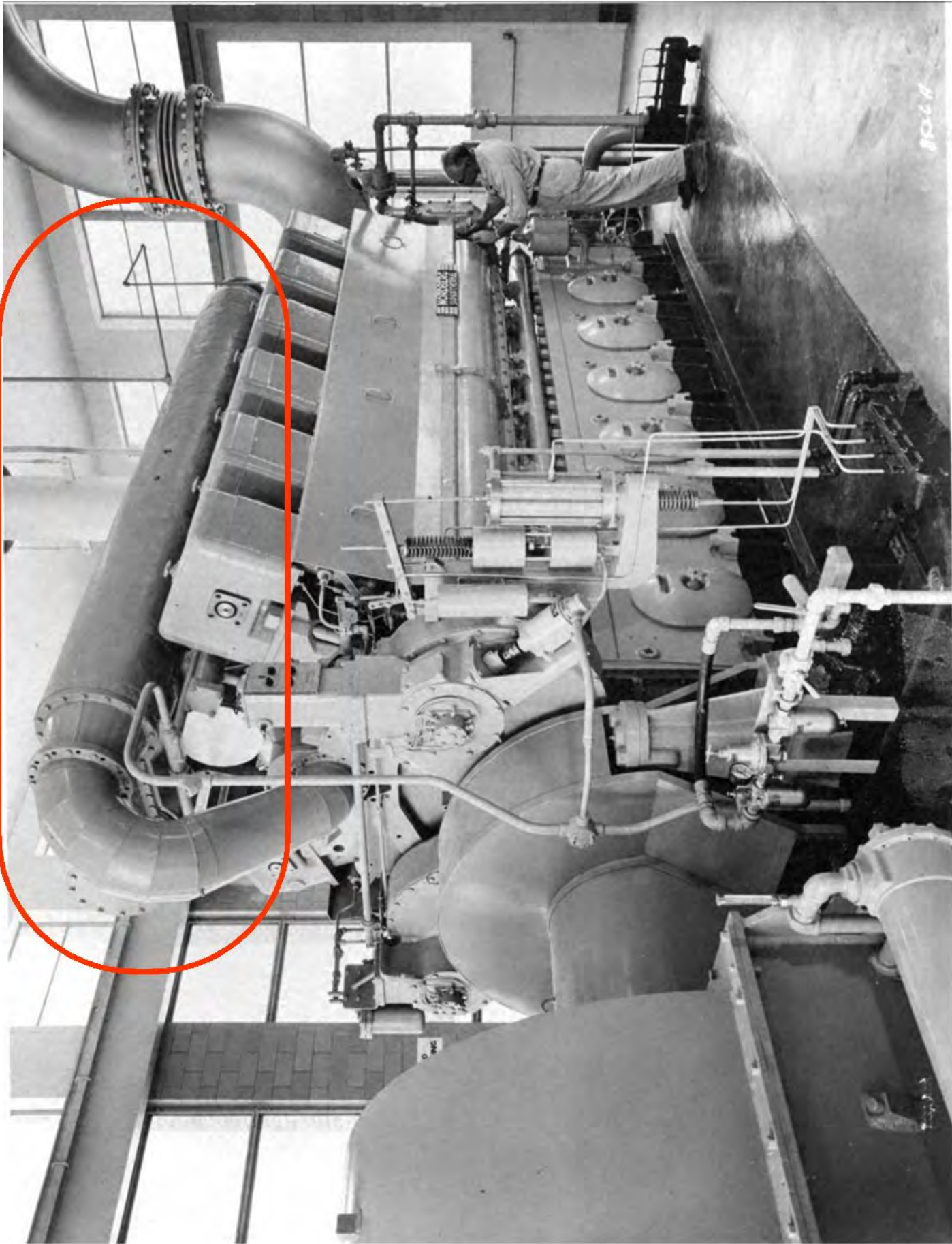
Staff called Exline, Inc., the original equipment manufacturer (OEM) of Nordberg engines, to request guidance on diagnosing the issue. They suggested that the intercooler atop the engine may be leaking. The intercooler works much like a radiator. Cool water is passed through a series of tubing while forced air from the turbocharger passes over the tubes cooling the air. The cooled air then is forced through the air manifold and into each individual cylinder head giving the necessary air for ignition.

While removing an end plate on the intercooler housing, an excessive amount of water within the housing was discovered. Exline recommended that we remove the intercooler and take it to Best Radiator Warehouse in Hays, KS, for inspection and testing. Exline stated that they take all of their intercoolers to Best Radiator. Once inspection and testing was completed, Best Radiator informed the City that the intercooler tubing and tubing supports had significant deterioration and would need to be replaced. Best Radiator then supplied an estimate to rebuild the tubing and supports.

Staff attempted to acquire multiple estimates for the rebuild of the intercooler. However, due to the size of the intercooler (17 feet in length), only one other area business that performed this type of work was identified, J & R Commercial Radiator Company in Oklahoma City. Regrettably, they are unwilling to provide an estimate without their own inspection and testing of the intercooler.

COUNCIL ACTION NEEDED: Determine whether to authorize Best Radiator to rebuild the intercooler tubing and tubing supports.

STAFF RECOMMENDATION TO COUNCIL: Staff recommends authorization to Best Radiator to rebuild the intercooler tubing and tubing supports. In order to acquire an additional estimate from another business, the intercooler would need to be reassembled and delivered to J & R Radiator for inspection and testing, at a considerable cost to the City. With Best Radiator being recommended by the OEM of Nordberg engines, staff trusts that the estimate provided is reasonable and should be accepted.



HEAVY RUST ON TUBE BUNDLE SIDE PLATES SHOULD BE REMOVE TO PROTECT ENGINE FROM INTAKE AIR STREAM CONTAMINATION! THIS HEAVY RUST IS ALSO INSIDE THE AIR MANIFOLD AND SHOULD ALSO BE REMOVED.



RUSTY TUBE BUNDLE SIDE PLATES



INSIDE AIR INDUCTION MANIFOLD

VERY CORRODED INTERIOR



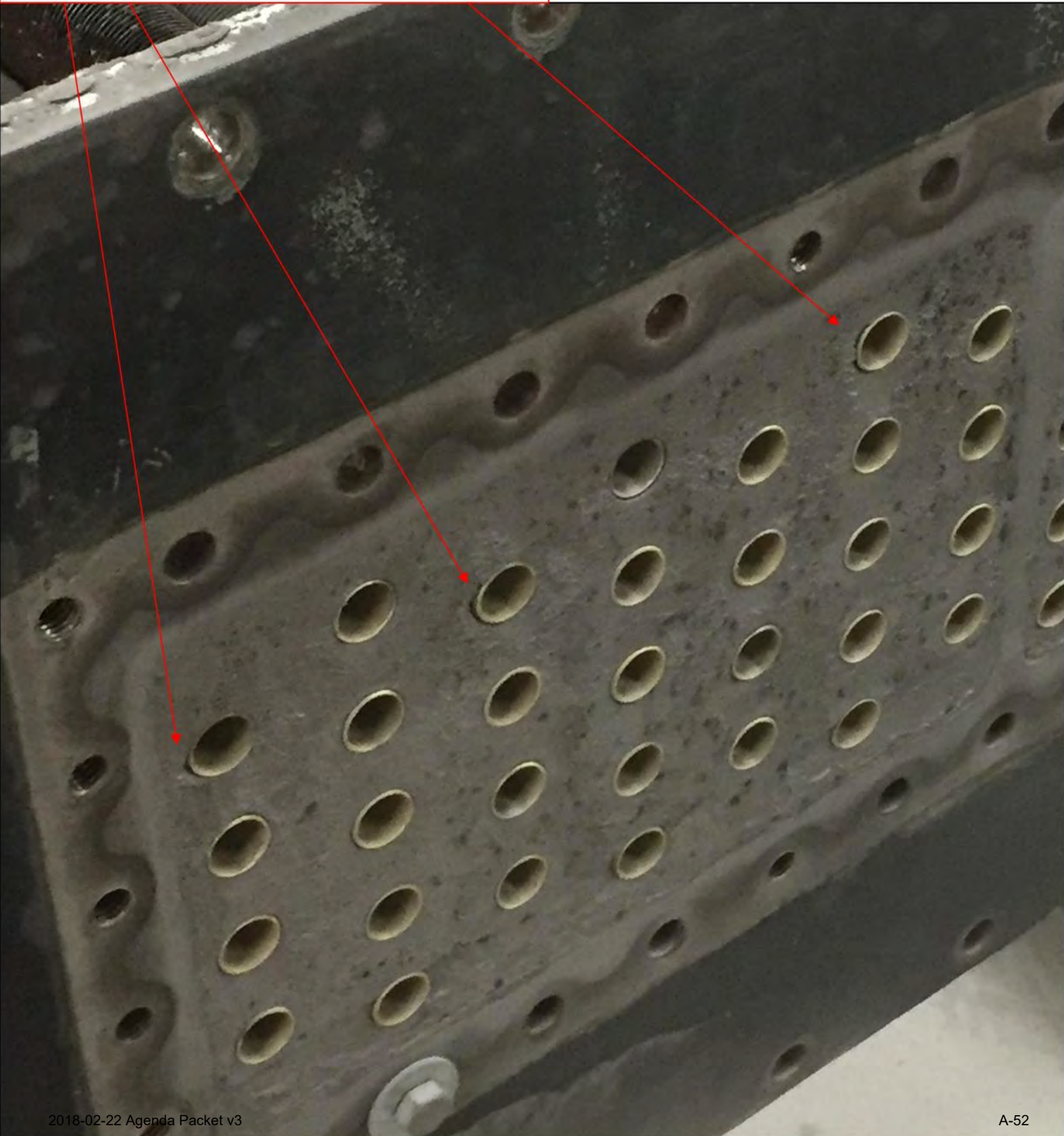
SAME END AFTER PARTIAL CLEAN UP
HAS HEAVY PITTING AROUND TUBE
SEALING AREAS.



BIG END AFTER PARTIAL CLEAN UP
ALSO HAS HEAVY PITTING AROUND
TUBE SEALING AREAS.



TUBE SHEET ON BIG END AFTER CLEAN UP.... METAL MISSING FROM CORROSION IN CRITICAL MECHANICAL BONDING AREAS BETWEEN TUBES & TUBE SHEETS. BOTH ENDS IN SIMILAR SHAPE AFTER RUST REMOVAL.





BEST RADIATOR

Repair, Warehouse, Exhaust & Customs

1015 E. HWY 40 BYPASS HAYS, KANSAS 67601
785-628-3258 * 800-958-2378

Estimate

Estimate Number: NORDBERG FSG CLR
Estimate Date: Feb 6, 2018
Page: 1

Estimated To:

Osawatomie, City of - NEED GOV. FORM
PO Box 37
Osawatomie, KS 66064

Please check out our website at www.bestradiator.net & like us on Facebook

Customer ID	Good Thru	Payment Terms	Customer PO	Sales Rep
OSA4138	3/8/18	Net 10th of Next Month		122262

Quantity	Item	Description	Unit Price	Amount
26.00	LABHVY	NORDBERG FSG INNER COOLER W/AIR MANIFOLD COMPLETE WORK COMPLETED TO THIS POINT ON AFTER COOLER REMOVE HARDWARE AND EXTRACT TUBE BUNDLE ASSEMBLY FROM AIR HOUSING/MANIFOLD. DISASSEMBLE 2 ENDS, REMOVE SIDE PLATES FOR VISUAL ACCESS TO TUBING. ROTARY BRUSH .. ALL TUBES ON TUBE BUNDLE ASSEMBLY, STEAM OUT TUBING, MAKE UP NEW GASKETS & REASSEMBLE FOR TESTING. PRESSURE TEST & INSPECT FOR TUBE/TUBE SHEET LEAKS, OK. .. REMOVE BOTH END HOUSINGS & PRESSURE TEST INDIVIDUAL TUBES FOR TUBE INTEGRITY. REPORT FINDINGS TO STEWART AND PROCEED WITH PROCURING QUOTES FOR NEW TUBES, .. NEW TUBE SHEETS, SHIPPING, LABOR TO FINISH & OTHER MATERIALS TO COMPLETE PROJECT.	78.80	2,048.80
266.60	MATERIALS	MATERIALS FOR CLEANUP AND REBUILD OR REPAIR. INCLUDES ANY SOLVENTS, SOLDER, SILVER SOLDER, FLUX, PAINT, GASKETS, NEW HARDWARE, SHOP TOWELS, ETC.....	1.00	266.60
453.38	LABOUT	OUT SIDE LABOR OR SERVICE..... SAND BLAST HEAVY RUST FROM INSIDE END CASTINGS. SAND BLAST HEAVY RUST & SCALE FROM TUBE BUNDLE SIDE PLATES. TOTAL AS OF TODAY \$2814.12 PROJECT COMPLETION BELOW THIS LINE	1.10	498.72

Subtotal	Continued
Sales Tax	Continued
Freight	
TOTAL	Continued

Thank you, we appreciate your business!



BEST RADIATOR

Repair, Warehouse, Exhaust & Customs

1015 E. HWY 40 BYPASS HAYS, KANSAS 67601
785-628-3258 * 800-958-2378

Estimate

Estimate Number: NORDBERG FSG CLR

Estimate Date: Feb 6, 2018

Page: 2

Estimated To:

Osawatomie, City of - NEED GOV. FORM
PO Box 37
Osawatomie, KS 66064

Please check out our website at www.bestradiator.net & like us on Facebook

Customer ID	Good Thru	Payment Terms	Customer PO	Sales Rep
OSA4138	3/8/18	Net 10th of Next Month		122262

Quantity	Item	Description	Unit Price	Amount
98.50	LABHVY	CUT OFF TUBE SHEETS TO USE FOR PATTERN FOR NEW PCS ... INSTALL NEW TUBES INTO TUBE SHEETS, INSTALL TUBE SPACERS & REASSEMBLE TUBE BUNDLE SIDES. MAKE UP NEW ... GASKETS FOR END HOUSINGS, REASSEMBLE ALL W/NEW HARDWARE AS NEEDED. PRESSURE TEST (SUBMERSION) AND INSPECT FOR LEAKS, REINSTALL COOLER ASSEMBLY INTO AIR ... MANIFOLD/HOUSING. REPAINT HOUSING AND CAP AIR/WATER PORTS FOR SANITARY TRANSPORT. LOAD ON TRUCK FOR PICKUP.	78.80	7,761.80
63.00	HARDWARE	NEW BR/AL FINNED TUBING CUSTOM BUILT TO MATCH OEM SPECIFICATIONS. INCLUDES TUBE WRAPS FOR SPACERS (3) PER TUBE INSTALLED.	146.57	9,233.91
1.00	FREIGHTIN	CRATING/ SHIPPING/ INSURANCE CHARGE TO US FOR NEW TUBING	867.05	867.05
1.00	HARDWARE	NEW DUPLICATED TUBE SHEETS MILLED TO SPEC FOR THIS APPLICATION TO MATCH OEM. INCLUDES SET UP TIME/CAD DRAWING/FINISHED PAIR	3,723.20	3,723.20
988.47	MATERIALS	MATERIALS FOR CLEANUP AND REBUILD OR REPAIR. INCLUDES ANY SOLVENTS, SOLDER, SILVER SOLDER, FLUX, PAINT, GASKETS, NEW HARDWARE, SHOP TOWELS, ETC.....	1.00	988.47
1.00	LABOUT	SAND BLAST INSIDE OF AIR MANIFOLD/HOUSING TO CLEAN & REMOVE HEAVY RUST/SCALE	1,105.00	1,105.00
1.00	LABOUT	INSTALL SPECIAL COATING FOR INSIDE OF WATER END CASTINGS	288.10	288.10

Subtotal	Continued
Sales Tax	Continued
Freight	
TOTAL	Continued

Thank you, we appreciate your business!



BEST RADIATOR

Repair, Warehouse, Exhaust & Customs

1015 E. HWY 40 BYPASS HAYS, KANSAS 67601
785-628-3258 * 800-958-2378

Estimate

Estimate Number: NORDBERG FSG CLR
Estimate Date: Feb 6, 2018
Page: 3

Estimated To:

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Customer ID	Good Thru	Payment Terms	Customer PO	Sales Rep
OSA4138	3/8/18	Net 10th of Next Month		122262

Quantity	Item	Description	Unit Price	Amount
		TOTAL LABOR, PARTS, MATERIALS, OUTSIDE SERVICES FOR COMPLETED UNIT FOR APPROVAL \$23,679.43		

Subtotal	26,781.65
Sales Tax	
Freight	
TOTAL	26,781.65

Thank you, we appreciate your business!

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: February 22, 2018

AGENDA ITEM: 2017 Preliminary Financials

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: We have reconciled our financial information for 2017 and have developed preliminary reports for the 2017 actual revenues and expenditures. The reports are attached and below is a quick synopsis of each major fund. I also have some current year changes to recommend for 2018.

General Fund. The ending balance for the General Fund increased by \$69,000 over the 2017 revised estimate, most of which was the result of controlling spending. The balance also does not reflect about \$13,500 in receipts from the 2017 COPS grant reimbursement and the school's share of the SRO position. The primary increases in revenue over the estimated amounts came from current and delinquent property taxes (\$18,000) and Police Fines and Fees (\$10,000). Most of the savings came from spending less than anticipated, with all but 2 programs (Administration and Municipal Court) coming in under the revised budget. Overall, budget expenses came in \$108,000 under the 2017 original budget and revenues increased by \$54,000 over the original budget estimates.

Water. The ending balance for the Water Fund fell by \$29,000 from 2016, but it grew by \$69,000 over the revised estimate. The ending balance was able to remain fairly strong at \$214,000, even as water sales continued to under perform estimates. The 2016 rate increase which was expected to boost revenues by \$65,000, only appeared to generate revenue increases of \$40,000.

Expenditures were \$87,000 below the revised 2017 estimate and \$122,000 below the original approved budget. Almost all of the operational savings was in capital improvements that did not occur in 2017. In comparison to 2016, expenditures grew by \$125,000, a large portion of which came from the \$66,000 increase in debt service payments in 2017. There was also a \$22,000 in treatment chemicals over the previous year, but expenses were still more than \$42,000 below 2014 levels under the former treatment program.

Electric. The balance of the Electric Fund increased \$65,000 over the revised 2017 estimate, but a total decline of \$80,000 in the ending balance from 2016. Based on the revised estimates, the City

increased electric rates for 2018, the first time in 12 years. The additional revenue should cover the shortfalls seen in the past couple of years.

Expenditures were \$157,000 below the revised estimate and were only \$2,300 more than the previous year. The City also saw a favorable fall in 2017 and the cost of purchased power dropped around \$102,000 from the revised estimates. The cost of power only increased by a total of \$11,000 over 2016. Underspensing was a result of cheaper than expected power and delaying some capital improvement projects until the City's excess capacity can be sold, hopefully sometime in 2018.

The Electric Fund made transfers of \$392,000 totaling about 11.4 percent of the previous year's sales and charges to account for franchise fees and profit. The City also began making the full annual transfers to the debt payment fund, totaling \$435,000, to pay for the new electric bonds.

Employee Benefit Fund. The ending balance increased by \$10,000 over the revised estimate. The balance increase is almost entirely related to better than estimated property tax collections in 2017. Expenditures were only \$5,000 below the current year estimate.

Street Improvement. The ending balance of the street improvement fund increased by \$59,000 over the revised 2017 estimate. The savings was almost entirely from delaying any major new street project work until Phase II of Main Street is complete. The City also saw savings in yearly costs because of the lack of winter street materials needed in calendar year 2017.

Sewer Fund. The Sewer Fund finished the year with a balance of \$222,860, which is \$49,000 greater than the revised estimate for 2017. The ending balance is also an increase of \$70,000 over the previous year. The savings in expenditures is a result of delaying some shared purchases with other departments and also not spending anticipated planning money for Phase II of the treatment plant project. Those expenses will shift into 2018.

Golf Course Fund. The Golf Course Fund ended the year with a balance of \$11,000, even after making the 2016 and 2017 zoysia loan repayment of \$5,600. The growth is all the result of improved revenues of almost the \$11,000 and keeping expenditures slightly under 2016 expenses. The weather allowed for quite a few more golfing days than the previous year, which may be the reason for the increased golfing revenues. However, the Great Life arrangement is also responsible for increased exposure at the course. Good news was that revenues maintained the \$60,000 increase over 2014 that we experienced in 2015.

COUNCIL ACTION NEEDED: Review and discuss.

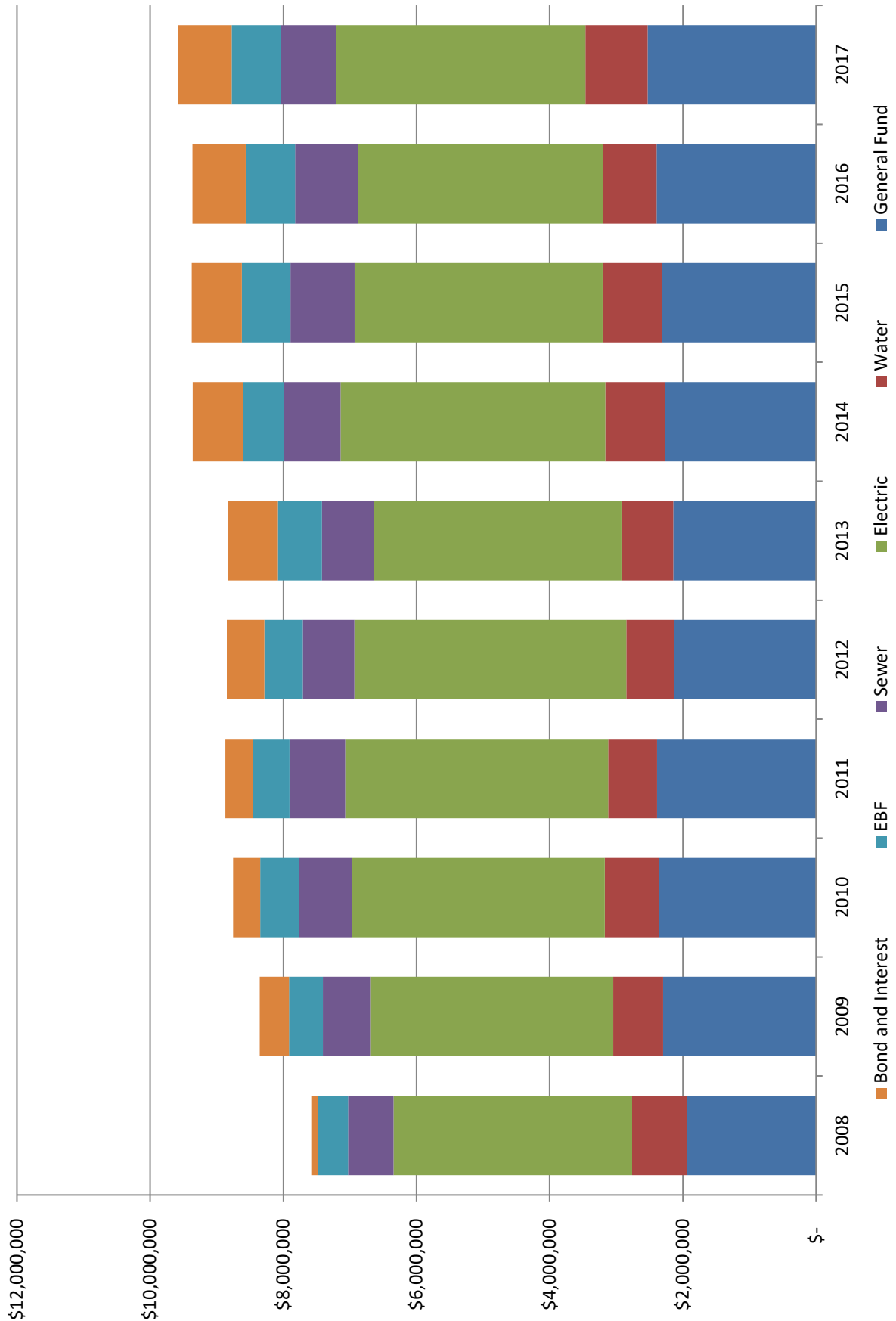
STAFF RECOMMENDATION TO COUNCIL: None required. Informational only.

Ending Balance Changes for Budgeted Funds

2012 - 2017 Preliminary Actuals

	2012	2013	2014	2015	2016	2017	Change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Prelim Act.</u>	
1 General Operating	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 427,561	\$ 359,415	\$ 248,031
2 Water	176,093	206,190	122,292	179,813	243,189	214,466	38,373
3 Electric	443,463	420,357	531,865	492,982	427,571	347,040	(96,423)
4 Employee Benefit	52,082	20,523	107,698	69,806	83,707	167,293	115,211
5 Refuse	6,252	5,511	19,986	4,942	7,760	13,818	7,566
6 Library	115,754	98,394	102,054	106,247	108,330	142,920	27,166
7 Recreation	714	-	3,268	-	-	-	(714)
9 Industrial Promotion	61,237	35,121	49,980	60,641	70,913	91,670	30,432
11 Special Parks & Recreation	91,073	88,221	90,822	94,867	100,084	82,338	(8,735)
12 Street Improvements	99,272	122,076	127,186	111,837	148,184	185,143	85,872
13 Bond & Interest	96,892	88,617	119,632	156,241	202,542	193,896	97,004
14 Public Safety Equipment	9,847	9,068	3,704	3,673	15,083	22,443	12,595
16 Sewer	335,552	383,948	357,409	245,326	153,253	222,860	(112,691)
17 Recreation Employee Benefit	-	-	422	-	-	-	-
18 Golf Course	4,804	26,038	6,362	5,601	1,399	11,035	6,232
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	9,423	7,979	25,564	39,737	36,462	35,792	26,369
43 Electric Debt Service			95,763	147,866		149,990	149,990
TOTAL - ALL FUNDS	\$ 1,623,739	\$ 1,724,519	\$ 1,912,215	\$ 2,099,525	\$ 2,183,799	\$ 2,250,017	\$ 1,331,165

Primary Funds Historical Expenditures



Ending Balance Changes for Budgeted Funds
2015 to 2017 (Original Budget vs. Actual)

	2015		2015		2016		2016		2017		2017 Prelim. Actual	Diff	Total Change
	Original	Actual	Diff	Actual	Original	Actual	Diff	Original	Diff				
1 General Operating	\$ 23,553	\$ 422,152	\$ 398,599	\$ 427,561	\$ 263,629	\$ 427,561	\$ 163,932	\$ 50,000	\$ 359,415	\$ 95,786	\$ 335,863		
2 Water	78,752	179,813	101,060	243,189	164,192	243,189	78,997	50,199	214,466	50,274	135,714		
3 Electric	84,111	492,982	408,871	427,571	323,509	427,571	104,061	284,392	347,040	23,531	262,929		
4 Employee Benefit	11,960	69,806	57,846	83,707	51,038	83,707	32,669	41,000	167,293	116,255	155,334		
5 Refuse	3,954	4,942	988	7,760	4,486	7,760	3,273	2,942	13,818	9,331	9,864		
6 Library	3,000	106,247	103,247	108,330	105,054	108,330	3,276	3,247	142,920	37,866	139,920		
7 Recreation	-	-	-	-	-	-	-	-	-	-	-		
9 Industrial Promotion	2,573	60,641	58,068	70,913	43,890	70,913	27,022	1,880	91,670	47,779	89,096		
11 Special Parks & Recreation	32,881	94,867	61,986	100,084	93,361	100,084	6,723	54,092	82,338	(11,023)	49,457		
12 Street Improvements	24,186	111,837	87,650	148,184	103,756	148,184	44,428	61,173	185,143	81,387	160,957		
13 Bond & Interest	97,825	156,241	58,416	202,542	137,623	202,542	64,918	28,744	193,896	56,273	96,071		
14 Public Safety Equipment	-	3,673	3,673	15,083	3,704	15,083	11,379	650	22,443	18,738	22,443		
16 Sewer	112,761	245,326	132,566	153,253	169,140	153,253	(15,887)	76,153	222,860	53,721	110,100		
17 Recreation Employee Benefit	-	-	-	-	-	-	-	-	-	-	-		
18 Golf Course	8,735	5,601	(3,134)	1,399	2,006	1,399	(606)	1,159	11,035	9,030	2,301		
20 Special 911 Revenue	0	9,897	9,897	9,897	9,897	9,897	-	-	9,897	-	9,897		
22 Tourism	14,772	39,737	24,965	36,462	37,876	36,462	(1,415)	25,731	35,792	(2,084)	21,020		
43 Electric Debt Service	-	95,763	95,763	147,866	-	147,866	147,866	139,992	149,990	149,990	149,990		
TOTAL - ALL FUNDS	\$ 499,064	\$ 2,099,525	\$ 1,600,461	\$ 2,183,799	\$ 1,513,162	\$ 2,183,799	\$ 670,638	\$ 821,353	\$ 2,250,017	\$ 736,855	\$ 1,750,953		

Ending Balance Changes

Original - Revised Budget - Preliminary Actual

	<u>2017 Budget</u>	<u>2017 Revised</u>	<u>2017 Prelim Actual</u>	<u>Actual over Revised</u>
1 General Operating	\$ 50,000	\$ 290,563	\$ 359,415	\$ 68,852
2 Water	50,199	145,552	214,466	68,914
3 Electric	284,392	282,184	347,040	64,857
4 Employee Benefit	41,000	157,568	167,293	9,726
5 Refuse	2,942	7,260	13,818	6,558
6 Library	3,247	142,330	142,920	589
7 Recreation	-	-	-	-
8 Rural Fire*	-	-	-	-
9 Industrial Promotion	1,880	77,635	91,670	14,035
10 Revolving Loan*	-	-	-	-
11 Special Parks & Recreation	54,092	34,623	82,338	47,715
12 Street Improvements	61,173	126,304	185,143	58,840
13 Bond & Interest	28,744	184,574	193,896	9,323
14 Public Safety Equipment	650	3,865	22,443	18,577
15 Fire Insurance Proceeds*	1	1	1	-
16 Sewer	76,153	173,529	222,860	49,331
17 Recreation Employee Benefit	-	-	-	-
18 Golf Course	1,159	1,885	11,035	9,150
20 Special 911 Revenue	-	9,897	9,897	-
22 Tourism	25,731	30,846	35,792	4,946
23 Evidence Liability Fund*	10,900	12,900	12,900	-
24 CIP - General*	42,853	71,423	132,646	61,223
25 CIP - Street Project*	-	88,304	1,730,623	1,642,319
26 CIP - Sewer*	-	4,000	4,000	-
27 CIP - Grants*	0	-	269,023	269,023
28 CIP - Water*	1	-	-	-
33 CIP - Electric*	-	450,000	951,635	501,635
43 Electric Reserve	139,992	149,991	149,990	(1)
50 Cafeteria 125*	52,174	51,327	62,520	11,194
51 Court ADSAP*	7,401	7,401	7,401	-
52 Court Bonds*	7,250	13,270	15,252	1,982
53 Forfeitures*	2,928	978	1,918	940
TOTAL - ALL FUNDS	\$ 944,861	\$ 2,518,208	\$ 5,437,936	\$ 2,919,728
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 821,353</i>	<i>\$ 1,818,605</i>	<i>\$ 2,250,017</i>	<i>\$ 431,412</i>

* - Non Budgeted Funds

Ending Balance 2012-2017

Original - Revised Budget - Preliminary Actual

	2012	2013	2014	2015	2016	2017	5-year
	Actual	Actual	Actual	Actual	Actual	Prelim Actual	Change
1 General Operating	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 427,561	\$ 359,415	\$ 248,031
2 Water	176,093	206,190	122,292	179,813	243,189	214,466	38,373
3 Electric	443,463	420,357	531,865	492,982	427,571	347,040	(96,423)
4 Employee Benefit	52,082	20,523	107,698	69,806	83,707	167,293	115,211
5 Refuse	6,252	5,511	19,986	4,942	7,760	13,818	7,566
6 Library	115,754	98,394	102,054	106,247	108,330	142,920	27,166
7 Recreation	714	-	3,268	-	-	-	(714)
8 Rural Fire*	763	4,174	3,392	7,399	-	-	(763)
9 Industrial Promotion	61,237	35,121	49,980	60,641	70,913	91,670	30,432
10 Revolving Loan*	72,758	72,758	72,758	-	-	-	(72,758)
11 Special Parks & Recreation	91,073	88,221	90,822	94,867	100,084	82,338	(8,735)
12 Street Improvements	99,272	122,076	127,186	111,837	148,184	185,143	85,872
13 Bond & Interest	96,892	88,617	119,632	156,241	202,542	193,896	97,004
14 Public Safety Equipment	9,847	9,068	3,704	3,673	15,083	22,443	12,595
15 Fire Insurance Proceeds*	1	1	1	1	1	1	-
16 Sewer	335,552	383,948	357,409	245,326	153,253	222,860	(112,691)
17 Recreation Employee Benefit	-	-	422	-	-	-	-
18 Golf Course	4,804	26,038	6,362	5,601	1,399	11,035	6,232
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	9,423	7,979	25,564	39,737	36,462	35,792	26,369
23 Evidence Liability Fund*	14,361	14,361	12,900	12,900	12,900	12,900	(1,462)
24 CIP - General*	357,727	210,479	227,419	41,003	138,539	132,646	(225,081)
25 CIP - Street Project*	183,960	19,159	65,979	913,027	116,594	1,730,623	1,546,664
26 CIP - Sewer*	-	(301,209)	(139,872)	(368)	4,000	4,000	4,000
27 CIP - Grants*	0	260,005	252,050	121,346	74,142	269,023	269,023
28 CIP - Water*	-	-	-	1,346,005	569,577	-	-
33 CIP - Electric*	-	-	-	3,858,290	3,029,841	951,635	951,635
43 Electric Reserve				95,763	147,866	149,990	149,990
50 Cafeteria 125*	4,926	14,099	26,579	32,174	43,827	62,520	57,595
51 Court ADSAP*	6,911	7,661	7,401	7,401	7,401	7,401	490
52 Court Bonds*	6,521	5,884	7,250	13,667	13,270	15,252	8,730
53 Forfeitures*	57	257	1,153	2,928	978	1,918	1,861
TOTAL - ALL FUNDS	\$ 2,271,725	\$ 2,032,148	\$ 2,449,224	\$ 8,455,298	\$ 6,194,868	\$ 5,437,936	\$ 3,166,211
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,623,739</i>	<i>\$ 1,724,519</i>	<i>\$ 1,912,215</i>	<i>\$ 2,099,525</i>	<i>\$ 2,183,799</i>	<i>\$ 2,250,017</i>	<i>\$ 626,278</i>

* - Non Budgeted Funds

2017 ALL FUNDS SUMMARY

Preliminary Actuals

	<u>Beginning Balance</u>	<u>2017 Revenues</u>	<u>2017 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 427,561	\$ 2,462,510	\$ 2,530,656	\$ 359,415	\$ (68,146)
2 Water	243,189	903,284	932,007	214,466	(28,723)
3 Electric	427,571	3,664,640	3,745,170	347,040	(80,530)
4 Employee Benefit	83,707	817,973	734,387	167,293	83,587
5 Refuse	7,760	403,132	397,074	13,818	6,058
6 Library	108,330	43,939	9,349	142,920	34,589
7 Recreation	-	1	1	-	-
8 Rural Fire*	-	-	-	-	-
9 Industrial Promotion	70,913	235,203	214,446	91,670	20,757
10 Revolving Loan*	-	-	-	-	-
11 Special Parks & Recreation	100,084	26,316	44,062	82,338	(17,746)
12 Street Improvements	148,184	119,818	82,858	185,143	36,960
13 Bond & Interest	202,542	791,374	800,019	193,896	(8,645)
14 Public Safety Equipment	15,083	116,225	108,866	22,443	7,359
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	153,253	904,347	834,739	222,860	69,608
17 Recreation Employee Benefit	-	0	0	-	-
18 Golf Course	1,399	304,222	294,586	11,035	9,636
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	36,462	50,397	51,066	35,792	(669)
23 Evidence Liability Fund*	12,900	-	-	12,900	-
24 CIP - General*	138,539	130,000	135,893	132,646	(5,893)
25 CIP - Street Project*	116,594	1,659,450	45,421	1,730,623	1,614,029
26 CIP - Sewer*	4,000	-	-	4,000	-
27 CIP - Grants*	74,142	272,306	77,425	269,023	194,881
28 CIP - Water*	-	-	-	-	-
33 CIP - Electric*	3,029,841	17,001	2,095,207	951,635	(2,078,206)
43 Electric Reserve*	147,866	435,725	433,601	149,990	2,124
50 Cafeteria 125*	43,827	59,016	40,323	62,520	18,694
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	13,270	26,292	24,310	15,252	1,982
53 Forfeitures*	978	2,440	1,500	1,918	940
TOTAL - ALL FUNDS	\$ 5,625,292	\$ 13,445,610	\$ 13,632,966	\$ 5,437,936	\$ (187,355)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,061,343</i>	<i>\$ 10,843,381</i>	<i>\$ 10,779,287</i>	<i>\$ 2,100,028</i>	<i>\$ 64,094</i>

* - Non Budgeted Funds

COMPARISON OF PRELIMINARY ACTUAL TO APPROVED BUDGET

2017

	<u>Budgeted Revenues</u>	<u>Prelim. Actual Revenues</u>	<u>Change</u>	<u>Budgeted Expend</u>	<u>Prelim. Actual Expend</u>	<u>Change</u>
1 General Operating	\$ 2,408,561	\$ 2,462,510	\$ 53,950	\$ 2,638,308	\$ 2,530,656	\$ (107,652)
2 Water	920,697	903,284	(17,413)	1,053,775	932,007	(121,768)
3 Electric	4,092,617	3,664,640	(427,977)	4,223,746	3,745,170	(478,576)
4 Employee Benefit	783,263	817,973	34,711	825,610	734,387	(91,223)
5 Refuse	430,500	403,132	(27,368)	431,500	397,074	(34,426)
6 Library	11,000	43,939	32,939	114,000	9,349	(104,651)
7 Recreation	2,000	1	(1,999)	2,000	1	(1,999)
8 Rural Fire*	-	-	-	-	-	-
9 Industrial Promotion	34,639	235,203	200,564	105,500	214,446	108,946
10 Revolving Loan*	-	-	-	-	-	-
11 Special Parks & Recreation	24,725	26,316	1,591	50,000	44,062	(5,938)
12 Street Improvements	119,050	119,818	768	157,980	82,858	(75,122)
13 Bond & Interest	774,040	791,374	17,334	939,069	800,019	(139,050)
14 Public Safety Equipment	60,417	116,225	55,808	64,800	108,866	44,066
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	899,068	904,347	5,279	979,430	834,739	(144,691)
17 Recreation Employee Benefit	1,000	0	(1,000)	1,000	0	(1,000)
18 Golf Course	314,500	304,222	(10,278)	313,946	294,586	(19,361)
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)
22 Tourism	73,620	50,397	(23,223)	85,350	51,066	(34,284)
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	130,000	130,000	-	145,000	135,893	(9,107)
25 CIP - Street Project*	1,200,000	1,659,450	459,450	1,200,000	45,421	(1,154,579)
26 CIP - Sewer*	-	-	-	-	-	-
27 CIP - Grants*	-	272,306	272,306	-	77,425	77,425
28 CIP - Water*	-	-	-	-	-	-
33 CIP - Electric*	-	17,001	17,001	450,000	2,095,207	1,645,207
43 Electric Reserve	435,725	435,725	-	443,600	433,601	(9,999)
50 Cafeteria 125*	65,000	59,016	(5,984)	52,500	40,323	(12,177)
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	-	26,292	26,292	-	24,310	24,310
53 Forfeitures*	-	2,440	2,440	-	1,500	1,500
TOTAL - ALL FUNDS	\$ 12,780,421	\$ 13,445,610	\$ 665,189	\$ 14,287,012	\$ 13,632,966	\$ (654,046)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,949,696</i>	<i>\$ 10,843,381</i>	<i>\$ (106,315)</i>	<i>\$ 11,995,912</i>	<i>\$ 10,779,287</i>	<i>\$ (1,216,625)</i>

* - Non Budgeted Funds

COMPARISON TO REVISED BUDGET

2017

	<u>Revised Revenues</u>	<u>Prelim. Actual Revenues</u>	<u>Change</u>	<u>Revised Expend</u>	<u>Prelim. Actual Expend</u>	<u>Change</u>
1 General Operating	\$ 2,443,136	\$ 2,462,510	\$ 19,375	\$ 2,580,133	\$ 2,530,656	\$ (49,478)
2 Water	921,197	903,284	(17,913)	1,018,834	932,007	(86,827)
3 Electric	3,757,170	3,664,640	(92,530)	3,902,557	3,745,170	(157,387)
4 Employee Benefit	812,923	817,973	5,050	739,063	734,387	(4,676)
5 Refuse	430,500	403,132	(27,368)	431,000	397,074	(33,926)
6 Library	41,000	43,939	2,939	7,000	9,349	2,349
7 Recreation	-	1	1	-	1	1
8 Rural Fire*	-	-	-	-	-	-
9 Industrial Promotion	84,860	235,203	150,343	78,138	214,446	136,308
10 Revolving Loan*	-	-	-	-	-	-
11 Special Parks & Recreation	24,830	26,316	1,486	90,290	44,062	(46,228)
12 Street Improvements	120,100	119,818	(282)	141,980	82,858	(59,122)
13 Bond & Interest	781,101	791,374	10,273	799,069	800,019	950
14 Public Safety Equipment	105,845	116,225	10,380	117,063	108,866	(8,197)
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	897,320	904,347	7,027	877,043	834,739	(42,304)
17 Recreation Employee Benefit	-	0	0	-	0	0
18 Golf Course	302,049	304,222	2,173	301,563	294,586	(6,978)
20 Special 911 Revenue	-	-	-	-	-	-
22 Tourism	47,758	50,397	2,639	53,374	51,066	(2,307)
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	130,000	130,000	-	197,116	135,893	(61,223)
25 CIP - Street Project*	2,200,000	1,659,450	(540,550)	2,228,290	45,421	(2,182,869)
26 CIP - Sewer*	-	-	-	-	-	-
27 CIP - Grants*	272,306	272,306	-	346,448	77,425	(269,023)
28 CIP - Water*	-	-	-	-	-	-
33 CIP - Electric*	-	17,001	17,001	2,579,841	2,095,207	(484,634)
43 Electric Reserve*	435,725	435,725	-	433,600	433,601	1
50 Cafeteria 125*	60,000	59,016	(984)	52,500	40,323	(12,177)
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	20,000	26,292	6,292	20,000	24,310	4,310
53 Forfeitures*	-	2,440	2,440	-	1,500	1,500
TOTAL - ALL FUNDS	\$ 13,887,820	\$ 13,445,610	\$ (442,210)	\$ 16,994,904	\$ 13,632,966	\$ (3,361,938)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,769,789</i>	<i>\$ 10,843,381</i>	<i>\$ 73,592</i>	<i>\$ 11,137,108</i>	<i>\$ 10,779,287</i>	<i>\$ (357,822)</i>

* - Non Budgeted Funds

2017 ALL FUNDS SUMMARY

Prelim Actual - By Category of Expense

	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,750,122	\$ 500,985	\$ 166,832	\$ 89,477	\$ -	\$ -	\$ 23,240	\$ 2,530,656
2 Water	242,315	114,837	194,045	39,328	-	168,000	173,482	932,007
3 Electric	432,620	1,765,092	96,812	44,930	-	908,725	496,993	3,745,170
4 Employee Benefit	715,240	(5,854)	-	-	-	25,000	-	734,387
5 Refuse	-	397,074	-	-	-	-	-	397,074
6 Library	-	2,292	7,057	-	-	-	-	9,349
7 Recreation	-	-	-	-	-	1	-	1
8 Rural Fire*	-	-	-	-	-	-	-	-
9 Industrial Promotion	-	52,196	-	150,000	250	-	12,000	214,446
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	-	4,900	10,246	11,626	17,290	-	-	44,062
12 Street Improvements	-	7,660	48,390	26,808	-	-	-	82,858
13 Bond & Interest	-	-	-	-	800,019	-	-	800,019
14 Public Safety Equipment	-	2,100	45,885	60,881	-	-	-	108,866
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	149,491	126,479	14,979	16,399	40,000	362,500	124,891	834,739
17 Recreation Employee Benefit	-	-	-	-	-	0	-	0
18 Golf Course	136,886	60,325	76,747	708	10,920	-	9,000	294,586
20 Special 911 Revenue	-	-	-	-	-	-	-	-
22 Tourism	-	41,928	7,173	299	-	-	1,666	51,066
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	-	-	135,893	-	-	-	-	135,893
25 CIP - Street Project*	-	-	45,421	-	-	-	-	45,421
26 CIP - Sewer*	-	-	-	-	-	-	-	-
27 CIP - Grants*	-	-	77,425	-	-	-	-	77,425
28 CIP - Water*	-	-	-	-	-	-	-	-
33 CIP - Electric*	-	-	-	-	-	-	-	-
43 Electric Reserve*	-	-	2,095,207	-	-	-	-	2,095,207
50 Cafeteria 125*	-	-	-	433,601	-	-	-	433,601
51 Court ADSAP*	-	5,313	-	-	-	-	35,010	40,323
52 Court Bonds*	-	-	-	-	-	-	-	-
53 Forfeitures*	-	-	-	-	-	-	24,310	24,310
TOTAL - ALL FUNDS	\$ 3,426,673	\$ 3,075,326	\$ 668,167	\$ 2,794,400	\$ 1,302,081	\$ 1,464,226	\$ 902,092	\$ 13,632,966
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,426,673</i>	<i>\$ 3,070,014</i>	<i>\$ 668,167</i>	<i>\$ 440,455</i>	<i>\$ 868,480</i>	<i>\$ 1,464,226</i>	<i>\$ 841,272</i>	<i>\$ 10,779,287</i>

* - Non Budgeted Funds

General Fund Revenues

2012-2017

	2012	2013	2014	2015	2016	2017 Prelim	2012-2017
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	Avg Annual % Change
Property & Vehicle Taxes	\$ 547,203	\$ 600,121	\$ 598,701	\$ 627,193	\$ 609,374	\$ 686,248	5.08%
Sales & Liquor Taxes	642,306	661,386	722,409	734,838	711,496	724,349	2.55%
Grants	9,454	22,355	22,909	20,247	108,434	44,573	74.30%
Franchise Fees	125,529	143,127	143,103	125,968	107,416	110,393	(2.41)%
Admin. & Internal Fees	357,000	385,295	381,422	431,726	379,327	347,144	(0.55)%
Licenses & Permits	27,016	33,275	19,383	26,725	23,672	24,076	(2.18)%
Charges for Services	55,131	50,790	52,807	56,377	44,108	55,005	(0.05)%
Fines & Fees	130,323	114,517	115,309	104,456	124,809	149,497	2.94%
Interest	22,656	20,447	12,896	12,553	11,632	12,241	(9.19)%
Transfers	263,963	164,750	171,000	272,450	236,000	265,000	0.08%
Sale of Assets	6,025	4,600	6,000	-	14,901	-	(20.00)%
Miscellaneous	23,852	36,697	49,053	95,865	28,793	43,984	16.88%
Total Revenues	\$ 2,210,457	\$ 2,237,360	\$ 2,294,991	\$ 2,508,397	\$ 2,399,962	\$ 2,462,510	2.28%
<i>Mill Levy</i>	22.365	25.375	25.375	24.094	24.094	26.765	3.93%
<i>Property Tax per mill</i>	\$ 21.373	\$ 21.107	\$ 21.107	\$ 21.107	\$ 21.107	\$ 20.513	(0.80)%

2017 Transfers
Original Approved Budget and Revised Estimates

REVISED ESTIMATE		FROM							TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	
TO	General Operating Fund	42,000	183,000			40,000			265,000
	General Operating Fund - Overhead	90,169	170,189			20,019			280,377
	Employee Benefit Fund						-		-
	Employee Benefit Fund - Health Ins	39,983	65,821			18,086			123,890
	Employee Benefit Fund - Overhead	20,843	39,213			20,019			80,075
	Industrial Fund							10,920	10,920
	Special Parks & Recreation		20,000		-				20,000
	Bond & Interest Fund	126,000				322,500			448,500
	Public Safety Equipment Fund		60,000						60,000
	Golf Course Fund		70,000						70,000
	Tourism		10,000						10,000
	Capital Improvements - General		130,000						130,000
	Electric Debt Reserve Fund		435,725						435,725
	Cafeteria 125/HRA			25,000					25,000
	TOTAL	318,995	1,183,948	25,000	-	420,624	-	10,920	1,959,487

Change Budget to Revised **7,672** **(21,736)** **(5,000)** **(2,000)** **4,054** **(1,000)** **5,460** **(12,549)**

PRELIM ACTUAL		FROM							TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	
TO	General Operating Fund	42,000	183,000			40,000			265,000
	General Operating Fund - Overhead	90,169	170,189			20,019			280,377
	Employee Benefit Fund						0		0
	Employee Benefit Fund - Health Ins	39,983	65,821			18,086			123,890
	Employee Benefit Fund - Overhead	20,843	39,213			20,019			80,075
	Industrial Fund							10,920	10,920
	Special Parks & Recreation		20,000		1				20,001
	Street Improvement Fund								-
	Bond & Interest Fund	126,000				322,500			448,500
	Public Safety Equipment Fund		60,000						60,000
	Golf Course Fund		70,000						70,000
	Tourism		10,000						10,000
	Capital Improvements - General		130,000						130,000
	Capital Improvements - Sewer								-
	Capital Improvements - Water								-
	Capital Improvements - Electric								-
	Electric Debt Reserve Fund		435,725						435,725
	Cafeteria 125/HRA			25,000					25,000
TOTAL	318,995	1,183,948	25,000	1	420,624	0	10,920	1,959,488	

Change Revised to Actual **0** **(0)** **-** **1** **0** **0** **-** **1**

2017-2018 ALL FUNDS SUMMARY

By Category of Expense

	Beginning Balance	Prelim Actual Revenues	Prelim Actual Expenditures	2017 Ending Bal	2018 Approved Revenues	2018 Approved Expenditures	2018 Est. Ending Bal	Two-Year Change
1 General Operating	\$ 427,561	\$ 2,462,510	\$ 2,530,656	\$ 359,415	\$ 2,464,200	\$ 2,673,263	\$ 150,352	\$ (277,209)
2 Water	243,189	903,284	932,007	214,466	983,170	1,037,805	159,830	(83,359)
3 Electric	427,571	3,664,640	3,745,170	347,040	4,141,390	4,141,431	347,000	(80,571)
4 Employee Benefit	83,707	817,973	734,387	167,293	752,890	872,458	47,726	(35,981)
5 Refuse	7,760	403,132	397,074	13,818	430,500	431,500	12,818	5,058
6 Library	108,330	43,939	9,349	142,920	11,000	150,000	3,920	(104,411)
7 Recreation	-	1	1	-	1,000	1,000	-	-
8 Rural Fire*	-	-	-	-	-	-	-	-
9 Industrial Promotion	70,913	235,203	214,446	91,670	34,765	109,480	16,955	(53,958)
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	100,084	26,316	44,062	82,338	23,000	37,290	68,048	(32,036)
12 Street Improvements	148,184	119,818	82,858	185,143	120,100	187,500	117,743	(30,440)
13 Bond & Interest	202,542	791,374	800,019	193,896	821,706	971,280	44,323	(158,219)
14 Public Safety Equipment	15,083	116,225	108,866	22,443	60,935	63,300	20,078	4,995
15 Fire Insurance Proceeds*	1	-	-	1	-	-	1	-
16 Sewer	153,253	904,347	834,739	222,860	891,987	1,025,141	89,706	(63,546)
17 Recreation Employee Benefit	-	0	0	-	500	500	-	-
18 Golf Course	1,399	304,222	294,586	11,035	308,445	302,253	17,228	15,829
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	-	(9,897)
22 Tourism	36,462	50,397	51,066	35,792	61,700	76,320	21,172	(15,290)
23 Evidence Liability Fund*	12,900	-	-	-	-	-	-	-
24 CIP - General*	138,539	130,000	135,893	132,646	130,000	158,000	104,646	(33,893)
25 CIP - Street Project*	116,594	1,659,450	45,421	1,730,623	1,800,000	1,888,304	1,642,319	1,525,725
26 CIP - Sewer*	4,000	-	-	4,000	1,646,000	420,000	1,230,000	1,226,000
27 CIP - Grants*	74,142	272,306	77,425	269,023	-	-	269,023	194,881
28 CIP - Water*	-	-	-	-	-	-	-	-
33 CIP - Electric*	3,029,841	17,001	2,095,207	951,635	-	450,000	501,635	(2,528,206)
43 Electric Reserve*	147,866	-	-	149,990	435,725	445,725	139,990	(7,876)
50 Cafeteria 125*	43,827	59,016	40,323	62,520	60,000	57,500	65,020	21,194
51 Court ADSAP*	7,401	-	-	7,401	-	-	7,401	-
52 Court Bonds*	13,270	26,292	24,310	15,252	-	-	15,252	1,982
53 Forfeitures*	978	2,440	1,500	1,918	-	-	1,918	940
TOTAL - ALL FUNDS	\$ 5,625,292	\$ 13,009,885	\$ 13,199,364	\$ 5,425,036	\$ 15,179,014	\$ 15,509,948	\$ 5,094,102	\$ (518,290)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,035,934</i>	<i>\$ 10,843,381</i>	<i>\$ 10,779,287</i>	<i>\$ 2,100,028</i>	<i>\$ 11,107,289</i>	<i>\$ 12,090,419</i>	<i>\$ 1,116,898</i>	<i>\$ (919,036)</i>

* - Non Budgeted Funds

Fund #01
General Fund

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 234,072	\$ 422,152	\$ 279,747	\$ 427,561	\$ 427,561	\$ 359,415
REVENUES						
Property & Vehicle Taxes	\$ 627,193	\$ 609,374	\$ 649,177	\$ 666,222	\$ 686,248	\$ 691,779
Sales & Liquor Taxes	734,838	711,496	707,725	720,225	724,349	710,000
Grants	20,247	108,434	69,990	70,990	44,573	21,000
Franchise Fees	125,968	107,416	119,600	107,500	110,393	115,000
Admin. & Internal Fees	431,726	379,327	368,114	347,144	347,144	360,281
Licenses & Permits	26,725	23,672	17,905	21,405	24,076	18,640
Charges for Services	56,377	44,108	53,900	54,500	55,005	55,000
Fines & Fees	104,456	124,809	122,000	139,000	149,497	132,000
Interest	12,553	11,632	11,750	11,750	12,241	12,000
Transfers	272,450	236,000	266,000	265,000	265,000	270,000
Sale of Assets	-	14,901	-	-	-	-
Miscellaneous	95,865	28,793	22,400	39,400	43,984	78,500
TOTAL REVENUES	\$ 2,508,397	\$ 2,399,962	\$ 2,408,561	\$ 2,443,136	\$ 2,462,510	\$ 2,464,200
TOTAL RESOURCES AVAILABLE	\$ 2,742,469	\$ 2,822,113	\$ 2,688,307	\$ 2,870,697	\$ 2,890,071	\$ 2,823,615
EXPENSES						
By Program						
101 General Administration	\$ 507,864	\$ 494,669	\$ 556,668	\$ 541,405	\$ 556,294	\$ 563,931
102 Code Enforcement (2013)	130,644	123,682	149,576	153,955	144,171	158,730
103 Police	891,526	876,381	874,015	912,482	895,259	924,787
104 John Brown Cabin	34,557	35,518	37,207	37,727	36,022	37,826
105 Streets & Alleys	180,246	173,089	245,077	199,926	186,690	207,964
106 Swimming Pool	-	-	-	-	-	-
107 Properties & Maintenance	240,501	283,045	321,550	312,364	287,869	332,982
108 Fire (Sal-2011,All-2013)	49,836	65,913	76,948	79,313	69,234	82,664
109 Municipal Court Services	147,973	169,962	170,809	172,633	194,798	172,248
110 Levees & Stormwater	9,516	34,815	21,294	25,289	22,240	17,545
111 Library	127,654	137,476	155,164	145,039	138,079	144,587
Cash Basis Reserve			30,000	-	-	30,000
TOTAL EXPENSES	\$ 2,320,317	\$ 2,394,552	\$ 2,638,308	\$ 2,580,133	\$ 2,530,656	\$ 2,673,263
Revenues Over Expenditures	\$ 188,080	\$ 5,410	\$ (229,747)	\$ (136,998)	\$ (68,146)	\$ (209,063)
ENDING BALANCE	\$ 422,152	\$ 427,561	\$ 50,000	\$ 290,563	\$ 359,415	\$ 150,352
<i>as a percentage of expenses</i>	<i>18.2%</i>	<i>17.9%</i>	<i>1.9%</i>	<i>11.3%</i>	<i>14.2%</i>	<i>5.6%</i>

Fund #01
REVENUES

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
5100 TAXES						
101 Ad Valorem Tax	\$ 551,543	\$ 525,789	\$ 573,979	\$ 573,979	\$ 583,099	\$ 609,366
102 Delinquent Ad Valorem Tax	17,458	22,938	16,000	32,000	40,117	17,000
Subtotal TAXES	\$ 569,001	\$ 548,727	\$ 589,979	\$ 605,979	\$ 623,217	\$ 626,366
5200 INTERGOVERNMENTAL						
201 City Sales Tax	\$ 272,513	\$ 248,858	\$ 248,000	\$ 248,000	\$ 241,496	\$ 245,000
202 County Sales Tax	347,780	342,092	340,000	345,000	348,735	345,000
203 City Comp Use Tax	54,162	53,323	57,000	62,000	63,365	57,000
204 County Comp Use Tax	57,785	64,215	60,000	62,000	67,247	60,000
205 Motor Vehicle Tax	56,717	58,858	57,255	58,250	61,369	62,798
206 Liquor Tax	2,597	3,008	2,725	3,225	3,505	3,000
208 State Training Funds					11,815	
212 Special Assessments	1,275	1,350	-		100	
215 RV Tax	813	-	927	977	950	953
216 16/20M Vechile Tax	661	819	340	340	-	361
217 Commercial Motor Vehicle Tax		969	676	676	713	1,300
220 Grant Receipts (Non-CDBG)	20,247	21,997	21,000	22,000	44,573	21,000
221 DARE/COPS Police Grant	-	86,438	48,990	48,990		
USD 367 SRO Payment						62,000
Subtotal INTERGOVERNMENTAL	\$ 814,551	\$ 881,926	\$ 836,913	\$ 851,458	\$ 843,868	\$ 858,413
5300 FRANCHISE FEES						
301 Gas Company Franchise Fees	\$ 76,476	\$ 58,963	\$ 75,000	\$ 61,000	\$ 63,513	\$ 70,000
302 Cable TV Franchise Fees	28,096	29,063	27,000	28,000	28,895	27,000
303 Telephone Franchise Fees	17,370	15,371	15,000	14,500	13,708	14,000
304 Electric Franchise Fees	4,025	4,019	2,600	4,000	4,278	4,000
Subtotal FRANCHISE FEES	\$ 125,968	\$ 107,416	\$ 119,600	\$ 107,500	\$ 110,393	\$ 115,000
5400 LICENSES AND PERMITS						
401 CMB & Liquor Licenses	\$ 2,150	\$ 1,710	\$ 2,000	\$ 2,000	\$ 1,625	\$ 2,000
402 Animal Licenses	615	797	605	605	880	840
403 Building & Zoning Permits	14,730	13,346	8,000	11,000	12,741	8,000
404 Camping & Boating Permits	490	1,070	500	1,000	1,240	1,000
405 Micellaneous Permits	4,960	3,610	3,500	3,500	3,640	3,500
406 Contractors Licenses	3,780	3,140	3,300	3,300	3,950	3,300
Subtotal LICENSES AND PERMITS	\$ 26,725	\$ 23,672	\$ 17,905	\$ 21,405	\$ 24,076	\$ 18,640
5500 CHARGES FOR SERVICES						
501 Sale of Cemetery Lots	\$ 13,400	\$ 6,875	\$ 7,000	\$ 8,000	\$ 10,270	\$ 7,000
502 Cemetery Charges	28,437	19,435	30,000	30,000	23,485	30,000
503 Auditorium Rent	3,420	3,265	3,500	3,000	3,065	3,000
504 Memorial Hall Rent	4,635	3,670	4,000	4,000	5,243	4,000
520 Animal Control Charges	5,760	9,888	7,900	7,000	4,972	7,000
524 Trap Rent		15			15	
533 Drug Screening	605	960	1,500	1,000	440	1,000
534 Probation Monitoring	120				1,975	1,500
535 Assigned Counsel				1,500	5,540	1,500
Subtotal CHARGES FOR SERVICES	\$ 56,377	\$ 44,108	\$ 53,900	\$ 54,500	\$ 55,005	\$ 55,000

Fund #01
REVENUES

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
5600 FINES AND FEES						
601 Police Fines & Fees	\$ 102,435	\$ 122,701	\$ 120,000	\$ 137,000	\$ 147,064	\$ 130,000
603 Library Fines & Fees	2,021	2,107	2,000	2,000	2,433	2,000
Subtotal FINES AND FEES	\$ 104,456	\$ 124,809	\$ 122,000	\$ 139,000	\$ 149,497	\$ 132,000
5700 INTEREST ON INVESTMENTS						
701 Interest	\$ 12,553	\$ 11,632	\$ 11,750	\$ 11,750	\$ 12,241	\$ 12,000
5800 MISCELLANEOUS						
801 Miscellaneous	\$ 79,739	\$ 21,368	\$ 10,000	\$ 27,000	\$ 23,089	\$ 2,500
802 Reimbursed Expense	14,811	5,865	12,000	12,000	8,980	10,000
803 Council Scholarship	40	210	400	400		4,000
830 Transfer In from Electric	191,450	155,000	185,000	183,000	183,000	183,000
831 Transer In from Sewer	41,000	40,000	40,000	40,000	40,000	42,000
833 Transfer In from Water	40,000	41,000	41,000	42,000	42,000	45,000
Reimb - Overhead Expenses	431,726	379,327	368,114	347,144	347,144	360,281
Subtotal MISCELLANEOUS	\$ 798,766	\$ 642,770	\$ 656,514	\$ 651,544	\$ 644,213	\$ 646,781
5900 SALE OF FIXED ASSETS						
901 Sale of Fixed Assets	\$ -	\$ 14,901	\$ -	\$ -		\$ -
TOTAL GENERAL FUND RECEIPTS	\$ 2,508,397	\$ 2,399,962	\$ 2,408,561	\$ 2,443,136	\$ 2,462,510	\$ 2,464,200

Fund #01

TOTAL EXPENDITURES

By Category

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
7100. PERSONNEL SERVICES						
101 Salaries	\$ 1,582,189	\$ 1,572,300	\$ 1,687,144	\$ 1,680,413	\$ 1,618,605	\$ 1,728,676
102 Salaries (Overtime)	70,212	86,853	83,713	76,544	90,382	78,057
108 Firemen Training	1,488	2,100	5,408	5,408	3,960	5,408
109 Fire Runs	30,488	32,225	43,680	37,400	37,175	37,400
TOTAL PERSONNEL SERVICES	\$ 1,684,376	\$ 1,693,479	\$ 1,819,944	\$ 1,799,765	\$ 1,750,122	\$ 1,849,541
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 28,708	\$ 26,380	\$ 30,800	\$ 29,650	\$ 26,914	\$ 30,400
202 Utilities	41,081	40,577	49,900	46,500	45,852	48,200
203 Dues & Memberships	6,058	5,807	7,150	6,650	6,202	6,700
204 Insurance	60,649	58,083	63,104	62,507	62,507	36,591
205 Education, Meetings & Travel	16,320	11,652	23,450	17,150	18,162	19,500
206 Professional Services	109,071	112,419	116,810	105,820	117,242	120,600
207 Rentals	11,627	11,244	11,300	11,750	10,716	12,350
208 Printing & Advertising	3,672	5,973	5,100	7,700	10,458	7,300
209 Maint of Machinery & Equip	27,224	29,271	24,000	34,500	35,212	28,000
210 Maint of Buildings/Grounds	8,765	9,459	10,700	15,800	16,667	16,700
211 Memorial Hall Utilities	3,456	3,194	3,100	3,100	3,740	3,500
214 Computer Fees	42	7,576	6,000	15,250	-	17,050
215 Prisoner Care	17,952	20,299	25,000	25,000	32,575	27,000
217 Memorial Hall Custodial	4,500	4,500	4,500	4,500	4,500	4,500
218 Housing Demolition	26,648	5,918	30,000	34,579	34,579	30,000
219 Grave Openings	28,117	21,549	30,000	30,000	29,195	30,000
220 Other Contractual	14,131	24,487	39,200	31,900	20,048	37,000
223 Assigned Counsel	25,982	24,358	28,000	22,000	21,663	22,000
224 Bank Fees	348	346	-	350	348	350
225 Licenses, Taxes and Fees	65	85	-	-	89	-
226 Dog Pound Utilities	4,797	5,564	6,000	6,000	4,318	6,000
TOTAL CONTRACTUAL SERVICES	\$ 439,213	\$ 428,742	\$ 514,114	\$ 510,706	\$ 500,985	\$ 503,741
7300. COMMODITIES						
301 Office Supplies	\$ 9,625	\$ 10,550	\$ 11,350	\$ 11,350	\$ 7,888	\$ 11,350
302 Clothing & Personal Supplies	6,518	16,708	9,150	7,950	8,128	9,150
303 Chemical/Seed/Fertilizer	3,549	6,214	6,800	4,900	2,292	5,900
304 Machine Parts & Supplies	39,754	41,464	41,350	42,750	36,715	46,950
305 Building Material & Supplies	14,195	15,212	17,850	13,850	14,463	15,850
306 Construction Materials	2,308	2,842	2,500	1,000	1,529	1,000
307 Apparatus & Tools	6,520	8,362	10,500	9,000	4,802	9,500
309 Motor Fuels & Lubricants	41,654	43,694	54,300	49,000	46,464	54,300
311 Memorial Hall Miscellaneous	2,513	1,381	1,500	1,500	179	1,500
312 Books & Periodicals	12,051	12,302	18,000	15,000	14,673	15,000
314 Computer Software	1,654	8,913	500	1,250	5,478	2,544
315 Dog Pound Miscellaneous	4,327	2,389	3,000	3,000	3,596	3,000
316 Fire Truck Equipment & Parts	528	-	3,000	1,500	70	3,000
317 Food (Not for Resale)	4,145	3,712	5,000	4,500	3,107	5,000

Fund #01

TOTAL EXPENDITURES

By Category

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
319 Miscellaneous Program Costs	-	-	-	-	22	-
320 Other Commodities	15,832	17,859	20,900	19,900	17,340	20,400
330 Trophies/Awards	798	-	-	-	85	-
TOTAL COMMODITIES	\$ 165,973	\$ 191,602	\$ 205,700	\$ 186,450	\$ 166,832	\$ 204,444
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 3,000	\$ 3,800	\$ 1,301	\$ 3,000
402 Improvements Non-Buildings	348	4,758	-	-	651	-
403 Office Furniture & Equipment	11,603	5,811	9,000	6,900	6,204	8,500
405 Operational/Construction Equip	1,672	28,401	2,000	2,000	-	2,000
407 Other Equipment	500	11,901	20,000	21,500	20,578	20,000
408 Capital Leases Interest	-	-	-	-	1,712	-
409 Leases	2,333	12,970	16,150	16,304	11,592	16,637
413 Computer Equip & Software	6,748	10,669	12,500	26,808	47,439	29,000
TOTAL CAPITAL OUTLAY	\$ 23,204	\$ 74,509	\$ 62,650	\$ 77,312	\$ 89,477	\$ 79,137
7700. OTHER EXPENSES						
704 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
705 Chamber of Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
706 Fireworks Display	\$ 7,151	\$ 5,590	\$ 5,500	\$ 5,500	\$ 6,814	\$ 6,000
Jamboree Donation	-	-	-	-	-	-
Cash Basis Reserve	-	-	30,000	-	-	30,000
713 Scholarship	400	400	400	400	500	400
723 Training Funds	-	-	-	-	15,676	-
726 Library	-	-	-	-	-	-
727 Old Stone Church	-	-	-	-	-	-
731 Mini Grant	-	230	-	-	250	-
TOTAL OTHER EXPENSES	\$ 7,551	\$ 6,220	\$ 35,900	\$ 5,900	\$ 23,240	\$ 36,400
TOTAL GENERAL FUND	\$ 2,320,317	\$ 2,394,552	\$ 2,638,308	\$ 2,580,133	\$ 2,530,656	\$ 2,673,263
Full-Time Equivalent Employees (FTE)	42.20	43.70	43.70	43.05	43.05	43.55

Fund # 02

Water

	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 Original</u>	<u>2017 REVISED</u>	<u>2017 Prelim Act.</u>	<u>2018 Approved</u>
BEGINNING CASH BALANCE	\$ 122,292	\$ 179,813	\$ 183,277	\$ 243,189	\$ 243,189	\$ 214,466
REVENUE						
Sales and Charges	\$ 819,867	\$ 836,625	\$ 835,802	\$ 901,366	\$ 879,959	\$ 883,339
New Services	2,250	2,380	-	-	-	-
Rate Increases	-	-	65,064	-	-	80,000
Tower Lease	14,505	16,331	16,331	16,331	16,331	16,331
Water Protection Tax	3,008	3,034	3,500	3,500	3,362	3,500
Transfers	-	4,000	-	-	-	-
Miscellaneous Revenue	104,775	8,257	-	-	3,632	-
TOTAL REVENUE	\$ 944,405	\$ 870,628	\$ 920,697	\$ 921,197	\$ 903,284	\$ 983,170
TOTAL RESOURCES AVAILABLE	\$ 1,066,697	\$ 1,050,441	\$ 1,103,974	\$ 1,164,386	\$ 1,146,473	\$ 1,197,636
EXPENSES						
By Program						
Administration						
Operating Expenses	\$ 55,472	\$ 65,386	\$ 68,423	65,104	62,563	\$ 64,764
Overhead Expenses	105,813	93,254	100,221	111,012	111,012	122,962
Capital Outlay	-	1,325	3,000	2,630	1,634	1,000
Taxes and Fees	14,348	15,290	28,500	19,500	22,487	27,500
Transfers	99,827	100,827	167,000	168,000	168,000	172,500
Cash Basis Reserve	-	-	-	-	-	30,000
Subtotal Administration	275,461	276,082	367,144	366,246	365,696	418,726
Treatment						
Salaries & Wages	130,543	123,252	134,672	134,013	123,682	149,794
Utilities	38,121	36,514	42,000	38,000	38,240	38,000
Treatment Chemicals	122,893	64,104	90,000	75,000	86,020	80,000
Capital Outlay	5,278	7,192	60,000	51,150	5,430	20,000
All Other Expenses	48,374	66,609	30,155	49,593	36,530	10,660
Subtotal Treatment	345,208	297,670	356,827	347,755	289,902	298,454
Distribution						
Salaries & Wages	130,543	123,252	134,672	134,013	123,682	149,794
Construction Materials	54,476	51,932	35,000	30,000	56,205	30,000
Capital Outlay	25,981	2,483	97,500	69,265	32,264	78,000
All Other Expenses	55,216	55,833	62,632	71,556	64,258	62,832
Subtotal Distribution	266,216	233,500	329,804	304,833	276,409	320,626
TOTAL EXPENSES	\$ 886,884	\$ 807,251	\$ 1,053,775	\$ 1,018,834	\$ 932,007	\$ 1,037,805
Revenues Over Expenditures	\$ 57,521	\$ 63,376	\$ (133,078)	\$ (97,638)	\$ (28,723)	\$ (54,636)
ENDING BALANCE	\$ 179,813	\$ 243,189	\$ 50,199	\$ 145,552	\$ 214,466	\$ 159,830
<i>as a percentage of expenses</i>	<i>20.3%</i>	<i>30.1%</i>	<i>4.8%</i>	<i>14.3%</i>	<i>23.0%</i>	<i>15.4%</i>
Full-Time Equivalent Employees (FTE)	4.40	4.40	4.65	5.00	5.00	5.00

Fund # 02
REVENUE

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
5500 CHARGES FOR SERVICES						
510 Sales and Charges	\$ 553,626	\$ 561,784	\$ 564,728	\$ 597,474	\$ 582,793	\$ 585,525
511 Wholesale Water	251,395	261,777	255,800	287,118	283,201	281,376
512 Bulk Water Sales	14,846	13,063	15,274	16,774	13,965	16,439
513 New Utility Services	2,250	2,380				
Rate Increases - Retail Sales			46,746			60,000
Rate Increases - Wholesale/Bulk			18,318			20,000
Subtotal CHARGES FOR SERVICES	\$ 822,117	\$ 839,005	\$ 900,866	\$ 901,366	\$ 879,959	\$ 963,339
5800 MISCELLANEOUS						
802 Reimbursed Expense	\$ 104,775	\$ 8,257	\$ -	\$ -	\$ 3,632	\$ -
808 Water Protection Tax	3,008	3,034	3,500	3,500	3,362	3,500
813 Tower Lease	14,505	16,331	16,331	16,331	16,331	16,331
841 Transfer In (From Rural Fire)		4,000				
Subtotal MISCELLANEOUS	\$ 122,288	\$ 31,623	\$ 19,831	\$ 19,831	\$ 23,325	\$ 19,831
TOTAL WATER FUND RECEIPTS	\$ 944,405	\$ 870,628	\$ 920,697	\$ 921,197	\$ 903,284	\$ 983,170

Fund # 02

TOTAL EXPENDITURES

By Category

	2015	2016	2017	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Prelim Act.</u>	<u>Approved</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 191,934	\$ 198,876	\$ 181,017	\$ 188,526	\$ 190,796	\$ 195,132
102 Salaries (Overtime)	20,339	19,033	20,438	22,305	13,124	23,860
103 FICA	14,336	14,856	14,891	15,490	13,556	16,115
104 KPERS	21,725	20,729	17,198	17,890	17,251	18,611
106 Workers' Compensation	7,340	12,907	9,290	7,325	7,325	9,267
107 Unemployment Insurance	112	282	350	364	263	379
TOTAL PERSONNEL SERVICES	\$ 255,785	\$ 266,683	\$ 243,184	\$ 251,900	\$ 242,315	\$ 263,364
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 5,416	\$ 3,327	\$ 4,700	\$ 4,700	\$ 5,098	\$ 4,700
202 Utilities	53,966	50,287	61,000	57,000	53,931	57,000
203 Dues & Memberships	5,202	4,074	5,800	5,000	1,725	5,000
204 Insurance	24,724	25,694	27,500	26,263	26,260	18,680
205 Education, Meetings & Travel	1,743	1,105	3,000	2,850	2,073	3,050
206 Professional Services	6,666	5,807	12,000	19,000	5,455	11,500
207 Rentals	157	522	-	500	78	500
208 Printing & Advertising	214	357	-	1,300	1,033	1,300
209 Maint of Machinery & Equip	12,312	14,214	12,000	12,000	3,511	12,000
210 Maint of Buildings/Grounds	26,039	15,653	25,032	21,032	15,032	21,032
214 Computer Fees	-	299	-	-	-	-
220 Other Contractual	669	279	1,000	1,300	551	1,300
225 Licenses, Taxes & Fees	-	-	-	-	92	-
TOTAL CONTRACTUAL SERVICES	\$ 137,106	\$ 121,618	\$ 152,032	\$ 150,945	\$ 114,837	\$ 136,062
7300. COMMODITIES						
301 Office Supplies	\$ 548	\$ 634	\$ 500	\$ 650	\$ 549	\$ 650
302 Clothing & Personal Supplies	2,086	957	2,000	1,800	1,477	1,800
303 Chemicals/Seed/Fertilizer	122,893	64,202	90,200	75,200	86,154	80,200
304 Machine Parts & Supplies	14,226	20,230	15,000	30,000	27,420	17,000
305 Building Materials & Supplies	37,629	48,122	37,636	4,000	50,431	4,000
306 Construction Materials	21,307	11,144	-	30,000	16,554	30,000
307 Apparatus & Tools	\$ 4,546	\$ 4,375	\$ 6,500	\$ 6,500	\$ 5,734	\$ 6,000
309 Motor Fuels & Lubricants	5,576	3,926	5,600	5,100	4,748	5,600
314 Computer Software	-	174	-	-	87	-
320 Other Commodities	604	836	800	1,200	891	1,200
TOTAL COMMODITIES	\$ 209,415	\$ 154,601	\$ 158,236	\$ 154,450	\$ 194,045	\$ 146,450
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ 21,985	\$ 7,192	\$ 55,000	\$ 41,150	\$ 5,430	\$ 60,000
403 Office Furniture & Equip	130	-	-	-	-	-
404 Vehicles	-	-	40,000	28,231	28,230	-
405 Operation/Construction Equip	1,672	-	-	-	-	10,000
407 Other Equipment	5,139	-	50,000	49,997	3,001	20,000
409 Leases	2,333	2,333	7,500	2,667	2,667	3,000
413 Computer Equip & Software	-	1,475	8,000	1,000	-	6,000
TOTAL CAPITAL OUTLAY	\$ 31,259	\$ 11,000	\$ 160,500	\$ 123,045	\$ 39,328	\$ 99,000

Fund # 02

TOTAL EXPENDITURES

By Category

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
7600. TRANSFERS						
603 Transfer Out - General Fund	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 42,000	\$ 45,000
Transfer Out - Bond & Int	59,827	59,827	126,000	126,000	126,000	127,500
TOTAL TRANSFERS	\$ 99,827	\$ 100,827	\$ 167,000	\$ 168,000	\$ 168,000	\$ 172,500
7700. OTHER EXPENSES						
703 Water Protection Tax	\$ 6,546	\$ 5,763	\$ 8,500	\$ 7,000	\$ 10,450	\$ 7,500
710 Cash Basis Reserve	-	-	-	-	-	30,000
730 Water Assurance Fee	7,803	9,526	20,000	12,500	12,037	20,000
Overhead Fee to Reimb to GF	88,506	93,254	80,151	90,169	90,169	99,831
Overhead Benefits Reimb to EBF	-	-	20,070	20,843	20,843	23,131
Mechanic/Repair Fee	17,307	-	-	-	-	-
Health Insur Reimb	33,330	43,978	44,102	39,983	39,983	39,968
TOTAL OTHER EXPENSES	\$ 153,491	\$ 152,522	\$ 172,823	\$ 170,495	\$ 173,482	\$ 220,430
TOTAL WATER EXPENSES	\$ 886,884	\$ 807,251	\$ 1,053,775	\$ 1,018,834	\$ 932,007	\$ 1,037,805

Fund # 03
Electric

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 531,865	\$ 492,982	\$ 415,521	\$ 427,571	\$ 427,571	\$ 282,184
REVENUE						
Sales and Charges	\$ 3,441,687	\$ 3,281,033	\$ 3,754,407	\$ 3,443,181	\$ 3,323,801	\$ 3,785,791
Penalties and Fees	104,336	119,665	103,184	115,326	131,571	114,045
Excess Capacity Sales	-	-	40,000	-	-	50,000
Utility Deposits	54,550	69,350	53,499	55,000	55,549	55,000
Sales Taxes Collected	112,005	103,800	122,486	112,450	116,001	119,375
Miscellaneous	11,082	103,604	19,040	31,213	37,718	17,180
TOTAL REVENUE	\$ 3,723,661	\$ 3,677,453	\$ 4,092,617	\$ 3,757,170	\$ 3,664,640	\$ 4,141,390
TOTAL RESOURCES AVAILABLE	\$ 4,255,526	\$ 4,170,435	\$ 4,508,138	\$ 4,184,741	\$ 4,092,211	\$ 4,423,574
EXPENSES						
Administration						
Operating Expenses	\$ 151,796	\$ 132,944	\$ 135,940	\$ 149,814	\$ 150,484	\$ 151,529
Overhead Expenses	226,892	223,198	259,088	209,402	209,402	201,930
Capital Outlay	-	-	-	1,630	1,634	-
Taxes and Fees	112,478	110,984	118,040	120,232	118,933	127,635
Transfers	556,000	885,157	890,725	925,726	908,725	888,725
All Other Expenses	102,298	89,218	99,882	100,636	103,264	100,950
Cash Basis Reserve	-	-	-	-	-	100,000
Subtotal	1,149,464	1,441,500	1,503,675	1,507,439	1,492,441	1,570,769
Supply						
Purchased Power/Trans/Fuel	1,943,048	1,564,415	1,917,000	1,677,561	1,575,260	1,788,202
Insurance	36,807	42,360	48,300	68,077	68,077	51,200
Capital Outlay	24,567	23,671	46,500	6,500	-	-
All Other Expenses	143,859	131,744	135,873	131,998	128,877	133,444
Subtotal	2,148,280	1,762,189	2,147,673	1,884,136	1,772,214	1,972,846
Distribution						
Building & Construction Materials	62,422	76,864	64,235	53,100	47,767	64,000
All Other Operating Expenses	328,945	363,669	391,963	392,882	389,452	403,816
Capital Outlay	73,433	98,642	116,200	65,000	43,296	130,000
Subtotal	464,799	539,175	572,398	510,982	480,515	597,816
TOTAL EXPENSES	\$ 3,762,544	\$ 3,742,865	\$ 4,223,746	\$ 3,902,557	\$ 3,745,170	\$ 4,141,431
Revenues Over Expenditures	\$ (38,883)	\$ (65,412)	\$ (131,129)	\$ (145,387)	\$ (80,530)	\$ (40)
<i>Less Transfers</i>	<i>517,117</i>	<i>819,745</i>	<i>759,596</i>	<i>780,339</i>	<i>828,194</i>	<i>888,685</i>
ENDING BALANCE	\$ 492,982	\$ 427,571	\$ 284,392	\$ 282,184	\$ 347,040	\$ 282,143
<i>as a percentage of expenses</i>	<i>13.1%</i>	<i>11.4%</i>	<i>6.7%</i>	<i>7.2%</i>	<i>9.3%</i>	<i>6.8%</i>
Full-Time Equivalent Employees (FTE)	6.90	6.90	6.55	6.55	6.55	6.55

Fund # 03

Electric

	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 Original</u>	<u>2017 REVISED</u>	<u>2017 Prelim Act.</u>	<u>2018 Approved</u>
REVENUE						
5500 CHARGES FOR SERVICES						
510 Sales/Charges	\$ 3,441,687	\$ 3,281,033	\$ 3,754,407	\$ 3,443,181	\$ 3,322,976	\$ 3,685,791
513 New Utility Services	1,570	11,451		6,195	6,196	
514 Service Charge	-	-			825	
515 Turn On Charge	3,222	6,966	4,000	10,000	22,285	8,000
516 Customer Transfer Fee	1,650	1,107	1,686	1,000	1,120	1,000
517 Customer Late Charge	97,894	100,141	97,498	98,131	101,970	105,045
518 Rate Increase						100,000
526 Customer Interest Charges				500	2,393	500
Excess Capacity Sales			40,000	-		50,000
Subtotal CHARGES FOR SERVICES	\$ 3,546,024	\$ 3,400,698	\$ 3,897,592	\$ 3,559,007	\$ 3,457,765	\$ 3,950,336
5700 INTEREST ON INVESTMENTS						
701 Interest	\$ 831	\$ 835	\$ 860	\$ 500	\$ 1,039	\$ 500
5800 MISCELLANEOUS						
702 Cash Short/Over	\$ 146	\$ (198)	\$ -	\$ -	\$ (111)	\$ -
801 Miscellaneous Revenue	4,731	2,551	4,000	2,000	3,579	2,000
802 Reimbursed Expense	5,375	87,873	2,000	16,000	18,177	2,000
806 Utility Deposits	54,550	69,350	53,499	55,000	55,549	55,000
807 Sales Tax Collection	112,005	103,800	122,486	112,450	116,001	119,375
Pole Attachment Agreements		12,544	12,180	12,213	12,641	12,180
Subtotal MISCELLANEOUS	\$ 176,807	\$ 275,920	\$ 194,165	\$ 197,663	\$ 205,836	\$ 190,555
TOTAL ELECTRIC FUND RECEIPTS	\$ 3,723,661	\$ 3,677,453	\$ 4,092,617	\$ 3,757,170	\$ 3,664,640	\$ 4,141,390

Fund # 03

TOTAL EXPENDITURES

By Category

	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2017</u> <u>Prelim Act.</u>	<u>2018</u> <u>Approved</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 310,929	\$ 293,664	\$ 323,732	\$ 329,598	\$ 320,927	\$ 340,038
102 Salaries (Overtime)	18,594	20,912	17,066	22,239	24,909	21,031
103 FICA	24,669	22,323	27,876	28,840	24,275	29,543
104 KPERS	35,439	31,205	31,798	33,021	31,410	33,729
106 Workers' Compensation	11,280	11,701	14,341	10,147	10,147	11,244
107 Unemployment Insurance	(452)	457	656	679	512	695
110 Standby	19,221	20,988	23,593	25,119	20,441	25,119
TOTAL PERSONNEL SERVICES	\$ 419,680	\$ 401,248	\$ 439,062	\$ 449,642	\$ 432,620	\$ 461,399
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 11,904	\$ 13,350	\$ 16,444	\$ 14,300	\$ 11,646	\$ 14,800
202 Utilities	22,004	15,230	27,572	20,000	17,703	20,000
203 Dues & Memberships	14,130	14,944	13,658	15,000	14,283	15,000
204 Insurance	49,145	59,288	60,897	79,345	79,368	57,960
205 Education, Meetings & Travel	377	695	5,763	6,500	5,028	5,500
206 Professional Services	40,997	28,392	29,376	32,500	32,297	32,500
207 Rentals	31	4,700	814	3,600	5,699	2,535
208 Printing & Advertising	129	689	1,051	763	520	700
209 Maint of Machinery & Equip	19,027	13,604	16,202	13,800	16,991	13,500
210 Maint of Buildings/Grounds	31	700	6,335	2,000	4,105	1,000
212 Electricity Purchased	1,727,446	1,378,497	1,569,751	1,478,651	1,370,048	1,577,054
213 Electric Transmission	200,927	171,453	332,249	183,910	202,494	196,149
214 Computer Fees	-	944	-	1,000	-	1,000
220 Other Contractual	(11,395)	11,755	2,101	2,300	3,437	2,500
224 Bank Fees & Charges	47	-	-	-	5	-
225 Licenses Taxes & Fees	1,137	3,017	-	-	1,469	3,000
TOTAL CONTRACTUAL SERVICES	\$ 2,075,935	\$ 1,717,257	\$ 2,082,212	\$ 1,853,669	\$ 1,765,092	\$ 1,943,197
7300. COMMODITIES						
301 Office Supplies	\$ 2,182	\$ 2,658	\$ 2,475	\$ 2,600	\$ 1,871	\$ 2,800
302 Clothing & Personal Supplies	5,537	7,868	4,227	5,600	10,891	5,600
303 Chemicals/Seed/Fertilizer	-	385	248	500	570	500
304 Machine Parts & Supplies	5,814	11,416	10,444	8,000	7,894	9,000
305 Building Materials & Supplies	65,291	78,421	67,558	55,500	50,111	66,500
306 Construction Materials	-	47	609	100	-	-
307 Apparatus & Tools	8,714	14,081	6,085	6,500	6,796	8,000
309 Motor Fuels & Lubricants	6,998	7,480	9,064	8,500	12,404	10,000
310 Power Production Fuel	14,675	14,465	15,000	15,000	2,718	15,000
314 Computer Software	-	1,386	-	-	198	-
317 Food and Beverage (Not for Sale)	-	449	-	-	315	500
320 Other Commodities	1,407	2,181	2,517	4,000	3,044	3,700
TOTAL COMMODITIES	\$ 110,618	\$ 140,838	\$ 118,227	\$ 106,300	\$ 96,812	\$ 121,600

Fund # 03

TOTAL EXPENDITURES

By Category

	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2017</u> <u>Prelim Act.</u>	<u>2018</u> <u>Approved</u>
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 23,505	\$ -	\$ 45,000	\$ 5,000	\$ -	\$ -
402 Other Improvements	31,171	37,421	15,000	17,000	17,315	27,000
403 Office Furniture & Equip	577	-	-	-	-	-
404 Vehicles	-	39,938	-	-	-	-
405 Operation/Construction Equip	250	-	35,000	7,630	1,634	35,000
407 Other Equipment	-	-	-	-	5,688	-
409 Leases	6,000	6,000	6,200	7,000	7,000	8,000
413 Computer Equip & Software	819	150	1,500	1,500	-	-
421 Meters Lease	-	198	-	-	-	-
422 Poles	-	11,231	15,000	10,000	-	15,000
423 Transformers	7,109	18,348	20,000	15,000	2,658	20,000
424 Wire	28,569	9,027	25,000	10,000	10,636	25,000
TOTAL CAPITAL OUTLAY	\$ 98,000	\$ 122,312	\$ 162,700	\$ 73,130	\$ 44,930	\$ 130,000
7600. TRANSFERS						
603 Transfer Out - To General	\$ 191,450	\$ 155,000	\$ 185,000	\$ 183,000	\$ 183,000	\$ 183,000
604 Transfer Out - To Cap Improv	135,000	140,000	130,000	130,000	130,000	130,000
609 Transfer Out - To Golf Course	165,000	70,000	70,000	70,000	70,000	70,000
611 Transfer Out - Parks and Rec	52,550	35,000	20,000	20,000	20,000	20,000
616 Transfer Out - Tourism (JBJ)	12,000	10,000	10,000	10,000	10,000	10,000
Transfer Out - Public Safety Equip	-	40,000	40,000	60,000	60,000	40,000
Transfer Out - Electric CIP	-	95,763	-	17,001	-	-
Transfer Out - Electric Debt/Reserve	-	339,394	435,725	435,725	435,725	435,725
TOTAL TRANSFERS	\$ 556,000	\$ 885,157	\$ 890,725	\$ 925,726	\$ 908,725	\$ 888,725
7700. OTHER EXPENSES						
701 Deposit Interest	\$ 96	\$ 146	\$ 1,906	\$ 250	\$ 333	\$ 250
702 Compensating Use Tax	18,130	14,177	18,386	18,386	24,800	18,500
705 Chamber of Commerce	30,000	25,000	25,000	25,000	25,000	25,000
710 Cash Basis Reserve	-	-	-	-	-	100,000
715 City Sales Tax	28,806	30,645	30,231	33,199	26,016	35,243
716 County Sales Tax	43,209	42,921	45,346	46,497	41,263	49,360
717 State Sales Tax	40,463	37,418	42,464	40,536	51,655	43,032
718 Deposit Refunds	53,549	47,852	52,530	55,000	52,703	55,000
Overhead Fee	209,585	175,512	207,812	170,189	170,189	164,026
751 Overhead Benefits Reimb to EBF	-	47,686	51,276	39,213	39,213	37,904
Mechanic/Repair Fee	17,307	-	-	-	-	-
Health Insurance Reimb	61,166	54,695	55,871	65,821	65,821	68,194
TOTAL OTHER EXPENSES	\$ 502,311	\$ 476,052	\$ 530,820	\$ 494,091	\$ 496,993	\$ 596,509
TOTAL ELECTRIC EXPENSES	\$ 3,762,544	\$ 3,742,865	\$ 4,223,746	\$ 3,902,557	\$ 3,745,170	\$ 4,141,431

Fund # 04
Employee Benefits

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 107,698	\$ 69,806	\$ 83,347	\$ 83,707	\$ 83,707	\$ 167,293
REVENUE						
101 Ad Valorem Tax	\$ 512,605	\$ 530,554	\$ 498,780	\$ 498,780	\$ 506,658	\$ 468,572
102 Delinquent Tax	16,888	21,630	16,159	32,000	39,163	17,457
205 Motor Vehicle Tax	56,461	55,957	57,825	57,825	60,883	54,571
215 Recreational Vehicle Tax	821	773	938	938	943	828
216 16 / 20 M Vehicle Tax	682	901	1,026	1,026		314
Commercial Vehicle Tax					719	853
Watercraft Tax						276
802 Reimbursed Expense		1,061		18,390	5,643	
Reimb Health Ins - Water	33,330	43,978	44,102	39,983	39,983	39,968
Reimb Health Ins - Elec	61,166	54,695	55,871	65,821	65,821	68,194
Reimb Health Ins - Sewer	12,547	12,679	13,929	18,086	18,086	18,037
Reimb Overhead Ben - Water			20,513	20,843	20,843	23,131
Reimb Overhead Ben - Elec		30,379	52,607	39,213	39,213	37,904
Reimb Overhead Ben - Sewer			20,513	20,019	20,019	22,285
Transfer from Rec Emp Ben Fund	506	28	1,000	-	0	500
TOTAL REVENUE	\$ 695,006	\$ 752,635	\$ 783,263	\$ 812,923	\$ 817,973	\$ 752,890
TOTAL RESOURCES AVAILABLE	\$ 802,705	\$ 822,441	\$ 866,610	\$ 896,630	\$ 901,680	\$ 920,184
EXPENSES						
By Object						
103 FICA	\$ 135,990	\$ 130,577	\$ 150,328	\$ 148,231	\$ 135,490	\$ 152,151
104 KPERS	176,059	150,832	149,750	151,139	144,211	157,205
105 Health Insurance	339,468	373,967	376,815	322,580	336,478	323,367
106 Workers' Compensation	55,169	60,038	64,794	55,373	55,373	56,409
107 Unemployment Insurance	1,316	2,112	3,537	3,488	2,451	3,580
115 Dental Insurance				25,210	33,958	26,372
116 Vision Insurance				5,042	6,841	5,374
117 Life Insurance				3,000	439	3,000
204 Insurance	331	321	385		81	
206 Professional Services		533				
220 Other Contractual					(6,463)	
221 Reimbursement to 125/HRA	20,000	20,000	30,000	25,000	25,000	25,000
227 Penalties & Interest	4,565	355			528	
710 Cash Basis Reserve			50,000			120,000
TOTAL EXPENSES	\$ 732,899	\$ 738,734	\$ 825,610	\$ 739,063	\$ 734,387	\$ 872,458
Revenues Over Expenditures	\$ (37,892)	\$ 13,901	\$ (42,347)	\$ 73,861	\$ 83,587	\$ (119,568)
ENDING BALANCE	\$ 69,806	\$ 83,707	\$ 41,000	\$ 157,568	\$ 167,293	\$ 47,726
<i>as a percentage of expenses</i>	<i>9.5%</i>	<i>11.3%</i>	<i>5.0%</i>	<i>21.3%</i>	<i>22.8%</i>	<i>5.5%</i>
Full-Time Equivalent Employees (FTE)	60.50	62.00	59.50	62.00	62.00	62.80

Fund # 05

Refuse

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 19,986	\$ 4,942	\$ 3,942	\$ 7,760	\$ 7,760	\$ 13,818
REVENUE						
510 Sales/Charges	\$393,944	\$403,459	\$430,000	\$430,000	\$ 402,697	\$430,000
801 Miscellaneous	420	360	500	500	435	500
TOTAL REVENUE	\$394,364	\$403,819	\$430,500	\$430,500	\$ 403,132	\$430,500
TOTAL RESOURCES AVAILABLE	\$414,350	\$408,761	\$434,442	\$438,260	\$ 410,891	\$444,318
EXPENSES						
By Object						
201 Communications	\$ 538	\$ 800	\$ 1,500	\$ 1,000	\$ 600	\$ 1,500
220 Other Contractual Services	408,871	400,201	430,000	430,000	396,474	430,000
TOTAL EXPENSES	\$409,408	\$401,001	\$431,500	\$431,000	\$ 397,074	\$431,500
Revenues Over Expenditures	\$ (15,044)	\$ 2,818	\$ (1,000)	\$ (500)	\$ 6,058	\$ (1,000)
ENDING BALANCE	\$ 4,942	\$ 7,760	\$ 2,942	\$ 7,260	\$ 13,818	\$ 12,818
<i>as a percentage of expenses</i>	<i>1.2%</i>	<i>1.9%</i>	<i>0.7%</i>	<i>1.7%</i>	<i>3.5%</i>	<i>3.0%</i>

Fund # 06

Osawatomie Library

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 102,054	\$ 106,247	\$ 106,247	\$ 108,330	\$ 108,330	\$ 142,920
REVENUE						
Property Taxes	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	6,000	12,116	9,000	9,000	8,500	9,000
Donations	5,930	3,068	2,000	32,000	35,147	2,000
All Other	222	241	-	-	292	-
TOTAL REVENUE	\$ 12,157	\$ 15,425	\$ 11,000	\$ 41,000	\$ 43,939	\$ 11,000
TOTAL RESOURCES AVAILABLE	\$ 114,211	\$ 121,672	\$ 117,247	\$ 149,330	\$ 152,269	\$ 153,920
EXPENSES						
By Object						
Contractual Services	\$ 2,377	\$ 2,959	\$ 4,000	\$ 2,000	\$ 2,292	\$ 2,000
Commodities	5,588	10,383	5,000	5,000	7,057	8,000
Capital Outlay	-	-	105,000	-	-	140,000
TOTAL EXPENSES	\$ 7,964	\$ 13,342	\$ 114,000	\$ 7,000	\$ 9,349	\$ 150,000
Revenues Over Expenditures	\$ 4,193	\$ 2,083	\$ (103,000)	\$ 34,000	\$ 34,589	\$ (139,000)
ENDING BALANCE	\$ 106,247	\$ 108,330	\$ 3,247	\$ 142,330	\$ 142,920	\$ 3,920
<i>as a percentage of expenses</i>	<i>1334.1%</i>	<i>812.0%</i>	<i>2.8%</i>	<i>2033.3%</i>	<i>1528.7%</i>	<i>2.6%</i>

Fund # 09

Industrial

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
BEGINNING CASH BALANCE	\$ 49,980	\$ 60,641	\$ 72,741	\$ 70,913	\$ 70,913	\$ 91,670
REVENUE						
101 Ad Valorem Tax	\$ -	\$ -	\$ 2,039	\$ 2,039	\$ 2,074	\$ 2,074
102 Delinquent Tax		1			8	
205 Motor Vehicle Tax						223
215 Recreational Vehicle Tax						3
216 16 / 20 M Vehicle Tax						1
Commercial Vehicle Tax						3
Watercraft Tax						1
Grants				44,641		
801 Miscellaneous (Land Lease)	13,910	15,260	15,000	15,260	60,201	15,000
802 Reimbursed Expense	5,733		5,600	10,920	10,920	5,460
811 Lease Payment (JTC Oil)	12,000	11,000	12,000	12,000	12,000	12,000
852 Loan Proceeds					150,000	
880 150th Birthday Celebration						
Sale of Fixed Assets/Real Estate						
TOTAL REVENUE	\$ 31,644	\$ 26,260	\$ 34,639	\$ 84,860	\$ 235,203	\$ 34,765
TOTAL RESOURCES AVAILABLE	\$ 81,624	\$ 86,901	\$ 107,380	\$ 155,773	\$ 306,116	\$ 126,435
EXPENSES						
By Object						
204 Insurance	\$ 1,449	\$ 1,260	\$ 1,500	\$ 997	\$ 997	\$ 480
206 Professional Services	2,084	1,500	10,000	44,641	46,141	5,000
208 Printing and Advertising	698	310	2,000	500		2,000
220 Other Contractual Services	2,752	2,919	15,000	10,000	5,058	5,000
320 Other Commodities			35,000	10,000		10,000
407 Other Equipment					150,000	
513 Note Service Fee					250	
711 Lease Payments to the State	14,000	10,000	12,000	12,000	12,000	12,000
Cash Basis Reserve			30,000			75,000
TOTAL EXPENSES	\$ 20,983	\$ 15,988	\$ 105,500	\$ 78,138	\$ 214,446	\$ 109,480
Revenues Over Expenditures	\$ 10,661	\$ 10,272	\$ (70,861)	\$ 6,722	\$ 20,757	\$ (74,715)
ENDING BALANCE	\$ 60,641	\$ 70,913	\$ 1,880	\$ 77,635	\$ 91,670	\$ 16,955
<i>as a percentage of expenses</i>	<i>289.0%</i>	<i>443.5%</i>	<i>1.8%</i>	<i>99.4%</i>	<i>42.7%</i>	<i>15.5%</i>

Fund # 11
Special Parks & Recreation

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 90,822	\$ 94,867	\$ 79,367	\$ 100,084	\$ 100,084	\$ 82,338
REVENUE						
Share of Liquor Tax	\$ 2,597	\$ 3,008	\$ 2,725	\$ 2,725	\$ 3,535	\$ 3,000
Sponsorships/Donations	-	-	-	2,100	2,180	-
Misc/Reimbursed Expenses	1,378	-	-	-	600	-
Recreation Commission Funds	3,949	224	2,000	5	1	-
Transfers	52,550	35,000	20,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 60,475	\$ 38,232	\$ 24,725	\$ 24,830	\$ 26,316	\$ 23,000
TOTAL RESOURCES AVAILABLE	\$ 151,296	\$ 133,099	\$ 104,092	\$ 124,914	\$ 126,400	\$ 105,338
EXPENSES						
By Object						
Contractual Services	\$ 20,401	\$ 7,284	\$ -	\$ -	\$ 4,900	\$ -
Commodities	2,873	-	-	-	10,246	-
Capital Outlay	22,271	8,441	40,000	73,000	11,626	20,000
Debt Service	-	17,290	-	17,290	17,290	17,290
Subtotal - Facilities	\$ 45,545	\$ 33,015	\$ 40,000	\$ 90,290	\$ 44,062	\$ 37,290
Recreation Programs	\$ 10,884	\$ -	\$ 10,000	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 56,429	\$ 33,015	\$ 50,000	\$ 90,290	\$ 44,062	\$ 37,290
Revenues Over Expenditures	\$ 4,045	\$ 5,217	\$ (25,275)	\$ (65,460)	\$ (17,746)	\$ (14,290)
ENDING BALANCE	\$ 94,867	\$ 100,084	\$ 54,092	\$ 34,623	\$ 82,338	\$ 68,048
<i>as a percentage of expenses</i>	<i>168.1%</i>	<i>303.1%</i>	<i>108.2%</i>	<i>38.3%</i>	<i>186.9%</i>	<i>182.5%</i>
Full-Time Equivalent Employees (FTE)	-	-	-	-	-	-

Fund # 12
Street Improvement

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 127,186	\$ 111,837	\$ 100,103	\$ 148,184	\$ 148,184	\$ 185,143
REVENUE						
210 Gasoline Tax	\$ 114,813	\$ 114,791	\$ 113,950	\$ 115,000	\$ 114,718	\$ 115,000
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100
802 Reimbursed Expense		6,262				
Reimb from CIP-Streets		47,400				
901 Sale of Fixed Assets		234				
TOTAL REVENUE	\$ 119,913	\$ 173,786	\$ 119,050	\$ 120,100	\$ 119,818	\$ 120,100
TOTAL RESOURCES AVAILABLE	\$ 247,099	\$ 285,623	\$ 219,153	\$ 268,284	\$ 268,002	\$ 305,243
EXPENSES						
By Object						
Contractual Services	\$ 50,051	\$ 3,192	\$ 5,500	\$ -	\$ 7,660	\$ 5,500
Street Materials	365	1,215	-	-	727	-
Other Commodities	37,484	41,434	60,000	60,000	44,616	60,000
Equipment	32,809	49,165	32,480	26,980	26,808	7,000
Chip/Seal	-	-	25,000	-	-	-
Sidewalk Replacement	-	-	-	-	-	10,000
Cash Basis Reserve	-	-	-	-	-	50,000
Other Capital Outlay	14,552	42,432	35,000	55,000	-	55,000
TOTAL EXPENSES	\$ 135,262	\$ 137,439	\$ 157,980	\$ 141,980	\$ 82,858	\$ 187,500
Revenues Over Expenditures	\$ (15,349)	\$ 36,347	\$ (38,930)	\$ (21,880)	\$ 36,960	\$ (67,400)
ENDING BALANCE	\$ 111,837	\$ 148,184	\$ 61,173	\$ 126,304	\$ 185,143	\$ 117,743
<i>as a percentage of expenses</i>	<i>82.7%</i>	<i>107.8%</i>	<i>38.7%</i>	<i>89.0%</i>	<i>223.4%</i>	<i>62.8%</i>

Fund # 13
Bond & Interest

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 119,632	\$ 156,241	\$ 193,773	\$ 202,542	\$ 202,542	\$ 193,896
REVENUE						
101 Ad Valorem Tax	\$ 260,649	\$ 260,649	\$ 288,226	\$ 288,226	\$ 292,751	\$ 328,249
102 Delinquent Tax	7,872	10,732	7,939	15,000	19,168	10,808
205 Motor Vehicle Tax	25,269	27,617	28,410	28,410	30,130	31,535
215 Recreational Vehicle Tax	366	385	461	461	466	479
216 16/20M Vehicle Tax	302	458	504	504		182
Commercial Vehicle Tax					353	493
Watercraft Tax						160
802 Reimbursed Expense		51,847			5	
831 Transfer In from Sewer	434,200	434,300	322,500	322,500	322,500	322,300
833 Transfer In from Water	59,827	59,827	126,000	126,000	126,000	127,500
TOTAL REVENUE	\$ 788,484	\$ 845,815	\$ 774,040	\$ 781,101	\$ 791,374	\$ 821,706
TOTAL RESOURCES AVAILABLE	\$ 908,116	\$ 1,002,056	\$ 967,813	\$ 983,643	\$ 993,916	\$ 1,015,603
EXPENSES						
By Object						
Cash Basis Reserve	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ 150,000
Bond Issuance Expenses	170	48,500			950	
501 Bond Principal	468,000	480,000	460,000	460,000	460,000	560,000
502 Bond Interest	283,705	271,014	339,069	339,069	339,069	261,280
TOTAL EXPENSES	\$ 751,875	\$ 799,515	\$ 939,069	\$ 799,069	\$ 800,019	\$ 971,280
Revenues Over Expenditures	\$ 36,609	\$ 46,301	\$ (165,029)	\$ (17,968)	\$ (8,645)	\$ (149,574)
ENDING BALANCE	\$ 156,241	\$ 202,542	\$ 28,744	\$ 184,574	\$ 193,896	\$ 44,323
<i>as a percentage of expenses</i>	<i>20.8%</i>	<i>25.3%</i>	<i>3.1%</i>	<i>23.1%</i>	<i>24.2%</i>	<i>4.6%</i>

Fund # 14
Public Safety Equipment

	2015	2016	2017	2017	2017	2018
	ACTUAL	ACTUAL	Original	REVISED	Prelim Act.	Approved
BEGINNING CASH BALANCE	\$ 3,704	\$ 3,673	\$ 5,033	\$ 15,083	\$ 15,083	\$ 22,443
REVENUE						
101 Ad Valorem Tax	\$ -	\$ -	\$ 20,417	\$ 20,417	\$ 20,717	\$ 18,404
102 Delinquent Tax	1				80	204
205 Motor Vehicle Tax						2,234
215 Recreational Vehicle Tax						34
216 16 / 20 M Vehicle Tax						13
Commercial Vehicle Tax						35
Watercraft Tax						11
Grants	13,500	104,154		21,468	31,468	
801 Miscellaneous		3,960		3,960	3,960	
Reimbursed Expense		2,950				
Transfer In - From Rural Fire Fund		2,482				
Transfer In - From Electric Fund		40,000	40,000	60,000	60,000	40,000
TOTAL REVENUE	\$ 13,501	\$153,546	\$ 60,417	\$105,845	\$116,225	\$ 60,935
TOTAL RESOURCES AVAILABLE	\$ 17,205	\$157,219	\$ 65,450	\$120,928	\$131,308	\$ 83,378
EXPENSES						
By Object						
Police - 103						
302 Clothing & Personal Supplies	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,614	\$ 1,500
307 Apparatus & Tools	-	18,304	-	1,000		1,500
404 Vehicles			30,000	40,759	37,814	20,000
405 Oper/Const Equipment				1,000	-	
407 Other Equipment	13,532	16,537	19,800	14,800	15,710	10,000
413 Computer Equip & Software		1,272				
Subtotal - Police	\$ 13,532	\$ 36,113	\$ 49,800	\$ 60,559	\$ 57,138	\$ 33,000
Fire - 108						
207 Rentals	\$ -	\$ 4,200	\$ -	\$ 2,100	\$ 2,100	\$ -
302 Clothing & Personal Supplies		101,823	15,000	7,500	7,473	4,800
305 Building Material & Supplies					297	
307 Apparatus & Tools			-	3,936	34,500	5,000
404 Vehicles				14,000		
405 Oper/Const Equipment						5,000
407 Other Equipment				18,968	7,357	3,500
Subtotal - Fire	\$ -	\$106,023	\$ 15,000	\$ 46,504	\$ 51,728	\$ 18,300
Other Expenses						
710 Cash Basis Reserve	\$ -	\$ -	\$ -	\$ 10,000		\$ 12,000
TOTAL EXPENSES	\$ 13,532	\$142,136	\$ 64,800	\$117,063	\$108,866	\$ 63,300
Revenues Over Expenditures	\$ (31)	\$ 11,410	\$ (4,383)	\$ (11,218)	\$ 7,359	\$ (2,365)
ENDING BALANCE	\$ 3,673	\$ 15,083	\$ 650	\$ 3,865	\$ 22,443	\$ 20,078
<i>as a percentage of expenses</i>	<i>27.1%</i>	<i>10.6%</i>	<i>1.0%</i>	<i>3.3%</i>	<i>20.6%</i>	<i>31.7%</i>

Fund # 16

Sewer

	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 Original</u>	<u>2017 REVISED</u>	<u>2017 Prelim Act.</u>	<u>2018 Approved</u>
BEGINNING CASH BALANCE	\$ 357,409	\$ 245,326	\$ 156,515	\$ 153,253	\$ 153,253	\$ 222,860
REVENUE						
510 Sales/Charges	\$ 847,908	\$ 844,778	\$ 853,561	\$ 891,987	\$ 899,014	\$ 891,987
Rate Increase			45,507			
513 New Utility Services	450					
802 Reimbursed Expense				5,333	5,333	
Transfer in from Rural Fire		8,000		-		
901 Sale of Fixed Assets		1,396				
TOTAL REVENUE	\$ 848,358	\$ 854,174	\$ 899,068	\$ 897,320	\$ 904,347	\$ 891,987
TOTAL RESOURCES AVAILABLE	\$1,205,768	\$1,099,500	\$1,055,583	\$1,050,573	\$1,057,600	\$1,114,847
EXPENSES						
By Object						
Salaries & Wages	\$ 162,882	\$ 154,006	\$ 165,958	\$ 175,134	\$ 167,577	\$ 181,782
Utilities	50,835	46,492	55,000	50,000	42,133	55,000
Prof Services & Contract Maint	59,137	22,232	25,000	31,800	28,991	25,000
Chemicals	6,015	7,276	8,000	8,000	4,681	8,000
Parts & Supplies	5,267	28,906	27,000	7,000	6,237	17,000
All Other Capital Outlay	6,046	22,009	128,500	37,397	16,399	84,000
Debt Service	467,048	474,300	362,501	362,501	362,500	412,300
Transfer to General Fund	41,000	40,000	40,000	40,000	40,000	42,000
Overhead Fees	99,021	93,254	100,221	106,805	106,805	118,709
All Other Expenses	63,190	57,773	67,250	58,407	59,416	81,350
TOTAL EXPENSES	\$ 960,441	\$ 946,247	\$ 979,430	\$ 877,043	\$ 834,739	\$1,025,141
Revenues Over Expenditures	\$ (112,083)	\$ (92,074)	\$ (80,362)	\$ 20,277	\$ 69,608	\$ (133,154)
ENDING BALANCE	\$ 245,326	\$ 153,253	\$ 76,153	\$ 173,529	\$ 222,860	\$ 89,706
<i>as a percentage of expenses</i>	<i>25.5%</i>	<i>16.2%</i>	<i>7.8%</i>	<i>19.8%</i>	<i>26.7%</i>	<i>8.8%</i>
Full-Time Equivalent Employees (FTE)	2.60	2.60	2.65	3.00	3.00	3.00

Fund # 18

Osawatomie Golf Course

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 6,362	\$ 5,601	\$ 606	\$ 1,399	\$ 1,399	\$ 11,035
REVENUE						
Greens & Range Fees	\$ 58,109	\$ 74,226	\$ 80,800	\$ 75,606	\$ 74,650	\$ 81,300
Member Fees	46,875	40,365	47,000	45,998	43,075	45,000
Cart Related Fees	57,946	40,529	46,700	42,170	45,461	43,200
Food & Beverage	41,873	46,532	50,500	45,783	48,374	50,000
Pro Shop Sales	4,971	5,007	6,000	4,917	4,713	6,000
Sales Taxes	9,306	8,451	9,300	8,448	9,000	8,845
Miscellaneous	3,699	8,218	4,200	9,126	8,948	4,100
Transfer from Electric	165,000	70,000	70,000	70,000	70,000	70,000
TOTAL REVENUE	\$ 387,779	\$ 293,327	\$ 314,500	\$ 302,049	\$ 304,222	\$ 308,445
TOTAL RESOURCES AVAILABLE	\$ 394,141	\$ 298,928	\$ 315,106	\$ 303,448	\$ 305,621	\$ 319,480
EXPENSES						
By Object						
Salaries & Wages	\$ 192,959	\$ 125,741	\$ 139,696	\$ 135,327	\$ 136,886	\$ 133,796
Utilities	21,884	22,850	22,000	19,814	18,869	22,000
Rentals	6,122	3,114	3,500	3,097	2,812	3,500
Chemicals/Seed/Fertilizer	19,619	18,053	16,200	17,143	15,946	16,500
Fuels	8,726	9,310	12,000	8,934	7,728	9,500
Food & Beverage	21,865	26,768	24,000	26,486	24,912	27,500
Construction Equipment	189	300	-	-	-	-
Debt Service	22,750	-	22,750	10,920	10,920	5,460
Cash Basis Reserve						15,000
All Other Expenditures	94,427	91,393	73,800	79,842	76,513	68,997
TOTAL EXPENSES	\$ 388,540	\$ 297,529	\$ 313,946	\$ 301,563	\$ 294,586	\$ 302,253
Revenues Over Expenditures	\$ (761)	\$ (4,202)	\$ 554	\$ 486	\$ 9,636	\$ 6,192
Less Transfers and Loans	(165,761)	(74,202)	(69,446)	(69,514)	(60,364)	(63,808)
ENDING BALANCE	\$ 5,601	\$ 1,399	\$ 1,159	\$ 1,885	\$ 11,035	\$ 17,228
<i>as a percentage of expenses</i>	<i>1.4%</i>	<i>0.5%</i>	<i>0.4%</i>	<i>0.6%</i>	<i>3.7%</i>	<i>5.7%</i>
Full-Time Equivalent Employees (FTE)	4.40	4.40	4.40	4.40	4.40	4.70

Fund # 22
Osawatomie Tourism

	2015	2016	2017	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Prelim Act.</u>	<u>Approved</u>
BEGINNING CASH BALANCE	\$ 25,564	\$ 39,737	\$ 37,461	\$ 36,462	\$ 36,462	\$ 35,792
REVENUE						
Operations						
Transient Guest Tax	\$ 19,193	\$ 19,165	\$ 17,500	\$ 18,000	\$ 18,365	\$ 18,000
Donations/Dedicated Funds	4,358	5,398	3,300	3,934	3,988	2,750
All Other	843	159	100	250	250	250
Subtotal Operations	\$ 24,394	\$ 24,722	\$ 20,900	\$ 22,184	\$ 22,603	\$ 21,000
Jamboree						
Sponsorships & Donations	\$ 14,800	\$ 18,830	\$ 26,000	\$ 13,000	\$ 15,250	\$ 26,000
Ticket Sales	4,187	3,067	3,500	1,944	1,964	4,000
Entry Fees	1,295	1,195	1,100	200	150	200
Concessions & Merch Sales	2,653	1,612	2,120	134	134	200
Transfers In	12,000	10,000	10,000	10,000	10,000	10,000
All Other	1,925	50	10,000	296	296	300
Subtotal Jamboree	\$ 36,861	\$ 34,753	\$ 52,720	\$ 25,574	\$ 27,794	\$ 40,700
TOTAL REVENUE	\$ 61,254	\$ 59,476	\$ 73,620	\$ 47,758	\$ 50,397	\$ 61,700
TOTAL RESOURCES AVAILABLE	\$ 86,819	\$ 99,213	\$ 111,081	\$ 84,220	\$ 86,859	\$ 97,492
EXPENSES						
Tourism Operations						
Contractual Services	\$ 9,875	\$ 16,521	\$ 22,350	\$ 17,650	\$ 17,670	\$ 17,650
Commodities	1,504	1,678	3,000	2,750	2,302	2,750
Capital Outlay	148	3,591	-	-	299	-
Other Expenses	2,204	2,125	12,500	2,500	1,498	12,500
Subtotal	\$ 13,732	\$ 23,915	\$ 37,850	\$ 22,900	\$ 21,768	\$ 32,900
Jamboree						
Contractual Services	\$ 23,587	\$ 30,244	\$ 27,600	\$ 24,713	\$ 24,258	\$ 24,633
Commodities	8,681	8,205	9,050	5,373	4,872	8,400
Other Expenses	1,081	388	10,850	388	169	10,388
Subtotal	\$ 33,350	\$ 38,836	\$ 47,500	\$ 30,474	\$ 29,299	\$ 43,420
TOTAL EXPENSES	\$ 47,082	\$ 62,751	\$ 85,350	\$ 53,374	\$ 51,066	\$ 76,320
Revenues Over Expenditures	\$ 14,173	\$ (3,275)	\$ (11,730)	\$ (5,615)	\$ (669)	\$ (14,620)
<i>Jamboree Only</i>	<i>3,511</i>	<i>(4,083)</i>	<i>5,220</i>	<i>(4,899)</i>	<i>(1,504)</i>	<i>(2,720)</i>
ENDING BALANCE	\$ 39,737	\$ 36,462	\$ 25,731	\$ 30,846	\$ 35,792	\$ 21,172
<i>as a percentage of expenses</i>	<i>84.4%</i>	<i>58.1%</i>	<i>30.1%</i>	<i>57.8%</i>	<i>70.1%</i>	<i>27.7%</i>

Fund # 24

Capital Improvements - General

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
BEGINNING CASH BALANCE	\$ 227,419	\$ 41,003	\$ 57,853	\$ 138,539	\$ 138,539	\$ 132,646
REVENUE						
801 Miscellaneous	\$ 83,697	\$ -	\$ -	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund	135,000	140,000	130,000	130,000	130,000	130,000
Reimbursed Expenses	592	11				
TOTAL REVENUE	\$ 219,289	\$ 140,011	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
TOTAL RESOURCES AVAILABLE	\$ 446,708	\$ 181,014	\$ 187,853	\$ 268,539	\$ 268,539	\$ 262,646
EXPENSES						
By Object						
Facilities						
Buildings & Plants						
Repair Garage at Cabin	\$ -	\$ -	\$ -	\$ -		\$ -
PD Access Control System		4,685				
Firestation Renovations			25,000			25,000
City Hall/Expansion Project				27,702	5,909	
City Hall Roof				8,600	2,691	
City Auditorium Update				8,120		
Library Roof				36,000	36,000	
Library Furnace				9,500		
Dog Pound Updates						10,000
Subtotal - Bldgs & Plnts	\$ -	\$ 4,685	\$ 25,000	\$ 89,922	\$ 44,600	\$ 35,000
Parks & Property						
New Section in Cemetery						
Sports Complex Improvements	206,455					
JB Park Improvements	15,740	2,208				
City Lake - Shelter House Impr	22,867		10,000			10,000
Fishing Dock at Lake				8,000		
Trail Planning & Improvements			25,000			25,000
Subtotal - Parks & Prop	\$ 245,062	\$ 2,208	\$ 35,000	\$ 8,000	\$ -	\$ 35,000
Golf Course						
OGC Greens, Paths & Fairways				15,000	9,599	6,000
OGC Clubhouse	11,893		6,000	2,500		2,000
OGC Restrooms/Shelter			4,000			
Subtotal - Golf Course	\$ 11,893	\$ -	\$ 10,000	\$ 17,500	\$ 9,599	\$ 8,000
Subtotal - Facilities	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Infrastructure						
Proejct Planning	\$ 3,276					
Slayman Development Purchase				50,000	50,000	40,000
Stormwater Study			15,000			
Subtotal - Infrastructure	\$ 3,276	\$ -	\$ 15,000	\$ 50,000	\$ 50,000	\$ 40,000

Fund # 24

Capital Improvements - General

	2015	2016	2017	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Prelim Act.</u>	<u>Approved</u>
Equipment						
General Construction Equip			10,000			
General Other Equipment	-		20,000			
Street Sweeper (LP Reimb.)	3,019					
New Trailer for Mowing Crews	3,995					
Levee Mower/Tractor	76,261					
OGC Equipment	37,500					
OGC Fleet Expansion		21,000				5,000
Subtotal - Equipment	\$ 120,775	\$ 21,000	\$ 30,000	\$ -	\$ -	\$ 5,000
Vehicles						
General Vehicles	11,503	14,583	30,000	31,694	31,694	35,000
Police Vehicles	13,196					
Subtotal - Vehicles	\$ 24,699	\$ 14,583	\$ 30,000	\$ 31,694	\$ 31,694	\$ 35,000
TOTAL EXPENSES	\$ 405,705	\$ 42,476	\$ 145,000	\$ 197,116	\$ 135,893	\$ 158,000
Revenues Over Expenditures	\$ (186,415)	\$ 97,535	\$ (15,000)	\$ (67,116)	\$ (5,893)	\$ (28,000)
ENDING BALANCE	\$ 41,003	\$ 138,539	\$ 42,853	\$ 71,423	\$ 132,646	\$ 104,646

Fund # 25

Capital Improvements - Streets

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 65,979	\$ 913,027	\$ -	\$ 116,594	\$ 116,594	\$1,730,623
REVENUE						
Federal Grant Proceeds	\$ -	\$ 398,000	\$ 400,000	\$ 400,000	\$ 2,000	\$ -
County Sales Tax Portion						500,000
Temporary Bond Notes	909,123		800,000	1,800,000	1,657,450	
Unused Bond Proceeds - Water		264,219				
Bond Proceeds						1,300,000
TOTAL REVENUE	\$ 909,123	\$ 662,219	\$1,200,000	\$2,200,000	\$1,659,450	\$1,800,000
TOTAL RESOURCES AVAILABLE	\$ 975,102	\$1,575,246	\$1,200,000	\$2,316,594	\$1,776,044	\$3,530,623
EXPENSES						
By Object						
206 Professional Services - Design	\$ 61,872	\$ 148,443	\$ -	\$ -	\$ 44,191	\$ -
208 Printing & Advertising		203				
306 Infrastructure Material and Supplies					1,230	
402 Improv Other Than Buildings		1,256,547	1,200,000	2,228,290		
Reimb to Street Improv Fund		53,662				
Bond Principal						1,800,000
Temp Issuance Costs						88,304
TOTAL EXPENSES	\$ 62,075	\$1,458,652	\$1,200,000	\$2,228,290	\$ 45,421	\$1,888,304
ENDING BALANCE	\$ 913,027	\$ 116,594	\$ -	\$ 88,304	\$1,730,623	\$1,642,319

Fund # 26

Capital Improvements - Sewer

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
BEGINNING CASH BALANCE	\$ (139,872)	\$ (368)	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
REVENUE						
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from Sewer		4,000				
SRLF Proceeds	235,588		-		-	1,646,000
TOTAL REVENUE	\$ 235,588	\$ 4,000	\$ -	\$ -	\$ -	\$ 1,646,000
TOTAL RESOURCES AVAILABLE	\$ 95,716	\$ 3,632	\$ -	\$ 4,000	\$ 4,000	\$ 1,650,000
EXPENSES						
By Object						
206 Professional Services	\$ 3,569	\$ (368)	\$ -	\$ -	\$ -	\$ -
220 Other Contractual	8					
401 Building & Fixed Equipment	92,508					70,000
402 Improvements Other Than Bldgs						350,000
TOTAL EXPENSES	\$ 96,084	\$ (368)	\$ -	\$ -	\$ -	\$ 420,000
ENDING BALANCE	\$ (368)	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 1,230,000

Fund # 27

Capital Improvements - Grants/Buildings

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
BEGINNING CASH BALANCE	\$ 252,050	\$ 121,346	\$ 0	\$ 74,142	\$ 74,142	\$ 269,023
REVENUE						
Federal Grant Proceeds	\$ -	\$ 77,694	\$ -	\$ 272,306	\$ 272,306	\$ -
Bond Proceeds	5,295	300,000				
Miscellaneous	338					
Reimbursed Expenses	400					
TOTAL REVENUE	\$ 6,033	\$ 377,694	\$ -	\$ 272,306	\$ 272,306	\$ -
TOTAL RESOURCES AVAILABLE	\$ 258,083	\$ 499,040	\$ 0	\$ 346,448	\$ 346,448	\$ 269,023
EXPENSES						
By Object						
CDBG Complex/Sidewalks	\$ 15,083	\$ 380,787	\$ -	\$ -	\$ -	\$ -
Auditorium Façade Project	-	25,850		274,150	77,425	
City Hall/Expansion Project				72,298		
Police Station Project	121,654					
PD Parking Lot		18,261				
TOTAL EXPENSES	\$ 136,737	\$ 424,898	\$ -	\$ 346,448	\$ 77,425	\$ -
ENDING BALANCE	\$ 121,346	\$ 74,142	\$ 0	\$ -	\$ 269,023	\$ 269,023

Fund # 28

Capital Improvements - Water

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ -	\$ 569,577	\$ 1	\$ -	\$ -	\$ -
REVENUE						
Bond Proceeds	\$ 1,915,582	\$ -	\$ -	\$ -		\$ -
TOTAL REVENUE	1,915,582	-	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 1,915,582	\$ 569,577	\$ 1	\$ -	\$ -	\$ -
EXPENSES						
By Object						
206 Prof. Services - Const. Engin.	\$ 21,463	\$ -	\$ -	\$ -		\$ -
402 Improvements Other Than Bldgs	517,886	305,357				
Principal Payments	700,000					
Interest Payments	5,582					
Reimb Water Fund (02) - Design	101,075					
Unused Bond Proceeds to Street		264,219				
TOTAL EXPENSES	\$ 1,346,005	\$ 569,577	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 569,577	\$ -	\$ 1	\$ -	\$ -	\$ -

Fund # 33
CIP Electric

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ -	\$ 3,858,290	\$ 450,000	\$ 3,029,841	\$ 3,029,841	\$ 951,635
REVENUE						
Transfer In from Electric Fund	\$ -	\$ 95,763	\$ -	\$ -	\$ 17,001	\$ -
Interest	78	2,300				
Bond Proceeds	5,999,237				-	
TOTAL REVENUE	\$ 5,999,315	\$ 98,063	\$ -	\$ -	\$ 17,001	\$ -
TOTAL RESOURCES AVAILABLE	\$ 5,999,315	\$ 3,956,354	\$ 450,000	\$ 3,029,841	\$ 3,046,842	\$ 951,635
EXPENSES						
By Object						
206 Professional Services	\$ 74,116	\$ 287,373	\$ -	\$ -	\$ 132,115	\$ -
208 Printing & Advertising		93			2,947	
209 Maint of Machine & Equip		162,172			3,826	
220 Other Contractual					10,000	
304 Machine Parts & Supplies		15,093			143	
401 Building & Fixed Equipment		1,825			76,081	
402 Improv Other Than Bldgs		454,679			1,870,095	
405 Oper/Const Equipment	1,876,600		450,000	2,579,841		450,000
602 Transfer Out to Water	190,308	5,278				
TOTAL EXPENSES	\$ 2,141,024	\$ 926,512	\$ 450,000	\$ 2,579,841	\$ 2,095,207	\$ 450,000
ENDING BALANCE	\$ 3,858,290	\$ 3,029,841	\$ -	\$ 450,000	\$ 951,635	\$ 501,635

Fund # 43
Electric Debt Service

	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2017 <u>Prelim Act.</u>	2018 <u>Approved</u>
BEGINNING CASH BALANCE	\$ -	\$ 95,763	\$ 147,867	\$ 147,866	\$ 147,866	\$ 149,991
REVENUE						
830 Transfer In from Electric Fund	\$ -	\$ 339,394	\$ 435,725	\$ 435,725	\$ 435,725	\$ 435,725
Bond Proceeds	95,763					
TOTAL REVENUE	\$ 95,763	\$ 339,394	\$ 435,725	\$ 435,725	\$ 435,725	\$ 435,725
TOTAL RESOURCES AVAILABLE	\$ 95,763	\$ 435,157	\$ 583,592	\$ 583,591	\$ 583,591	\$ 585,716
EXPENSES						
By Object						
7500. DEBT RETIREMENT						
501 Bond Principal		\$ 135,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 235,000
502 Bond Interest		152,290	208,600	208,600	208,600	200,725
Bonds Service Fee		1			1	
Cash Basis Reserve			10,000			10,000
TOTAL EXPENSES	\$ -	\$ 287,292	\$ 443,600	\$ 433,600	\$ 433,601	\$ 445,725
Revenues Over Expenditures	\$ 95,763	\$ 52,102	\$ (7,875)	\$ 2,125	\$ 2,124	\$ (10,000)
ENDING BALANCE	\$ 95,763	\$ 147,866	\$ 139,992	\$ 149,991	\$ 149,990	\$ 139,991
<i>as a percentage of expenses</i>	<i>#DIV/0!</i>	<i>51.5%</i>	<i>31.6%</i>	<i>34.6%</i>	<i>34.6%</i>	<i>31.4%</i>

Fund # 50
Cafeteria 125

	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2017 Prelim Act.	2018 Approved
BEGINNING CASH BALANCE	\$ 26,579	\$ 32,174	\$ 39,674	\$ 43,827	\$ 43,827	\$ 62,520
REVENUE						
125 Contributions	\$ 26,957	\$ 27,116	\$ 35,000	\$ 35,000	\$ 34,016	\$ 35,000
From EBF- HRA Contrib	20,000	20,000	30,000	25,000	25,000	25,000
TOTAL REVENUE	\$ 46,957	\$ 47,116	\$ 65,000	\$ 60,000	\$ 59,016	\$ 60,000
TOTAL RESOURCES AVAILABLE	\$ 73,535	\$ 79,290	\$ 104,674	\$ 103,827	\$ 102,843	\$ 122,520
EXPENSES						
By Object						
125 Disbursements	\$ 30,732	\$ 27,513	\$ 35,000	\$ 35,000	\$ 34,510	\$ 35,000
HSA Match				2,500		5,000
HRA Payments	3,400	2,500	10,000	7,500	500	10,000
Admin Fee/Health Services	7,230	5,450	7,500	7,500	5,313	7,500
TOTAL EXPENSES	\$ 41,361	\$ 35,463	\$ 52,500	\$ 52,500	\$ 40,323	\$ 57,500
Revenues Over Expenditures	\$ 5,595	\$ 11,653	\$ 12,500	\$ 7,500	\$ 18,694	\$ 2,500
ENDING BALANCE	\$ 32,174	\$ 43,827	\$ 52,174	\$ 51,327	\$ 62,520	\$ 65,020