

OSAWATOMIE CITY COUNCIL

AGENDA

July 25, 2013

6:30 p.m., Memorial Hall

1. Call to order
2. Roll Call
3. Pledge of Allegiance
4. 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. Approve July 25 Agenda
 - B. Receive Chamber Annual Report
5. Presentations; Comments from the Public
 - A. Public Comments
 - Citizen participation will be limited to 5 minutes. Please stand & be recognized by the Mayor.*
6. Public Hearing – none
7. Unfinished Business
 - A. Presentation of the 2012 Audit – Neil Phillips, CPA - Jarred Gilmore & Phillips, PA
 - B. Update on Sewer Plant Project – Sam Johnson and Brian Kingsley, BG Consultants
8. New Business
 - A. Appointments – *None*
 - B. Review Recommended Budget
 - C. Set Budget Hearing
9. Council Reports
10. Mayor's Report
11. City Manager's Report
12. Executive Session
13. Adjournment

REGULAR MEETING – August 8, 2013

REGULAR MEETING – August 22, 2013



Osawatomi Chamber of Commerce Annual Report July 2013

Current Board of Directors:

**Donna Darner (Osawatomi State Hospital)- President
Lori Needham (Hanes Florist)- Vice President
Pat Fagan (First Option Bank)- Treasurer**

**Cami Akes (Landmark Bank)
Teri Auten (Auten Pharmacy)
Kim Bolen (MCMC)
Christine Cooley (Chris's Café)
Steve Eichorn (Donna & Viola's)
Amanda Moon (Moon's Hometown Market)
Joyce Schrader (Coach Light)
Amiee Seck (Life Care Center)**

**City Council Liaisons:
Mark Govea**

Membership:

We currently have 98 Members. Of that number, 7 (7%) are individuals while 91 (93%) are businesses. 62 (63%) of the businesses are Osawatomie based, with 26 (27%) being county based and 12 (10%) serving our community from out of town.

Osawatomie- 62	Garnett- 1	Louisburg- 3	
Paola- 21	Gardner- 1	Osage City- 1	
Kansas City, MO-2	Girard- 1	Ottawa- 1	Parker-1
Kansas City, KS- 1	Kearney- 1	Pittsburgh- 1	Lane-1

We have picked up 17 new members this year. (A complete membership list is included on the last page)

Debrick Truck Line	The Elizabeth Layton Center	The Grand Loft
Lang Chevrolet	Target Lawn Care	Ace Pest Control
Dennis Barden, DDS	Do It Best Hardware	Osawatomie Alumni
Meridian Business Services	Chris's Cafe	Classic Cakes & More
Gerken Rent-All	Country Vintage Inn	Oz Computers
	Prime Media	Maceks Auto Body

The Chamber has collected \$11,153.90 in dues so far this year. Several members are on payment plans, so there is an additional \$335.00 outstanding.

Events:

- The 2012 Spook Parade & Boo Bash, October 2012-
We collaborated with the YMCA and the OHS Dazzlers and expanded the event to include 10 games, a costume contest, and food drive inside the City Auditorium, prior to the start of the parade. The OHS and OMS Bands led the parade and 6 Groups participated in trunk or treat. We gave away 200 goodie bags filled with candy and trinkets, generously donated by local businesses. The weather cooperated and we had a great turnout.
- Chamber Annual Dinner, October 2012
We recognized board members for years of service and announced newly elected board members. Citizen of the Year nominations were held before the event and the winner, Margaret Hays, was announced that evening. Former KU Basketball Star, McDonalds All American recipeint and NBA athlete, Wayne Simien spoke to the 100+ guests about using your gifts for the greater good and giving back. Chris's Cafe catered the meal and members of Sub Debs were our servers.
- Political Forum, October 2012
We worked with the area Chambers and Miami County Newspaper staff to organize this event for the County Commission, Sheriff, and Senate seats. Board member Amiee Seck served as the moderator.

- Multi-Chamber After Hours at Louisburg Cider Mill, October 2012

The four chambers of Miami County invited their members for an evening of networking. Food was provided by Molly's Table and sponsored by First Option Bank. We had about 100 people come and go that night, despite the stormy weather.

- The Christmas Festival, November 2012

We worked closely with Osawatomie Tourism and Partners in Education to plan this event on the Saturday before Thanksgiving. We had a record number of vendor booths in both the City Auditorium and OMS gym. Sleigh rides, pictures with Santa, a kids craft area, special discounts at local retailers, live entertainment, a lighting ceremony complete with free hot chocolate and goodies, and prize drawings added to the festivities.

- Legislative Breakfast, February 2013

86 people attended. The school district provided the meal. Senator Caryn Tyson and Senator Pat Apple, along with Representative Kevin Jones and Jene Vickrey were all in attendance, along with city and county officials.

- President's Day Cherry Pie Promotion, February 2013

We partnered with Chris's Café to offer a free slice of pie to anyone shopping locally and spending at least \$5 in an Osawatomie Chamber business that day. By showing their receipt, 78 local shoppers enjoyed their pie at the café or took it with them in a to-go box. Qualifying receipts totaled \$1053 with the average spend being \$13.50. No additional purchase was necessary. Total Expense for us was \$155, Rewarding and encouraging people to shop locally and support their community- Priceless.

- 4th Annual Home and Business Expo, March 2013

This event continues to grow every year. We had 37 booth holders in 2013. We had a DJ for entertainment and announcements, and offered pictures with the Easter Bunny courtesy of Christle Macek. KWJP's, Nick Marchi did a live remote and interviewed participating businesses on air. We gave away Chamber Bucks every 30 minutes for a total of \$100, along with close to 200 goodie bags that patrons used to collect information from the participating businesses. We also gave visitors reusable cups with the Chamber logo on them, and still cleared \$97 after expenses.

- Multi Chamber After Hours Networking Event, May 2013

This event was planned through the cooperation of all four Miami County Chambers and we expanded to include Gardner, Ottawa, and Wellsville members this year. Well over 200 people attended and enjoyed free food and drinks, boat rides, a demonstration by the Miami County Dive team, door prizes, and networking. It was a great evening and we're currently planning a similar event this fall, location TBA.

- John Brown Jamboree, 2013

We planned and executed the Miss Osawatomie Pageant for the 2nd year in a row. We had 52 participants (up 10 from last year) in grades K-12. It was once again free to participate and the judging included a private interview and 2 outfits. We offered optional practices ahead of time and most of the contestants attended. All the contestant pictures were included in the Jamboree booklet, which they really liked. Girls were offered the opportunity to sell discount wristbands to the concert for a chance to win VIP concert tickets, admittance to the Eat & Greet with the bands, and a chance to meet Josh Thompson before the show. Selling had no bearing on the pageant scores and was optional. 40 girls participated, and sold a total of 163 wristbands, which raised over \$3200 for the event. All contestants were invited to ride in the parade and Amanda Moon let them all congregate in her yard and fed them BBQ. This contest qualifies the Queen to go on to compete in the preliminaries for the Miss Kansas

Competition, which was our goal. Ariel Cooley is the 2013 Miss Osawatomie Queen. The Chamber actively participated in planning this event and I worked the event personally.

- Chamber Coffees

These are held monthly, typically the 2nd Tuesday of the month, at the request of local businesses. I attend and share pertinent Chamber info at the beginning, then turn it over to the hosting business to share information about their operations, staff, history, and goals. There are usually 15-20+ attendees, and the socializing/network portion lasts about half an hour.

A couple of weeks later, the host business is featured in the following month's newsletter in the "Business Spotlight" section. The newsletter is e-mailed and mailed to 300+ recipients. This article gives those unable to attend, a look into the workings and the people of one of our local businesses, every month. We want to share this information so that citizens will think about supporting their local businesses and looking here first, when they shop. Some months, there are two. In the past year, we have held 11 coffees.

- Quarterly Membership Meetings

We hold these several times per year at Whistle Stop and other locations, over the noon hour. We invite a guest speaker to discuss a topic we think is relevant and interesting to our Membership.

Topics this past year have included information on the OSH's Endeavor Program, a Voter Education Lunch –N-Learn about the jail proposal and school bond issue, media training and strategic business planning.

These meetings average 6-20 people in attendance. We hope and assume that as long as the information is good, the attendees will share the information with others. Information on these meetings and prominent points are also mentioned in the following month's newsletter.

Economic Development:

- "Shop at Home" Marketing Campaign

We are currently working on Phase 4 which includes a series of small promotions reminding and encouraging residents of the importance of shopping locally year round. The 4th of July promotion rewarded shoppers spending at least \$10 in a local, chamber, retail business the chance to be entered into a \$25 Chamber Buck drawing. (Marketing)

- Justine Peterson Funding

Shared the availability and information about this loan with interested business owners and encouraged a local entrepreneur to pursue this avenue of funding for her new business. We worked closely with Janet McRae and Don Cawby to share the information on available funds, Justine Peterson, and their availability in Miami County. This loan helped to fund Chris's Café. (New and Existing Business Retention)

- Countywide Shop at Home Campaign

We collaborated with the other communities in Miami County along with Miami County Economic Development to come up with a plan to market shopping local first, then county, before looking elsewhere. The county is in the process of creating a free web portal for businesses to easily find city/county availability of products, goods, and services they purchase. It should be operational soon. We're also planning a countywide Shop Local push as we head into the holiday season (Marketing)(Business Retention)

- KU's Red Tire Program

We promoted a Business Seminar held last September that focused on this program that matches business owners planning to retire with young entrepreneurs that would be

willing to take over their business. Certain criteria must be met. (Relationship Building)(Business Retention)

- Relationship Building with area Chambers
Met quarterly with area Chambers and County Economic Development Director to exchange ideas and consider joint projects. Collaborated with area Chambers and outside forces to provide several multi-Chamber networking opportunities for our combined memberships to network and share ideas. (Relationship Building)(Marketing)(Networking)
- Updated Marketing Materials for the county and community
Researched requested information for the update of periodic literature designed for distribution. We worked with Economic Development and area chambers to produce a 2013 countywide Scavenger Hunt.(Data Collection)(Tourism)(Marketing)
- Created a local Restaurant Guide
Distributed it to local tourism sites and Osawatomie State Hospital. (Data collection)(Marketing)
- Attended KDEA's Day on the Hill
Interacted with Kansas Department of Commerce's Field Staff, received information on state incentives on businesses relocating to Kansas, and left with valuable insight to the life of a site consultant and project coordinator (New Business Identification & Recruitment)
- Provide Sources of Professional Assistance and Consulting
We continually update and inform the Membership of classes, trainings, and services available to them. (Existing Business Retention)
- Promoted Small Business Saturday
Encouraged residents to shop local and shared information with businesses on how to promote themselves that day. (Marketing)(Business Retention)
- 12 Days of Christmas Promotion
Encouraged local retailers to come up with a list of 12 daily specials in the days leading up to Christmas, then promoted and advertised these specials for them, for the 3rd year in a row. (Marketing)
- Advised Potential New Businesses
Answered questions on available rental locations, the local market, and benefits of becoming a Chamber member to new and potential businesses. Put parties in touch with City and County leaders that could help them. (New Business Identification & Recruitment)
- Attended Kansas City Convention and Visitors Association Certified Tourism Ambassador Training
Miami County isn't currently included in their marketing. Once we pointed that out and shared all the great things we have to offer, the organizers requested a familiarization tour in late August, so we'll spend the day with them showing them sites within the county. Based on their experience, they may choose to include us in their future marketing. We may also offer our own version of the training to front line service professionals and those involved with tourism, right here in Miami County. (Marketing)(Tourism)

- Provided Materials for the KC Fall Home and Builders Show
Provided copies of our new homeowner incentive package and community information materials for our booth at this show. (Marketing)
- Maintained the Chamber Website's Community Calendar
The Chamber calendar on our webpage has a community calendar that includes many Osawatomie events, along with Chamber activities. Our webpage also links to the City and School's websites. We've added a new Community Links page which includes information on recreation, local churches, community events and other information. Residents are encouraged to submit information for inclusion on this site. (Tourism)(Marketing)
- Maintained the City's new Website's Community Calendar
Community related events are regularly added to this site and we encourage residents to subscribe to it as another way to know what is going on. Subscribers may elect to receive a text message each time a new post is added.
- Provided Welcome Bags to the City
Bags with helpful community information, maps, phone books, and business flyers are provided to the City, for distribution to new residents turning on their utilities (Housing)(Marketing)
- Provided Relocation Packets to new families
Mailed relocation packets filled with community and county information, per request. (Housing)(Marketing)
- Community Information for Events
Stuffed bags with historical site info, maps, and community information for give away at local events such as the Louisburg Tractor Show and Frontier Twirler Square Dancing Events. (Tourism)(Marketing)
- Volunteered and assisted in promoting Local Events
Assisted with City Events such as the Running the Rails 5K, and Served on the 2013 John Brown Jamboree Planning committee and met weekly with organizers for six months. (Tourism)(Marketing)
- Will attend Kansas Sampler Seminar August 1st
By attending this one day class in Chanute, our community can get its own page on Kansas Sampler's Get Rural Kansas Website, designed to promote rural Kansas communities. (Tourism)(Marketing)(Relationship Building)
- Attended Economic Development Meetings
Met with other committee members to discuss projects including revamping the City's website, revising and condensing our local brochures, how to attract new businesses to town, the Main Street Program, and the Northland Property Development. (Marketing)(Tourism)(New and Existing Business Retention)
- Worked with Partners in Education (PIE)
Provided information on our community, businesses, and activities to be included in welcome bags that are distributed to new families coming into our school district. (Marketing)(Relationship Building)

- Marketing
Shared information with businesses on marketing and advertising opportunities and promoted our town, restaurants, attractions and community as a whole to whomever will listen ☺
(Marketing)(Tourism)
- Worked to maintain the Chamber's visibility and accessibility
We try to be active in the community and available to people whenever they need it. My cell number is public and I am generally accessible after hours and on weekends. We also return phone calls and emails promptly(Relationship Building)

Other:

- Produced a weekly newsletter filled with business sales and specials, along with community events
- Put out a monthly newsletter focused on Chamber News and activities
- Submitted items to the City's new website community calendar
- Served as a community information resource and directory assistance
- Planned and attended Ribbon Cuttings for new businesses
- Rotary member- attended weekly meetings and periodic events
- Took a course offered through the Kansas City Convention and Visitor's Bureau to earn the CTA (Certified Tourism Ambassador) designation. This certification is renewed annually by doing continuing education and meeting all other requirements.
- Attended Public Safety Advisory Meetings
- Met with State Hospital Reps to discuss ways to strengthen the relationship between the hospital and our City. Provided community information and restaurant guide to be used during their new employee orientations.
- Attended and helped with the Miami County Elected Officials and Leadership Dinner
- Shared information on the new community garden
- Attended many business Anniversary and Retirement Celebrations and groundbreaking ceremonies within our community and county
- Provided Mayor Govea with a Business Proclamation for the month of June
- E-mailed detour maps and shared info with the community about the 8th Street Bridge closing.
- Drafted a letter of support for the Rotary Lake Project
- Served as a resource between volunteer organizations and event coordinators
- Assisted in the promotion of City events, made suggestions for new additions to the Jamboree and worked the event
- Provided the City with new resident packets
- Met regularly with local businesses to build and maintain relationships. Shared information with them about training opportunities, chamber involvement perks and other pertinent information.
- Was a point of contact for persons considering relocation, sent relocation packets upon request
- Attended Citizen's Advisory Board meetings at Osawatomie State Hospital
- Met regularly with county Economic Developer and assisted with projects and data collection
- Represented the community at Economic Development Functions within our city, county, region, and state.
- Maintained regular office hours and welcomed visitors to the museum when we were open. Remained accessible after hours and on weekends, as needed.

Summary:

The Board and I have worked hard this year to build the Chamber through activities, visibility, fiscal responsibility, and community involvement.

Our strong underlying belief is that when people work together, great things can happen. If it's good for city, then it's good for the businesses, which in turn is good for our schools. It's all related. Attitude often reflects leadership. When you get a group of individuals working together and doing the best they can, for the greater good, progress will come. If *we* believe in our community, so will others.

We'd like to express our appreciation to the City Council, City Manager, and Mayor Govea for your continued support and funding of this organization. We appreciate all you do for this community and enjoy working together to make it a nicer place for everyone.

Signed: _____
Shelagh Wright
Executive Director

Date: _____

Chamber Members 2013

* signifies the new members

4D Acres Inc.
Ace Pest Control*
Agler & Gaeddert
American Family Insurance, Cathy Leaver
American Red Cross
Associates in Family Care
Auten Pharmacy
Back Home Nursery
Beckman Motors
Boy Scouts of America
Bradley Air Conditioning and Heating
Bill and Pat Butler
Casey's on Main
Casey's on Sixth
CenturyLink
Chris's Café*
City of Osawatomie
Classic Cakes & More*
Classic Wood LLC
Coach Light Fashions
Community Senior Service Center
Country Vintage Inn
Debrick Truck Line*
Dennis E. Barden, DDS*
Donna and Viola's Shirts & Etc.
Eddy-Birchard Funeral Home
Electric Shop, Inc.
Elizabeth Layton Center*
Elliott Insurance
Eyecare Associates
First Option Bank
First Presbyterian Church
Friends of the Mentally Ill Foundation
Gerken Rent All*
Grand Loft*
Great Southern Bank
Greenbrier Rail Services
Hanes Florist
Wayne Harclerode
Heartland Propane
Ted & Vivian Hunter
JC's Retail Liquor Store
John Brown Foundation
Kansas Gas Service
Kansas Old Time Pickers & Fiddlers*
KCP&L
KOFO Radio
KWJP Radio
La Hacienda
Lang Chevrolet*
Landmark National Bank
Life Care Center
Maceks Auto Body*
Main Body Works
Main Street Liquor
Medallion Healthy Homes
Meridian Business Services*
Miami County Cancer Foundation
Miami County Economic Development
Miami County Historical and Genealogy Societies
Miami County Medical Center
Miami County Television
Miami County Trolley*
Miami Veterinary Clinic
Middle Creek Winery
Moon's Hometown Market
Navrat's Office Products
Osawatomie Alumni Association*
Osawatomie ELKS #921
Osawatomie Graphic
Osawatomie Pride
Osawatomie Public Library
Osawatomie Rehabilitation Clinic
Osawatomie Rotary Club
Osawatomie State Hospital
Oz Computers*
Paola Do It Best Hardware*
Penwell- Gabel Funeral Home and Crematory
Pizza Hut
Prime Media*
George & Marjorie Pretz
Read it Free/Pat's Signs
Rejuvenating Massage
Resource Center for Independent Living
Sonic*
Spencer Nicole's
State Farm Insurance- Marsha Adams
Norma Stephens
Summit Publications Inc
Ernest Swenson
Target Lawn Care
The UPS Store
Tri-Ko
USD #367 Sport & Fitness Zone*
Vintage Park
Web Hawkins
Woodland Hills Estates
Yang Master United Taekwondo Center*



STAFF AGENDA MEMORANDUM

DATE OF MEETING: July 25, 2013

AGENDA ITEM: 2012 Audit Presentation

PRESENTER: Neil Phillips of Jarred, Gilmore & Phillips, PA

ISSUE SUMMARY: Our auditor, Mr. Neil Phillips, will present the results of the 2012 audit. We will have Mr. Phillips present this information to you and he will respond to your questions.

The audit is required by state statute and is provided to the Kansas Department of Administration, Division of Accounts and Reports, for review and filing. Accounts and Reports serves as the state's official repository of municipal audit reports.

COUNCIL ACTION NEEDED: Review and discussion.

STAFF RECOMMENDATION TO COUNCIL: Acknowledge receipt and accept the City's 2012 audit from Jarred, Gilmore and Phillips.

CITY OF OSAWATOMIE, KANSAS

Financial Statement and
Independent Auditors' Report with
Supplemental Information

For the Year Ended December 31, 2012

CITY OF OSAWATOMIE, KANSAS

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Osawatomie, Kansas, a municipality, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Osawatomie, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Osawatomie, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Osawatomie, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

July 1, 2013
Chanute, Kansas

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2012
General Fund	\$ 30,824.04	\$ 2,210,456.54	\$ 2,129,895.90	\$ 111,384.68	\$ 65,561.80	\$ 176,946.48
Special Purpose Funds:						
Industrial	48,169.46	24,441.20	11,373.29	61,237.37	4,363.68	65,601.05
Library	91,625.55	29,857.87	5,729.90	115,753.52	-	115,753.52
Recreation	713.87	101,066.27	101,066.27	713.87	-	713.87
Recreation Employee Benefits	-	12,652.97	12,652.97	-	-	-
Employee Benefits	28,831.77	600,249.05	576,998.49	52,082.33	-	52,082.33
Special Parks and Recreation	12,692.43	308,323.39	229,943.00	91,072.82	6,041.87	97,114.69
Tourism	3,722.53	52,874.14	47,173.54	9,423.13	878.29	10,301.42
911	9,897.41	-	-	9,897.41	-	9,897.41
Street Improvement	4,662.26	185,962.15	91,352.76	99,271.65	1,239.34	100,510.99
Golf Course	3,328.34	256,193.68	254,718.19	4,803.83	4,459.14	9,262.97
Capital Improvements General	3,790.29	392,164.26	38,227.65	357,726.90	1,567.00	359,293.90
Public Safety Equipment	9,771.80	75.31	-	9,847.11	-	9,847.11
Capital Projects Fund:						
Library Project	0.01	-	-	0.01	-	0.01
Street Project	0.01	570,765.04	386,805.26	183,959.79	-	183,959.79
Bond and Interest Fund:						
General Obligation Bond and Interest	61,001.68	602,153.63	566,263.32	96,891.99	-	96,891.99
Business Funds:						
Electric Utility	216,890.62	4,082,962.75	3,856,390.17	443,463.20	188,558.67	632,021.87
Water Utility	43,575.36	851,783.05	719,265.65	176,092.76	16,907.17	192,999.93
Refuse Utility	4,725.30	374,915.56	373,388.92	6,251.94	30,141.94	36,393.88
Sewer Utility	361,440.35	748,972.29	774,860.84	335,551.80	24,945.14	360,496.94
Total Reporting Entity (Excluding Agency Funds)	\$ 935,663.08	\$ 11,405,869.15	\$ 10,176,106.12	\$ 2,165,426.11	\$ 344,664.04	\$ 2,510,090.15

The notes to the financial statement are
 an integral part of this statement.

Statement 1 (Continued)

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	2012
Total Cash to be accounted for:	\$ 2,510,090.15
Composition of Cash:	
Cash on Hand	\$ 640.00
Checking Accounts:	
Operating Account	86,974.29
Cash Flow Account	2,078,440.39
Petty Cash	2,000.00
Grant Account.....	0.01
CDBG Grant Account.....	4,831.08
ADSAP	6,911.00
Municipal Court	6,521.37
Police Forfeitures.....	57.29
Paypal Donations Account.....	95.65
Rural Fire Checking.....	762.88
Cafeteria 125 Checking.....	4,925.74
Investments:	
Kansas Municipal Investment Pool.....	0.42
Certificates of Deposit	424,324.52
Total Reporting Entity	2,616,484.64
Agency Funds Per Schedule 3	(106,394.49)
Total Reporting Entity (Excluding Agency Funds)	\$ 2,510,090.15

The notes to the financial statement are
an integral part of this statement.

CITY OF OSAWATOMIE, KANSAS

Notes to the Financial Statement
December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of the City of Osawatomie, Kansas have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City of Osawatomie, Kansas (the City) is a municipal corporation governed by an elected eight-member council. These financial statements present the City of Osawatomie, Kansas (the primary government).

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

The Osawatomie Housing Authority – The Osawatomie Housing Authority operates the City's housing projects. The Osawatomie Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. The Osawatomie Housing Authority's financial statements should be included with the City's financial statements. However, the statements are omitted in an apparent departure from accounting principles generally accepted in the United States of America. Separate financial statements are prepared and are available at the Osawatomie Housing Authority. The Osawatomie Housing Authority is considered a major component unit.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Osawatomie, Kansas, for the year of 2012:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as cash receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as cash receipts. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2012 the City amended the Employee Benefits Fund, General Obligation Bond and Interest Fund, Special Parks and Recreation Fund, Tourism Fund, and Recreation Employee Benefits Fund.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Capital Improvements General

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the City was in compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2012, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-2</u>	<u>Rating</u>
Kansas Investment Pool	\$ 0.42	\$ 0.42	\$ - -	S&P AAf/S1+

K.S.A 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main branch or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

3. DEPOSITS AND INVESTMENTS (Continued)

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2012, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2012.

Deposits: At year-end, the City's carrying amount of deposits was \$2,615,844.22 and the bank balance was \$2,705,357.38. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$281,475.34 was covered by FDIC insurance and \$2,423,882.04 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments to be adequately secured.

At December 31, 2012, the City has invested \$0.42 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligation that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities of up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT COMMITMENTS

Changes in long-term debt commitments for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid by Tax Levies:									
Series 2003A - Streets	3.75%-4.5%	9/1/2003	\$ 475,000.00	9/1/2018	\$ 265,000.00	\$ -	\$ (265,000.00)	\$ -	\$ 7,893.71
Series 2008B - Streets	4.1-5.5%	10/15/2008	2,435,000.00	9/1/2028	2,270,000.00	-	(75,000.00)	2,195,000.00	103,527.50
Paid by Utility Revenues:									
Series 2008A - Sewer	4.50%	10/28/2008	3,550,000.00	10/28/2048	3,450,000.00	-	(37,000.00)	3,413,000.00	155,250.00
Series 2012A - Refunding	2.00-4.70%	5/1/2012	2,810,000.00	9/1/2027	-	2,810,000.00	(170,000.00)	2,640,000.00	19,733.32
Revolving Loans									
Kansas Water Pollution Control									
1314-01 - Sewer	3.54%	8/30/1995	1,518,929.00	9/1/2016	455,168.60	-	(455,168.60)	-	10,778.52
1395-01 - Sewer	3.13%	6/10/1998	2,413,903.00	9/1/2019	1,058,419.41	-	(1,058,419.41)	-	22,387.74
Kansas Public Water Supply									
2128 - Water	4.21%	7/25/2001	901,479.00	2/1/2023	587,583.03	-	(587,583.03)	-	18,805.67
Capital Leases									
Golf Course Irrigation	3.25%	11/26/2006	195,525.75	10/1/2021	146,054.11	-	(9,192.62)	136,861.49	8,097.70
Golf Carts	4.49%	5/19/2010	49,910.00	5/19/2012	10,770.02	-	(10,770.02)	-	127.88
Total Long-Term Debt Commitments					<u>\$ 8,242,995.17</u>	<u>\$ 2,810,000.00</u>	<u>\$ (2,668,133.68)</u>	<u>\$ 8,384,861.49</u>	<u>\$ 346,602.04</u>

4. LONG-TERM DEBT COMMITMENTS (Continued)

Current maturities of long-term debt commitments and interest for the next five years and in five year increments through maturity is as follows:

Issue	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2049	Total
Principal													
General Obligation Bonds													
Paid by Tax Levies:													
Series 2008B	\$ 75,000.00	\$ 80,000.00	\$ 75,000.00	\$ 80,000.00	\$ 85,000.00	\$ 685,000.00	\$ 910,000.00	\$ 205,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,195,000.00
Paid by Utility Revenues:													
Series 2008A	39,000.00	42,000.00	43,000.00	45,000.00	48,000.00	271,000.00	338,000.00	418,000.00	522,000.00	650,000.00	812,000.00	185,000.00	3,413,000.00
Series 2012A	330,000.00	335,000.00	350,000.00	355,000.00	260,000.00	780,000.00	230,000.00	-	-	-	-	-	2,640,000.00
Capital Leases													
Golf Course Irrigation	16,995.80	13,340.58	13,780.17	14,225.87	14,703.01	63,816.06	-	-	-	-	-	-	136,861.49
Total Principal Payments	460,995.80	470,340.58	481,780.17	494,225.87	407,703.01	1,799,816.06	1,478,000.00	623,000.00	522,000.00	650,000.00	812,000.00	185,000.00	8,384,861.49
Interest													
General Obligation Bonds													
Paid by Tax Levies:													
Series 2008B	99,402.50	95,465.00	92,265.00	87,515.00	83,515.00	347,705.00	177,315.00	9,635.00	-	-	-	-	992,817.50
Paid by Utility Revenues:													
Series 2008A	153,585.00	151,830.00	149,940.00	148,005.00	145,980.00	695,835.00	629,100.00	546,030.00	443,160.00	314,685.00	154,530.00	8,325.00	3,541,005.00
Series 2012A	55,800.00	49,200.00	42,500.00	35,500.00	28,400.00	74,412.50	19,500.00	-	-	-	-	-	305,312.50
Capital Leases													
Golf Course Irrigation	4,375.31	3,949.74	3,510.15	3,064.45	2,587.31	5,345.22	-	-	-	-	-	-	22,832.18
Total Interest Payments	313,162.81	300,444.74	288,215.15	274,084.45	260,482.31	1,123,297.72	825,915.00	555,665.00	443,160.00	314,685.00	154,530.00	8,325.00	4,861,967.18
Total Principal and Interest	\$ 774,158.61	\$ 770,785.32	\$ 769,995.32	\$ 768,310.32	\$ 668,185.32	\$2,923,113.78	\$2,303,915.00	\$1,178,665.00	\$ 965,160.00	\$ 964,685.00	\$ 966,530.00	\$ 193,325.00	\$13,246,828.67

5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance the acquisition of a Golf Course Irrigation System. Payments are made yearly, including interest at approximately 3.25%. Final maturity of the lease is October 1, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2013	\$ 21,371.11
2014	17,290.32
2015	17,290.32
2016	17,290.32
2017	17,290.32
2018-2021	<u>69,161.28</u>
	196,927.20
Less imputed interest	<u>(22,832.18)</u>
Net Present Value of Minimum Lease Payments	136,861.49
Less: Current Maturities	<u>(16,995.80)</u>
Long-Term Capital Lease Obligations	<u>\$ 119,865.69</u>

6. OPERATING LEASES

As of December 31, 2012 the City has entered into a number of operating leases for equipment. Rent expense for the year ended December 31, 2012, was \$6,765.64. Under the current lease agreements, the future minimum rental payments are as follows:

2013	\$ 5,674.80
2014	3,362.80
2015	2,206.80
2016	1,655.10

7. DEFINED BENEFIT PENSION PLAN

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS). KPERS is part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

8. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/12</u>	<u>ESTIMATED COMPLETION</u>
Street Project	\$ 1,702,700.00	\$ 1,052,743.50	Complete

9. COMPENSATED ABSENCES

All full-time employees of the City are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

Years Continuous Employment:	Days Granted per Year:	Maximum Days Accrued:
Less than 5 years	12 Days	20 Days
After 5 but less than 10	15 Days	25 Days
After 10 but less than 15	18 Days	30 Days
More than 15 years	21 Days	30 Days

No vacation time may be taken by an employee until they have been in the service of the City continuously for a period of six months.

In the event of termination, an employee will be compensated for unused vacation leave, provided they have been in the service of the City for at least six full months.

Sick leave accrues to all full-time employees at the rate of 8 hours per month to a maximum of 960 hours. All employees shall receive their sick leave credit on the last payroll of the month. Employees who terminate by other than retirement will not be paid for accumulated sick leave. Upon retirement 30 days of remaining sick leave will be paid at their hourly rate, provided the employee has accrued 960 hours and provided one year notice to the City of their intent to retire.

The City determines a liability for compensated absences and compensatory time when the following conditions are met:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the City has estimated a liability for vacation pay and compensatory time, which has been earned, but not taken by City employees. The liability for compensated absences and compensatory time was \$275,320.27. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

10. OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, except as disclosed below, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Early Retirement Incentive: The City offered an early retirement incentive program to certain eligible employees. The early retirement incentive was offered in 2011 and accepted in 2012 to reduce expenditures for 2012 and 2013. The original goal for the program was three retirees, reducing expenditures by an estimated \$100,000 for 2012 and \$200,000 for 2013. The incentive was offered to all retirement eligible employees for a limited period in late 2011. As of December 31, 2012, only two employees accepted the incentive and both were altered slightly from the original offer to match individual circumstances. One position was provided 3 years of single health insurance provided with 100% of the premium covered by the City. Another position covered the employee and spouse at 70%, with some provisions for coverage of the spouse until age 65.

11. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

12. CONCENTRATION OF RISK

The City provides water to two rural water districts. During 2012, sales to Rural Water District No. 1 accounted for 12.20% of the water sold and sales to Rural Water District No. 3 accounted for 27.70% of the water sold. Risk of accounting loss exists from the possibility that a customer would no longer purchase water from the City. Impact of potential risk cannot be determined.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Electric Utility	General	K.S.A. 12-825d	\$ 388,200.00
Sewer Utility	General	K.S.A. 12-825d	116,400.00
Water Utility	General	K.S.A. 12-825d	115,400.00
Library	General	K.S.A. 79-2934	962.59
Recreation Fund	Special Parks and Recreation	K.S.A. 79-2958	101,066.27
Recreation Employee Benefits	Employee Benefits	K.S.A. 12-16,102	12,652.97
Electric Utility	Employee Benefits	K.S.A. 12-16,102	70,268.00
Sewer Utility	Employee Benefits	K.S.A. 12-16,102	6,837.00
Water Utility	Employee Benefits	K.S.A. 12-16,102	10,478.00
Electric Utility	Special Parks and Recreation	K.S.A. 12-825d	90,000.00
Electric Utility	Tourism	K.S.A. 12-825d	12,000.00
Electric Utility	Golf Course	K.S.A. 12-825d	45,000.00
Electric Utility	Capital Improvements General	K.S.A. 12-825d	380,000.00
Sewer Utility	General Obligation Bond and Interest	K.S.A. 13-1270	310,000.00
Water Utility	General Obligation Bond and Interest	K.S.A. 13-1270	27,235.00

14. SUBSEQUENT EVENTS

There were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

CITY OF OSAWATOMIE, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 2,291,543.00	\$ 6,647.84	\$ 2,298,190.84	\$ 2,129,895.90	\$ (168,294.94)
Special Purpose Funds:					
Industrial	12,000.00	-	12,000.00	11,373.29	(626.71)
Library	109,551.00	-	109,551.00	5,729.90	(103,821.10)
Recreation	174,829.00	-	174,829.00	101,066.27	(73,762.73)
Recreation Employee Benefits	13,500.00	-	13,500.00	12,652.97	(847.03)
Employee Benefits	610,000.00	-	610,000.00	576,998.49	(33,001.51)
Special Parks and Recreation	265,000.00	-	265,000.00	229,943.00	(35,057.00)
Tourism	48,000.00	-	48,000.00	47,173.54	(826.46)
'911	9,897.00	-	9,897.00	-	(9,897.00)
Street Improvement	120,500.00	-	120,500.00	91,352.76	(29,147.24)
Golf Course	282,892.00	-	282,892.00	254,718.19	(28,173.81)
Public Safety Equipment	9,520.00	-	9,520.00	-	(9,520.00)
Bond and Interest Fund:					
General Obligation Bond and Interest	565,000.00	5,000.00	570,000.00	566,263.32	(3,736.68)
Business Funds:					
Electric Utility	3,765,012.00	328,665.90	4,093,677.90	3,856,390.17	(237,287.73)
Water Utility	832,025.00	-	832,025.00	719,265.65	(112,759.35)
Refuse Utility	376,700.00	-	376,700.00	373,388.92	(3,311.08)
Sewer Utility	837,988.00	-	837,988.00	774,860.84	(63,127.16)

CITY OF OSAWATOMIE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 432,232.74	\$ 477,202.70	\$ 514,514.00	\$ (37,311.30)
Delinquent Tax	17,885.95	23,240.86	18,000.00	5,240.86
Motor Vehicle Tax	50,359.77	45,790.08	42,013.00	3,777.08
Recreational Vehicle Tax	730.63	696.20	708.00	(11.80)
16/20M Vehicle Tax	-	273.37	294.00	(20.63)
Special Assessments	6,000.00	1,050.00	-	1,050.00
Sales Tax	625,011.16	639,726.26	665,000.00	(25,273.74)
Franchise Taxes	156,721.41	125,528.91	250,000.00	(124,471.09)
Intergovernmental				
Local Alcoholic Liquor Tax	3,629.94	3,573.02	5,458.00	(1,884.98)
Grant Proceeds	10,494.50	9,453.83	-	9,453.83
Licenses and Permits				
Business Licenses, Permits & Fees	30,257.17	22,545.56	44,500.00	(21,954.44)
Non-Business Licenses, Permits & Fees	6,297.00	4,470.50	5,500.00	(1,029.50)
Charges for Services				
Sale of Cemetery Lots	5,340.00	14,435.00	5,000.00	9,435.00
Cemetery Charges	35,625.00	24,395.00	20,000.00	4,395.00
Auditorium Rent	3,445.00	3,340.00	3,000.00	340.00
Memorial Hall Rent	4,650.00	4,085.00	5,000.00	(915.00)
Swimming Pool Fees	4,339.65	-	4,000.00	(4,000.00)
Animal Control	2,426.00	8,876.00	3,000.00	5,876.00
Fines, Forfeitures and Penalties				
Fines	101,607.89	130,322.54	125,000.00	5,322.54
Use of Money and Property				
Interest Income	22,095.48	22,655.52	32,000.00	(9,344.48)
Sale of Equipment and Property	1,750.00	6,025.00	-	6,025.00
Other Revenues				
Miscellaneous	7,221.81	13,824.03	35,000.00	(21,175.97)
John Brown Cabin	896.83	1,336.73	2,000.00	(663.27)
Reimbursed Expense	40,394.05	6,647.84	5,000.00	1,647.84
Operating Transfers from:				
Electric Utility Fund	743,800.00	388,200.00	363,800.00	24,400.00
Sewer Utility Fund	77,900.00	116,400.00	77,900.00	38,500.00

**CITY OF OSAWATOMIE, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts (Continued)				
Operating Transfers from (Continued):				
Water Utility Fund	\$ -	\$ 115,400.00	\$ 77,400.00	\$ 38,000.00
Library Fund	2,810.72	962.59	-	962.59
Total Receipts	2,393,922.70	2,210,456.54	\$ 2,304,087.00	\$ (93,630.46)
Expenditures				
General Administration				
Personal Services	400,496.66	418,934.05	403,325.00	15,609.05
Contractual Services	88,456.93	92,203.82	92,000.00	203.82
Commodities	14,781.80	15,673.93	9,750.00	5,923.93
Capital Outlay	4,070.42	7,338.01	-	7,338.01
Other Expenses	20,278.00	20,467.50	18,800.00	1,667.50
Sports Complex				
Personal Services	40,377.91	-	43,840.00	(43,840.00)
Contractual Services	20,378.79	-	21,000.00	(21,000.00)
Commodities	18,202.39	-	14,100.00	(14,100.00)
Capital Outlay	2,830.00	-	-	-
Police and Fire				
Personal Services	784,082.62	739,350.43	814,175.00	(74,824.57)
Contractual Services	78,974.18	75,672.35	74,050.00	1,622.35
Commodities	64,280.89	58,749.49	64,500.00	(5,750.51)
Capital Outlay	7,036.70	2,266.79	-	2,266.79
John Brown Cabin				
Personal Services	25,953.85	26,130.23	26,900.00	(769.77)
Contractual Services	14,624.00	12,464.39	16,600.00	(4,135.61)
Commodities	928.72	733.19	1,250.00	(516.81)
Streets and Alleys				
Personal Services	246,754.69	195,541.96	215,000.00	(19,458.04)
Contractual Services	19,849.27	31,194.11	23,450.00	7,744.11
Commodities	17,833.06	8,858.77	22,600.00	(13,741.23)
Swimming Pool				
Personal Services	23,431.49	688.00	22,000.00	(21,312.00)
Contractual Services	9,599.57	25,919.67	8,600.00	17,319.67
Commodities	5,922.77	1,167.56	7,000.00	(5,832.44)
Capital Outlay	-	10,230.36	-	10,230.36

CITY OF OSAWATOMIE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Cemeteries				
Personal Services	\$ 77,441.59	\$ 83,555.14	\$ 77,289.00	\$ 6,266.14
Contractual Services	28,758.40	29,280.03	31,400.00	(2,119.97)
Commodities	11,128.50	6,690.62	8,550.00	(1,859.38)
Capital Outlay	-	1,523.36	-	1,523.36
Lakes and Parks				
Personal Services	-	-	2,500.00	(2,500.00)
Contractual Services	2,219.79	153.33	2,700.00	(2,546.67)
Commodities	5,890.16	33.00	12,250.00	(12,217.00)
Municipal Court Services				
Personal Services	19,209.71	19,678.95	19,734.00	(55.05)
Contractual Services	101,246.09	103,044.54	81,750.00	21,294.54
Commodities	200.32	852.33	300.00	552.33
Levees and Stormwater				
Contractual Services	119,982.56	26,332.68	25,250.00	1,082.68
Commodities	1,192.28	1,843.00	1,750.00	93.00
Library				
Personal Services	76,133.70	77,330.15	79,630.00	(2,299.85)
Contractual Services	9,807.51	11,607.69	15,450.00	(3,842.31)
Commodities	25,484.42	24,386.47	34,050.00	(9,663.53)
Capital Outlay	986.87	-	-	-
Total Certified Budget			2,291,543.00	(161,647.10)
Adjustments for Qualifying Budget Credits			6,647.84	(6,647.84)
Total Expenditures	2,388,826.61	2,129,895.90	\$ 2,298,190.84	\$ (168,294.94)
Receipts Over(Under) Expenditures	5,096.09	80,560.64		
Unencumbered Cash, Beginning	25,727.95	30,824.04		
Unencumbered Cash, Ending	\$ 30,824.04	\$ 111,384.68		

CITY OF OSAWATOMIE, KANSAS
INDUSTRIAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 5.40	\$ (5.54)	\$ -	\$ (5.54)
Delinquent Tax	156.91	131.74	-	131.74
Motor Vehicle Tax	178.77	-	-	-
Recreational Vehicle Tax	1.31	-	-	-
Use of Money and Property				
Rental Income	18,184.00	24,315.00	16,000.00	8,315.00
Total Receipts	18,526.39	24,441.20	\$ 16,000.00	\$ 8,441.20
Expenditures				
General Government				
Contractual Services	14,091.50	11,373.29	\$ 10,500.00	\$ 873.29
Commodities	1,804.94	-	1,500.00	(1,500.00)
Total Expenditures	15,896.44	11,373.29	\$ 12,000.00	\$ (626.71)
Receipts Over(Under) Expenditures	2,629.95	13,067.91		
Unencumbered Cash, Beginning	45,539.51	48,169.46		
Unencumbered Cash, Ending	<u>\$ 48,169.46</u>	<u>\$ 61,237.37</u>		

CITY OF OSAWATOMIE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 51.99	\$ (37.16)	\$ -	\$ (37.16)
Delinquent Tax	1,197.85	999.75	-	999.75
Motor Vehicle Tax	1,549.51	-	-	-
Recreational Vehicle Tax	11.37	-	-	-
Intergovernmental				
Grant Proceeds	8,262.50	11,596.25	-	11,596.25
Use of Money and Property				
Interest Income	864.28	409.54	-	409.54
Other Revenues				
Donations	9,698.97	16,773.08	-	16,773.08
Reimbursed Expense	-	116.41	-	116.41
Total Receipts	<u>21,636.47</u>	<u>29,857.87</u>	<u>\$ -</u>	<u>\$ 29,857.87</u>
Expenditures				
Culture and Recreation				
Contractual Services	16,730.36	1,767.64	\$ 109,551.00	\$ (107,783.36)
Commodities	-	2,999.67	-	2,999.67
Operating Transfers to:				
General Fund	2,810.72	962.59	-	962.59
Library Project Fund	<u>20,019.90</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>39,560.98</u>	<u>5,729.90</u>	<u>\$ 109,551.00</u>	<u>\$ (103,821.10)</u>
Receipts Over(Under) Expenditures	(17,924.51)	24,127.97		
Unencumbered Cash, Beginning	<u>109,550.06</u>	<u>91,625.55</u>		
Unencumbered Cash, Ending	<u>\$ 91,625.55</u>	<u>\$ 115,753.52</u>		

CITY OF OSAWATOMIE, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 89,447.71	\$ 87,266.14	\$ 92,124.00	\$ (4,857.86)
Delinquent Tax	3,394.96	4,501.08	2,500.00	2,001.08
Motor Vehicle Tax	9,144.36	9,109.65	8,702.00	407.65
Recreational Vehicle Tax	130.68	141.27	147.00	(5.73)
16/20M Vehicle Tax	-	48.13	61.00	(12.87)
Other Revenues				
Reimbursed Expense	40,733.72	-	70,000.00	(70,000.00)
Total Receipts	142,851.43	101,066.27	\$ 173,534.00	\$ (72,467.73)
Expenditures				
General Government				
Personal Services	40,462.79	-	\$ 80,705.00	\$ (80,705.00)
Contractual Services	-	-	2,000.00	(2,000.00)
Culture and Recreation				
Recreation Appropriations	80,117.71	-	92,124.00	(92,124.00)
Operating Transfers to:				
Speical Parks and Recreation	-	101,066.27	-	101,066.27
Electric Utility Fund	22,000.00	-	-	-
Total Expenditures	142,580.50	101,066.27	\$ 174,829.00	\$ (73,762.73)
Receipts Over(Under) Expenditures	270.93	-		
Unencumbered Cash, Beginning	442.94	713.87		
Unencumbered Cash, Ending	<u>\$ 713.87</u>	<u>\$ 713.87</u>		

CITY OF OSAWATOMIE, KANSAS
RECREATION EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 11,181.27	\$ 10,930.15	\$ 11,515.00	\$ (584.85)
Delinquent Tax	424.01	560.50	711.00	(150.50)
Motor Vehicle Tax	1,142.89	1,138.65	1,257.00	(118.35)
Recreational Vehicle Tax	16.33	17.65	17.00	0.65
16/20M Vehicle Tax	-	6.02	-	6.02
Total Receipts	<u>12,764.50</u>	<u>12,652.97</u>	<u>\$ 13,500.00</u>	<u>\$ (847.03)</u>
Expenditures				
Culture and Recreation				
Recreation Appropriations	12,764.50	-	\$ -	\$ -
Operating Transfer to Employee Benefits Fund	-	12,652.97	13,500.00	(847.03)
Total Expenditures	<u>12,764.50</u>	<u>12,652.97</u>	<u>\$ 13,500.00</u>	<u>\$ (847.03)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF OSAWATOMIE, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 467,468.20	\$ 424,863.38	\$ 458,346.00	\$ (33,482.62)
Delinquent Tax	16,610.66	22,488.54	16,000.00	6,488.54
Motor Vehicle Tax	45,616.85	47,281.19	45,449.00	1,832.19
Recreational Vehicle Tax	657.50	735.63	767.00	(31.37)
16/20M Vehicle Tax	-	244.34	319.00	(74.66)
Other Revenues				
Reimbursed Expense	-	4,400.00	-	4,400.00
Operating Transfers from:				
Electric Utility Fund	45,000.00	70,268.00	-	70,268.00
Sewer Utility Fund	-	6,837.00	-	6,837.00
Water Utility Fund	-	10,478.00	-	10,478.00
Recreation Fund	-	12,652.97	-	12,652.97
Total Receipts	575,353.21	600,249.05	\$ 520,881.00	\$ 79,368.05
Expenditures				
General Government				
Personal Services	547,176.27	576,306.21	\$ 603,244.00	\$ (26,937.79)
Contractual Services	345.17	692.28	6,756.00	(6,063.72)
Total Expenditures	547,521.44	576,998.49	\$ 610,000.00	\$ (33,001.51)
Receipts Over(Under) Expenditures	27,831.77	23,250.56		
Unencumbered Cash, Beginning	1,000.00	28,831.77		
Unencumbered Cash, Ending	<u>\$ 28,831.77</u>	<u>\$ 52,082.33</u>		

CITY OF OSAWATOMIE, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Local Alcoholic Liquor Tax	\$ 3,629.92	\$ 3,573.00	\$ 2,580.00	\$ 993.00
Charges for Services				
Registration Fees	-	44,647.33	37,810.00	6,837.33
Concessions	-	16,959.97	16,244.00	715.97
Sponsorship Income	-	-	2,606.00	(2,606.00)
Other Revenues				
Donations	-	75.00	-	75.00
Miscellaneous	-	50,848.19	51,878.00	(1,029.81)
Reimbursed Expense	-	1,153.63	-	1,153.63
Operating Transfers from:				
Special Parks and Recreation	-	101,066.27	101,176.00	(109.73)
Electric Utility Fund	-	90,000.00	90,000.00	-
Total Receipts	<u>3,629.92</u>	<u>308,323.39</u>	<u>\$ 302,294.00</u>	<u>\$ 6,029.39</u>
Expenditures				
Culture and Recreation				
Facilities				
Personal Services	-	57,525.55	\$ 57,688.00	\$ (162.45)
Contractual Services	-	29,941.15	32,506.00	(2,564.85)
Commodities	-	21,609.90	25,603.00	(3,993.10)
Capital Outlay	-	9,999.00	15,683.00	(5,684.00)
Recreation Programs				
Personal Services	-	43,079.53	42,833.00	246.53
Contractual Services	141.90	37,824.88	40,710.00	(2,885.12)
Commodities	91.50	29,962.99	28,777.00	1,185.99
Capital Outlay	-	-	21,200.00	(21,200.00)
Total Expenditures	<u>233.40</u>	<u>229,943.00</u>	<u>\$ 265,000.00</u>	<u>\$ (35,057.00)</u>
Receipts Over(Under) Expenditures	3,396.52	78,380.39		
Unencumbered Cash, Beginning	<u>9,295.91</u>	<u>12,692.43</u>		
Unencumbered Cash, Ending	<u>\$ 12,692.43</u>	<u>\$ 91,072.82</u>		

CITY OF OSAWATOMIE, KANSAS
TOURISM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Transient Guest Tax	\$ 4,509.64	\$ 7,102.23	\$ 7,102.00	\$ 0.23
Charges for Services				
Rental Income	250.00	313.10	313.00	0.10
Sponsorship Income	-	12,200.00	12,200.00	-
Other Revenues				
Donations	10,204.96	21,033.81	17,676.00	3,357.81
Reimbursed Expense	63.18	225.00	225.00	-
Operating Transfers from				
Electric Utility Fund	-	12,000.00	12,000.00	-
Total Receipts	<u>15,027.78</u>	<u>52,874.14</u>	<u>\$ 49,516.00</u>	<u>\$ 3,358.14</u>
Expenditures				
General Government				
Contractual Services	11,923.17	35,211.37	\$ 31,302.00	\$ 3,909.37
Commodities	3,385.77	9,781.14	15,765.00	(5,983.86)
Other Expenses	<u>2,221.56</u>	<u>2,181.03</u>	<u>933.00</u>	<u>1,248.03</u>
Total Expenditures	<u>17,530.50</u>	<u>47,173.54</u>	<u>\$ 48,000.00</u>	<u>\$ (826.46)</u>
Receipts Over(Under) Expenditures	(2,502.72)	5,700.60		
Unencumbered Cash, Beginning	<u>6,225.25</u>	<u>3,722.53</u>		
Unencumbered Cash, Ending	<u>\$ 3,722.53</u>	<u>\$ 9,423.13</u>		

CITY OF OSAWATOMIE, KANSAS
911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Emergency Telephone Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
General Government				
Contractual Services	-	-	\$ 9,897.00	\$ (9,897.00)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 9,897.00</u>	<u>\$ (9,897.00)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>9,897.41</u>	<u>9,897.41</u>		
Unencumbered Cash, Ending	<u>\$ 9,897.41</u>	<u>\$ 9,897.41</u>		

CITY OF OSAWATOMIE, KANSAS
STREET IMPROVEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Motor Fuel Tax	\$ 117,273.42	\$ 115,075.99	\$ 122,450.00	\$ (7,374.01)
Intergovernmental				
County Connecting Links	5,100.00	5,100.00	5,100.00	-
Other Revenues				
Reimbursed Expense	-	65,786.16	-	65,786.16
Operating Transfers from				
Electric Utility Fund	17,000.00	-	-	-
Total Receipts	139,373.42	185,962.15	\$ 127,550.00	\$ 58,412.15
Expenditures				
General Government				
Personal Services	-	-	\$ 40,000.00	\$ (40,000.00)
Contractual Services	46,017.30	8,134.15	19,750.00	(11,615.85)
Commodities	72,187.86	83,218.61	60,750.00	22,468.61
Capital Outlay	17,506.00	-	-	-
Total Expenditures	135,711.16	91,352.76	\$ 120,500.00	\$ (29,147.24)
Receipts Over(Under) Expenditures	3,662.26	94,609.39		
Unencumbered Cash, Beginning	1,000.00	4,662.26		
Unencumbered Cash, Ending	<u>\$ 4,662.26</u>	<u>\$ 99,271.65</u>		

CITY OF OSAWATOMIE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Golf Course Sheds	\$ 3,970.00	\$ 3,327.50	\$ 3,730.00	\$ (402.50)
Membership Fees	83,137.85	70,046.25	83,000.00	(12,953.75)
Green Fees	54,093.01	53,692.03	61,000.00	(7,307.97)
Golf Cart Fees	29,250.34	17,740.75	35,000.00	(17,259.25)
Sales Tax	-	-	-	-
Driving Range	3,560.00	3,440.50	6,000.00	(2,559.50)
Concessions	37,558.42	39,338.07	41,000.00	(1,661.93)
Other Fees	3,188.50	2,420.00	3,500.00	(1,080.00)
Other Revenues				
Miscellaneous	2,683.61	9,679.65	2,600.00	7,079.65
Reimbursed Expense	-	11,508.93	-	11,508.93
Operating Transfers from				
Electric Utility Fund	65,000.00	45,000.00	45,000.00	-
Total Receipts	282,441.73	256,193.68	\$ 280,830.00	\$ (24,636.32)
Expenditures				
Culture and Recreation				
Personal Services	140,264.04	120,679.95	\$ 151,558.00	\$ (30,878.05)
Contractual Services	29,274.68	29,904.87	39,000.00	(9,095.13)
Commodities	60,892.87	75,945.15	61,750.00	14,195.15
Capital Outlay	2,817.41	-	-	-
Debt Service				
Principal	35,527.22	19,962.64	19,595.00	367.64
Interest	10,304.48	8,225.58	10,989.00	(2,763.42)
Total Expenditures	279,080.70	254,718.19	\$ 282,892.00	\$ (28,173.81)
Receipts Over(Under) Expenditures	3,361.03	1,475.49		
Unencumbered Cash, Beginning	(32.69)	3,328.34		
Unencumbered Cash, Ending	<u>\$ 3,328.34</u>	<u>\$ 4,803.83</u>		

CITY OF OSAWATOMIE, KANSAS
CAPITAL IMPROVEMENTS GENERAL FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Reimbursed Expense	\$ -	\$ 12,164.26
Operating Transfers from Electric Utility Fund	27,500.00	380,000.00
Total Receipts	27,500.00	392,164.26
Expenditures		
Capital Projects		
Contractual Services	12,164.26	7,309.50
Commodities	-	4,060.00
Capital Outlay	12,620.00	26,858.15
Total Expenditures	24,784.26	38,227.65
Receipts Over(Under) Expenditures	2,715.74	353,936.61
Unencumbered Cash, Beginning	1,074.55	3,790.29
Unencumbered Cash, Ending	<u>\$ 3,790.29</u>	<u>\$ 357,726.90</u>

CITY OF OSAWATOMIE, KANSAS
PUBLIC SAFETY EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 5.60	\$ (1.87)	\$ -	\$ (1.87)
Delinquent Tax	86.37	77.18	-	77.18
Motor Vehicle Tax	158.62	-	-	-
Recreational Vehicle Tax	1.16	-	-	-
Total Receipts	<u>251.75</u>	<u>75.31</u>	<u>\$ -</u>	<u>\$ 75.31</u>
Expenditures				
General Government				
Capital Outlay	-	-	\$ 9,520.00	\$ (9,520.00)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 9,520.00</u>	<u>\$ (9,520.00)</u>
Receipts Over(Under) Expenditures	251.75	75.31		
Unencumbered Cash, Beginning	<u>9,520.05</u>	<u>9,771.80</u>		
Unencumbered Cash, Ending	<u>\$ 9,771.80</u>	<u>\$ 9,847.11</u>		

CITY OF OSAWATOMIE, KANSAS
LIBRARY PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant Proceeds	\$ 50,432.00	\$ -
Operating Transfers from Library Fund	20,019.90	-
Total Receipts	70,451.90	-
Expenditures		
General Government		
Capital Outlay	71,632.03	-
Total Expenditures	71,632.03	-
Receipts Over(Under) Expenditures	(1,180.13)	-
Unencumbered Cash, Beginning	1,180.14	0.01
Unencumbered Cash, Ending	<u>\$ 0.01</u>	<u>\$ 0.01</u>

CITY OF OSAWATOMIE, KANSAS
STREET PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant Proceeds	\$ 496,945.00	\$ 3,055.00
Use of Money and Property		
Interest Income	-	1,151.12
Bond Proceeds	-	566,558.92
Operating Transfers from		
Electric Utility Fund	452,131.76	-
Total Receipts	949,076.76	570,765.04
Expenditures		
General Government		
Capital Outlay	949,076.76	386,805.26
Total Expenditures	949,076.76	386,805.26
Receipts Over(Under) Expenditures	-	183,959.78
Unencumbered Cash, Beginning	0.01	0.01
Unencumbered Cash, Ending	\$ 0.01	\$ 183,959.79

CITY OF OSAWATOMIE, KANSAS
GENERAL OBLIGATION BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 190,697.74	\$ 233,616.55	\$ 251,791.00	\$ (18,174.45)
Delinquent Tax	5,109.75	8,015.95	5,500.00	2,515.95
Motor Vehicle Tax	13,506.64	17,927.99	18,549.00	(621.01)
Recreational Vehicle Tax	189.68	289.57	313.00	(23.43)
16/20M Vehicle Tax	-	68.57	130.00	(61.43)
Other Revenues				
Reimbursed Expense	-	5,000.00	-	5,000.00
Operating Transfers from:				
Sewer Utility Fund	200,000.00	310,000.00	200,000.00	110,000.00
Water Utility Fund	-	27,235.00	-	27,235.00
Total Receipts	409,503.81	602,153.63	\$ 476,283.00	\$ 125,870.63
Expenditures				
Debt Service				
Bond Principal	136,000.00	282,000.00	\$ 282,000.00	\$ -
Bond Interest	276,877.50	284,263.32	283,000.00	1,263.32
Total Certified Budget			565,000.00	1,263.32
Adjustments for Qualifying				
Budget Credits			5,000.00	(5,000.00)
Total Expenditures	412,877.50	566,263.32	\$ 570,000.00	\$ (3,736.68)
Receipts Over(Under) Expenditures	(3,373.69)	35,890.31		
Unencumbered Cash, Beginning	64,375.37	61,001.68		
Unencumbered Cash, Ending	<u>\$ 61,001.68</u>	<u>\$ 96,891.99</u>		

CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Utility Revenue	\$ 3,612,738.42	\$ 3,476,986.95	\$ 3,450,000.00	\$ 26,986.95
Sales Tax	113,888.46	109,636.04	100,000.00	9,636.04
Utility Deposits	53,450.00	58,500.00	50,000.00	8,500.00
Late Fees	85,485.46	84,682.79	80,000.00	4,682.79
Other Charges	7,945.00	5,255.00	-	5,255.00
Use of Money and Property				
Interest Income	2,528.09	1,512.00	3,000.00	(1,488.00)
Sale of Property and Materials	2,600.00	9,079.40	-	9,079.40
Other Revenues				
Miscellaneous	46,241.17	8,644.67	18,250.00	(9,605.33)
Reimbursed Expense	1,346.95	328,665.90	-	328,665.90
Operating Transfers from Recreation Fund				
	22,000.00	-	-	-
Total Receipts	<u>3,948,223.55</u>	<u>4,082,962.75</u>	<u>\$ 3,701,250.00</u>	<u>\$ 381,712.75</u>
Expenditures				
Administration				
Personal Services	2,199.00	-	\$ 2,500.00	\$ (2,500.00)
Contractual Services	49,488.96	39,680.12	72,500.00	(32,819.88)
Commodities	10,838.75	1,404.20	4,750.00	(3,345.80)
Capital Outlay	10,843.38	3,468.00	-	3,468.00
Other Expenses	199,436.07	203,008.54	361,500.00	(158,491.46)
Electric Production				
Personal Services	120,066.20	138,731.96	120,256.00	18,475.96
Contractual Services	2,181,093.11	2,015,946.71	2,122,500.00	(106,553.29)
Commodities	12,053.00	7,551.05	52,500.00	(44,948.95)
Electric Distribution				
Personal Services	269,712.34	277,214.69	308,306.00	(31,091.31)
Contractual Services	65,363.62	49,712.15	75,000.00	(25,287.85)
Commodities	107,868.58	75,872.54	81,400.00	(5,527.46)
Capital Outlay	204,332.69	58,332.21	55,000.00	3,332.21

CITY OF OSAWATOMIE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
General Fund	\$ 743,800.00	\$ 388,200.00	\$ 363,800.00	\$ 24,400.00
Golf Course Fund	65,000.00	45,000.00	45,000.00	-
Special Parks and Recreation Fund	-	90,000.00	-	90,000.00
Street Improvement Fund	17,000.00	-	-	-
Street Project Fund	452,131.76	-	-	-
Employee Benefits Fund	45,000.00	70,268.00	-	70,268.00
Tourism Fund	-	12,000.00	-	12,000.00
Capital Improvements Fund	27,500.00	380,000.00	100,000.00	280,000.00
Total Certified Budget			3,765,012.00	91,378.17
Adjustments for Qualifying Budget Credits			328,665.90	(328,665.90)
Total Expenditures	4,583,727.46	3,856,390.17	\$ 4,093,677.90	\$ (237,287.73)
Receipts Over(Under) Expenditures	(635,503.91)	226,572.58		
Unencumbered Cash, Beginning	852,394.53	216,890.62		
Unencumbered Cash, Ending	\$ 216,890.62	\$ 443,463.20		

CITY OF OSAWATOMIE, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Utility Revenues	\$ 759,432.35	\$ 825,928.97	\$ 789,000.00	\$ 36,928.97
Other Charges	3,286.38	4,926.29	5,000.00	(73.71)
Use of Money and Property				
Rental Income	11,592.00	11,592.00	12,000.00	(408.00)
Intergovernmental				
Federal Grant Proceeds	-	7,098.00	-	7,098.00
Other Revenues				
Miscellaneous	75.60	551.12	1,500.00	(948.88)
Reimbursed Expense	4,312.66	1,686.67	1,000.00	686.67
Total Receipts	778,698.99	851,783.05	\$ 808,500.00	\$ 43,283.05
Expenditures				
Administration				
Personal Services	202.00	-	\$ 250.00	\$ (250.00)
Contractual Services	56,616.28	53,407.47	95,400.00	(41,992.53)
Commodities	726.68	40.00	1,300.00	(1,260.00)
Capital Outlay	1,740.00	-	-	-
Water Treatment				
Personal Services	133,482.76	86,780.27	120,389.00	(33,608.73)
Contractual Services	58,023.07	61,344.21	62,250.00	(905.79)
Commodities	154,590.44	153,500.99	194,550.00	(41,049.01)
Capital Outlay	34,812.52	-	-	-
Water Distribution				
Personal Services	111,953.90	86,590.78	110,303.00	(23,712.22)
Contractual Services	67,354.59	66,538.56	67,750.00	(1,211.44)
Commodities	48,591.33	25,459.06	37,450.00	(11,990.94)

CITY OF OSAWATOMIE, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Debt Service				
Principal Payment	\$ 39,009.38	\$ 20,122.69	\$ 39,009.00	\$ (18,886.31)
Interest Payment	25,973.24	12,368.62	25,974.00	(13,605.38)
Operating Transfers to:				
General Fund	-	115,400.00	77,400.00	38,000.00
General Obligation Bond and Interest Fund	-	27,235.00	-	27,235.00
Employee Benefits	-	10,478.00	-	10,478.00
Total Expenditures	<u>733,076.19</u>	<u>719,265.65</u>	<u>\$ 832,025.00</u>	<u>\$ (112,759.35)</u>
Receipts Over(Under) Expenditures	45,622.80	132,517.40		
Unencumbered Cash, Beginning	<u>(2,047.44)</u>	<u>43,575.36</u>		
Unencumbered Cash, Ending	<u>\$ 43,575.36</u>	<u>\$ 176,092.76</u>		

CITY OF OSAWATOMIE, KANSAS
REFUSE UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Utility Revenues	\$ 367,613.39	\$ 374,735.56	\$ 380,000.00	\$ (5,264.44)
Other Revenues				
Miscellaneous	-	180.00	-	180.00
Total Receipts	<u>367,613.39</u>	<u>374,915.56</u>	<u>\$ 380,000.00</u>	<u>\$ (5,084.44)</u>
Expenditures				
Collections				
Contractual Services	368,728.08	373,388.92	\$ 376,400.00	\$ (3,011.08)
Commodities	<u>632.06</u>	<u>-</u>	<u>300.00</u>	<u>(300.00)</u>
Total Expenditures	<u>369,360.14</u>	<u>373,388.92</u>	<u>\$ 376,700.00</u>	<u>\$ (3,311.08)</u>
Receipts Over(Under) Expenditures	(1,746.75)	1,526.64		
Unencumbered Cash, Beginning	<u>6,472.05</u>	<u>4,725.30</u>		
Unencumbered Cash, Ending	<u>\$ 4,725.30</u>	<u>\$ 6,251.94</u>		

CITY OF OSAWATOMIE, KANSAS
SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Utility Revenues	\$ 771,764.81	\$ 748,972.29	\$ 780,000.00	\$ (31,027.71)
Other Charges	350.00	-	1,000.00	(1,000.00)
Total Receipts	<u>772,114.81</u>	<u>748,972.29</u>	<u>\$ 781,000.00</u>	<u>\$ (32,027.71)</u>
Expenditures				
Collections				
Personal Services	114,948.76	100,241.24	\$ 109,274.00	\$ (9,032.76)
Contractual Services	63,948.94	76,629.95	74,950.00	1,679.95
Commodities	43,140.39	39,395.92	50,150.00	(10,754.08)
Capital Outlay	88,161.00	-	75,000.00	(75,000.00)
Debt Service				
Principal Payments	196,592.00	100,735.99	196,592.00	(95,856.01)
Interest Payments	54,121.46	24,620.74	54,122.00	(29,501.26)
Operating Transfers to:				
General Fund	77,900.00	116,400.00	77,900.00	38,500.00
Employee Benefits	-	6,837.00	-	6,837.00
General Obligation Bond and Interest Fund	<u>200,000.00</u>	<u>310,000.00</u>	<u>200,000.00</u>	<u>110,000.00</u>
Total Expenditures	<u>838,812.55</u>	<u>774,860.84</u>	<u>\$ 837,988.00</u>	<u>\$ (63,127.16)</u>
Receipts Over(Under) Expenditures	(66,697.74)	(25,888.55)		
Unencumbered Cash, Beginning	<u>428,138.09</u>	<u>361,440.35</u>		
Unencumbered Cash, Ending	<u>\$ 361,440.35</u>	<u>\$ 335,551.80</u>		

CITY OF OSAWATOMIE, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cafeteria 125	\$ 137.54	\$ 40,834.21	\$ 36,046.01	\$ 4,925.74
Court ADSAP	5,001.00	1,910.00	-	6,911.00
Court Bonds	5,658.54	3,473.83	2,611.00	6,521.37
Evidence Liability	-	14,361.29	-	14,361.29
Fire Insurance Proceeds	0.84	-	-	0.84
Forfeiture	19.09	338.20	300.00	57.29
Old Stone Church Donations	13.10	-	13.10	-
Payal Donations	-	95.65	-	95.65
Revolving Loan	72,670.12	88.31	-	72,758.43
Rural Fire	3,387.12	34,964.24	37,588.48	762.88
	<u>\$ 86,887.35</u>	<u>\$ 96,065.73</u>	<u>\$ 76,558.59</u>	<u>\$ 106,394.49</u>



STAFF AGENDA MEMORANDUM

DATE OF MEETING: July 25, 2013

AGENDA ITEM: **Manager's Proposed Budget**

PRESENTER: Don Cawby, City Manager

ISSUE SUMMARY: This year's budget is a continuation of my philosophy of conservative budgeting and relying on balance building to fund capital improvement projects. The projections for 2013 and 2014 are similar to my approach in 2012 which planned for break even or small increases, and instead generated better than expected ending balances. For 2013, we began the year with \$481,000 more than we planned (adjusting for carryover on capital improvement projects.) I hope that this approach, along with sound financial and management decisions will again an increase in balances, even though 2012 would be difficult to repeat.

Included in the packet are both summary and detailed tables outlining my proposed revised 2013 budget and recommended 2014 budget. The following is a quick summary of the big issues and then some highlights of what is included in this budget.

General Overview

Mill Levy. The budget increases the total mill levy by 1.679 mills. The increase reflects

- an increase of 2.412 mills in the Employee Benefits Fund
- an increase of 0.546 mills for the Bond & Interest Fund
- a reduction of 1.279 mills for the General Fund

Our continuing problem with the mill levy is the Employee Benefits Fund. Last year we had to increase the fund by 2.501 mills to eliminate transfers from the Electric Fund to bail it out. Furthermore, the continued negative growth in the City's property valuations only decreases the fund's major revenue source, property taxes. Coupled with this year's major increase in medical insurance premiums and it really has taken a huge bite out of the budget for 2014. We made some smart moves in maintaining our plan costs for 2013 and 2014, but the future appears gloomy for this part of our budget.

General Fund. This budget holds the balance in the General Fund relatively steady over the two years. Our beginning balance of \$111,385 for 2013 is a large increase over 2012. The goal is to plan for a steady balance, but work for balance growth by controlling actual expenditures in both years. The majority of this savings in 2013 is a result of the realized savings from staff reductions and retirements that occurred in 2012.

The revised 2013 budget will require a 2013 budget amendment before the end of the year. Budgeted expenses rise by \$72,000, but revenues also increase by almost \$50,000. The major current changes are:

- \$20,000 for housing demolition expenses that were unbudgeted
- \$16,000 for the realization of an additional General Fund fuel costs for 2013 because of the new card system, and
- \$15,000 in costs for parts in Streets that weren't identified and budgeted during the movement of operating costs from the Street Improvement Fund to the General Fund.

Water Fund. The slight increase to water rates in early 2012 have shored up the Water Fund and given us the ability to start making improvements to the system. In 2013, I have included an increase of \$45,000 over the approved budget which reflects \$22,000 for the new chlorine tank and about a \$10,000 increase in insurance as a result of internal adjustments. The 2014 budget includes \$60,000 for City staff to move the waterline in Main Street (from 1st to 5th) to the berm in advance of a repaving project for 2015. The balance is again relatively stable over the two years.

Electric Fund. Under the recommended budget the Electric Fund shows a reduction of \$80,000 in the balance over the two year period. The 2013 budget is based on the 2011 budget for estimating revenues and power purchases. 2011 seems to be a very comparable year to 2013, with 2012 being abnormally warm in the winter and fewer peak days in the summer. The 2014 budget reflects a high usage, but average profit year, to allow for adequate flexibility in the budget. The revised 2013 budget reflects \$45,000 to upgrade to digital meters on our switch gear in the power plant. The 2014 budget includes \$80,000 for a new radio tower that will allow us to start purchasing new electric meters from our system provider. The old electric meters are no longer produced and are becoming difficult to find.

Sewer Fund. The Sewer Fund is still experiencing a declining balance over the 2013-2014 budgets. The proper reallocation of insurance expenses to the fund for both years has increased operating expenditures by almost \$20,000 in 2013 and just under \$30,000 in 2014. The fund will also see increased debt payments of \$20,000 in 2014 as we will see a half-year's payment due for the loans on the Sewer Plant project. This fall, I will re-evaluate our sewer

rates, but another increase may be necessary to keep this fund from dipping too low before the first piece of large debt falls off in 2017.

Capital Projects. The major capital projects included in this budget are the Sewer Plant upgrades, Police Station relocation (with a debt payment budgeted for 2014), Replacement of the bathroom and concession stand buildings at the Sports Complex, continuation of the chips seal project, moving the water line out of Main Street, and the new tower for the metering system. There are several other smaller projects in the budget that are shown on the Capital Improvements Program table.

Transfers. I have worked to hold fast to only transferring amounts from the utility funds that can be tied to profit or franchise fees in the private sector. Transfers from the Electric fund for the “General Fund” transfer are around \$450,000 per year. It should be noted that some of these funds are transferred directly from the Electric Fund to other funds, but are still counted towards the total amount of the “General Fund” transfer. It should also be noted that the transfer amounts are based on the prior year, so the 2013 is based on actual revenues and 2014 is based on 2013 estimates.

Debt & Leases

We have five major debt items to consider in this budget.

Street Sweeper. I show the Lease Purchase of a Street Sweeper for a length of 10 years. Assuming a \$220,000 purchase price, this will result in \$30,000 in annual payments. However, I do have a couple of ideas I am pursuing on this front, so while we should probably budget for it, we may find a cheaper alternative.

Police Station. I have included in the budget a debt issuance of approximately \$565,000 to relocate the Police Department for an estimated \$465,000 and then provide \$100,000 in funds for the repair and renovation of the current police station into a Council and Court Chambers. The debt service on this is expected to be 20 years and require payments of approximately \$50,000 per year. The project would include several items which we will need to replace in the near future even if we don't relocate, including the generator, phone system, heating and air, and furniture.

New Street Projects. I show us spending the remaining \$22,000 from the Street Project Fund for planning money for either the completion of the Brown Street project or the Main Street project. Both of these projects will require significant funds and will likely add to our debt limit.

Levee Repairs. I have not budgeted any funding for Levee planning or repairs. We will likely have to borrow this amount as well. Should we make this decision, we will borrow some of the planning money internally or will do temporary notes. We do not have funds budgeted for repayment since they will likely occur in 2015.

Sewer Plant. I have budgeted for the loan payments for the sewer plant upgrades.

Other Items

Public Works & Utilities Director. I have funded the replacement of the Public Works Director but would reshuffle the duties to serve as the Public Works & Utilities Director. Funding would split between the General Fund and the Utility Funds. The amount of the full time position (will maximum benefit costs) splits out as \$28,700 for General & Employee Benefits, \$14,400 each for Water and Sewer, and \$38,400 for Electric.

Property & Casualty Insurance. There are some fairly major discrepancies between the premiums for the items and activities we insure and the insurance costs paid by the various funds and departments. I have realigned these items so that the insurance shows correctly for the last 3 payments in 2013 and all of 2014.

Street Sweeper. I have included \$30,000 in the Street Improvement Fund to be used for contract sweeping or a lease payment on a street sweeper. We still have plenty of options to develop on this issue, but given the cost, I am leaning heavily on trying to find a reasonable contracting option.

2013 Budget Amendments. While I have identified in the budget potential areas for increases in 2013 spending, we may still not exceed our statutory limit because of other savings or changes during the last six months of 2013. Therefore, I will recommend that we wait until December to pass a budget amendment.

Assigned Counsel. I believe we need to reopen the bidding process for assigned counsel. The costs were held in check for a few months after we started the process last year, but I have seen substantial increases in this line item the last several months. My staff has corrected their numbers, which are a fraction of what we previously showed, and now I believe we can lower this line item by as much as \$10,000.

Staff Increases. I have included the equivalent of 2.0% of salaries for increases in 2014. I have provided several options, but believe budget amount is sufficient to hold a pool for increases. This fall we can discuss how we want to implement that pool.

COUNCIL ACTION NEEDED: Review the proposed budget and prepare for establishing a published budget at the next Council meeting.

STAFF RECOMMENDATION TO COUNCIL: None.

CERTIFICATE

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

City of Osawatomie

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2014; and
 (3) the Amounts(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2014		2			
Allocation of MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	2,267,715	542,702	
Debt Service	10-113	11	808,495	247,629	
Library	12-1220	13	111,854		
Industrial	12-1617h	15	62,785		
Employee Benefits	12-16,102	15	705,973	559,568	
Public Safety Equipment	12-110b	16	9,847		
Recreation Employee Benefits	12-16,102	16	80		
Street Improvements		17	182,000		
Refuse		17	379,700		
Golf Course		18	255,123		
Special Revenue (911)		18	9,897		
Tourism		19	74,380		
Water		20	903,467		
Electric		21	4,143,113		
Sewer		22	893,881		
Special Parks & Recreation		23	255,766		
Non-Budgeted CIP Funds		24			
Non-Budgeted Agency Funds 1		25			
Non-Budgeted Agency Funds 2		26			
Totals for City		xxxxxx	11,064,076	1,349,898	
Recreation	12-1927	13	783		0.000
Totals Includes Recreation		xxxxxx	11,064,859	1,349,898	
Is an Ordinance required to be passed, published, and attached to the budge				Yes	County Clerk's Use Only
Budget Summary		27			
Neighborhood Revitalization Rebate					Nov 1, 2013 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: _____, 2013

County Clerk

Governing Body

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Fund for 2013	Budget Tax Levy Amount for 2012	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	576,535	55,936	803	435
Bond & Interest	237,410	23,034	331	179
Library				
Industrial				
Employee Benefits	509,688	49,451	710	385
Public Safety Equipment				
Recreation Employee Be				
Recreation	0			
TOTAL	1,323,633	128,421	1,844	999

County Treas Motor Vehicle Estimate 128,421
 County Treasurers Recreational Vehicle Estimate 1,844
 County Treasurers 16/20M Vehicle Estimate 999

Motor Vehicle Factor 0.09702
 Recreational Vehicle Factor 0.00139
 16/20M Vehicle Factor 0.00075

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
Water	General	38,000	41,000	43,000	12-825d
Water	Bond & Interest	27,235	59,827	59,827	12-825d
Electric	General	186,000	136,000	137,000	12-825d
Electric	Employee Benefit	55,000			12-825d
Electric	Special Parks & Rec	90,000	175,000	175,000	12-825d
Electric	Golf	45,000	45,000	45,000	12-825d
Electric	Tourism	12,000	12,000	12,000	12-825d
Electric	Capital Projects - General	380,000	100,000	100,000	12-825d
Library	General	963			79-2958
Recreation	Special Parks & Rec	101,066	13,456	783	79-2958
Sewer	General	39,000	39,000	39,000	12-825d
Sewer	Bond & Interest	310,000	434,000	435,000	12-825d
Rec Employee Benefits	Employee Benefit	12,653	2,419	80	79-2934
Capital Projects - Street	Electric Fund		160,970		12-1,118
	Totals	1,296,917	1,218,672	1,046,690	
	Adjustments				
	Adjusted Totals	1,296,917	1,218,672	1,046,690	

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008A Sewer Rehab.	11/1/08	9/1/48	4.50	3,550,000	3,413,000	10/28	10/28	153,585	39,000	151,830	42,000
Series 2008B Street Bonds	11/1/08	9/1/28	4.1 - 5.5	2,435,000	2,195,000	3/1 & 9/1	9/1	99,403	75,000	95,465	80,000
2012 G.O. Refunding Bonds	5/8/2012	9/1/2027	2.0-3.0	2,810,000	2,640,000	3/1 & 9/1	9/1	55,800	330,000	49,200	335,000
Total G.O. Bonds					8,248,000			308,788	444,000	296,495	457,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					8,248,000			308,788	444,000	296,495	457,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2013	Payments Due 2013	Payments Due 2014
Refinanced OGC Irr & Equip	3/23/2012	114	3.25	147,514	132,781	17,290	17,290
Totals					132,781	17,290	17,290

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	30,824	111,385	132,793
Receipts:			
Ad Valorem Tax	477,203	534,383	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	23,241	12,960	16,000
Motor Vehicle Tax	45,790	47,081	55,936
Recreational Vehicle Tax	696	692	803
16/20M Vehicle Tax	273	249	387
Local Alcoholic Liquor	2,580	3,544	3,784
City Sales Tax	245,948	245,892	246,331
County Sales Tax	310,121	315,684	316,821
Compensating Use Tax	83,658	74,654	74,654
Franchise Tax	125,529	122,450	124,535
Licenses	27,016	24,980	28,300
Charges for Services	55,131	41,100	39,900
Fines and Fees	130,323	122,000	122,000
Transfer In from Electric	186,000	136,000	137,000
Transfer In from Sewer	39,000	39,000	39,000
Transfer In from Refuse		0	0
Transfer In from Water	38,000	41,000	43,000
Transfer in from Library	963		
Overhead Fees	357,000	403,144	411,362
Sale of Fixed Assets	6,025	8,000	1,000
Grants	9,454	16,000	16,000
COPS Fast Police Grant			
Federal Grants			
Reimbursed Expense	7,698	12,000	12,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	22,656	20,000	23,000
Miscellaneous	16,152	13,250	11,250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,210,457	2,234,063	1,723,063
Resources Available:	2,241,281	2,345,448	1,855,856

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Resources Available:	2,241,281	2,345,448	1,855,856
Expenditures:			
Administration	554,617	608,316	650,954
Police & Fire	876,039	912,510	923,434
John Brown Cabin	39,328	41,691	39,752
Streets & Alleys	235,595	256,986	255,808
Swimming Pool	38,006	17,700	17,870
Cemeteries	121,049	108,455	108,683
Lakes & Parks	186	0	0
Municipal Court	123,576	114,928	116,900
Levees & Stormwater	28,176	12,050	12,335
Library	113,324	140,019	141,979
0	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,129,896	2,212,655	2,267,715
Unencumbered Cash Balance Dec 31	111,385	132,793	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	2,291,543	2,140,661	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	105,000
See Tab C		Total Expenditure/Non-Appr Balance	2,372,715
		Tax Required	516,859
	Delinquent Comp Rate: 5.0%		25,843
	Amount of 2013 Ad Valorem Tax		542,702

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Administration			
Salaries	418,934	430,206	453,030
Contractual	92,204	146,660	160,024
Commodities	15,674	19,750	15,500
Capital Outlay	7,338	4,700	15,400
Other Assistance	20,467	7,000	7,000
Total	554,617	608,316	650,954

Police & Fire

Salaries	739,350	751,100	757,412
Contractual	75,672	84,710	87,622
Commodities	58,750	68,700	72,400
Capital Outlay	2,267	8,000	6,000
Total	876,039	912,510	923,434

John Brown Cabin

Salaries	26,130	27,041	27,068
Contractual	12,465	11,200	10,234
Commodities	733	1,450	1,450
Capital Outlay	0	2,000	1,000
Total	39,328	41,691	39,752

Streets & Alleys

Salaries	195,542	185,086	186,578
Contractual	31,194	30,000	29,530
Commodities	8,859	40,400	39,700
Capital Outlay	0	1,500	0
Total	235,595	256,986	255,808

Swimming Pool

Salaries	688	1,200	1,250
Contractual	25,920	15,000	15,620
Commodities	1,168	1,500	1,000
Capital Outlay	10,230	0	0
Total	38,006	17,700	17,870

Cemeteries

Salaries	83,555	67,379	68,825
Contractual	29,280	29,526	29,688
Commodities	6,691	10,050	10,170
Capital Outlay	1,523	1,500	0
Total	121,049	108,455	108,683

Page 1 - Total	1,864,634	1,945,658	1,996,501
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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Lakes & Parks			
Salaries			
Contractual	153		
Commodities	33		
Capital Outlay			
Total	186	0	0
Municipal Court			
Salaries	19,679	19,697	21,669
Contractual	103,045	94,931	94,931
Commodities	852	300	300
Capital Outlay			
Total	123,576	114,928	116,900
Levees & Stormwater			
Salaries			
Contractual	26,333	4,900	5,185
Commodities	1,843	2,150	2,150
Capital Outlay	0	5,000	5,000
Total	28,176	12,050	12,335
Library			
Salaries	77,330	87,519	88,629
Contractual	11,608	18,950	19,550
Commodities	24,386	33,050	33,300
Capital Outlay	0	500	500
Total	113,324	140,019	141,979
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	265,262	266,997	271,214
Page 1 -Total	1,864,634	1,945,658	1,996,501
Grand Total	2,129,896	2,212,655	2,267,715

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	61,002	96,892	87,787
Receipts:			
Ad Valorem Tax	233,685	220,052	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,016	5,325	6,500
Motor Vehicle Tax	17,928	24,019	23,034
Recreational Vehicle Tax	289	339	331
16/20M Vehicle Tax		121	179
Special Assessment			
Transfer In from Sewer	310,000	434,000	435,000
Transfer In from Water	27,235	59,827	59,827
Transfer In from CIP - Streets	5,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	602,153	743,683	524,871
Resources Available:	663,155	840,575	612,658
Expenditures:			
Bond Principal	282,000	444,000	457,000
Bond Interest	284,263	308,788	296,495
Miscellaneous			55,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	566,263	752,788	808,495
Unencumbered Cash Balance Dec 31	96,892	87,787	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	565,000	812,788	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	40,000
See Tab A		Total Expenditure/Non-Appr Balance	848,495
		Tax Required	235,837
	Delinquent Comp Rate: 5.0%		11,792
	Amount of 2013 Ad Valorem Tax		247,629

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	91,626	115,754	106,254
Receipts:			
Ad Valorem Tax	11	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	952		
Motor Vehicle Tax			
Recreational Vehicle Tax			
Grant Receipts (Non-CDBG)	11,596	7,900	6,000
Fines and Fees	409		
Donations	16,773	2,000	2,000
Interest on Idle Funds	116	600	600
Total Receipts	29,857	10,500	8,600
Resources Available:	121,483	126,254	114,854
Expenditures:			
Professional Services			
Other Contractual	1,766		105,854
Other Commodities	3,000	8,000	6,000
Capital Improvements		12,000	
Transfer Out - To General	963		
Transfer Out - Library Project Fund			
Total Expenditures	5,729	20,000	111,854
Unencumbered Cash Balance Dec 31	115,754	106,254	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	109,551	126,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	3,000
		Total Expenditure/Non-Appr Balance	114,854
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
	Amount of -1 Ad Valorem Tax		0

Adopted Budget Recreation	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	714	714	714
Receipts:			
Ad Valorem Tax	87,314	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,501	4,500	
Motor Vehicle Tax	9,110	8,788	
Recreational Vehicle Tax	141	124	
16/20M Vehicle Tax		44	69
Reimbursed Expense			
Interest on Idle Funds			
Total Receipts	101,066	13,456	69
Resources Available:	101,780	14,170	783
Expenditures:			
Salaries & Wages			
Appropriation			
Transfer to Electric Fund			
Transfer to Special Parks & Recreation Fund	101,066	13,456	783
Total Expenditures	101,066	13,456	783
Unencumbered Cash Balance Dec 31	714	714	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	174,829	13,456	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	783
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
	Amount of -1 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	48,169	61,237	27,937
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	126		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
JTC Lease (Pass Through)	2,600	12,000	12,000
Loan Payments			5,600
Property Leases	21,715	24,000	18,000
Total Receipts	24,441	36,000	35,600
Resources Available:	72,610	97,237	63,537
Expenditures:			
Lease Payments to State	2,600	12,000	12,000
Contractual Services	8,773	16,300	26,785
Commodities		0	24,000
Loans		41,000	0
Total Expenditures	11,373	69,300	62,785
Unencumbered Cash Balance Dec 31	61,237	27,937	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	12,000	41,500	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	752
		Total Expenditure/Non-Appr Balance	63,537
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
	Amount of 2013 Ad Valorem Tax		0

Adopted Budget Employee Benefits	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	28,832	52,082	29,072
Receipts:			
Ad Valorem Tax	424,863	472,423	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	22,489	16,000	14,173
Motor Vehicle Tax	47,281	43,723	49,451
Recreational Vehicle Tax	736	616	710
16/20M Vehicle Tax	244	221	385
Reimbursed Expense	4,400		
Reimbursement from Electric	15,268	43,381	49,254
Reimbursement from Water	10,478	24,545	29,232
Reimbursement from Sewer	6,837	15,067	19,061
Transfer from Electric	55,000		
Transfer from Recreation Emp Ben Fund	12,653	2,419	80
Total Receipts	600,249	618,395	162,346
Resources Available:	629,081	670,477	191,418
Expenditures:			
FICA	129,545	137,801	140,802
KPERS	125,530	135,907	141,538
Health Insurance	244,165	287,471	328,530
Workers' Compensation	46,622	42,704	46,851
Unemployment Insurance	2,956	2,522	13,252
Other Contractual	693		15,000
Reimbursement to 125/HRA Fund	27,488	35,000	20,000
Total Expenditures	576,999	641,405	705,973
Unencumbered Cash Balance Dec 31	52,082	29,072	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	610,000	665,752	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	18,366
		Total Expenditure/Non-Appr Balance	724,339
		Tax Required	532,922
	Delinquent Comp Rate: 5.0%		26,646
	Amount of 2013 Ad Valorem Tax		559,568

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety Equipment	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	9,772	9,847	9,847
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	75		
Motor Vehicle Tax			
Recreational Vehicle Tax			
Total Receipts	75	0	0
Resources Available:	9,847	9,847	9,847
Expenditures:			
Capital Equipment			9,847
Total Expenditures	0	0	9,847
Unencumbered Cash Balance Dec 31	9,847	9,847	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	9,520		xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	9,847
		Tax Required	0
Delinquent Comp Rate:	5.0%		0
	Amount of 2013 Ad Valorem Tax		0

Adopted Budget Recreation Employee Benefits	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	10,936	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	560	1,300	80
Motor Vehicle Tax	1,139	1,098	
Recreational Vehicle Tax	18	15	
16/20M Vehicle Tax		6	
Total Receipts	12,653	2,419	80
Resources Available:	12,653	2,419	80
Expenditures:			
Appropriation			
Transfer To Employee Benefit Fund	12,653	2,419	80
Total Expenditures	12,653	2,419	80
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	13,500	2,419	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	80
		Tax Required	0
Delinquent Comp Rate:	5.0%		0
	Amount of 2013 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Street Improvements	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,662	99,272	93,952
Receipts:			
State of Kansas Gas Tax	115,076	111,580	115,590
County Transfers Gas		0	0
City Connecting Links from County	5,100	5,100	5,100
Reimbursement from CIP-Streets	65,786		
Total Receipts	185,962	116,680	120,690
Resources Available:	190,624	215,952	214,642
Expenditures:			
Contractual Services	8,134		
Machine Parts	11,851	5,000	5,000
Street Materials	53,437	55,000	55,000
Fuel	17,930		0
Other Commodities		2,000	2,000
Equipment			30,000
Chip/Seal		60,000	70,000
Other Capital Outlay			20,000
Total Expenditures	91,352	122,000	182,000
Unencumbered Cash Balance Dec 31	99,272	93,952	32,642
2012/2013 Budget Authority Amount:	120,500	129,000	

Adopted Budget Refuse	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,725	6,252	6,552
Receipts:			
Sales/Charges	374,736	377,000	380,000
Miscellaneous	180		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	374,916	377,000	380,000
Resources Available:	379,641	383,252	386,552
Expenditures:			
Contract Collection	372,705	375,000	378,000
Communications	575	1,000	1,000
Other Contractual	109	700	700
Total Expenditures	373,389	376,700	379,700
Unencumbered Cash Balance Dec 31	6,252	6,552	6,852
2012/2013 Budget Authority Amount:	376,700	376,700	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Golf Course	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	3,328	4,804	2,348
Receipts:			
Greens & Range Fees	57,133	58,684	58,684
Member Fees	70,046	72,993	78,728
Cart Related Fees	23,488	25,618	25,618
Food & Beverage	39,338	42,876	42,877
Miscellaneous	21,189	9,700	9,700
Transfer from Electric	45,000	45,000	45,000
Loans From Other Funds		41,000	
Total Receipts	256,194	295,871	260,607
Resources Available:	259,522	300,675	262,955
Expenditures:			
Salaries & Wages	120,680	121,453	122,585
Utilities	15,998	17,253	18,116
Rentals	5,292	5,250	5,250
Chemicals/Seed/Fertilizer	14,970	15,000	14,000
Fuels	12,675	13,000	13,000
Food & Beverage	20,169	20,000	20,000
Debt Service	28,188	17,312	22,772
All Other Expenditures	36,746	89,059	39,400
Total Expenditures	254,718	298,327	255,123
Unencumbered Cash Balance Dec 31	4,804	2,348	7,832
2012/2013 Budget Authority Amount:	282,892	249,090	

See Tab C

Adopted Budget Special Revenue (911)	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	9,897	9,897	9,897
Receipts:			
Total Receipts	0	0	0
Resources Available:	9,897	9,897	9,897
Expenditures:			
Operational/Construction Equipment	0	0	9,897
Total Expenditures	0	0	9,897
Unencumbered Cash Balance Dec 31	9,897	9,897	0
2012/2013 Budget Authority Amount:	9,897	9,897	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	3,723	9,423	7,289
Receipts:			
Transient Guest Tax	7,102	10,000	9,000
Old Stone Church Rent	313	150	150
Reimbursed Expense	225	0	0
Donations	3,574	3,500	3,500
Jamboree Sponsorships	13,450	18,250	18,000
Ticket Sales	4,000	7,960	11,000
Entry Fees	1,276	1,565	1,250
Concession & Merchandise Sales	3,159	3,702	2,800
Transfer from Electric Fund for Jamboree	12,000	12,195	12,000
All Other	7,775	2,827	12,750
Total Receipts	52,874	60,149	70,450
Resources Available:	56,597	69,572	77,739
Expenditures:			
Tourism Operations			
Contractual Services	9,662	9,850	9,350
Commodities	1,265	2,400	2,400
Other Expenses	1,248	1,000	1,000
Jamboree Sponsorships			
Contractual Services	17,276	37,882	40,400
Commodities	2,605	10,255	20,400
Other Expenses	15,118	896	830
Total Expenditures	47,174	62,283	74,380
Unencumbered Cash Balance Dec 31	9,423	7,289	3,359
2012/2013 Budget Authority Amount:	48,000	46,250	

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	43,575	176,093	193,611
Receipts:			
Sales and Charges	805,843	630,189	630,621
Wholesale Water Sales		210,432	210,000
Bulk Water Sales	20,087	16,000	17,000
New Utility Services	1,500	1,000	1,000
Miscellaneous Revenue	551	1,000	1,000
Reimbursed Expense	8,785	4,000	4,000
Water Protection Tax	3,426	2,836	3,555
Tower Lease	11,592	11,592	11,592
Total Receipts	851,784	877,049	878,768
Resources Available:	895,359	1,053,142	1,072,379
Expenditures:			
Salaries	137,261	128,959	139,439
Health Insurance	19,236	24,545	29,232
All Other Benefits	27,352	26,595	29,488
Utilities	85,849	91,003	94,171
Treatment Chemicals	137,076	145,150	148,050
Professional Services	3,649	12,250	12,750
Machine Parts & Supplies	12,124	15,000	16,500
State Taxes & Fees	40,151	41,985	44,237
Overhead Fees	77,400	87,346	89,314
All Other Operating Expenses	81,442	108,871	112,459
Capital Expenses	0	77,000	85,000
Debt Service	32,491	0	0
Transfer to General Fund	38,000	41,000	43,000
Transfer to Bond & Interest	27,235	59,827	59,827
Total Expenditures	719,266	859,531	903,467
Unencumbered Cash Balance Dec 31	176,093	193,611	168,912
2012 Budget Authority Limited Amount:	832,025	814,796	

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	216,891	443,556	483,203
Receipts:			
Sales and Charges	3,476,687	3,570,686	3,754,871
Penalties and Fees	90,238	86,750	86,750
Utility Deposits	58,500	50,000	50,000
Sales Taxes Collected	109,636	109,852	114,825
Reimbursed Expense - CIP Streets Fund	291,162	160,970	0
Miscellaneous	56,740	14,000	14,000
Total Receipts	4,082,963	3,992,258	4,020,446
Resources Available:	4,299,854	4,435,814	4,503,649
Expenditures:			
Salaries	335,245	368,355	399,037
Health Insurance	31,187	43,381	49,254
All Other Benefits	64,783	73,550	81,052
Purchased Power/Trans/Fuel	1,944,704	2,088,446	2,154,909
Insurance	75,958	63,000	60,060
Bldg & Mach Parts & Supplies	63,975	81,950	91,950
Motor Fuel	16,406	10,000	10,800
State & Local Taxes	125,583	127,351	125,149
Deposit Refunds/Interest	62,426	51,000	51,000
Overhead Expenses	202,200	230,603	235,859
Other Operating Expenses	72,787	152,975	145,543
Poles/Transformers/Wire	32,365	60,000	60,000
Vehicles/Equipment	0	1,500	0
All Other Capital Expenses	29,434	67,500	142,500
Debt Service			
Transfer Out - To General	186,000	136,000	137,000
Transfer Out - To Capital Improvements	380,000	100,000	100,000
Transfer Out - To Golf Course	45,000	45,000	45,000
Transfer Out - Special Parks and Recreation	90,000	175,000	175,000
Transfer Out - Tourism (JBJ)	12,000	12,000	12,000
Transfer Out - Employee Benefit	55,000		
Other Assistance	15,000	30,000	30,000
Total Expenditures	3,856,298	3,952,611	4,143,113
Unencumbered Cash Balance Dec 31	443,556	483,203	360,536
2012 Budget Authority Limited Amount:	3,765,012	4,017,520	

See Tab A

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	361,440	335,552	276,870
Receipts:			
Sales/Charges	748,972	775,624	775,624
New Utility Services		500	500
Total Receipts	748,972	776,124	776,124
Resources Available:	1,110,412	1,111,676	1,052,994
Expenditures:			
Salaries & Wages	107,078	112,360	130,266
Utilities	33,363	35,000	40,000
Professional Services & Contract Maint	32,067	22,500	30,000
Chemicals	13,801	13,000	13,000
Parts & Supplies	18,013	25,000	25,000
Capital Outlay	0	30,000	25,000
Overhead Fees	77,400	87,346	89,315
All Other Operating Expenses	18,781	36,600	47,100
Debt Service	125,357		20,200
Transfer to Bond & Interest	310,000	434,000	435,000
Transfer to General Fund	39,000	39,000	39,000
Total Expenditures	774,860	834,806	893,881
Unencumbered Cash Balance Dec 31	335,552	276,870	159,113
2012/2013 Budget Authority Amount:	837,988	836,249	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	12,692	91,073	69,670
Receipts:			
Liquor Tax	2,580	3,544	3,783
Registration Fees	39,203	30,000	30,000
Tournament Registrations	460		
Tournament Gate	1,828	1,500	1,500
Concessions	16,960	17,000	17,000
Sponsorship Fees	3,156	3,000	3,000
Donations	75		
Reimbursed Expense	52,995		
Transfer from Recreation Fund	101,066	13,456	783
Transfer from Electric Fund	90,000	175,000	175,000
Balance from Recreation Commission			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	308,323	248,500	236,066
Resources Available:	321,015	339,573	305,736
Expenditures:			
Facilities			
Salaries & Wages	57,526	62,480	64,385
Contractual Services	29,940	27,300	26,536
Commodities	21,610	28,850	30,350
Capital Outlay	9,999	31,345	24,500
Recreation Programs			
Salaries & Wages	43,080	52,354	53,458
Contractual Services	35,075	30,185	19,685
Commodities	29,963	35,800	35,300
Capital Outlay	0	0	0
Sales Tax	2,749	1,589	1,552
Total Expenditures	229,942	269,903	255,766
Unencumbered Cash Balance Dec 31	91,073	69,670	49,970
2012/2013 Budget Authority Amount:	265,000	240,278	

See Tab C

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2012 is to be shown)

Non-Budgeted CIP Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Projects - General		Capital Improve. - Street		Capital Improve. - Sewer		Capital Improve. - Grant				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,790	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		3,790
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Electric	380,000	Federal Grant Proceeds	3,055							
Reimbursed Expenses	12,164	Interest	1,151							
		Bond Proceeds	566,559							
Total Receipts	392,164	Total Receipts	570,765	Total Receipts	0	Total Receipts	0	Total Receipts	0	962,929
Resources Available:	395,954	Resources Available:	570,765	Resources Available:	0	Resources Available:	0	Resources Available:	0	966,719
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Services	4,670	Contractual Services	9,002							
Building & Fixed Equip	5,408	Improvements	3,691							
Improvements	4,060	Reimbursements	374,112							
Vehicles	21,450									
Supplies	2,640									
Total Expenditures	38,228	Total Expenditures	386,805	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	425,033
Cash Balance Dec 31	357,726	Cash Balance Dec 31	183,960	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	541,686
										541,686

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2012 is to be shown)

Non-Budgeted Agency Funds 1

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Fire Insurance Proceeds		Rural Fire		Revolving Fund		Cafeteria 125-HRA		Evidence Liability Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1	Cash Balance Jan 1	3,387	Cash Balance Jan 1	72,670	Cash Balance Jan 1	138	Cash Balance Jan 1	0	76,196
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest		Reimbursed Expense	34,964	Interest on Investments	88	125 Contributions	13,346	Restitution Payment		
Insurance Proceeds						HRA Contributions	27,488			
Total Receipts	0	Total Receipts	34,964	Total Receipts	88	Total Receipts	40,834	Total Receipts	0	75,886
Resources Available:	1	Resources Available:	38,351	Resources Available:	72,758	Resources Available:	40,972	Resources Available:	0	152,082
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Refund of Unused Funds		Volunteer Stipends	37,588			125 Disbursements	17,557			
						HRA Payments	16,000			
						Admin Fee	2,489			
Total Expenditures	0	Total Expenditures	37,588	Total Expenditures	0	Total Expenditures	36,046	Total Expenditures	0	73,634
Cash Balance Dec 31	1	Cash Balance Dec 31	763	Cash Balance Dec 31	72,758	Cash Balance Dec 31	4,926	Cash Balance Dec 31	0	78,448
										78,448

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2012 is to be shown)

Non-Budgeted Agency Funds 2

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Court ADSAP		Court Bonds		Forfeitures		Old Stone Church		Pay Pal		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	5,001	Cash Balance Jan 1	5,658	Cash Balance Jan 1	19	Cash Balance Jan 1	13	Cash Balance Jan 1	0	10,691
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Court Fees	1,910	Bonds	3,474	Forfeited Assets	38	Donations		Online Ticket Sales	96	
Total Receipts	1,910	Total Receipts	3,474	Total Receipts	38	Total Receipts	0	Total Receipts	96	5,518
Resources Available:	6,911	Resources Available:	9,132	Resources Available:	57	Resources Available:	13	Resources Available:	96	16,209
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursements		Refunds	2,611	Undercover Operations		Maintenance	13			
Total Expenditures	0	Total Expenditures	2,611	Total Expenditures	0	Total Expenditures	13	Total Expenditures	0	2,624
Cash Balance Dec 31	6,911	Cash Balance Dec 31	6,521	Cash Balance Dec 31	57	Cash Balance Dec 31	0	Cash Balance Dec 31	96	13,585
										13,585

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of the
City of Osawatomic

will meet on August 22, 2012 at 6:30 PM at Memorial Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate *
General	2,129,896	22.365	2,212,655	25.375	2,267,715	542,702	24.096
Bond & Interest	566,263	10.945	752,788	10.449	808,495	247,629	10.995
Library	5,729		20,000		111,854		
Industrial	11,373		69,300		62,785		
Employee Benefits	576,999	19.923	641,405	22.433	705,973	559,568	24.845
Public Safety Equipment					9,847		
Recreation Employee Benefi	12,653	0.501	2,419		80		
Street Improvements	91,352		122,000		182,000		
Refuse	373,389		376,700		379,700		
Golf Course	254,718		298,327		255,123		
Special Revenue (911)					9,897		
Tourism	47,174		62,283		74,380		
Water	719,266		859,531		903,467		
Electric	3,856,298		3,952,611		4,143,113		
Sewer	774,860		834,806		893,881		
Special Parks & Recreation	229,942		269,903		255,766		
Non-Budgeted CIP Funds	425,033						
Non-Budgeted Agency Fund	73,634						
Non-Budgeted Agency Fund	2,624						
Totals for City	10,151,203	53.734	10,474,728	58.257	11,064,076	1,349,898	59.936
Recreation	101,066	4.000	13,456		783		0.000
Totals Includes Recreation	10,252,269	57.734	10,488,184	58.257	11,064,859	1,349,898	59.936
Less: Transfers	1,296,917		1,218,672		1,046,690		
Net Expenditure	8,955,352		9,269,512		10,018,169		
Total Tax Levied	1,236,166		1,323,633		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	23,005,714		22,720,472		22,522,195		

Outstanding Indebtedness,

January 1,	2011	2012	2013
G.O. Bonds	6,121,000	6,055,000	8,248,000
Revenue Bonds	0	0	0
Other	2,336,772	2,101,171	0
Lease Purchase Principal	192,452	156,849	132,781
Total	8,650,224	8,313,020	8,380,781

*Tax rates are expressed in mills

Don Cawby

City Official Title: City Manager

Beginning Balance Changes

Budgeted vs. Actual

	2013 Revised Est	2013 Actual	Change
1 General Operating	\$ 37,971	\$ 111,385	\$ 73,413
2 Water	34,611	176,093	141,482
3 Electric	496,355	443,556	(52,800)
4 Employee Benefit	55,042	52,082	(2,959)
5 Refuse	5,025	6,252	1,227
6 Library	107,788	115,754	7,965
7 Recreation	-	714	714
8 Rural Fire*	3,387	763	(2,624)
9 Industrial Promotion	52,669	61,237	8,568
10 Revolving Loan*	73,170	72,758	(412)
11 Special Parks & Recreation	39,890	91,073	51,183
12 Street Improvements	79,008	99,272	20,263
13 Bond & Interest	98,901	96,892	(2,009)
14 Public Safety Equipment	0	9,847	9,847
15 Fire Insurance Proceeds*	1	1	0
16 Sewer	289,400	335,552	46,152
17 Recreation Employee Benefit	-	-	-
18 Golf Course	12,069	4,804	(7,265)
20 Special 911 Revenue	9,897	9,897	-
22 Tourism	7,933	9,423	1,491
23 Evidence Liability Fund	-	-	-
24 CIP - General*	7,455	357,727	350,272
25 CIP - Street Project*	-	183,960	183,960
26 CIP - Sewer*	-	-	-
27 CIP - Grants*	-	-	-
28 CIP - Library Project*	0	0	0
50 Cafeteria 125*	4,637	4,926	288
51 Court ADSAP*	5,001	6,911	1,910
52 Court Bonds*	5,659	6,521	863
53 Forfeitures*	19	57	38
54 Old Stone Church*	13	-	(13)
55 Pay Pal*	-	96	96
TOTAL - ALL FUNDS	\$ 1,425,903	\$ 2,257,552	\$ 831,649
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,326,561</i>	<i>\$ 1,623,832</i>	<i>\$ 297,271</i>

* - Non Budgeted Funds

2013 ALL FUNDS SUMMARY

Revised

	<u>Beginning Balance</u>	<u>2013 Revenues</u>	<u>2013 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 111,385	\$ 2,234,063	\$ 2,212,655	\$ 132,793	\$ 21,408
2 Water	176,093	877,049	859,531	193,611	17,518
3 Electric	443,556	3,992,258	3,952,611	483,203	39,647
4 Employee Benefit	52,082	618,395	641,406	29,072	(23,011)
5 Refuse	6,252	377,000	376,700	6,552	300
6 Library	115,754	10,500	20,000	106,254	(9,500)
7 Recreation	714	13,456	13,456	714	-
8 Rural Fire*	763	43,720	43,720	763	-
9 Industrial Promotion	61,237	36,000	69,300	27,937	(33,300)
10 Revolving Loan*	72,758	500	-	73,258	500
11 Special Parks & Recreation	91,073	248,500	269,903	69,670	(21,403)
12 Street Improvements	99,272	116,680	122,000	93,952	(5,320)
13 Bond & Interest	96,892	743,683	752,788	87,787	(9,105)
14 Public Safety Equipment	9,847	-	-	9,847	-
15 Fire Insurance Proceeds*	1	15,500	15,500	1	0
16 Sewer	335,552	776,124	834,806	276,870	(58,682)
17 Recreation Employee Benefit	-	2,419	2,419	-	-
18 Golf Course	4,804	295,872	298,327	2,348	(2,456)
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	9,423	60,149	62,283	7,289	(2,134)
23 Evidence Liability Fund					
24 CIP - General*	357,727	135,000	453,442	39,285	(318,442)
25 CIP - Street Project*	183,960	-	183,960	-	(183,960)
26 CIP - Sewer*	-	-	-	-	-
27 CIP - Grants*	-	-	-	-	-
28 CIP - Library Project*	0	-	-	0	-
50 Cafeteria 125*	4,926	60,000	51,000	13,926	9,000
51 Court ADSAP*	6,911	3,000	3,000	6,911	-
52 Court Bonds*	6,521	15,000	15,000	6,521	-
53 Forfeitures*	57	-	-	57	-
54 Old Stone Church*	-	1,000	1,000	-	-
55 Pay Pal*	96	90	186	-	(96)
TOTAL - ALL FUNDS	\$ 2,257,552	\$ 10,675,956	\$ 11,254,990	\$ 1,678,518	\$ (579,034)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,623,832</i>	<i>\$ 10,402,146</i>	<i>\$ 10,488,183</i>	<i>\$ 1,537,795</i>	<i>\$ (86,037)</i>

* - Non Budgeted Funds

**COMPARISON TO APPROVED BUDGET
2013**

	<u>Budgeted Revenues</u>	<u>Revised Revenues</u>	<u>Change</u>	<u>Budgeted Expend</u>	<u>Revised Expend</u>	<u>Change</u>
1 General Operating	\$ 2,184,577	\$ 2,234,063	\$ 49,485	\$ 2,140,661	\$ 2,212,655	\$ 71,994
2 Water	823,124	877,049	53,925	814,796	859,531	44,734
3 Electric	4,038,147	3,992,258	(45,889)	4,017,520	3,952,611	(64,910)
4 Employee Benefit	634,419	618,395	(16,024)	665,752	641,406	(24,346)
5 Refuse	377,000	377,000	-	376,700	376,700	-
6 Library	22,600	10,500	(12,100)	126,000	20,000	(106,000)
7 Recreation	13,456	13,456	-	13,456	13,456	-
8 Rural Fire*	43,720	43,720	-	43,720	43,720	-
9 Industrial Promotion	16,000	36,000	20,000	41,500	69,300	27,800
10 Revolving Loan*	500	500	-	-	-	-
11 Special Parks & Recreation	242,000	248,500	6,500	240,278	269,903	29,624
12 Street Improvements	120,840	116,680	(4,160)	129,000	122,000	(7,000)
13 Bond & Interest	747,778	743,683	(4,095)	812,788	752,788	(60,000)
14 Public Safety Equipment	-	-	-	-	-	-
15 Fire Insurance Proceeds*	15,500	15,500	-	15,500	15,500	-
16 Sewer	776,124	776,124	-	836,249	834,806	(1,444)
17 Recreation Employee Benefit	2,419	2,419	-	2,419	2,419	-
18 Golf Course	247,183	295,872	48,689	249,090	298,327	49,238
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)
22 Tourism	52,350	60,149	7,799	46,250	62,283	16,033
23 Evidence Liability Fund						
24 CIP - General*	85,000	135,000	50,000	90,968	453,442	362,474
25 CIP - Street Project*	-	-	-	-	183,960	183,960
50 Cafeteria 125*	79,196	60,000	(19,196)	62,976	51,000	(11,976)
51 Court ADSAP*	3,000	3,000	-	3,000	3,000	-
52 Court Bonds*	20,000	15,000	(5,000)	20,000	15,000	(5,000)
53 Forfeitures*	3,000	-	(3,000)	3,000	-	(3,000)
54 Old Stone Church*	1,000	1,000	-	1,000	1,000	-
55 Pay Pal*	-	90	90	-	186	186
TOTAL - ALL FUNDS	\$ 11,073,933	\$ 10,675,956	\$ (397,977)	\$ 11,287,521	\$ 11,254,990	\$ (32,531)

* - Non Budgeted Funds

2013 ALL FUNDS SUMMARY
By Category of Expense

	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,569,227	\$ 435,877	\$ 177,350	\$ 23,200	\$ -	\$ -	\$ 7,000	\$ 2,212,655
2 Water	155,554	165,474	205,300	78,500	-	100,827	153,876	859,531
3 Electric	441,905	2,298,720	132,650	129,000		468,000	482,336	3,952,611
4 Employee Benefit	606,406	-	-	-	-	35,000	-	641,406
5 Refuse	-	376,400	300	-	-	-	-	376,700
6 Library	-	-	8,000	12,000		-	-	20,000
7 Recreation	-	-	-	-	-	13,456	-	13,456
8 Rural Fire*	43,720	-	-	-	-	-	-	43,720
9 Industrial Promotion		16,300	12,000				41,000	69,300
10 Revolving Loan*							-	-
11 Special Parks & Recreation	114,833	57,485	64,650	31,345	1,589	-	-	269,903
12 Street Improvements	-	-	62,000	60,000	-	-	-	122,000
13 Bond & Interest					752,788	-	-	752,788
14 Public Safety Equipment		-	-	-				-
15 Fire Insurance Proceeds*		-					15,500	15,500
16 Sewer	97,293	87,950	44,150	30,000	-	473,000	102,413	834,806
17 Recreation Employee Benefit						2,419	-	2,419
18 Golf Course	121,453	32,753	64,750	53,509	17,312	-	8,550	298,327
20 Special 911 Revenue		-		-				-
22 Tourism		47,732	12,655	-			1,896	62,283
23 Evidence Liability Fund								
24 CIP - General*				453,442				453,442
25 CIP - Street Project*				22,990		160,970		183,960
50 Cafeteria 125*		6,000					45,000	51,000
51 Court ADSAP*							3,000	3,000
52 Court Bonds*							15,000	15,000
53 Forfeitures*							-	-
54 Old Stone Church*				1,000				1,000
55 Pay Pal*						186		186
TOTAL - ALL FUNDS	\$ 3,150,392	\$ 3,524,691	\$ 783,805	\$ 894,986	\$ 771,689	\$ 1,253,858	\$ 875,570	\$ 11,254,990

* - Non Budgeted Funds

2013 TRANSFERS

ORIGINAL BUDGETED		FROM							TOTAL
		Water	Electric	Emp. Ben	Recreation	Sewer	Rec EBF	CIP-Streets	
TO	General Operating Fund	39,000	113,000			39,000			191,000
	Electric Fund								-
	Employee Benefit Fund						2,419		2,419
	Special Parks & Recreation		175,000		13,456				188,456
	Bond & Interest Fund	59,827				434,000			493,827
	Golf Course Fund		30,000						30,000
	Tourism Fund		12,000						12,000
	Capital Improvements - General		85,000						85,000
	CIP Grants (Library)		25,000						25,000
	TOTAL	98,827	440,000	-	13,456	473,000	2,419	-	1,027,702

REVISED ESTIMATE		FROM							TOTAL
		Water	Electric	Emp. Ben	Recreation	Sewer	Rec EBF	CIP-Streets	
TO	General Operating Fund	41,000	136,000			39,000			216,000
	Electric Fund							160,970	160,970
	Employee Benefit Fund						2,419		2,419
	Special Parks & Recreation		175,000		13,456				188,456
	Bond & Interest Fund	59,827				434,000		-	493,827
	Golf Course Fund		45,000						45,000
	Tourism		12,000						12,000
	Capital Improvements - General		100,000					-	100,000
	CIP Grants (Library)		-						-
	TOTAL	100,827	468,000	-	13,456	473,000	2,419	160,970	1,218,672

Change	2,000	28,000	-	-	-	-	160,970	190,970
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2014 ALL FUNDS SUMMARY

	<u>Beginning Balance</u>	<u>2014 Revenues</u>	<u>2014 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 132,793	\$ 2,239,922	\$ 2,267,715	\$ 105,000	\$ (27,792)
2 Water	193,611	878,768	903,467	168,912	(24,699)
3 Electric	483,203	4,020,446	4,143,114	360,536	(122,667)
4 Employee Benefit	29,072	695,268	705,973	18,366	(10,705)
5 Refuse	6,552	380,000	379,700	6,852	300
6 Library	106,254	8,600	111,854	3,000	(103,254)
7 Recreation	714	69	783	-	(714)
8 Rural Fire*	763	43,720	43,720	763	-
9 Industrial Promotion	27,937	35,600	62,785	752	(27,185)
10 Revolving Loan*	73,258	500	-	73,758	500
11 Special Parks & Recreation	69,670	236,067	255,766	49,970	(19,699)
12 Street Improvements	93,952	120,690	182,000	32,642	(61,310)
13 Bond & Interest	87,787	760,708	808,495	40,000	(47,787)
14 Public Safety Equipment	9,847	-	9,847	0	(9,847)
15 Fire Insurance Proceeds*	1	15,500	15,500	1	-
16 Sewer	276,870	776,124	893,880	159,113	(117,757)
17 Recreation Employee Benefit	-	80	80	-	-
18 Golf Course	2,348	260,607	255,123	7,832	5,484
20 Special 911 Revenue	9,897	-	9,897	0	(9,897)
22 Tourism	7,289	70,450	74,380	3,359	(3,930)
23 Evidence Liability Fund					
24 CIP - General*	39,285	130,000	145,000	24,285	(15,000)
25 CIP - Street Project*	-	-	-	-	-
26 CIP - Sewer*	-	-	-	-	-
27 CIP - Grants*	-				
28 CIP - Library Project*	0	-	-	0	-
50 Cafeteria 125*	13,926	50,000	56,000	7,926	(6,000)
51 Court ADSAP*	6,911	3,000	3,000	6,911	-
52 Court Bonds*	6,521	15,000	15,000	6,521	-
53 Forfeitures*	57	-	-	57	-
54 Old Stone Church*	-	1,000	1,000	-	-
55 Pay Pal*	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 1,678,518	\$ 10,742,118	\$ 11,344,078	\$ 1,076,558	\$ (601,960)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,537,795</i>	<i>\$ 10,483,398</i>	<i>\$ 11,064,858</i>	<i>\$ 956,335</i>	<i>\$ (581,460)</i>

* - Non Budgeted Funds

2013-2014 ALL FUNDS SUMMARY

	Beginning Balance	2013 Revenues	2013 Expenditures	2013 Ending Bal	2014 Revenues	2014 Expenditures	2014 Ending Bal	Two-Year Change
1 General Operating	\$ 111,385	\$ 2,234,063	\$ 2,212,655	\$ 132,793	\$ 2,239,922	\$ 2,267,715	\$ 105,000	\$ (6,384)
2 Water	176,093	877,049	859,531	193,611	878,768	903,467	168,912	(7,181)
3 Electric	443,556	3,992,258	3,952,611	483,203	4,020,446	4,143,114	360,536	(83,020)
4 Employee Benefit	52,082	618,395	641,406	29,072	695,268	705,973	18,366	(33,716)
5 Refuse	6,252	377,000	376,700	6,552	380,000	379,700	6,852	600
6 Library	115,754	10,500	20,000	106,254	8,600	111,854	3,000	(112,754)
7 Recreation	714	13,456	13,456	714	69	783	-	(714)
8 Rural Fire*	763	43,720	43,720	763	43,720	43,720	763	-
9 Industrial Promotion	61,237	36,000	69,300	27,937	35,600	62,785	752	(60,485)
10 Revolving Loan*	72,758	500	-	73,258	500	-	73,758	1,000
11 Special Parks & Recreation	91,073	248,500	269,903	69,670	236,067	255,766	49,970	(41,103)
12 Street Improvements	99,272	116,680	122,000	93,952	120,690	182,000	32,642	(66,630)
13 Bond & Interest	96,892	743,683	752,788	87,787	760,708	808,495	40,000	(56,892)
14 Public Safety Equipment	9,847	-	-	9,847	-	9,847	0	(9,847)
15 Fire Insurance Proceeds*	1	15,500	15,500	1	15,500	15,500	1	0
16 Sewer	335,552	776,124	834,806	276,870	776,124	893,880	159,113	(176,439)
17 Recreation Employee Benefit	-	2,419	2,419	-	80	80	-	-
18 Golf Course	4,804	295,872	298,327	2,348	260,607	255,123	7,832	3,029
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	0	(9,897)
22 Tourism	9,423	60,149	62,283	7,289	70,450	74,380	3,359	(6,064)
23 Evidence Liability Fund								
24 CIP - General*	357,727	135,000	453,442	39,285	130,000	145,000	24,285	(333,442)
25 CIP - Street Project*	183,960	-	183,960	-	-	-	-	(183,960)
28 CIP - Library Project*	0	-	-	0	-	-	0	-
50 Cafeteria 125*	4,926	60,000	51,000	13,926	50,000	56,000	7,926	3,000
51 Court ADSAP*	6,911	3,000	3,000	6,911	3,000	3,000	6,911	-
52 Court Bonds*	6,521	15,000	15,000	6,521	15,000	15,000	6,521	-
53 Forfeitures*	57	-	-	57	-	-	57	-
54 Old Stone Church*	-	1,000	1,000	-	1,000	1,000	-	-
55 Pay Pal*	96	90	186	-	-	-	-	(96)
TOTAL - ALL FUNDS	\$ 2,257,552	\$ 10,675,956	\$ 11,254,990	\$ 1,678,518	\$ 10,742,118	\$ 11,344,078	\$ 1,076,558	\$ (1,180,994)

* - Non Budgeted Funds

2014 ALL FUNDS SUMMARY

By Category of Expense

	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,604,462	\$ 452,383	\$ 175,970	\$ 27,900	\$ -	\$ -	\$ 7,000	\$ 2,267,715
2 Water	168,927	173,729	210,200	85,000	-	102,827	162,784	903,467
3 Electric	480,089	2,351,813	148,450	202,500		469,000	491,262	4,143,114
4 Employee Benefit	670,973	-					35,000	705,973
5 Refuse	-	379,400	300			-		379,700
6 Library	-	105,854	6,000	-		-	-	111,854
7 Recreation	-	-				783	-	783
8 Rural Fire*	43,720							43,720
9 Industrial Promotion		26,785	36,000					62,785
10 Revolving Loan*							-	-
11 Special Parks & Recreation	117,843	46,221	65,650	24,500	1,552			255,766
12 Street Improvements	-	-	62,000	120,000				182,000
13 Bond & Interest					798,495		10,000	808,495
14 Public Safety Equipment		-	-	9,847				9,847
15 Fire Insurance Proceeds*		-					15,500	15,500
16 Sewer	111,205	108,950	46,150	25,000	20,200	474,000	108,375	893,880
17 Recreation Employee Benefit						80	-	80
18 Golf Course	122,585	36,116	63,250	2,000	22,772		8,400	255,123
20 Special 911 Revenue		-		9,897				9,897
22 Tourism		49,750	22,800	-			1,830	74,380
23 Evidence Liability Fund								
24 CIP - General*				145,000				145,000
25 CIP - Street Project*				-		-		-
28 CIP - Library Project*				-				-
50 Cafeteria 125*		6,000					50,000	56,000
51 Court ADSAP*							3,000	3,000
52 Court Bonds*							15,000	15,000
53 Forfeitures*							-	-
54 Old Stone Church*				1,000				1,000
55 Pay Pal*						-		-
TOTAL - ALL FUNDS	\$ 3,319,803	\$ 3,737,001	\$ 836,770	\$ 652,644	\$ 843,019	\$ 1,046,690	\$ 908,151	\$ 11,344,078

2014 TRANSFERS

REVISED ESTIMATE		FROM							TOTAL
		Water	Electric	Emp. Ben	Library	Recreation	Sewer	Rec EBF	
TO	General Operating Fund	43,000	137,000				39,000		219,000
	Employee Benefit Fund							80	80
	Special Parks & Recreation		175,000			783			175,783
	Bond & Interest Fund	59,827					435,000		494,827
	Golf Course Fund		45,000						45,000
	Tourism		12,000						12,000
	Capital Improvements - General		100,000						100,000
	Capital Improvements - Grants		-						-
TOTAL	102,827	469,000	-	-	783	474,000	80	1,046,690	

MILL LEVY SUMMARY

	2006	2007	2008	2009	2010	2011	2012	2013	Proposed 2014
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
General	17.266	18.914	21.421	19.672	22.721	19.318	22.365	25.375	24.096
Industrial	0.499	0.111	0.567	0.346	0.000	0.000	0.000	0.000	0.000
Bond & Interest Fund	6.482	6.481	4.577	6.628	5.699	8.529	10.945	10.449	10.995
Employee Benefits	18.201	19.721	18.846	18.751	20.309	20.899	19.923	22.433	24.845
Library	2.996	3.000	3.123	2.999	0.000	0.000	0.000	0.000	0.000
Recreation	3.995	3.999	4.163	3.999	4.001	4.000	4.000	0.000	0.000
Public Safety Equipment	0.499	0.492	0.000	0.307	0.000	0.000	0.000	0.000	0.000
Recreation Employee Benefit	0.000	0.500	0.521	0.500	0.500	0.500	0.501	0.000	0.000
Total	49.938	53.218	53.218	53.202	53.230	53.246	57.734	58.257	59.936
Mill Levy Change	0.028	3.280	-	(0.016)	0.028	0.016	4.488	0.523	1.679
<i>Absorbed Levy</i>					3.345			4.501	
Assessed Valuation	18,954,903	20,181,712	20,628,151	24,684,903	24,103,323	23,905,907	23,005,714	22,729,900	22,522,195
<i>% Increase/(Decrease)</i>		6.47%	2.21%	19.67%	-2.36%	-0.82%	-3.77%	-1.20%	-0.91%
Previous Years	1998	1999	2000	2001	2002	2003	2004	2005	
Total Mill Levy	43.288	45.811	44.452	43.15	43.212	44.969	50.005	49.91	

OVERHEAD FEES CALCULATION

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Direct Salaries	95,260	104,706	105,597
Indirect Salaries	133,672	149,447	151,810
Benefits	63,475	63,991	68,955
Operational Overhead	20,000	40,000	40,000
Mechanics Overhead	45,000	47,150	48,126
TOTAL	357,407	405,294	414,488

	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>TOTAL</u>
2012				-
Admin Overhead	62,400	187,200	62,400	312,000
Mechanic Overhead	15,000	15,000	15,000	45,000
TOTAL	77,400	202,200	77,400	357,000

2013				
Admin Overhead	71,629	214,886	71,629	358,144
Mechanic Overhead	15,717	15,717	15,717	47,151
TOTAL	87,346	230,603	87,346	405,295

2014				
Admin Overhead	73,272	219,817	73,272	366,362
Mechanic Overhead	16,042	16,042	16,042	48,126
TOTAL	89,314	235,859	89,314	414,488

EMPLOYEE BENEFIT FUND SUMMARY

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Budget</u>
Revenues									
Ad Valorem Taxes	\$ 342,113	\$ 380,271	\$ 385,794	\$ 439,352	\$ 473,067	\$ 484,079	\$ 447,352	\$ 488,423	\$ 547,095
Vehicle Taxes	50,503	48,353	48,076	46,057	44,186	46,274	48,261	44,560	50,546
Reimbursed	1,498	13,635	(19)	-	8,456	-	4,400	-	-
Other Contributions	-	-	-	-	-	0	45,236	85,412	97,627
Subtotal	\$ 394,114	\$ 442,259	\$ 433,851	\$ 485,409	\$ 525,709	\$ 530,353	\$ 545,249	\$ 618,395	\$ 695,268
Transfers	-	-	-	1,000	53,686	45,000	55,000	-	-
Total	\$ 394,114	\$ 442,259	\$ 433,851	\$ 486,409	\$ 579,395	\$ 575,353	\$ 600,249	\$ 618,395	\$ 695,268
Expenses	\$ 415,619	\$ 478,613	\$ 459,118	\$ 507,973	\$ 581,234	\$ 547,521	\$ 576,998	\$ 641,406	\$ 705,973
<i>No Utilities</i>	<i>415,619</i>	<i>478,613</i>	<i>459,118</i>	<i>507,973</i>	<i>581,234</i>	<i>547,521</i>	<i>544,415</i>	<i>555,994</i>	<i>608,346</i>
Revenues Over/Under									
Without Transfers	\$ (21,505)	\$ (36,354)	\$ (25,267)	\$ (22,564)	\$ (55,525)	\$ (17,168)	\$ (31,749)	\$ (23,011)	\$ (10,705)
With Transfers	(21,505)	(36,354)	(25,267)	(21,564)	(1,839)	27,832	23,251	(23,011)	(10,705)
Ending Balance	\$ 49,748	\$ 13,394	\$ 127	\$ (21,437)	\$ (23,276)	\$ 28,832	\$ 52,082	\$ 29,072	\$ 18,366
Mill Levy	18.201	19.721	18.846	18.751	20.309	20.899	20.899	19.923	22.433
Need to Avoid Transfers	1.14	1.89	1.23	0.96	2.38	0.74	1.48	0.94	0.44
One Mill	18,796.38	19,282.54	20,470.87	23,430.86	23,293.47	23,162.78	21,405.42	24,515.53	24,387.94

2014 PAY INCREASE SCENARIOS

		Option 1	Option 2	Option 3	Option 4	Option 5	Option 6
	Current	.25 Rate Inc	.50 Rate Inc	2% COLA	.25 Rate Inc & \$500 Bonus	1% COLA & \$500 Bonus	0.5% COLA & .25 Rate Inc
Benefits	2,389,388	2,428,562	2,467,735	2,444,674	2,457,547	2,446,016	2,442,383
	<u>777,978</u>	<u>785,450</u>	<u>792,923</u>	<u>788,635</u>	<u>790,959</u>	<u>788,815</u>	<u>788,115</u>
Total	3,167,366	3,214,012	3,260,658	3,233,309	3,248,506	3,234,831	3,230,498
Increase		46,646	93,292	65,943	81,139	67,465	63,132

	General Fund	Emp Ben	Water	Electric	Spec P&R	Sewer	Golf	TOTAL
Option 1	27,776	5,941	2,625	4,661	2,031	1,763	1,850	46,646
Option 2	55,552	11,882	5,249	9,321	4,062	3,526	3,700	93,292
Option 3	38,001	8,069	3,699	9,107	2,282	2,542	2,243	65,943
Option 4	46,926	10,188	4,747	8,664	3,916	3,099	3,600	81,139
Option 5	38,151	8,281	3,972	8,556	3,026	2,607	2,871	67,465
Option 6	37,276	7,958	3,549	6,937	2,601	2,398	2,411	63,132

Fund #01
General Fund

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 25,728	\$ 30,824	\$ 37,971	\$ 111,385	\$ 132,793	\$ 105,000	\$ 31,077
REVENUES							
Property & Vehicle Taxes	\$ 501,209	\$ 547,203	\$ 609,924	\$ 595,365	\$ 589,985	\$ 595,231	\$ 606,403
Sales & Liquor Taxes	628,641	642,306	642,474	639,774	641,590	653,675	665,956
Grants	11,391	10,791	17,000	17,000	17,000	17,000	17,000
Franchise Fees	156,721	125,529	122,450	122,450	124,535	124,858	125,437
Admin. & Internal Fees	-	357,000	356,000	403,144	411,362	427,655	441,452
Licenses & Permits	36,554	27,016	34,580	24,980	28,300	28,300	28,300
Charges for Services	55,826	55,131	39,900	41,100	39,900	39,900	39,900
Fines & Fees	101,608	130,323	122,000	122,000	122,000	122,000	122,000
Interest	22,095	22,656	20,000	20,000	23,000	23,000	23,000
Transfers	824,511	263,963	191,000	216,000	219,000	194,000	250,000
Sale of Assets	1,750	6,025	1,000	8,000	1,000	1,000	1,000
Miscellaneous	53,616	22,515	28,250	24,250	22,250	22,250	22,250
TOTAL REVENUES	\$ 2,393,923	\$ 2,210,457	\$ 2,184,577	\$ 2,234,063	\$ 2,239,922	\$ 2,248,869	\$ 2,342,699
TOTAL RESOURCES AVAILABLE	\$ 2,419,651	\$ 2,241,281	\$ 2,222,549	\$ 2,345,447	\$ 2,372,715	\$ 2,353,869	\$ 2,373,776
EXPENSES							
By Program							
101 General Administration	\$ 528,084	\$ 554,617	\$ 574,627	\$ 608,315	\$ 650,953	\$ 660,130	\$ 659,059
102 Sports Complex	81,789	-	-	-	-	-	-
103 Police & Fire	934,374	876,039	906,282	912,510	923,434	940,821	954,575
104 John Brown Cabin	41,507	39,328	45,666	41,691	39,752	40,639	41,552
105 Streets & Alleys	284,437	235,595	237,559	256,986	255,808	272,593	294,583
106 Swimming Pool	38,954	38,006	18,146	17,700	17,870	17,721	17,926
107 Cemeteries	117,328	121,049	103,327	108,455	108,683	110,339	112,031
108 Lakes & Parks	8,110	186	-	-	-	-	-
109 Municipal Court Services	120,656	123,576	108,417	114,928	116,900	117,550	118,220
110 Levees & Stormwater	121,175	28,176	7,000	12,050	12,335	12,582	12,841
111 Library	112,413	113,324	140,136	140,019	141,979	150,418	153,450
TOTAL EXPENSES	\$ 2,388,827	\$ 2,129,896	\$ 2,141,161	\$ 2,212,655	\$ 2,267,715	\$ 2,322,792	\$ 2,364,237
Revenues Over Expenditures	\$ 5,096	\$ 80,561	\$ 43,417	\$ 21,408	\$ (27,792)	\$ (73,924)	\$ (21,538)
ENDING BALANCE	\$ 30,824	\$ 111,385	\$ 81,388	\$ 132,793	\$ 105,000	\$ 31,077	\$ 9,538
<i>as a percentage of expenses</i>	<i>1.3%</i>	<i>5.2%</i>	<i>3.8%</i>	<i>6.0%</i>	<i>4.6%</i>	<i>1.3%</i>	<i>0.4%</i>

Fund 01 - GENERAL FUND
REVENUES

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
5100 TAXES					
101 Ad Valorem Tax	\$ 432,233	\$ 477,203	\$ 543,902	\$ 534,383	\$ 516,859
102 Delinquent Ad Valorem Tax	17,886	23,241	16,000	12,960	16,000
Subtotal TAXES	\$ 450,119	\$ 500,444	\$ 559,902	\$ 547,343	\$ 532,859
5200 INTERGOVERNMENTAL					
201 City Sales Tax	\$ 241,692	\$ 245,948	\$ 243,892	\$ 245,892	\$ 246,331
202 County Sales Tax	307,604	310,121	310,684	315,684	316,821
203 City Comp Use Tax	75,716	83,658	84,354	28,054	28,054
204 County Comp Use Tax				46,600	46,600
205 Motor Vehicle Tax	50,360	45,790	49,081	47,081	55,936
206 Liquor Tax	3,630	2,580	3,544	3,544	3,784
215 RV Tax	731	696	692	692	803
216 16/20M Vechile Tax	-	273	249	249	387
220 Grant Receipts (Non-CDBG)	10,495	9,454	16,000	16,000	16,000
231 John Brown Cabin	897	1,337	1,000	1,000	1,000
Subtotal INTERGOVERNMENTAL	\$ 691,123	\$ 699,856	\$ 709,496	\$ 704,796	\$ 715,716
5300 FRANCHISE FEES					
301 Gas Company Franchise Fees	\$ 87,647	\$ 67,758	\$ 70,000	\$ 70,000	\$ 74,200
302 Cable TV Franchise Fees	35,085	27,253	21,150	21,150	19,035
303 Telephone Franchise Fees	29,596	28,424	29,500	29,500	29,500
304 Electric Franchise Fees	4,394	2,093	1,800	1,800	1,800
Subtotal FRANCHISE FEES	\$ 156,721	\$ 125,529	\$ 122,450	\$ 122,450	\$ 124,535
5400 LICENSES AND PERMITS					
401 CMB & Liquor Licenses	\$ 2,025	\$ 2,150	\$ 2,100	\$ 2,100	\$ 2,100
402 Animal Licenses	736	706	700	700	700
403 Building & Zoning Permits	24,202	16,946	22,880	15,080	18,000
404 Camping & Boating Permits	1,322	585	1,200	200	-
405 Micellaneous Permits	4,240	3,180	3,500	3,500	3,500
406 Contractors Licenses	4,030	3,450	4,200	3,400	4,000
Subtotal LICENSES AND PERMITS	\$ 36,554	\$ 27,016	\$ 34,580	\$ 24,980	\$ 28,300
5500 CHARGES FOR SERVICES					
501 Sale of Cemetery Lots	\$ 5,340	\$ 14,435	\$ 5,000	\$ 6,200	\$ 5,000
502 Cemetery Charges	35,625	24,395	25,000	25,000	25,000
503 Auditorium Rent	3,445	3,340	3,400	3,400	3,400
504 Memorial Hall Rent	4,650	4,085	4,000	4,000	4,000
506 Swimming Pool Fees	4,340	-	-	-	-
520 Animal Control Charges	2,426	8,876	2,500	2,500	2,500
Subtotal CHARGES FOR SERVICES	\$ 55,826	\$ 55,131	\$ 39,900	\$ 41,100	\$ 39,900
5600 FINES AND FEES					
601 Police Fines & Fees	\$ 98,824	\$ 127,389	\$ 120,000	\$ 120,000	\$ 120,000
603 Library Fines & Fees	2,784	2,934	2,000	2,000	2,000
Subtotal FINES AND FEES	\$ 101,608	\$ 130,323	\$ 122,000	\$ 122,000	\$ 122,000

**Fund 01 - GENERAL FUND
REVENUES**

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
5700 INTEREST ON INVESTMENTS					
701 Interest	\$ 22,095	\$ 22,656	\$ 20,000	\$ 20,000	\$ 23,000
5800 MISCELLANEOUS					
801 Miscellaneous	\$ 6,982	\$ 14,817	\$ 10,000	\$ 12,000	\$ 10,000
802 Reimbursed Expense	46,394	7,698	18,000	12,000	12,000
803 Council Scholarship	240	-	250	250	250
830 Transfer In from Electric	743,800	186,000	113,000	136,000	137,000
831 Transfer In from Sewer	77,900	39,000	39,000	39,000	39,000
833 Transfer In from Water	-	38,000	39,000	41,000	43,000
839 Transfer in from Library	2,811	963	-	-	-
Reimb - Utility Billing Admin	-	312,000	311,000	358,144	366,362
Reimb - Mechanic/Repair Fee	-	45,000	45,000	45,000	45,000
Subtotal MISCELLANEOUS	\$ 878,127	\$ 643,478	\$ 575,250	\$ 643,394	\$ 652,612
5900 SALE OF FIXED ASSETS					
901 Sale of Fixed Assets	\$ 1,750	\$ 6,025	\$ 1,000	\$ 8,000	\$ 1,000
TOTAL GENERAL FUND RECEIPTS	\$ 2,393,923	\$ 2,210,457	\$ 2,184,577	\$ 2,234,063	\$ 2,239,922

Fund 01 - GENERAL FUND

TOTAL EXPENDITURES

By Category

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>APPROVED</u>	<u>2013</u> <u>REVISED</u>	<u>2014</u> <u>PROPOSED</u>
7100. PERSONNEL SERVICES					
101 Salaries	\$ 1,611,974	\$ 1,482,646	\$ 1,463,515	\$ 1,474,269	\$ 1,509,962
102 Salaries (Overtime)	39,893	55,101	60,819	63,458	62,910
108 Firemen Training	2,710	4,320	3,000	3,000	3,090
109 Fire Runs	25,550	18,250	28,500	28,500	28,500
112 Animal Control	13,755	893	-	-	-
TOTAL PERSONNEL SERVICES	\$ 1,693,882	\$ 1,561,209	\$ 1,555,834	\$ 1,569,227	\$ 1,604,462
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 21,913	\$ 24,089	\$ 24,261	\$ 24,261	\$ 24,406
202 Utilities	32,280	19,748	31,656	29,906	31,749
203 Dues & Memberships	4,771	4,014	4,550	4,550	4,750
204 Insurance	59,601	59,730	65,559	66,950	72,855
205 Education, Meetings & Travel	10,451	13,893	13,460	14,960	13,072
206 Professional Services	247,908	165,100	121,740	130,900	130,600
207 Rentals	2,809	11,426	1,850	1,850	1,850
208 Printing & Advertising	3,296	2,901	5,800	5,800	5,900
209 Maint of Machinery & Equip	15,562	8,350	16,100	12,600	12,100
210 Maint of Buildings/Grounds	3,728	15,836	9,750	9,750	10,250
211 Memorial Hall Utilities	2,718	1,187	2,750	2,750	2,900
215 Prisoner Care	18,534	17,181	17,000	19,700	20,000
217 Memorial Hall Custodial	4,763	4,500	4,600	4,600	4,700
218 Housing Demolition	-	-	-	20,350	30,000
219 Grave Openings	20,197	22,575	25,000	25,000	25,000
220 Other Contractual	45,366	37,344	53,750	61,950	62,250
TOTAL CONTRACTUAL SERVICES	\$ 493,897	\$ 407,873	\$ 397,827	\$ 435,877	\$ 452,383
7300. COMMODITIES					
301 Office Supplies	\$ 7,911	\$ 11,243	\$ 10,550	\$ 11,850	\$ 10,850
302 Clothing & Personal Supplies	2,134	5,433	5,500	3,700	6,000
303 Chemical/Seed/Fertilizer	22,649	10,062	9,050	10,050	9,050
304 Machine Parts & Supplies	23,881	20,030	24,550	39,050	40,550
305 Building Material & Supplies	22,474	12,150	12,200	15,000	13,650
306 Construction Materials	-	485	-	-	-
307 Apparatus & Tools	9,368	5,730	4,250	5,450	4,250
309 Motor Fuels & Lubricants	45,751	28,402	36,500	52,400	53,520
311 Memorial Hall Miscellaneous	120	179	500	500	500
312 Books & Periodicals	17,096	14,471	25,000	19,750	20,000
313 Narcotic Canine	1,335	-	-	-	-
314 Computer Software	599	-	1,750	1,750	1,750
316 Fire Truck Equipment & Parts	2,124	3,539	6,000	5,000	5,000
317 Food (Not for Resale)	-	1,186	-	-	-
320 Other Commodities	10,403	6,080	8,050	12,850	10,850
TOTAL COMMODITIES	\$ 165,845	\$ 118,988	\$ 143,900	\$ 177,350	\$ 175,970

Fund 01 - GENERAL FUND

TOTAL EXPENDITURES

By Category

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>APPROVED</u>	<u>2013</u> <u>REVISED</u>	<u>2014</u> <u>PROPOSED</u>
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ (1,180)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
402 Improvements Non-Buildings	2,167	11,754	5,500	5,500	5,500
403 Office Furniture & Equipment	6,790	60	3,200	3,200	3,400
405 Operational/Construction Equip	4,857	-	1,500	1,500	2,000
407 Other Equipment	-	-	-	-	10,000
409 Leases	552	2,207	-	-	-
413 Computer Equip & Software	1,738	7,338	12,100	12,000	6,000
TOTAL CAPITAL OUTLAY	\$ 14,924	\$ 21,359	\$ 23,300	\$ 23,200	\$ 27,900
7700. OTHER EXPENSES					
704 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -
705 Chamber of Commerce	15,000	15,000	15,000	-	-
706 Fireworks Display	5,028	5,268	5,000	6,700	6,700
713 Scholarship	250	200	300	300	300
TOTAL OTHER EXPENSES	\$ 20,278	\$ 20,468	\$ 20,300	\$ 7,000	\$ 7,000
TOTAL GENERAL FUND	\$ 2,388,827	\$ 2,129,896	\$ 2,141,161	\$ 2,212,655	\$ 2,267,715

01-101

General Administration

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100. PERSONNEL SERVICES					
101 Salaries	\$ 400,225	\$ 410,852	\$ 408,008	\$ 411,533	\$ 435,044
102 Salaries (Overtime)	272	8,082	17,009	18,673	17,986
TOTAL PERSONNEL SERVICES	\$ 400,497	\$ 418,934	\$ 425,017	\$ 430,205	\$ 453,030
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 2,207	\$ 8,024	\$ 4,080	\$ 4,080	\$ 4,162
202 Utilities	2,056	1,653	4,080	4,080	4,162
203 Dues & Memberships	2,919	3,431	3,600	3,600	3,800
204 Insurance	5,509	5,948	7,000	21,000	27,000
205 Education, Meetings & Travel	4,085	6,643	5,500	7,500	5,500
206 Professional Services	37,488	47,079	50,000	50,000	50,000
207 Rentals	356	840	500	500	500
208 Printing & Advertising	2,877	1,986	3,700	3,700	3,800
209 Maint of Machinery & Equip	8,312	4,327	3,000	4,500	3,500
210 Maint of Buildings/Grounds	1,395	1,215	3,500	3,500	3,500
211 Memorial Hall Utilities	2,718	1,187	2,750	2,750	2,900
217 Memorial Hall Custodial	4,763	4,500	4,600	4,600	4,700
218 Housing Demolition	-	-	-	20,350	30,000
220 Other Contractual	13,771	5,370	16,500	16,500	16,500
TOTAL CONTRACTUAL SERVICES	\$ 88,457	\$ 92,204	\$ 108,810	\$ 146,660	\$ 160,023
7300. COMMODITIES					
301 Office Supplies	\$ 2,183	\$ 4,910	\$ 3,000	\$ 4,000	\$ 3,000
302 Clothing & Personal Supplies	77	1,237	-	-	-
303 Chemical/Seed/Fertilizer	1,241	565	750	750	750
304 Machine Parts & Supplies	603	590	1,750	1,250	1,750
305 Building Material & Supplies	6,720	5,480	3,250	5,000	3,250
307 Apparatus & Tools	348	530	250	250	250
309 Motor Fuels & Lubricants	-	310	500	4,000	4,000
311 Memorial Hall Miscellaneous	120	179	500	500	500
314 Computer Software	599	-	-	-	-
317 Food (Not for Resale)	-	129	-	-	-
320 Other Commodities	2,890	1,744	1,700	4,000	2,000
TOTAL COMMODITIES	\$ 14,782	\$ 15,674	\$ 11,700	\$ 19,750	\$ 15,500

01-101

General Administration

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7400. CAPITAL OUTLAY					
403 Office Furniture & Equipment	\$ 305	\$ -	\$ 1,200	\$ 1,200	\$ 1,400
405 Operational/Construction Equip	2,027	-	1,500	1,500	2,000
407 Other Equipment	-				10,000
413 Computer Equip & Software	1,738	7,338	6,100	2,000	2,000
TOTAL CAPITAL OUTLAY	\$ 4,070	\$ 7,338	\$ 8,800	\$ 4,700	\$ 15,400
7700. OTHER EXPENSES					
704 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -
705 Chamber of Commerce	15,000	15,000	15,000	-	-
706 Fireworks Display	5,028	5,268	5,000	6,700	6,700
713 Scholarship	250	200	300	300	300
TOTAL OTHER EXPENSES	\$ 20,278	\$ 20,468	\$ 20,300	\$ 7,000	\$ 7,000
TOTAL GENERAL ADMINISTRATIO	\$ 528,084	\$ 554,617	\$ 574,627	\$ 608,315	\$ 650,953

01-102
Sports Complex

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
7100. PERSONNEL SERVICES					
101 Salaries	\$ 39,673	\$ -	\$ -	\$ -	\$ -
102 Salaries (Overtime)	705	-			
TOTAL PERSONNEL SERVICES	\$ 40,378	\$ -	\$ -	\$ -	\$ -
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 2,551	\$ -	\$ -	\$ -	\$ -
202 Utilities	4,941				
203 Dues & Memberships	1,052				
204 Insurance	9,818				
205 Education, Meetings & Travel	30				
206 Professional Services	500				
207 Rentals	1,099				
208 Printing & Advertising	78				
209 Maint of Machinery & Equip	266				
220 Other Contractual	44				
TOTAL CONTRACTUAL SERVICES	\$ 20,379	\$ -	\$ -	\$ -	\$ -
7300. COMMODITIES					
301 Office Supplies	\$ 136	\$ -	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	199				
303 Chemical/Seed/Fertilizer	5,554	(191)			
304 Machine Parts & Supplies	710	191			
305 Building Material & Supplies	4,703				
307 Apparatus & Tools	821				
309 Motor Fuels & Lubricants	5,767				
320 Other Commodities	312				
TOTAL COMMODITIES	\$ 18,202	\$ -	\$ -	\$ -	\$ -
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
405 Operational/Construction Equip	2,830				
TOTAL CAPITAL OUTLAY	\$ 2,830	\$ -	\$ -	\$ -	\$ -
TOTAL SPORTS COMPLEX	\$ 81,789	\$ -	\$ -	\$ -	\$ -

01-103
Police & Fire

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
7100 PERSONNEL SERVICES					
101 Salaries	\$ 707,156	\$ 672,163	\$ 680,628	\$ 681,648	\$ 688,006
102 Salaries (Overtime)	34,912	43,725	37,021	37,952	37,816
108 Firemen Training	2,710	4,320	3,000	3,000	3,090
109 Fire Runs	25,550	18,250	28,500	28,500	28,500
112 Animal Control	13,755	893	-	-	-
TOTAL PERSONNEL SERVICES	\$ 784,083	\$ 739,350	\$ 749,149	\$ 751,100	\$ 757,412
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 9,792	\$ 9,184	\$ 11,500	\$ 11,500	\$ 11,500
202 Utilities	2,993	2,982	3,000	4,500	6,000
203 Dues & Memberships	420	228	500	500	500
204 Insurance	19,577	20,429	21,584	18,500	18,500
205 Education, Meetings & Travel	5,321	2,861	5,610	5,610	5,722
206 Professional Services	14,529	15,323	7,140	15,000	16,000
207 Rentals	180	-	400	400	400
208 Printing & Advertising	34	646	1,000	1,000	1,000
209 Maint of Machinery & Equip	4,780	789	8,500	4,000	4,000
210 Maint of Buildings/Grounds	1,574	3,521	500	2,000	2,000
215 Prisoner Care	18,534	17,181	17,000	19,700	20,000
220 Other Contractual	1,239	2,528	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 78,974	\$ 75,672	\$ 78,734	\$ 84,710	\$ 87,622
7300. COMMODITIES					
301 Office Supplies	\$ 3,209	\$ 3,904	\$ 3,700	\$ 4,000	\$ 4,000
302 Clothing & Personal Supplies	1,858	3,381	5,000	3,200	5,500
303 Chemical/Seed/Fertilizer	7,024	8,488	7,500	8,500	7,500
304 Machine Parts & Supplies	14,238	13,461	15,500	15,500	16,500
305 Building Material & Supplies	2,197	1,361	2,200	2,000	2,400
307 Apparatus & Tools	7,417	302	2,500	2,500	2,500
309 Motor Fuels & Lubricants	23,140	22,726	25,000	25,000	25,500
313 Narcotic Canine	1,335	-	-	-	-
316 Fire Truck Equipment & Parts	2,124	3,539	6,000	5,000	5,000
317 Food (Not for Resale)	-	314	-	-	-
320 Other Commodities	1,741	1,275	3,000	3,000	3,500
TOTAL COMMODITIES	\$ 64,281	\$ 58,749	\$ 70,400	\$ 68,700	\$ 72,400
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equipment	6,485	60	2,000	2,000	2,000
409 Leases	552	2,207	-	-	-
413 Computer Equip & Software	-	-	6,000	6,000	4,000
TOTAL CAPITAL OUTLAY	\$ 7,037	\$ 2,267	\$ 8,000	\$ 8,000	\$ 6,000
TOTAL POLICE & FIRE	\$ 934,374	\$ 876,039	\$ 906,282	\$ 912,510	\$ 923,434

01-104

John Brown Cabin

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100. PERSONNEL SERVICES					
101 Salaries	\$ 25,954	\$ 26,130	\$ 27,041	\$ 27,041	\$ 27,068
102 Salaries (Overtime)					
TOTAL PERSONNEL SERVICES	\$ 25,954	\$ 26,130	\$ 27,041	\$ 27,041	\$ 27,068
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 1,442	\$ 1,440	\$ 1,700	\$ 1,700	\$ 1,734
202 Utilities	6,145	4,035	6,500	6,500	6,500
203 Dues & Memberships	-	-	100	100	100
204 Insurance	6,449	6,719	6,975	2,000	1,000
205 Education, Meetings & Travel	-	-	50	50	50
206 Professional Services	150	-	150	150	150
208 Printing & Advertising	40	-	100	100	100
209 Maint of Machinery & Equip	-	-	200	200	200
210 Maint of Buildings/Grounds	278	270	250	250	250
220 Other Contractual	120	-	150	150	150
TOTAL CONTRACTUAL SERVICES	\$ 14,624	\$ 12,464	\$ 16,175	\$ 11,200	\$ 10,234
7300. COMMODITIES					
301 Office Supplies	\$ 43	\$ 219	\$ 500	\$ 500	\$ 500
305 Building Material & Supplies	660	359	750	750	750
307 Apparatus & Tools	141	7	200	200	200
320 Other Commodities	84	148			
TOTAL COMMODITIES	\$ 929	\$ 733	\$ 1,450	\$ 1,450	\$ 1,450
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
413 Computer Equip & Software				1,000	
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000
TOTAL J.B. CABIN	\$ 41,507	\$ 39,328	\$ 45,666	\$ 41,691	\$ 39,752

01-105

Streets & Alleys

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100 PERSONNEL SERVICES					
101 Salaries	\$ 244,650	\$ 193,183	\$ 179,715	\$ 179,986	\$ 181,376
102 Salaries (Overtime)	2,104	2,359	5,100	5,100	5,202
TOTAL PERSONNEL SERVICES	\$ 246,755	\$ 195,542	\$ 184,815	\$ 185,086	\$ 186,578
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 625	\$ 1,266	\$ 1,500	\$ 1,500	\$ 1,530
202 Utilities	10,312	9,076	15,000	12,000	12,000
204 Insurance	8,408	16,383	19,344	12,000	9,800
205 Education, Meetings & Travel	-	2,600	500	-	-
206 Professional Services	275	455	500	800	500
207 Rentals	200	400	800	800	800
208 Printing & Advertising	-	10			
209 Maint of Machinery & Equip	-	885	3,000	1,500	3,000
210 Maint of Buildings/Grounds	-	-	1,500	1,000	1,500
220 Other Contractual	30	119	400	400	400
TOTAL CONTRACTUAL SERVICES	\$ 19,849	\$ 31,194	\$ 42,544	\$ 30,000	\$ 29,530
7300. COMMODITIES					
301 Office Supplies	\$ 95	\$ 64	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	-	815	500	500	500
303 Chemical/Seed/Fertilizer	75	78	-	-	-
304 Machine Parts & Supplies	3,396	3,708	4,000	19,000	19,000
305 Building Material & Supplies	2,956	1,123	-	2,000	2,000
306 Construction Materials	-	-	-	-	-
307 Apparatus & Tools	26	1,505	300	1,500	300
309 Motor Fuels & Lubricants	10,921	1,038	5,000	17,000	17,500
320 Other Commodities	364	527	300	300	300
TOTAL COMMODITIES	\$ 17,833	\$ 8,859	\$ 10,200	\$ 40,400	\$ 39,700
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings					
403 Office Furniture & Equipment					
404 Vehicles					
405 Operational/Construction Equip					
413 Computer Equip & Software				1,500	
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 1,500	\$ -
TOTAL STREETS & ALLEYS	\$ 284,437	\$ 235,595	\$ 237,559	\$ 256,986	\$ 255,808

01-106

Swimming Pool

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100. PERSONNEL SERVICES					
101 Salaries	\$ 23,431	\$ 688	\$ -	\$ 1,200	\$ 1,250
102 Salaries (Overtime)	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 23,431	\$ 688	\$ -	\$ 1,200	\$ 1,250
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 825	\$ 533	\$ -	\$ -	\$ -
202 Utilities	3,216	889	600	600	600
204 Insurance	4,203	4,379	4,546	2,400	2,520
206 Professional Services	1,158	-	-	-	-
208 Printing & Advertising	198	-	-	-	-
210 Maint of Buildings/Grounds		9,631	-	-	-
220 Other Contractual		401	12,000	12,000	12,500
TOTAL CONTRACTUAL SERVICES	\$ 9,600	\$ 25,920	\$ 17,146	\$ 15,000	\$ 15,620
7300. COMMODITIES					
301 Office Supplies	\$ -	\$ -			
303 Chemical/Seed/Fertilizer	5,644	-	-	-	-
304 Machine Parts & Supplies	15	-			
305 Building Material & Supplies	146	1,164	1,000	1,000	1,000
307 Apparatus & Tools	109	-			
320 Other Commodities	9	4	-	500	-
TOTAL COMMODITIES	\$ 5,923	\$ 1,168	\$ 1,000	\$ 1,500	\$ 1,000
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	10,230			
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,230	\$ -	\$ -	\$ -
TOTAL SWIMMING POOL	\$ 38,954	\$ 38,006	\$ 18,146	\$ 17,700	\$ 17,870

01-107
Cemeteries

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
7100. PERSONNEL SERVICES					
101 Salaries	\$ 75,541	\$ 82,696	\$ 59,302	\$ 65,646	\$ 66,919
102 Salaries (Overtime)	1,900	859	1,688	1,733	1,906
TOTAL PERSONNEL SERVICES	\$ 77,442	\$ 83,555	\$ 60,990	\$ 67,379	\$ 68,825
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 250	\$ 330	\$ 500	\$ 500	\$ 500
202 Utilities	205	209	226	226	238
204 Insurance	5,326	5,550	5,761	3,000	3,150
205 Education, Meetings & Travel	-	-	100	100	100
206 Professional Services	2,142	75	200	200	200
207 Rentals	200	50	150	150	150
209 Maint of Machinery & Equip	371	339	150	150	150
219 Grave Openings	20,197	22,575	25,000	25,000	25,000
220 Other Contractual	67	121	200	200	200
TOTAL CONTRACTUAL SERVICES	\$ 28,758	\$ 29,280	\$ 32,287	\$ 29,526	\$ 29,688
7300. COMMODITIES					
301 Office Supplies	\$ 57	\$ 11	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	-	-	-	-	-
303 Chemical/Seed/Fertilizer	113	57	50	50	50
304 Machine Parts & Supplies	2,535	1,284	2,500	2,500	2,500
305 Building Material & Supplies	2,593	994	1,000	1,000	1,000
307 Apparatus & Tools	40	16	500	500	500
309 Motor Fuels & Lubricants	5,791	4,328	6,000	6,000	6,120
320 Other Commodities	-	-	-	-	-
TOTAL COMMODITIES	\$ 11,129	\$ 6,691	\$ 10,050	\$ 10,050	\$ 10,170
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	1,523	-	-	-
407 Other Equipment	-	-	-	-	-
413 Computer Equip & Software	-	-	-	1,500	-
430 Headstone Restoration	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 1,523	\$ -	\$ 1,500	\$ -
TOTAL CEMETERIES	\$ 117,328	\$ 121,049	\$ 103,327	\$ 108,455	\$ 108,683

01-108
Lakes & Parks

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
7100 PERSONNEL SERVICES					
101 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
102 Salaries (Overtime)					
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
7200. CONTRACTUAL SERVICES					
201 Communications	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	928	103			
206 Professional Services	518	-			
207 Rentals	774	50			
210 Maint of Buildings/Grounds					
220 Other Contractual					
TOTAL CONTRACTUAL SERVICES	\$ 2,220	\$ 153	\$ -	\$ -	\$ -
7300. COMMODITIES					
301 Office Supplies	\$ 212	\$ -	\$ -	\$ -	\$ -
303 Chemical/Seed/Fertilizer	2,775				
304 Machine Parts & Supplies	1,667				
305 Building Material & Supplies	1,218	33			
307 Apparatus & Tools	4				
309 Motor Fuels & Lubricants	-				
320 Other Commodities	15				
TOTAL COMMODITIES	\$ 5,890	\$ 33	\$ -	\$ -	\$ -
TOTAL LAKES & PARKS	\$ 8,110	\$ 186	\$ -	\$ -	\$ -

01-109

Municipal Court Services

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100 PERSONNEL SERVICES					
101 Salaries	\$ 19,210	\$ 19,603	\$ 21,186	\$ 19,698	\$ 21,670
102 Salaries (Overtime)		76	-	-	-
TOTAL PERSONNEL SERVICES	\$ 19,210	\$ 19,679	\$ 21,186	\$ 19,698	\$ 21,670
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 890	\$ 777	\$ 981	\$ 981	\$ 981
203 Dues & Memberships	75	75	100	100	100
204 Insurance	311	322	350	350	350
205 Education, Meetings & Travel	446	474	500	500	500
206 Professional Services	70,828	75,298	63,000	63,000	63,000
220 Other Contractual	28,697	25,961	22,000	30,000	30,000
TOTAL CONTRACTUAL SERVICES	\$ 101,246	\$ 103,045	\$ 86,931	\$ 94,931	\$ 94,931
7300. COMMODITIES					
301 Office Supplies	\$ 195	\$ 324	\$ 250	\$ 250	\$ 250
302 Clothing & Personal Supplies		-			
303 Chemical/Seed/Fertilizer		528			
320 Other Commodities	5	-	50	50	50
TOTAL COMMODITIES	\$ 200	\$ 852	\$ 300	\$ 300	\$ 300
TOTAL MUNICIPAL COURT	\$ 120,656	\$ 123,576	\$ 108,417	\$ 114,928	\$ 116,900

01-110

Levees & Stormwater

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 APPROVED</u>	<u>2013 REVISED</u>	<u>2014 PROPOSED</u>
7100 PERSONNEL SERVICES					
201 Communications	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities					
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
7200. CONTRACTUAL SERVICES					
201 Communications	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	44	33	250	-	250
203 Dues & Memberships	-	-	-	-	-
204 Insurance	-	-	-	3,700	4,935
205 Education, Meetings & Travel	-	-	-	-	-
206 Professional Services	119,709	26,132	-	1,000	-
220 Other Contractual	230	168	-	200	-
TOTAL CONTRACTUAL SERVICES	\$ 119,983	\$ 26,333	\$ 250	\$ 4,900	\$ 5,185
7300. COMMODITIES					
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
303 Chemical/Seed/Fertilizer	223	537	750	750	750
304 Machine Parts & Supplies	223	651	750	750	750
305 Building Material & Supplies	501	150	250	250	250
306 Construction Materials	-	485	-	-	-
307 Apparatus & Tools	30	20	-	-	-
309 Motor Fuels & Lubricants	133	-	-	400	400
320 Other Commodities	82	-	-	-	-
TOTAL COMMODITIES	\$ 1,192	\$ 1,843	\$ 1,750	\$ 2,150	\$ 2,150
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings			5,000	5,000	5,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL LEVEES & STORMWATER	\$ 121,175	\$ 28,176	\$ 7,000	\$ 12,050	\$ 12,335

01-111
Library

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED
7100 PERSONNEL SERVICES					
101 Salaries	\$ 76,134	\$ 77,330	\$ 87,636	\$ 87,519	\$ 88,629
102 Salaries (Overtime)		-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 76,134	\$ 77,330	\$ 87,636	\$ 87,519	\$ 88,629
7200. CONTRACTUAL SERVICES					
201 Communications	\$ 3,332	\$ 2,534	\$ 4,000	\$ 4,000	\$ 4,000
202 Utilities	1,441	767	2,000	2,000	2,000
203 Dues & Memberships	305	280	250	250	250
204 Insurance	-	-	-	4,000	5,600
205 Education, Meetings & Travel	569	1,314	1,200	1,200	1,200
206 Professional Services	611	738	750	750	750
208 Printing & Advertising	70	90	1,000	1,000	1,000
209 Maint of Machinery & Equip	1,833	2,010	1,250	2,250	1,250
210 Maint of Buildings/Grounds	480	1,199	4,000	3,000	3,000
220 Other Contractual	1,167	2,676	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 9,808	\$ 11,608	\$ 14,950	\$ 18,950	\$ 19,550
7300. COMMODITIES					
301 Office Supplies	\$ 1,781	\$ 1,811	\$ 3,000	\$ 3,000	\$ 3,000
304 Machine Parts & Supplies	495	145	50	50	50
305 Building Material & Supplies	780	1,485	3,750	3,000	3,000
307 Apparatus & Tools	432	3,350	500	500	500
312 Books & Periodicals	17,096	14,471	25,000	19,750	20,000
314 Computer Software	-	-	1,750	1,750	1,750
317 Food (Not for Resale)		743			
320 Other Commodities	4,900	2,382	3,000	5,000	5,000
TOTAL COMMODITIES	\$ 25,484	\$ 24,386	\$ 37,050	\$ 33,050	\$ 33,300
7400. CAPITAL OUTLAY					
401 Building & Fixed Equipment	\$ (1,180)	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	2,167	-	500	500	500
TOTAL CAPITAL OUTLAY	\$ 987	\$ -	\$ 500	\$ 500	\$ 500
TOTAL LIBRARY	\$ 112,413	\$ 113,324	\$ 140,136	\$ 140,019	\$ 141,979

Fund # 02
Water

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ (2,047)	\$ 43,575	\$ 34,611	\$ 176,093	\$ 193,611	\$ 168,912	\$ 150,501
REVENUE							
510 Sales and Charges	\$ 741,505	\$ 805,842	\$ 785,995	\$ 630,189	\$ 630,621	\$ 633,774	\$ 636,943
511 Wholesale Water				210,432	210,000	210,000	210,000
512 Bulk Water Sales	17,128	20,087	16,000	16,000	17,000	17,000	17,000
513 New Utility Services	800	1,500	1,000	1,000	1,000	1,000	1,000
Other Charges	3,286						
801 Miscellaneous Revenue	76	551	1,000	1,000	1,000	1,000	1,000
802 Reimbursed Expense	-	8,785	4,000	4,000	4,000	4,000	4,000
808 Water Protection Tax	4,313	3,426	3,537	2,836	3,555	2,852	2,866
813 Tower Lease	11,592	11,592	11,592	11,592	11,592	11,592	11,592
TOTAL REVENUE	\$ 778,699	\$ 851,783	\$ 823,124	\$ 877,049	\$ 878,768	\$ 881,218	\$ 884,401
TOTAL RESOURCES AVAILABLE	\$ 776,652	\$ 895,358	\$ 857,735	\$1,053,142	\$1,072,379	\$1,050,130	\$1,034,902
EXPENSES							
Personnel							
Salaries	\$ 177,303	\$ 137,261	\$ 114,111	128,959	\$ 139,438	\$ 143,621	\$ 147,930
Health Insurance	32,581	19,236	22,515	24,545	29,232	31,571	34,097
All Other Benefits	35,755	27,352	23,735	26,595	29,488	30,336	31,209
Subtotal	245,639	183,849	160,362	180,099	198,159	205,528	213,236
Operating Expenses							
Utilities	81,483	85,849	91,003	91,003	94,171	97,453	100,854
Treatment Chemicals	138,701	137,076	165,209	145,150	148,050	151,008	154,025
Professional Services	12,481	3,649	12,250	12,250	12,750	12,750	12,750
Machine Parts & Supplies	19,320	12,124	15,000	15,000	16,500	16,500	16,500
State Taxes & Fees	37,603	40,151	41,985	41,985	44,237	46,061	47,973
All Other Expenses	98,055	81,441	102,961	108,871	112,458	113,741	115,071
Subtotal	387,642	360,290	428,408	414,259	428,167	437,512	447,174
Capital Outlay	34,813	-	50,000	77,000	85,000	62,500	20,000
Debt Service	64,983	32,491	-	-	-	-	-
Transfers	-	65,235	98,827	100,827	102,827	102,827	102,827
Overhead Fees	-	77,400	77,200	87,346	89,314	91,261	93,252
TOTAL EXPENSES	\$ 733,076	\$ 719,266	\$ 814,796	\$ 859,531	\$ 903,467	\$ 899,629	\$ 876,488
Revenues Over Expenditures	\$ 45,623	\$ 132,517	\$ 8,327	\$ 17,518	\$ (24,699)	\$ (18,411)	\$ 7,914
ENDING BALANCE	\$ 43,575	\$ 176,093	\$ 42,938	\$ 193,611	\$ 168,912	\$ 150,501	\$ 158,414
<i>as a percentage of expenses</i>	<i>5.9%</i>	<i>24.5%</i>	<i>5.3%</i>	<i>22.5%</i>	<i>18.7%</i>	<i>16.7%</i>	<i>18.1%</i>

Fund # 02
Water

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
WATER ADMINISTRATION							
7100. PERSONNEL SERVICES							
101 Salaries	\$ -	\$ -	\$ -	\$ 3,640	\$ 11,138	\$ 11,473	\$ 11,817
103 FICA		-		278	852	878	904
104 KPERS		-		320	979	1,008	1,039
106 Workers' Compensation	202	-		175	24	25	26
107 Unemployment Insurance				5	80	83	85
TOTAL PERSONNEL SERVICES	\$ 202	\$ -	\$ -	\$ 4,419	\$ 13,074	\$ 13,466	\$ 13,870
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 6,128	\$ 5,314	\$ 6,251	\$ 6,251	\$ 6,313	\$ 6,377	\$ 6,440
202 Utilities	1,228	1,142	1,500	1,500	1,500	1,500	1,500
203 Dues & Memberships	2,915	1,113	3,000	3,000	3,000	3,000	3,000
204 Insurance	4,191	4,367	4,533	2,000	1,186	1,233	1,282
206 Professional Services	2,365	13	4,000	4,000	4,000	4,000	4,000
207 Rentals	120	-	150	150	150	150	150
208 Printing & Advertising	474	507	500	500	500	500	500
209 Maint of Machinery & Equip	808	749	1,250	1,250	1,500	1,500	1,500
210 Maint of Buildings/Grounds	250	-	250	250	250	250	250
220 Other Contractual	535	-	500	500	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 19,013	\$ 13,256	\$ 21,934	\$ 19,401	\$ 18,899	\$ 19,010	\$ 19,123
7300. COMMODITIES							
301 Office Supplies	\$ 665	\$ 40	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
305 Building Materials & Supplies	-	-	150	150	150	150	150
307 Apparatus & Tools	62	-	150	150	150	150	150
320 Other Commodities	-	-	250	250	250	250	250
TOTAL COMMODITIES	\$ 727	\$ 40	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
7400. CAPITAL OUTLAY							
403 Office Furniture & Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
413 Computer Equip & Software	1,740	-	2,000	1,500	-	-	-
TOTAL CAPITAL OUTLAY	\$ 1,740	\$ -	\$ 2,000	\$ 1,500	\$ -	\$ -	\$ -
7500. DEBT SERVICE							
511 Note Principal	\$ 39,009	\$ 20,123	\$ -	\$ -	\$ -	\$ -	\$ -
512 Note Interest	23,814	11,340	-	-	-	-	-
513 Note Service Fee	2,159	1,028	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 64,983	\$ 32,491	\$ -	\$ -	\$ -	\$ -	\$ -
7600. TRANSFERS							
603 Transfer Out - General Fund	\$ -	\$ 38,000	\$ 39,000	\$ 41,000	\$ 43,000	\$ 43,000	\$ 43,000
Transfer Out - Bond & Int		27,235	59,827	59,827	59,827	59,827	59,827
TOTAL TRANSFERS	\$ -	\$ 65,235	\$ 98,827	\$ 100,827	\$ 102,827	\$ 102,827	\$ 102,827
7700. OTHER EXPENSES							
703 Water Protection Tax	\$ 6,963	\$ 7,647	\$ 7,860	\$ 7,860	\$ 8,406	\$ 8,438	\$ 8,469
730 Water Assurance Fee	30,640	32,505	34,125	34,125	35,831	37,623	39,504
Administrative Fee		62,400	62,200	71,629	73,272	74,738	76,233
Mechanic/Repair Fee		15,000	15,000	15,717	16,042	16,523	17,019
Health Insur Reimb		10,478	22,515	24,545	29,232	31,571	34,097
TOTAL OTHER EXPENSES	\$ 37,603	\$ 128,029	\$ 141,700	\$ 153,876	\$ 162,784	\$ 168,893	\$ 175,321
TOTAL WATER ADMINISTRATION	\$ 124,268	\$ 239,052	\$ 265,761	\$ 281,322	\$ 298,884	\$ 305,495	\$ 312,441

Fund # 02
Water

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
WATER TREATMENT							
7100. PERSONNEL SERVICES							
101 Salaries	\$ 85,854	\$ 62,690	\$ 55,172	\$ 59,406	\$ 59,983	\$ 61,782	\$ 63,636
102 Salaries (Overtime)	9,346	7,011	2,358	2,502	2,552	2,628	2,707
103 FICA	6,969	5,056	4,401	4,736	4,784	4,927	5,075
104 KPERS	7,086	5,590	4,798	5,442	5,497	5,662	5,832
105 Health Insurance	18,980	3,641	-	-	-	-	-
106 Workers' Compensation	4,898	2,625	2,483	2,474	2,699	2,753	2,808
107 Unemployment Insurance	350	166	284	87	450	473	496
TOTAL PERSONNEL SERVICES	\$ 133,483	\$ 86,780	\$ 69,496	\$ 74,646	\$ 75,964	\$ 78,225	\$ 80,554
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 3,477	\$ 2,225	\$ 3,570	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789
202 Utilities	36,439	39,376	41,200	41,200	42,436	43,709	45,020
204 Insurance	6,449	7,398	6,975	18,500	23,268	24,199	25,167
205 Education, Meetings & Travel	1,102	374	1,250	1,250	1,300	1,300	1,300
206 Professional Services	9,851	3,560	8,000	8,000	8,500	8,500	8,500
207 Rentals	-	-	250	250	250	250	250
208 Printing & Advertising	-	-	250	250	250	250	250
209 Maint of Machinery & Equip	342	7,004	1,500	1,500	2,000	2,000	2,000
210 Maint of Buildings/Grounds	203	28	2,000	2,000	2,500	2,500	2,500
220 Other Contractual	160	1,379	500	500	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 58,023	\$ 61,344	\$ 65,495	\$ 77,020	\$ 84,645	\$ 86,922	\$ 89,276
7300. COMMODITIES							
301 Office Supplies	\$ 92	\$ 60	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
302 Clothing & Personal Supplies	-	-	150	150	150	150	150
303 Chemicals/Seed/Fertilizer	138,701	137,076	165,059	145,000	147,900	150,858	153,875
304 Machine Parts & Supplies	10,895	10,863	11,000	11,000	12,500	12,500	12,500
305 Building Materials & Supplies	3,540	4,675	4,500	4,500	5,000	5,000	5,000
307 Apparatus & Tools	1,011	719	500	500	500	500	500
309 Motor Fuels & Lubricants	139	108	150	150	150	150	150
TOTAL COMMODITIES	\$ 154,590	\$ 153,501	\$ 181,609	\$ 161,550	\$ 166,450	\$ 169,408	\$ 172,425
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ 7,572	\$ -	\$ -	\$ 22,000	\$ 10,000	\$ -	\$ -
405 Operation/Construction Equip	27,241	-	20,000	5,000	5,000	10,000	10,000
413 Computer Equip & Software	-	-	-	1,500	-	-	-
TOTAL CAPITAL OUTLAY	\$ 34,813	\$ -	\$ 20,000	\$ 28,500	\$ 15,000	\$ 10,000	\$ 10,000
TOTAL WATER TREATMENT	\$ 380,909	\$ 301,625	\$ 336,600	\$ 341,716	\$ 342,060	\$ 344,555	\$ 352,254

Fund # 02
Water

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
WATER DISTRIBUTION							
7100. PERSONNEL SERVICES							
101 Salaries	\$ 78,147	\$ 65,132	\$ 53,519	\$ 60,258	\$ 62,274	\$ 64,142	\$ 66,066
102 Salaries (Overtime)	3,957	2,428	3,063	3,153	3,491	3,596	3,704
103 FICA	5,911	4,853	4,329	4,851	5,031	5,182	5,337
104 KPERS	6,132	5,424	4,719	5,574	5,781	5,954	6,133
105 Health Insurance	13,600	5,117	-	-	-	-	-
106 Workers' Compensation	3,791	3,523	2,442	2,565	2,838	2,895	2,953
107 Unemployment Insurance	417	115	280	89	474	497	522
TOTAL PERSONNEL SERVICES	\$ 111,954	\$ 86,591	\$ 68,351	\$ 76,490	\$ 79,888	\$ 82,266	\$ 84,715
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 538	\$ 954	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
202 Utilities	43,816	45,330	48,303	48,303	50,235	52,244	54,334
204 Insurance	7,010	7,302	7,582	5,000	4,200	4,368	4,543
205 Education, Meetings & Travel	478	327	1,000	1,000	1,000	1,000	1,000
206 Professional Services	264	76	250	250	250	250	250
207 Rentals	2,257	-	-	-	-	-	-
208 Printing & Advertising	-	45	-	-	-	-	-
209 Maint of Machinery & Equip	18	-	1,000	1,000	1,000	1,000	1,000
210 Maint of Buildings/Grounds	12,200	12,200	12,500	12,500	12,500	12,500	12,500
220 Other Contractual	772	305	500	500	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 67,355	\$ 66,539	\$ 71,635	\$ 69,053	\$ 70,185	\$ 72,362	\$ 74,627
7300. COMMODITIES							
301 Office Supplies	\$ 4	\$ 39	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	170	-	100	100	100	100	100
303 Chemicals/Seed/Fertilizer	-	-	150	150	150	150	150
304 Machine Parts & Supplies	8,426	1,261	4,000	4,000	4,000	4,000	4,000
305 Building Materials & Supplies	31,225	17,205	30,000	30,000	30,000	30,000	30,000
307 Apparatus & Tools	19	186	500	500	500	500	500
309 Motor Fuels & Lubricants	8,747	6,769	7,500	7,500	7,500	7,500	7,500
320 Other Commodities	-	-	100	100	100	100	100
TOTAL COMMODITIES	\$ 48,591	\$ 25,459	\$ 42,450	\$ 42,450	\$ 42,450	\$ 42,450	\$ 42,450
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	-	30,000	32,000	60,000	-	-
405 Operation/Construction Equip	-	-	-	-	-	42,500	-
407 Other Equipment	-	-	-	15,000	10,000	10,000	10,000
413 Computer Equip & Software	-	-	-	1,500	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 30,000	\$ 48,500	\$ 70,000	\$ 52,500	\$ 10,000
TOTAL WATER DISTRIBUTION	\$ 227,900	\$ 178,588	\$ 212,436	\$ 236,493	\$ 262,523	\$ 249,579	\$ 211,792

Fund # 03
Electric

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 852,395	\$ 216,891	\$ 496,355	\$ 443,556	\$ 483,203	\$ 360,536	\$ 253,223
REVENUE							
Sales and Charges	\$ 3,612,738	\$ 3,476,687	\$ 3,769,722	\$ 3,570,686	\$ 3,754,871	\$ 3,815,871	\$ 3,891,218
Penalties and Fees	93,430	90,238	87,250	86,750	86,750	86,750	86,750
Utility Deposits	53,450	58,500	50,000	50,000	50,000	50,000	50,000
Sales Taxes Collected	113,888	109,636	117,175	109,852	114,826	122,108	124,519
Transfers In/Loan Reimb	22,000	291,162	-	160,970	-	-	-
Miscellaneous	52,716	56,740	14,000	14,000	14,000	14,000	14,000
TOTAL REVENUE	\$3,948,224	\$4,082,963	\$4,038,147	\$3,992,258	\$4,020,446	\$4,088,729	\$4,166,486
TOTAL RESOURCES AVAILABLE	\$4,800,618	\$4,299,853	\$4,534,503	\$4,435,813	\$4,503,649	\$4,449,264	\$4,419,709
EXPENSES	3,926,224	3,791,801	4,038,147	3,831,288	4,020,446	4,088,729	4,166,486
Personnel							
Salaries	\$ 305,063	\$ 335,245	\$ 343,199	\$ 368,355	\$ 399,037	\$ 411,008	\$ 423,339
Health Insurance	21,279	31,187	53,348	43,381	49,254	53,194	57,450
All Other Benefits	65,635	64,783	70,703	73,549	81,052	83,411	85,842
Subtotal	391,978	431,215	467,249	485,286	529,343	547,614	566,630
Operating Expenses							
Purchased Power/Trans/Fuel	2,061,424	1,944,704	2,226,439	2,088,447	2,154,909	2,109,236	2,131,430
Insurance	72,910	75,958	80,522	63,000	60,060	62,567	65,366
Professional Services	39,886	16,245	35,000	35,000	37,000	37,000	37,000
Bldg & Mach Parts & Supplies	94,023	63,975	81,950	81,950	91,950	91,950	91,950
Motor Fuel	20,770	16,406	20,000	10,000	10,800	11,880	12,848
State & Local Taxes	131,481	125,583	127,352	127,352	125,149	131,976	134,237
Deposit Refunds/Interest	52,955	62,426	51,000	51,000	51,000	51,000	51,000
Other Expenses	137,694	72,787	132,408	152,973	145,544	148,582	151,784
Subtotal	2,611,142	2,378,083	2,754,671	2,609,722	2,676,412	2,644,191	2,675,615
Capital Expenses							
Poles/Transformers/Wire	39,407	32,366	60,000	60,000	60,000	60,000	60,000
Vehicles/Equipment	161,122	-	-	1,500	-	45,000	-
All Other	14,647	309,434	78,000	67,500	142,500	159,500	59,500
Subtotal	215,176	341,800	138,000	129,000	202,500	264,500	119,500
Debt Service	-	-	-	-	-	-	-
Transfers/Other Assistance	913,300	503,000	456,000	498,000	499,000	499,000	530,000
Loan for Street Project	452,132	-	-	-	-	-	-
Overhead Fees	-	202,200	201,600	230,603	235,859	240,737	245,717
TOTAL EXPENSES	\$4,583,727	\$3,856,298	\$4,017,520	\$3,952,611	\$4,143,114	\$4,196,042	\$4,137,461
Revenues Over Expenditures	\$ (635,504)	\$ 226,665	\$ 20,627	\$ 39,647	\$ (122,667)	\$ (107,313)	\$ 29,025
Less Transfers	707,928	438,503	476,627	537,647	376,333	391,687	559,025
ENDING BALANCE	\$ 216,891	\$ 443,556	\$ 516,982	\$ 483,203	\$ 360,536	\$ 253,223	\$ 282,248
<i>as a percentage of expenses</i>	<i>4.7%</i>	<i>11.5%</i>	<i>12.9%</i>	<i>12.2%</i>	<i>8.7%</i>	<i>6.0%</i>	<i>6.8%</i>

Fund # 03
Electric

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
REVENUE							
510 Sales/Charges	\$3,504,617	\$3,365,462	\$3,661,722	\$3,570,686	\$3,754,871	\$3,815,871	\$3,891,218
513 New Utility Services	500	300	500	-	-	-	-
514 Service Charge	108,121	111,225	108,000	-	-	-	-
515 Turn On Charge	5,745	3,250	5,000	5,000	5,000	5,000	5,000
516 Customer Transfer Fee	1,700	2,005	1,750	1,750	1,750	1,750	1,750
517 Customer Late Charge	85,485	84,683	80,000	80,000	80,000	80,000	80,000
701 Interest	2,528	1,512	3,000	3,000	3,000	3,000	3,000
801 Miscellaneous Revenue	46,241	8,645	7,000	7,000	7,000	7,000	7,000
802 Reimbursed Expense	1,347	37,504	4,000	4,000	4,000	4,000	4,000
806 Utility Deposits	53,450	58,500	50,000	50,000	50,000	50,000	50,000
807 Sales Tax Collection	113,888	109,636	117,175	109,852	114,826	122,108	124,519
Transfer from Rec Fund	22,000	-	-	-	-	-	-
Reimb from CIP - Streets	-	291,162	-	160,970	-	-	-
901 Sale of Fixed Assets	2,600	9,079	-	-	-	-	-
TOTAL ELECTRIC FUND RECEIPTS	\$3,948,224	\$4,082,963	\$4,038,147	\$3,992,258	\$4,020,446	\$4,088,729	\$4,166,486
ADMINISTRATION							
7100. PERSONNEL SERVICES							
101 Salaries	\$ -	\$ -	\$ -	\$ 8,736	\$ 29,702	\$ 30,593	\$ 31,511
103 FICA	-	-	-	668	2,272	2,340	2,411
104 KPERS	-	-	-	768	2,611	2,689	2,770
106 Workers' Compensation	2,199	-	-	18	64	66	68
107 Unemployment Insurance	-	-	-	12	214	220	227
TOTAL PERSONNEL SERVICES	\$ 2,199	\$ -	\$ -	\$ 10,202	\$ 34,864	\$ 35,909	\$ 36,987
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 9,794	\$ 7,672	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
202 Utilities	8,674	4,795	8,560	18,000	9,159	9,800	10,486
203 Dues & Memberships	9,592	11,837	10,500	12,000	12,000	12,600	13,230
204 Insurance	5,612	5,847	7,000	6,000	6,300	6,552	7,000
205 Education, Meetings & Travel	-	250	2,500	2,500	2,500	2,500	2,500
206 Professional Services	9,103	5,101	26,000	26,000	28,000	28,000	28,000
207 Rentals	120	-	250	250	250	250	250
208 Printing & Advertising	-	232	250	250	250	250	250
209 Maint of Machinery & Equip	4,698	2,950	3,500	3,500	3,500	3,500	3,500
210 Maint of Buildings/Grounds	-	-	500	500	500	500	500
220 Other Contractual	1,897	997	1,500	1,500	1,500	1,500	1,500
TOTAL CONTRACTUAL SERVICES	\$ 49,489	\$ 39,680	\$ 70,560	\$ 80,500	\$ 73,959	\$ 75,452	\$ 77,216
7300. COMMODITIES							
301 Office Supplies	\$ 3,419	\$ 984	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
302 Clothing & Personal Supplies	60	-	250	250	250	250	250
304 Machine Parts & Supplies	321	12	150	150	150	150	150
305 Building Materials & Supplies	1,039	256	300	300	300	300	300
307 Apparatus & Tools	1,543	27	250	250	250	250	250
320 Other Commodities	4,457	125	300	4,300	4,300	4,300	4,300
TOTAL COMMODITIES	\$ 10,839	\$ 1,404	\$ 4,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750

Fund # 03
Electric

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Other Improvements	4,400	-	4,000				
403 Office Furniture & Equip	915						
409 Leases	3,689	3,468	3,500	3,500	3,500	3,500	3,500
413 Computer Equip & Software	1,839	-	2,500	-			
TOTAL CAPITAL OUTLAY	\$ 10,843	\$ 3,468	\$ 10,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
7600. TRANSFERS							
602 Transfer Out - To Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603 Transfer Out - To General	743,800	186,000	113,000	136,000	137,000	112,000	168,000
604 Transfer Out - To Cap Improv	27,500	380,000	85,000	100,000	100,000	100,000	100,000
609 Transfer Out - To Golf Course	65,000	45,000	30,000	45,000	45,000	45,000	45,000
612 Transfer Out - To Street Impr	17,000	-	-	-	-	-	-
Transfer Out - Street CIP	452,132	-	-	-	-	-	-
Transfer Out - CIP Grants (Lib)			25,000	-	-	25,000	-
Transfer Out - Parks and Rec	-	90,000	175,000	175,000	175,000	175,000	175,000
Transfer Out - Tourism (JBJ)		12,000	12,000	12,000	12,000	12,000	12,000
614 Transfer Out - Emp Benefit	45,000	55,000	-	-	-	-	-
TOTAL TRANSFERS	\$1,350,432	\$ 768,000	\$ 440,000	\$ 468,000	\$ 469,000	\$ 469,000	\$ 500,000
7700. OTHER EXPENSES							
701 Deposit Interest	\$ 255	\$ 298	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
702 Compensating Use Tax	17,774	16,768	17,500	17,500	17,500	17,500	17,500
705 Chamber of Commerce	15,000	15,000	16,000	30,000	30,000	30,000	30,000
715 City Sales Tax	27,078	25,647	27,463	27,463	26,912	28,619	29,184
716 County Sales Tax	33,847	32,059	33,322	33,322	32,654	34,724	35,410
717 State Sales Tax	52,782	51,109	49,067	49,067	48,083	51,133	52,142
718 Deposit Refunds	52,700	62,128	50,000	50,000	50,000	50,000	50,000
Administrative Fee		187,200	186,600	214,886	219,817	224,214	228,698
Mechanic/Repair Fee		15,000	15,000	15,717	16,042	16,523	17,019
Health Insurance Reimb		15,268	53,348	43,381	49,254	53,194	57,450
TOTAL OTHER EXPENSES	\$ 199,436	\$ 420,477	\$ 449,299	\$ 482,336	\$ 491,262	\$ 506,907	\$ 518,403
TOTAL ELECTRIC ADMINISTRATION	\$1,623,238	\$1,233,029	\$ 974,609	\$1,053,288	\$1,081,335	\$1,099,519	\$1,144,856

Fund # 03
Electric

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
ELECTRIC PRODUCTION							
7100. PERSONNEL SERVICES							
101 Salaries	\$ 89,555	\$ 104,340	\$ 101,774	\$ 102,878	\$ 103,891	\$ 107,007	\$ 110,218
102 Salaries (Overtime)	7,060	8,504	4,353	4,353	4,440	4,574	4,711
103 FICA	7,037	8,237	8,119	8,203	8,287	8,536	8,792
104 KPERS	7,213	9,081	8,851	9,426	9,522	9,808	10,102
105 Health Insurance	3,348	4,758	-	-	-	-	-
106 Workers' Compensation	5,391	3,673	4,580	4,285	4,675	4,768	4,864
107 Unemployment Insurance	336	141	525	150	780	819	860
110 Standby	126	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 120,066	\$ 138,732	\$ 128,202	\$ 129,295	\$ 131,596	\$ 135,512	\$ 139,546
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 7,826	\$ 9,377	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
202 Utilities	25,629	10,805	23,625	28,000	28,560	29,988	31,487
204 Insurance	32,246	33,593	34,877	40,000	43,260	44,990	46,790
205 Education, Meetings & Travel	46	-	250	250	250	250	250
206 Professional Services	17,562	7,704	5,000	5,000	5,000	5,000	5,000
207 Rentals	2,171	-	250	250	250	250	250
208 Printing & Advertising	-	-	500	500	500	500	500
209 Maint of Machinery & Equip	13,516	9,587	14,000	14,000	15,000	15,000	15,000
210 Maint of Buildings/Grounds	20,648	75	1,500	1,500	1,500	1,500	1,500
212 Electricity Purchased	1,928,040	1,804,988	2,047,545	1,920,417	1,973,211	1,935,220	1,948,211
213 Electric Transmission	133,384	139,716	143,894	143,030	151,698	144,016	153,219
220 Other Contractual	25	9	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$2,181,093	\$2,015,854	\$2,278,941	\$2,160,447	\$2,226,729	\$2,184,214	\$2,209,707
7300. COMMODITIES							
301 Office Supplies	\$ 7	\$ 50	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
302 Clothing & Personal Supplies	-	-	250	250	250	250	250
303 Chemicals/Seed/Fertilizer	95	-	-	-	-	-	-
304 Machine Parts & Supplies	2,048	1,089	4,500	4,500	4,500	4,500	4,500
305 Building Materials & Supplies	4,997	3,182	7,000	7,000	7,000	7,000	7,000
307 Apparatus & Tools	885	673	500	500	500	500	500
309 Motor Fuels & Lubricants	4,011	2,557	5,000	2,000	2,000	2,200	2,200
310 Power Production Fuel	-	-	35,000	25,000	30,000	30,000	30,000
320 Other Commodities	9	-	100	100	100	100	100
TOTAL COMMODITIES	\$ 12,053	\$ 7,551	\$ 52,500	\$ 39,500	\$ 44,500	\$ 44,700	\$ 44,700
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	-	-	45,000	35,000	120,000	35,000
413 Computer Equip & Software	-	-	-	1,500	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 46,500	\$ 35,000	\$ 120,000	\$ 35,000
TOTAL ELECTRIC PRODUCTION	\$2,313,212	\$2,162,137	\$2,459,643	\$2,375,742	\$2,437,824	\$2,484,427	\$2,428,953

Fund # 03
Electric

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
ELECTRIC DISTRIBUTION							
7100. PERSONNEL SERVICES							
101 Salaries	\$ 181,660	\$ 198,679	\$ 201,552	\$ 214,753	\$ 221,650	\$ 228,300	\$ 235,149
102 Salaries (Overtime)	7,465	6,727	14,511	14,944	15,758	16,231	16,718
103 FICA	15,327	16,605	18,136	19,308	19,967	20,566	21,183
104 KPERS	15,649	18,289	19,772	22,185	22,942	23,631	24,339
105 Health Insurance	17,931	11,161	-	-	-	-	-
106 Workers' Compensation	11,380	8,397	9,548	8,174	7,838	7,995	8,154
107 Unemployment Insurance	976	360	1,172	353	1,879	1,973	2,072
110 Standby	19,324	16,996	21,008	22,691	23,595	24,303	25,032
TOTAL PERSONNEL SERVICES	\$ 269,712	\$ 277,215	\$ 285,699	\$ 302,407	\$ 313,630	\$ 322,998	\$ 332,647
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 2,515	\$ 2,480	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
202 Utilities	6,370	4,190	7,023	7,023	7,375	7,743	8,130
203 Dues & Membership	-	-	-	-	-	-	-
204 Insurance	35,052	36,518	38,645	17,000	10,500	11,025	11,576
205 Education, Meetings & Travel	533	1,758	2,500	2,500	2,500	2,500	2,500
206 Professional Services	13,221	3,440	4,000	4,000	4,000	4,000	4,000
207 Rentals	2,565	-	250	1,500	1,000	1,000	1,000
208 Printing & Advertising	-	-	750	750	750	750	750
209 Maint of Machinery & Equip	3,534	617	6,500	6,500	6,500	6,500	6,500
210 Maint of Buildings/Grounds	-	120	15,000	15,000	15,000	15,000	15,000
220 Other Contractual	1,574	590	500	500	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 65,364	\$ 49,712	\$ 78,168	\$ 57,773	\$ 51,125	\$ 52,018	\$ 52,957
7300. COMMODITIES							
301 Office Supplies	\$ 238	\$ 143	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	1,708	793	1,750	1,750	1,750	1,750	1,750
303 Chemicals/Seed/Fertilizer	284	272	1,500	1,500	1,500	1,500	1,500
304 Machine Parts & Supplies	19,771	8,408	10,000	10,000	10,000	10,000	10,000
305 Building Materials & Supplies	65,846	51,028	60,000	60,000	70,000	70,000	70,000
307 Apparatus & Tools	3,090	1,379	2,500	2,500	2,500	2,500	2,500
309 Motor Fuels & Lubricants	16,759	13,849	15,000	8,000	8,800	9,680	10,648
320 Other Commodities	172	-	150	150	150	150	150
TOTAL COMMODITIES	\$ 107,869	\$ 75,873	\$ 91,400	\$ 84,400	\$ 95,200	\$ 96,080	\$ 97,048
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -
402 Improvements Non-Buildings	-	-	43,000	13,000	13,000	30,000	15,000
404 Vehicles	161,122	-	-	-	-	45,000	-
405 Operation/Construction Equip	3,804	25,966	25,000	-	-	-	-
409 Leases	-	-	-	6,000	6,000	6,000	6,000
422 Poles	8,189	7,962	15,000	15,000	15,000	15,000	15,000
423 Transformers	11,145	4,828	20,000	20,000	20,000	20,000	20,000
424 Wire	20,073	19,577	25,000	25,000	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	\$ 204,333	\$ 58,332	\$ 128,000	\$ 79,000	\$ 164,000	\$ 141,000	\$ 81,000
TOTAL ELECTRIC DISTRIBUTION	\$ 647,277	\$ 461,132	\$ 583,268	\$ 523,581	\$ 623,954	\$ 612,096	\$ 563,652
TOTAL ELECTRIC FUND EXPENDITURES	\$4,583,727	\$3,856,298	\$4,017,520	\$3,952,611	\$4,143,114	\$4,196,042	\$4,137,461

Fund # 04
Employee Benefits

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
BEGINNING CASH BALANCE	\$ 1,000	\$ 28,832	\$ 55,042	\$ 52,082	\$ 29,072	\$ 18,366	\$ (16,111)
REVENUE							
101 Ad Valorem Tax	\$ 467,468	\$ 424,863	\$ 480,838	\$ 472,423	\$ 532,922	\$ 538,251	\$ 549,016
102 Delinquent Tax	16,611	22,489	16,000	16,000	14,173	12,000	12,000
205 Motor Vehicle Tax	45,617	47,281	43,723	43,723	49,451	53,292	53,825
215 Recreational Vehicle Tax	658	736	616	616	710	799	807
216 16 / 20 M Vehicle Tax	-	244	221	221	385	-	-
802 Reimbursed Expense	-	4,400	-	-	-	-	-
Reimb Health Ins - Elec	-	15,268	53,348	43,381	49,254	53,194	57,450
Reimb Health Ins - Water	-	10,478	22,515	24,545	29,232	31,571	34,097
Reimb Health Ins - Sewer	-	6,837	14,739	15,067	19,061	-	-
830 Transfer from Electric (General)	45,000	55,000	-	-	-	-	-
Transfer from Rec Emp Ben Fund	-	12,653	2,419	2,419	80	-	-
TOTAL REVENUE	\$ 575,353	\$ 600,249	\$ 634,419	\$ 618,395	\$ 695,268	\$ 689,108	\$ 707,195
TOTAL RESOURCES AVAILABLE	\$ 576,353	\$ 629,081	\$ 689,460	\$ 670,477	\$ 724,339	\$ 707,474	\$ 691,084
EXPENSES							
By Object							
103 FICA	\$ 134,895	\$ 129,545	\$ 136,796	\$ 137,801	\$ 140,802	\$ 145,026	\$ 149,377
104 KPERS	122,850	125,530	126,960	135,908	141,537	148,614	156,045
105 Health Insurance	235,306	244,165	293,419	287,471	328,530	348,242	376,101
106 Workers' Compensation	45,597	46,622	47,593	42,704	46,851	47,788	48,744
107 Unemployment Insurance	8,528	2,956	8,788	2,522	13,252	13,915	14,610
206 Professional Services	-	692	-	-	-	-	-
220 Other Contractual	345	-	-	-	-	-	-
710 Cash Basis Reserve	-	-	-	-	15,000	-	-
Reimbursement to 125/HRA	-	27,488	52,196	35,000	20,000	20,000	20,000
TOTAL EXPENSES	\$ 547,521	\$ 576,998	\$ 665,752	\$ 641,406	\$ 705,973	\$ 723,585	\$ 764,877
Revenues Over Expenditures	\$ 27,832	\$ 23,251	\$ (31,333)	\$ (23,011)	\$ (10,705)	\$ (34,477)	\$ (57,683)
ENDING BALANCE	\$ 28,832	\$ 52,082	\$ 23,708	\$ 29,072	\$ 18,366	\$ (16,111)	\$ (73,794)
<i>as a percentage of expenses</i>	<i>5.3%</i>	<i>9.0%</i>	<i>3.6%</i>	<i>4.5%</i>	<i>2.6%</i>	<i>-2.2%</i>	<i>-9.6%</i>

Fund # 05
Refuse

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 6,472	\$ 4,725	\$ 5,025	\$ 6,252	\$ 6,552	\$ 6,852	\$ 10,152
REVENUE							
510 Sales/Charges	\$ 367,613	\$ 374,736	\$ 377,000	\$ 377,000	\$ 380,000	\$ 380,000	\$ 380,000
801 Miscellaneous		180					
TOTAL REVENUE	\$ 367,613	\$ 374,916	\$ 377,000	\$ 377,000	\$ 380,000	\$ 380,000	\$ 380,000
TOTAL RESOURCES AVAILABLE	\$ 374,085	\$ 379,641	\$ 382,025	\$ 383,252	\$ 386,552	\$ 386,852	\$ 390,152
EXPENSES							
By Object							
201 Communications	\$ 1,916	\$ 575	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
206 Professional Services	-	-	100	100	100	100	100
208 Printing & Advertising	-	-	150	150	150	150	150
209 Maint of Machinery & Equip	109	109	150	150	150	150	150
220 Other Contractual Services	366,704	372,705	375,000	375,000	378,000	375,000	375,000
301 Office Supplies	-	-	150	150	150	150	150
320 Other Commodities	632	-	150	150	150	150	150
TOTAL EXPENSES	\$ 369,360	\$ 373,389	\$ 376,700	\$ 376,700	\$ 379,700	\$ 376,700	\$ 376,700
Revenues Over Expenditures	\$ (1,747)	\$ 1,527	\$ 300	\$ 300	\$ 300	\$ 3,300	\$ 3,300
ENDING BALANCE	\$ 4,725	\$ 6,252	\$ 5,325	\$ 6,552	\$ 6,852	\$ 10,152	\$ 13,452
<i>as a percentage of expenses</i>	<i>1.3%</i>	<i>1.7%</i>	<i>1.4%</i>	<i>1.7%</i>	<i>1.8%</i>	<i>2.7%</i>	<i>3.6%</i>

Fund # 06
Osawatomie Library

	2011	2012	2013	2013	2014	2015	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 109,550	\$ 91,626	\$ 107,788	\$ 115,754	\$ 106,254	\$ 3,000	\$ (94,400)
REVENUE							
101 Ad Valorem Tax	\$ 52	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	1,198	952	-	-	-	-	-
205 Motor Vehicle Tax	1,550	-					
215 Recreational Vehicle Tax	11	-					
220 Grant Receipts (Non CDBG)	8,263	11,596	-	7,900	6,000	6,000	6,000
601 Fines & Fees	-	410					
701 Interest	864	116	600	600	600	600	600
803 Donations	9,699	16,773	22,000	2,000	2,000	2,000	2,000
TOTAL REVENUE	\$ 21,636	\$ 29,858	\$ 22,600	\$ 10,500	\$ 8,600	\$ 8,600	\$ 8,600
TOTAL RESOURCES AVAILABLE	\$ 131,187	\$ 121,483	\$ 130,388	\$ 126,254	\$ 114,854	\$ 11,600	\$ (85,800)
EXPENSES							
By Object							
205 Education, Meetings & Travel	\$ -	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ -
206 Professional Services	16,011	-					
220 Other Contractual	720	1,429	20,000		105,854		
301 Office Supplies		257					
302 Clothing & Personal Supplies		18					
305 Building Materials & Supplies		65					
312 Books & Periodicals		700					
317 Food (Not for Sale)		818					
320 Other Commodities		1,142	6,000	8,000	6,000	6,000	6,000
401 Building & Fixed Equipment				12,000			
603 Transfer Out - To General	2,811	963					
Transfer Out - CIP Grants (Lib)	20,020		100,000	-		100,000	
TOTAL EXPENSES	\$ 39,561	\$ 5,730	\$ 126,000	\$ 20,000	\$ 111,854	\$ 106,000	\$ 6,000
Revenues Over Expenditures	\$ (17,925)	\$ 24,128	\$ (103,400)	\$ (9,500)	\$ (103,254)	\$ (97,400)	\$ 2,600
ENDING BALANCE	\$ 91,626	\$ 115,754	\$ 4,388	\$ 106,254	\$ 3,000	\$ (94,400)	\$ (91,800)

Fund # 07
Osawatomie Recreation

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 443	\$ 714	\$ -	\$ 714	\$ 714	\$ -	\$ -
REVENUE							
101 Ad Valorem Tax	\$ 89,448	\$ 87,314	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	3,395	4,501	4,500	4,500			
205 Motor Vehicle Tax	9,144	9,110	8,788	8,788			
215 Recreational Vehicle Tax	131	141	124	124			
216 16 / 20 M Vehicle Tax	-	-	44	44	69		
802 Reimbursed Expense	40,734	-					
856 Loan from Electric							
857 Loan from Water							
TOTAL REVENUE	\$ 142,851	\$ 101,066	\$ 13,456	\$ 13,456	\$ 69	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 143,294	\$ 101,780	\$ 13,456	\$ 14,170	\$ 783	\$ -	\$ -
EXPENSES							
By Object							
101 Salaries	\$ 40,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103 FICA	113	-					
104 KPERS	(64)	-					
105 Health Insurance	(144)	-					
106 Workers' Compensation	117	-					
107 Unemployment Insurance	148	-					
709 Appropriation	80,118						
Transfer to Electric Fund	22,000						
Transfer to Parks & Rec Fund		101,066	13,456	13,456	783		
TOTAL EXPENSES	\$ 142,581	\$ 101,066	\$ 13,456	\$ 13,456	\$ 783	\$ -	\$ -
Revenues Over Expenditures	\$ 271	\$ -	\$ -	\$ -	\$ (714)	\$ -	\$ -
ENDING BALANCE	\$ 714	\$ 714	\$ -	\$ 714	\$ -	\$ -	\$ -

Fund # 08
Osawatomie Rural Fire Department

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ 3,387	\$ 3,387	\$ 763	\$ 763	\$ 763	\$ 763
REVENUE							
802 Reimbursed Expense	\$ 45,400	\$ 34,964	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
TOTAL REVENUE	\$ 45,400	\$ 34,964	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
TOTAL RESOURCES AVAILABLE	\$ 45,400	\$ 38,351	\$ 47,107	\$ 44,483	\$ 44,483	\$ 44,483	\$ 44,483
EXPENSES							
By Object							
101 Salaries	\$ 38,784	\$ 34,712	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
103 FICA	2,645	2,143	3,040	3,040	3,040	3,040	3,040
104 KPERS	585	733	680	680	680	680	680
TOTAL EXPENSES	\$ 42,013	\$ 37,588	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720	\$ 43,720
Revenues Over Expenditures	\$ 3,387	\$ (2,624)	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 3,387	\$ 763	\$ 3,387	\$ 763	\$ 763	\$ 763	\$ 763

Fund # 09
Industrial

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 45,540	\$ 48,169	\$ 52,669	\$ 61,237	\$ 27,937	\$ 752	\$ 10,852
REVENUE							
101 Ad Valorem Tax	\$ 5	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	157	132					
205 Motor Vehicle Tax	179						
215 Recreational Vehicle Tax	1						
801 Miscellaneous (Land Lease)	18,184	21,715	16,000	24,000	18,000	18,000	18,000
802 Reimbursed Expense					5,600	5,600	5,600
811 Lease Payment (JTC Oil)		2,600		12,000	12,000	10,000	
TOTAL REVENUE	\$ 18,526	\$ 24,441	\$ 16,000	\$ 36,000	\$ 35,600	\$ 33,600	\$ 23,600
TOTAL RESOURCES AVAILABLE	\$ 64,066	\$ 72,611	\$ 68,669	\$ 97,237	\$ 63,537	\$ 34,352	\$ 34,452
EXPENSES							
By Object							
204 Insurance	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,785	\$ 2,000	\$ -
206 Professional Services	1,933	5,243	20,000	10,000	10,000	5,000	5,000
220 Other Contractual Services	12,159	3,530	20,000	5,000	15,000	5,000	5,000
320 Other Commodities	1,805	-	1,500	-	24,000	1,500	1,500
Loan to Golf Course for Zoysia	-	-	-	41,000	-		
711 Lease Payments to the State	-	2,600		12,000	12,000	10,000	
TOTAL EXPENSES	\$ 15,896	\$ 11,373	\$ 41,500	\$ 69,300	\$ 62,785	\$ 23,500	\$ 11,500
Revenues Over Expenditures	\$ 2,630	\$ 13,068	\$ (25,500)	\$ (33,300)	\$ (27,185)	\$ 10,100	\$ 12,100
ENDING BALANCE	\$ 48,169	\$ 61,237	\$ 27,169	\$ 27,937	\$ 752	\$ 10,852	\$ 22,952

Fund # 10
Revolving Loan Fund

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 72,486	\$ 72,670	\$ 73,170	\$ 72,758	\$ 73,258	\$ 73,758	\$ 73,758
REVENUE							
701 Interest on Investments	\$ 185	\$ 88	\$ 500	\$ 500	\$ 500	\$ -	\$ -
820 Recapture - CDBG							
TOTAL REVENUE	\$ 185	\$ 88	\$ 500	\$ 500	\$ 500	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 72,670	\$ 72,758	\$ 73,670	\$ 73,258	\$ 73,758	\$ 73,758	\$ 73,758
EXPENSES							
By Object							
710 Cash Basis Reserve	\$ -	\$ -					
711 Loan							
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 72,670	\$ 72,758	\$ 73,670	\$ 73,258	\$ 73,758	\$ 73,758	\$ 73,758

Fund # 11
Special Parks & Recreation

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
BEGINNING CASH BALANCE	\$ 9,296	\$ 12,692	\$ 39,890	\$ 91,073	\$ 69,670	\$ 49,970	\$ 25,338
REVENUE							
206 Liquor Tax	\$ 3,630	\$ 2,580	\$ 3,544	\$ 3,544	\$ 3,784	\$ 3,860	\$ 3,898
580 Registration Fees		39,203	24,000	30,000	30,000	30,000	30,000
581 Tournament Registrations		460					
582 Tournament Gate		1,828		1,500	1,500	1,500	1,500
583 Concessions		16,960	15,000	17,000	17,000	17,000	17,000
584 Sponsorship Fees		3,156	6,000	3,000	3,000	3,000	3,000
883 Donations		75					
801 Miscellaneous		51,842	5,000	5,000	5,000	5,000	5,000
802 Reimbursed Expense		1,154	-	-	-	-	-
825 Transfer from Recreation Fund	-	101,066	13,456	13,456	783	-	-
Transfer from Electric Fund		90,000	175,000	175,000	175,000	175,000	175,000
Balance from Rec Commission							
TOTAL REVENUE	\$ 3,630	\$ 308,323	\$ 242,000	\$ 248,500	\$ 236,067	\$ 235,360	\$ 235,398
TOTAL RESOURCES AVAILABLE	\$ 12,926	\$ 321,016	\$ 281,890	\$ 339,573	\$ 305,737	\$ 285,330	\$ 260,737
EXPENSES							
By Object							
Facilities							
Salaries & Wages	\$ -	\$ 57,526	\$ 55,649	\$ 62,479	\$ 64,384	\$ 66,316	\$ 68,305
Contractual Services	142	29,941	24,450	27,300	26,536	27,052	27,586
Commodities	92	21,610	30,350	28,850	30,350	30,350	30,350
Capital Outlay	-	9,999	17,000	31,345	24,500	24,000	33,000
Subtotal - Facilities	\$ 233	\$ 119,076	\$ 127,449	\$ 149,974	\$ 145,770	\$ 147,717	\$ 159,241
Recreation Programs							
Salaries & Wages	\$ -	\$ 43,080	\$ 52,354	\$ 52,354	\$ 53,459	\$ 55,063	\$ 56,715
Contractual Services	-	35,076	26,200	30,185	19,685	19,859	20,042
Commodities	-	29,963	33,000	35,800	35,300	35,800	36,300
Capital Outlay	-	-	-	-	-	-	-
Other Expenses	-	2,749	1,275	1,589	1,552	1,552	1,552
Subtotal - Rec Programs	\$ -	\$ 110,867	\$ 112,829	\$ 119,929	\$ 109,996	\$ 112,274	\$ 114,609
TOTAL EXPENSES	\$ 233	\$ 229,943	\$ 240,278	\$ 269,903	\$ 255,766	\$ 259,992	\$ 273,850
Revenues Over Expenditures	\$ 3,397	\$ 78,380	\$ 1,721	\$ (21,403)	\$ (19,699)	\$ (24,632)	\$ (38,452)
ENDING BALANCE	\$ 12,692	\$ 91,073	\$ 41,611	\$ 69,670	\$ 49,970	\$ 25,338	\$ (13,114)
<i>as a percentage of expenses</i>	<i>5438.1%</i>	<i>39.6%</i>	<i>17.3%</i>	<i>25.8%</i>	<i>19.5%</i>	<i>9.7%</i>	<i>-4.8%</i>

Fund # 11
Special Parks & Recreation

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
FACILITIES							
7100. PERSONNEL SERVICES							
101 Salaries	\$ -	\$ 56,894	\$ 52,208	\$ 58,948	\$ 60,507	\$ 62,322	\$ 64,192
102 Salaries (Overtime)		543	3,441	3,531	3,877	3,993	4,113
107 Unemployment Insurance		88					
TOTAL PERSONNEL SERVICES	\$ -	\$ 57,526	\$ 55,649	\$ 62,479	\$ 64,384	\$ 66,316	\$ 68,305
7200. CONTRACTUAL SERVICES							
201 Communications	\$ -	\$ 2,502	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
202 Utilities		11,797	7,750	11,800	12,036	12,277	12,522
203 Dues & Memberships		420	150	500	500	500	500
204 Insurance		10,717	10,000	6,500	5,500	5,775	6,064
205 Education, Meetings & Travel		514	650	650	650	650	650
206 Professional Services	142	-	400	400	400	400	400
207 Rentals		2,685	1,250	2,500	2,500	2,500	2,500
208 Printing & Advertising		95	150	150	150	150	150
209 Maint of Machinery & Equip		149	450	450	450	450	450
210 Maint of Buildings/Grounds		998	300	1,000	1,000	1,000	1,000
220 Other Contractual	-	64	350	350	350	350	350
TOTAL CONTRACTUAL SERVICES	\$ 142	\$ 29,941	\$ 24,450	\$ 27,300	\$ 26,536	\$ 27,052	\$ 27,586
7300. COMMODITIES							
301 Office Supplies	\$ -	\$ 146	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies		105	100	100	100	100	100
303 Chemical/Seed/Fertilizer/Food		5,269	7,500	6,000	7,500	7,500	7,500
304 Machine Parts & Supplies		3,870	5,250	5,250	5,250	5,250	5,250
305 Building Material & Supplies	92	4,880	7,000	7,000	7,000	7,000	7,000
306 Construction Materials		1,643	-	-	-	-	-
307 Apparatus & Tools		1,410	1,500	1,500	1,500	1,500	1,500
309 Motor Fuels & Lubricants		4,148	8,900	8,900	8,900	8,900	8,900
320 Other Commodities		139					
TOTAL COMMODITIES	\$ 92	\$ 21,610	\$ 30,350	\$ 28,850	\$ 30,350	\$ 30,350	\$ 30,350
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
402 Improvements Non-Buildings				18,400	5,000	5,000	5,000
405 Operation/Construction Equip		9,999	15,000	7,945	17,500	17,000	26,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 9,999	\$ 17,000	\$ 31,345	\$ 24,500	\$ 24,000	\$ 33,000
TOTAL FACILITIES	\$ 233	\$ 119,076	\$ 127,449	\$ 149,974	\$ 145,770	\$ 147,717	\$ 159,241

Fund # 11
Special Parks & Recreation

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
RECREATION PROGRAMS							
7100. PERSONNEL SERVICES							
101 Salaries	\$ -	\$ 41,005	\$ 52,354	\$ 52,354	\$ 53,459	\$ 55,063	\$ 56,715
102 Salaries (Overtime)		1,975				-	-
107 Unemployment Insurance		100					
TOTAL PERSONNEL SERVICES	\$ -	\$ 43,080	\$ 52,354	\$ 52,354	\$ 53,459	\$ 55,063	\$ 56,715
7200. CONTRACTUAL SERVICES							
201 Communications	\$ -	\$ 466	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
203 Dues & Memberships		3,069	2,500	3,200	2,500	2,500	2,500
204 Insurance		2,685	-	3,285	3,485	3,659	3,842
205 Education, Meetings & Travel		3,706	2,500	2,500	2,500	2,500	2,500
206 Professional Services		9,514	15,000	15,000	5,000	5,000	5,000
208 Printing & Advertising		255	2,000	2,000	2,000	2,000	2,000
220 Other Contractual		15,382	3,000	3,000	3,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 35,076	\$ 26,200	\$ 30,185	\$ 19,685	\$ 19,859	\$ 20,042
7300. COMMODITIES							
301 Office Supplies	\$ -	\$ 175	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
302 Clothing & Personal Supplies		11,906	10,000	12,000	12,000	12,000	12,000
304 Machine Parts & Supplies							
305 Building Material & Supplies		311					
307 Apparatus & Tools		6,291	6,000	9,000	8,000	8,000	8,000
309 Motor Fuels & Lubricants		608	3,000	800	800	800	800
318 Food & Beverage (for resale)		10,400	12,000	12,000	12,500	13,000	13,500
320 Other Commodities		273					
TOTAL COMMODITIES	\$ -	\$ 29,963	\$ 33,000	\$ 35,800	\$ 35,300	\$ 35,800	\$ 36,300
7700. OTHER EXPENSES							
702 Compensating Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax		2,749	1,275	1,589	1,552	1,552	1,552
Back Sales Taxes		-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ -	\$ 2,749	\$ 1,275	\$ 1,589	\$ 1,552	\$ 1,552	\$ 1,552
TOTAL RECREATION PROGRAMS	\$ -	\$ 110,867	\$ 112,829	\$ 119,929	\$ 109,996	\$ 112,274	\$ 114,609

Fund # 12
Street Improvement

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 1,000	\$ 4,662	\$ 79,008	\$ 99,272	\$ 93,952	\$ 32,642	\$ (6,558)
REVENUE							
210 Gasoline Tax	\$ 117,273	\$ 115,076	\$ 115,740	\$ 111,580	\$ 115,590	\$ 112,700	\$ 109,883
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100	5,100
803 Transfer from Electric	17,000	-	-	-	-	-	-
Reimb from CIP-Streets		65,786					
TOTAL REVENUE	\$ 139,373	\$ 185,962	\$ 120,840	\$ 116,680	\$ 120,690	\$ 117,800	\$ 114,983
TOTAL RESOURCES AVAILABLE	\$ 140,373	\$ 190,624	\$ 199,848	\$ 215,952	\$ 214,642	\$ 150,442	\$ 108,425
EXPENSES							
By Object							
Contractual Services	\$ 46,017	\$ 8,134	\$ -	\$ -	\$ -	\$ -	\$ -
Machine Parts	10,367	11,852	15,000	5,000	5,000	5,000	5,000
Street Materials	50,958	53,437	55,000	55,000	55,000	55,000	55,000
Fuel	10,125	17,930	17,000	-	-	-	-
Other Commodities	737	-	2,000	2,000	2,000	2,000	2,000
Equipment	-	-	-	-	30,000	45,000	30,000
Chip/Seal	-	-	40,000	60,000	70,000	-	-
Other Capital Outlay	17,506	-	-	-	20,000	50,000	50,000
TOTAL EXPENSES	\$ 135,711	\$ 91,353	\$ 129,000	\$ 122,000	\$ 182,000	\$ 157,000	\$ 142,000
Revenues Over Expenditures	\$ 3,662	\$ 94,609	\$ (8,160)	\$ (5,320)	\$ (61,310)	\$ (39,200)	\$ (27,017)
ENDING BALANCE	\$ 4,662	\$ 99,272	\$ 70,848	\$ 93,952	\$ 32,642	\$ (6,558)	\$ (33,575)
<i>as a percentage of expenses</i>	<i>3.4%</i>	<i>108.7%</i>	<i>54.9%</i>	<i>77.0%</i>	<i>17.9%</i>	<i>-4.2%</i>	<i>-23.6%</i>
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	4,806	2,840					
204 Insurance	9,807	-					
206 Professional Services	28,807	5,295					
207 Rentals	50	-					
208 Printing & Advertising	36	-					
209 Maint of Machinery & Equip	535	-					
210 Maint of Buildings/Grounds	1,200	-					
TOTAL CONTRACTUAL SERVICES	\$ 46,017	\$ 8,134	\$ -	\$ -	\$ -	\$ -	\$ -
7300. COMMODITIES							
303 Chemicals/Seed/Fertilizer	503	-	1,000	1,000	1,000	1,000	1,000
304 Machine Parts & Supplies	10,367	11,852	15,000	5,000	5,000	5,000	5,000
305 Building Material & Supplies	50,958	53,437	55,000	55,000	55,000	55,000	55,000
307 Apparatus & Tools	234	-	1,000	1,000	1,000	1,000	1,000
309 Motor Fuels & Lubricants	10,125	17,930	17,000	-	-	-	-
TOTAL COMMODITIES	\$ 72,188	\$ 83,219	\$ 89,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
7400. CAPITAL OUTLAY							
402 Improvements Non-Buildings	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 50,000	\$ 50,000
404 Vehicles	17,506	-					
405 Operation/Construction Equip						15,000	
407 Other Equipment					30,000	30,000	30,000
412 Chip & Seal Program			40,000	60,000	70,000		
TOTAL CAPITAL OUTLAY	\$ 17,506	\$ -	\$ 40,000	\$ 60,000	\$ 120,000	\$ 95,000	\$ 80,000

Fund # 13
Bond & Interest

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 64,375	\$ 61,002	\$ 98,901	\$ 96,892	\$ 87,787	\$ 40,000	\$ 27,560
REVENUE							
101 Ad Valorem Tax	\$ 190,698	\$ 233,685	\$ 223,972	\$ 220,052	\$ 235,837	\$ 260,554	\$ 265,765
102 Delinquent Tax	5,110	8,016	5,500	5,325	6,500	5,500	5,500
205 Motor Vehicle Tax	13,507	17,928	24,019	24,019	23,034	23,584	26,055
215 Recreational Vehicle Tax	190	290	339	339	331	400	408
216 16/20M Vehicle Tax			121	121	179	200	204
826 Transfer from CIP-Streets		5,000					
831 Transfer In from Sewer	200,000	310,000	434,000	434,000	435,000	434,200	434,300
833 Transfer In from Water		27,235	59,827	59,827	59,827	59,827	59,827
TOTAL REVENUE	\$ 409,504	\$ 602,154	\$ 747,778	\$ 743,683	\$ 760,708	\$ 784,264	\$ 792,059
TOTAL RESOURCES AVAILABLE	\$ 473,879	\$ 663,155	\$ 846,680	\$ 840,575	\$ 848,495	\$ 824,265	\$ 819,619
EXPENSES							
By Object							
221 Neighborhood Revitalization	\$ -	\$ -	\$ 60,000	\$ -	\$ 10,000	\$ -	\$ -
Police Station Debt					45,000	45,000	45,000
501 Bond Principal	136,000	282,000	444,000	444,000	457,000	468,000	480,000
502 Bond Interest	276,878	284,263	308,788	308,788	296,495	283,705	271,020
TOTAL EXPENSES	\$ 412,878	\$ 566,263	\$ 812,788	\$ 752,788	\$ 808,495	\$ 796,705	\$ 796,020
Revenues Over Expenditures	\$ (3,374)	\$ 35,890	\$ (65,009)	\$ (9,105)	\$ (47,787)	\$ (12,441)	\$ (3,961)
ENDING BALANCE	\$ 61,002	\$ 96,892	\$ 33,892	\$ 87,787	\$ 40,000	\$ 27,560	\$ 23,599
<i>as a percentage of expenses</i>	<i>14.8%</i>	<i>17.1%</i>	<i>4.2%</i>	<i>11.7%</i>	<i>4.9%</i>	<i>3.5%</i>	<i>3.0%</i>

Fund # 14
Public Safety Equipment

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 9,520	\$ 9,772	\$ -	\$ 9,847	\$ 9,847	\$ 0	\$ 0
REVENUE							
101 Ad Valorem Tax	\$ 6	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	86	77					
205 Motor Vehicle Tax	159						
215 Recreational Vehicle Tax	1						
TOTAL REVENUE	\$ 252	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 9,772	\$ 9,847	\$ -	\$ 9,847	\$ 9,847	\$ 0	\$ 0
EXPENSES							
By Object							
205 Education, Meetings & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Hoses/Nozzles 1969 truck					9,847		
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 9,847	\$ -	\$ -
Revenues Over Expenditures	\$ 252	\$ 75	\$ -	\$ -	\$ (9,847)	\$ -	\$ -
ENDING BALANCE	\$ 9,772	\$ 9,847	\$ -	\$ 9,847	\$ 0	\$ 0	\$ 0

Fund # 15
Fire Insurance Proceeds

	2011	2012	2013	2013	2014	2015	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
REVENUE							
701 Interest	\$ 31	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
804 Insurance Proceeds	27,858	-	15,000	15,000	15,000		
TOTAL REVENUE	\$ 27,889	\$ -	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 27,889	\$ 1	\$ 15,501	\$ 15,501	\$ 15,501	\$ 1	\$ 1
EXPENSES							
By Object							
208 Printing & Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
721 Refund of Unused Funds	27,889	-	15,500	15,500	15,500		
TOTAL EXPENSES	\$ 27,889	\$ -	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -
ENDING BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Fund # 16
Sewer

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 428,138	\$ 361,440	\$ 289,400	\$ 335,552	\$ 276,870	\$ 159,113	\$ 2,388
REVENUE							
510 Sales/Charges	\$ 771,765	\$ 748,972	\$ 775,624	\$ 775,624	\$ 775,624	\$ 779,502	\$ 783,399
513 New Utility Services	350	-	500	500	500	500	500
802 Reimbursed Expense							
TOTAL REVENUE	\$ 772,115	\$ 748,972	\$ 776,124	\$ 776,124	\$ 776,124	\$ 780,002	\$ 783,899
TOTAL RESOURCES AVAILABLE	\$ 1,200,253	\$ 1,110,413	\$ 1,065,524	\$ 1,111,675	\$ 1,052,993	\$ 939,115	\$ 786,287
EXPENSES							
By Object							
Salaries & Wages	\$ 114,949	\$ 107,078	\$ 112,449	\$ 112,360	\$ 130,266	\$ 135,119	\$ 140,195
Utilities	35,475	33,363	35,000	35,000	40,000	40,000	40,000
Prof Services & Contract Maint	11,752	32,067	30,000	22,500	30,000	30,000	30,000
Chemicals	9,566	13,801	18,000	13,000	13,000	18,000	18,000
Parts & Supplies	25,489	18,013	27,500	25,000	25,000	27,500	27,500
All Other Capital Outlay	88,161	-	25,000	30,000	25,000	28,000	28,000
Debt Service	250,713	125,357	-	-	-	-	-
New Sewer Loan (interest only)	-	-	20,000	-	20,200	40,500	40,500
Transfer to Bond & Interest	200,000	310,000	434,000	434,000	435,000	434,200	434,300
Transfer to General Fund	77,900	39,000	39,000	39,000	39,000	39,000	39,000
Administrative Fee	-	62,400	62,200	71,629	73,272	79,134	85,465
Mechanic/Repair Fee	-	15,000	15,000	15,717	16,042	16,523	17,019
All Other Expenses	24,808	18,782	18,100	36,600	47,100	48,750	50,483
TOTAL EXPENSES	\$ 838,813	\$ 774,861	\$ 836,249	\$ 834,806	\$ 893,880	\$ 936,727	\$ 950,461
Revenues Over Expenditures	\$ (66,698)	\$ (25,889)	\$ (60,126)	\$ (58,682)	\$ (117,757)	\$ (156,725)	\$ (166,562)
ENDING BALANCE	\$ 361,440	\$ 335,552	\$ 229,274	\$ 276,870	\$ 159,113	\$ 2,388	\$ (164,174)
<i>as a percentage of expenses</i>	<i>43.1%</i>	<i>43.3%</i>	<i>27.4%</i>	<i>33.2%</i>	<i>17.8%</i>	<i>0.3%</i>	<i>-17.3%</i>
7100. PERSONNEL SERVICES							
101 Salaries	\$ 74,462	\$ 77,570	\$ 77,316	\$ 78,576	\$ 89,806	\$ 92,500	\$ 95,276
102 Salaries (Overtime)	3,725	1,559	4,025	3,832	3,909	4,026	4,147
103 FICA	5,594	6,001	6,223	6,304	7,169	7,384	7,606
104 KPERS	5,818	6,271	6,190	6,601	7,549	7,775	8,008
105 Health Insurance	20,595	5,700	167	-	-	-	-
106 Workers' Compensation	4,381	2,997	3,388	1,864	2,097	2,139	2,182
107 Unemployment Insurance	373	143	402	115	675	708	744
TOTAL PERSONNEL SERVICES	\$ 114,949	\$ 100,241	\$ 97,710	\$ 97,293	\$ 111,205	\$ 114,534	\$ 117,963
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 2,916	\$ 2,333	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
202 Utilities	35,475	33,363	35,000	35,000	40,000	40,000	40,000
203 Dues & Memberships	2,240	1,313	100	100	100	100	100
204 Insurance	8,093	4,667	4,000	24,500	33,000	34,650	36,383
205 Education, Meetings & Travel	85	205	250	250	250	250	250
206 Professional Services	7,320	30,345	12,500	12,500	12,500	12,500	12,500
207 Rentals	2,241	-	1,500	1,500	1,500	1,500	1,500
208 Printing & Advertising	-	662	100	100	100	100	100
209 Maint of Machinery & Equip	4,094	1,706	7,500	5,000	7,500	7,500	7,500
210 Maint of Buildings/Grounds	337	16	10,000	5,000	10,000	10,000	10,000
220 Other Contractual	1,147	2,020	1,000	1,000	1,000	1,000	1,000
TOTAL CONTRACTUAL SERVICES	\$ 63,949	\$ 76,630	\$ 74,950	\$ 87,950	\$ 108,950	\$ 110,600	\$ 112,333

Fund # 16
Sewer

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
7300. COMMODITIES							
301 Office Supplies	\$ 599	\$ 243	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	159	-	150	150	150	150	150
303 Chemicals/Seed Fertilizer	9,566	13,801	18,000	13,000	13,000	18,000	18,000
304 Machine Parts & Supplies	9,530	3,018	5,000	5,000	5,000	5,000	5,000
305 Building Materials & Supplies	15,959	14,995	22,500	20,000	20,000	22,500	22,500
307 Apparatus & Tools	294	1,251	500	500	500	500	500
309 Motor Fuels & Lubricants	6,878	5,470	7,000	5,000	7,000	7,000	7,000
314 Computer Software		50					
320 Other Commodities	156	567					
TOTAL COMMODITIES	\$ 43,140	\$ 39,396	\$ 53,650	\$ 44,150	\$ 46,150	\$ 53,650	\$ 53,650
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	47,795	-	25,000	25,000	15,000	18,000	18,000
405 Operation/Construction Equip	38,626						
407 Other Equipment				5,000	10,000	10,000	10,000
413 Computer Equip & Software	1,740						
TOTAL CAPITAL OUTLAY	\$ 88,161	\$ -	\$ 25,000	\$ 30,000	\$ 25,000	\$ 28,000	\$ 28,000
7500. DEBT SERVICE							
511 Note Principal	\$ 196,592	\$ 100,736	\$ -	\$ -	\$ -	\$ -	\$ -
512 Note Interest	49,968	22,729	20,000		20,200	40,500	40,500
513 Note Service Fee	4,154	1,892	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 250,713	\$ 125,357	\$ 20,000	\$ -	\$ 20,200	\$ 40,500	\$ 40,500
7600. TRANSFERS							
603 Transfer Out - General	\$ 77,900	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
613 Transfer Out - Bond & Interest	200,000	310,000	434,000	434,000	435,000	434,200	434,300
TOTAL TRANSFERS	\$ 277,900	\$ 349,000	\$ 473,000	\$ 473,000	\$ 474,000	\$ 473,200	\$ 473,300
7700. OTHER EXPENSES							
Administrative Fee	\$ -	\$ 62,400	\$ 62,200	\$ 71,629	\$ 73,272	\$ 79,134	\$ 85,465
Mechanic/Repair Fee		15,000	15,000	15,717	16,042	16,523	17,019
Health Insurance Reimb		6,837	14,739	15,067	19,061	20,585	22,232
TOTAL OTHER EXPENSES	\$ -	\$ 84,237	\$ 91,939	\$ 102,413	\$ 108,375	\$ 116,243	\$ 124,716
TOTAL EXPENDITURES	\$ 838,813	\$ 774,861	\$ 836,249	\$ 834,806	\$ 893,880	\$ 936,727	\$ 950,461

Fund # 17

Osawatomie Recreation Employee Benefits

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE							
101 Ad Valorem Tax	\$ 11,181	\$ 10,936	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	424	561	1,300	1,300	80		
205 Motor Vehicle Tax	1,143	1,139	1,098	1,098			
215 Recreational Vehicle Tax	16	18	15	15			
216 16 / 20 M Vehicle Tax		-	6	6			
TOTAL REVENUE	\$ 12,765	\$ 12,653	\$ 2,419	\$ 2,419	\$ 80	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 12,765	\$ 12,653	\$ 2,419	\$ 2,419	\$ 80	\$ -	\$ -
EXPENSES By Object							
709 Appropriation	\$ 12,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614 Transfer - Emp Benefit Fund		12,653	2,419	2,419	80		
TOTAL EXPENSES	\$ 12,765	\$ 12,653	\$ 2,419	\$ 2,419	\$ 80	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 18
Osawatomie Golf Course

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
BEGINNING CASH BALANCE	\$ (33)	\$ 3,328	\$ 12,069	\$ 4,804	\$ 2,348	\$ 7,832	\$ (290)
REVENUE							
Greens & Range Fees	\$ 57,653	\$ 57,133	\$ 59,600	\$ 58,684	\$ 58,684	\$ 59,184	\$ 59,694
Member Fees	83,138	70,046	78,383	72,993	78,728	79,515	80,310
Cart Related Fees	36,409	23,488	39,700	25,618	25,618	25,618	25,618
Food & Beverage	37,558	39,338	37,000	42,877	42,877	42,877	42,877
Miscellaneous	2,684	21,189	2,500	9,700	9,700	9,700	9,700
Transfer from Electric	65,000	45,000	30,000	45,000	45,000	45,000	45,000
Loans from Other Funds	-	-	-	41,000	-	-	-
TOTAL REVENUE	\$ 282,442	\$ 256,194	\$ 247,183	\$ 295,872	\$ 260,607	\$ 261,894	\$ 263,199
TOTAL RESOURCES AVAILABLE	\$ 282,409	\$ 259,522	\$ 259,252	\$ 300,675	\$ 262,955	\$ 269,726	\$ 262,910
EXPENSES							
By Object							
Salaries & Wages	\$ 140,264	\$ 120,680	\$ 127,348	\$ 121,453	\$ 122,585	\$ 126,262	\$ 130,050
Utilities	15,649	15,998	17,253	17,253	18,116	19,022	19,973
Rentals	5,068	5,292	5,250	5,250	5,250	5,250	5,250
Chemicals/Seed/Fertilizer	14,583	14,970	17,510	15,000	14,000	14,420	14,853
Fuels	13,308	12,675	9,785	13,000	13,000	13,390	13,792
Food & Beverage	21,025	20,169	20,000	20,000	20,000	20,000	20,000
Construction Equipment	2,817	-	-	-	-	-	-
Debt Service	45,832	28,188	19,693	17,312	22,772	22,772	22,772
All Other Expenditures	20,533	36,746	32,250	89,059	39,400	48,900	41,400
TOTAL EXPENSES	\$ 279,081	\$ 254,718	\$ 249,090	\$ 298,327	\$ 255,123	\$ 270,016	\$ 268,089
Revenues Over Expenditures	\$ 3,361	\$ 1,475	\$ (1,907)	\$ (2,456)	\$ 5,484	\$ (8,122)	\$ (4,890)
Less Transfers and Loans	(61,639)	(43,525)	(31,907)	(88,456)	(39,516)	(53,122)	(49,890)
ENDING BALANCE	\$ 3,328	\$ 4,804	\$ 10,162	\$ 2,348	\$ 7,832	\$ (290)	\$ (5,180)
<i>as a percentage of expenses</i>	<i>1.2%</i>	<i>1.9%</i>	<i>4.1%</i>	<i>0.8%</i>	<i>3.1%</i>	<i>-0.1%</i>	<i>-1.9%</i>
REVENUE							
550 Green Fees	\$ 43,350	\$ 24,841	\$ 45,000	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010
551 Membership Fees	76,641	69,135	78,383	72,993	78,728	79,515	80,310
552 Member Surcharge	6,497	912	-	-	-	-	-
553 Driving Range	3,560	3,441	3,600	3,600	3,600	3,600	3,600
555 Cart Rental	29,250	17,741	33,500	19,322	19,322	19,322	19,322
556 Cart Shed Fees	3,970	3,328	3,500	3,691	3,691	3,691	3,691
557 Trail Fees	3,189	2,420	2,700	2,605	2,605	2,605	2,605
559 Tournaments		9,219		9,613	9,613	9,613	9,613
560 Beverages	9,796	10,407	9,500	11,398	11,398	11,398	11,398
561 Food	6,947	7,439	7,000	8,141	8,141	8,141	8,141
562 Beer	20,816	21,492	20,500	23,338	23,338	23,338	23,338
570 Promotions/Gift Certificates	2,643	9,680	2,500	9,700	9,700	9,700	9,700
571 Twilight Green Fees	10,744	19,632	11,000	20,471	20,471	20,471	20,471
801 Miscellaneous	41						
802 Reimbursed Expense		11,509					
830 Transfer In - From Electric	65,000	45,000	30,000	45,000	45,000	45,000	45,000
857 Loan - from Industrial Fund				41,000			
TOTAL GOLF COURSE FUND RECEIPTS	\$ 282,442	\$ 256,194	\$ 247,183	\$ 295,872	\$ 260,607	\$ 261,894	\$ 263,199

Fund # 18
Osawatomie Golf Course

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
7100. PERSONNEL SERVICES							
101 Salaries	\$ 140,237	\$ 120,375	\$ 125,622	\$ 119,726	\$ 120,823	\$ 124,448	\$ 128,182
102 Salaries (Overtime)	27	305	1,727	1,727	1,761	1,814	1,869
TOTAL PERSONNEL SERVICES	\$ 140,264	\$ 120,680	\$ 127,348	\$ 121,453	\$ 122,585	\$ 126,262	\$ 130,050
7200. CONTRACTUAL SERVICES							
201 Communications	\$ 3,029	\$ 2,899	\$ 2,500	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500
202 Utilities	15,649	15,998	17,253	17,253	18,116	19,022	19,973
203 Dues & Memberships	1,140	555	1,000	1,000	1,000	1,000	1,000
205 Education, Meetings & Travel	30	-	500	500	500	500	500
206 Professional Services	445	-	500	500	500	500	500
207 Rentals	5,068	5,292	5,250	5,250	5,250	5,250	5,250
208 Printing & Advertising	1,316	924	3,000	1,000	3,000	3,000	3,000
209 Maint of Machinery & Equip	45	710	750	750	750	750	750
210 Maint of Buildings/Grounds	398	480	1,500	500	1,500	1,500	1,500
220 Other Contractual	2,154	3,047	3,000	3,000	3,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES	\$ 29,275	\$ 29,905	\$ 35,253	\$ 32,753	\$ 36,116	\$ 37,022	\$ 37,973
7300. COMMODITIES							
301 Office Supplies	\$ 445	\$ 251	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
303 Chemical/Seed/Fertilizer/Food	14,583	14,970	17,510	15,000	14,000	14,420	14,853
304 Machine Parts & Supplies	7,620	15,367	7,500	7,500	7,500	7,500	7,500
305 Building Material & Supplies	3,967	9,326	6,000	6,000	6,000	6,000	6,000
307 Apparatus & Tools	-	1,507	750	750	750	750	750
309 Motor Fuels & Lubricants	13,308	12,675	9,785	13,000	13,000	13,390	13,792
318 Food & Beverage	21,025	20,169	20,000	20,000	20,000	20,000	20,000
320 Other Commodities	(56)	1,680	250	2,000	1,000	1,000	1,000
TOTAL COMMODITIES	\$ 60,893	\$ 75,945	\$ 62,795	\$ 64,750	\$ 63,250	\$ 64,060	\$ 64,894
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 11,509	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	-	-	40,000	-	7,500	-
405 Operation/Construction Equip	2,817	-	-	-	-	-	-
407 Other Equipment	-	-	4,000	2,000	2,000	4,000	4,000
TOTAL CAPITAL OUTLAY	\$ 2,817	\$ -	\$ 4,000	\$ 53,509	\$ 2,000	\$ 11,500	\$ 4,000
7500. DEBT RETIREMENT							
511 Note Principal	\$ 35,527	\$ 21,391	\$ 8,882	\$ 12,931	\$ 13,357	\$ 13,797	\$ 14,244
512 Note Interest	10,304	6,798	10,811	4,381	3,955	3,515	3,068
513 Loan Repayment - Ind Fund	-	-	-	-	5,460	5,460	5,460
TOTAL DEBT SERVICE	\$ 45,832	\$ 28,188	\$ 19,693	\$ 17,312	\$ 22,772	\$ 22,772	\$ 22,772
7700. OTHER EXPENSES							
715 City Sales Tax	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
716 County Sales Tax	-	-	-	1,250	1,250	1,250	1,250
717 State Sales Tax	-	-	-	6,300	6,150	6,150	6,150
TOTAL OTHER EXPENSES	\$ -	\$ -	\$ -	\$ 8,550	\$ 8,400	\$ 8,400	\$ 8,400
TOTAL EXPENDITURES	\$ 279,081	\$ 254,718	\$ 249,090	\$ 298,327	\$ 255,123	\$ 270,016	\$ 268,089

Fund # 20
Special 911 Revenue

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 0	\$ 0
REVENUE							
240 911 Miami County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 0	\$ 0
EXPENSES							
By Object							
220 Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405 Operation/Construction Equip			9,897	-	9,897		
TOTAL EXPENSES	\$ -	\$ -	\$ 9,897	\$ -	\$ 9,897	\$ -	\$ -
ENDING BALANCE	\$ 9,897	\$ 9,897	\$ 0	\$ 9,897	\$ 0	\$ 0	\$ 0

Fund # 22
Osawatomie Tourism

	2011	2012	2013	2013	2014	2015	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>Est</u>	<u>Est</u>
BEGINNING CASH BALANCE	\$ 6,225	\$ 3,723	\$ 9,423	\$ 9,423	\$ 7,289	\$ 3,359	\$ 3,259
REVENUE							
Operations							
Transient Guest Tax	\$ 4,510	\$ 7,102	\$ 7,000	\$ 10,000	\$ 9,000	\$ 9,000	\$ 9,000
Donations/Dedicated Funds	10,166	3,574	4,700	3,500	3,500	3,500	3,500
All Other	352	538	650	150	150	150	150
Subtotal Operations	\$ 15,028	\$ 11,214	\$ 12,350	\$ 13,650	\$ 12,650	\$ 12,650	\$ 12,650
Jamboree							
Sponsorships & Donations	\$ -	\$ 13,450	\$ -	\$ 18,250	\$ 18,000	\$ -	\$ -
Ticket Sales		4,000	-	8,155	11,000	-	-
Entry Fees		1,276	-	1,565	1,250	-	-
Concessions & Merch Sales		3,159	-	3,702	2,800	-	-
Transfers In		12,000	12,000	12,000	12,000	12,000	12,000
All Other		7,775	30,000	2,827	12,750	53,000	53,000
Subtotal Jamboree	\$ -	\$ 41,660	\$ 42,000	\$ 46,499	\$ 57,800	\$ 65,000	\$ 65,000
TOTAL REVENUE	\$ 15,028	\$ 52,874	\$ 54,350	\$ 60,149	\$ 70,450	\$ 77,650	\$ 77,650
TOTAL RESOURCES AVAILABLE	\$ 21,253	\$ 56,597	\$ 63,773	\$ 69,572	\$ 77,739	\$ 81,009	\$ 80,909
EXPENSES							
Tourism Operations							
Contractual Services	\$ 11,923	\$ 9,662	\$ 7,850	\$ 9,850	\$ 9,350	\$ 9,350	\$ 9,350
Commodities	3,386	1,265	3,400	2,400	2,400	2,400	2,400
Capital Outlay	-	-	-	-	-	-	-
Other Expenses	2,222	1,248	-	1,000	1,000	1,000	1,000
Subtotal	\$ 17,531	\$ 12,175	\$ 11,250	\$ 13,250	\$ 12,750	\$ 12,750	\$ 12,750
Jamboree							
Contractual Services	\$ -	\$ 17,276	\$ -	\$ 37,882	\$ 40,400	\$ -	\$ -
Commodities	-	2,605	-	10,255	20,400	-	-
Other Expenses	-	15,118	35,950	896	830	65,000	65,000
Subtotal	\$ -	\$ 34,999	\$ 35,950	\$ 49,033	\$ 61,630	\$ 65,000	\$ 65,000
TOTAL EXPENSES	\$ 17,531	\$ 47,174	\$ 47,200	\$ 62,283	\$ 74,380	\$ 77,750	\$ 77,750
Revenues Over Expenditures	\$ (2,503)	\$ 5,701	\$ 7,150	\$ (2,134)	\$ (3,930)	\$ (100)	\$ (100)
ENDING BALANCE	\$ 3,723	\$ 9,423	\$ 16,573	\$ 7,289	\$ 3,359	\$ 3,259	\$ 3,159
<i>as a percentage of expenses</i>	<i>21.2%</i>	<i>20.0%</i>	<i>35.1%</i>	<i>11.7%</i>	<i>4.5%</i>	<i>4.2%</i>	<i>4.1%</i>

Fund # 22
Osawatomie Tourism

	2011	2012	2013	2013	2014	2015	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>Est</u>	<u>Est</u>
TOURISM OPERATIONS							
BEGINNING CASH BALANCE	\$ 6,225	\$ 3,723	\$ 3,480	\$ 2,762	\$ 3,162	\$ 3,062	\$ 2,962
REVENUE							
207 Transient Guest Tax	\$ 4,510	\$ 7,102	\$ 7,000	\$ 10,000	\$ 9,000	\$ 9,000	\$ 9,000
505 Old Stone Church Rent	250	313	150	150	150	150	150
802 Reimbursed Expense	63	225	-	-	-	-	-
881 Historic Preservation Fund	2,124	89	500	250	250	500	500
882 Educational Garden Fund	221	511	200	250	250		
883 Donations	7,822	2,974	4,000	3,000	3,000	3,000	3,000
884 Souvenirs	39	-	500				
TOTAL REVENUE	\$ 15,028	\$ 11,214	\$ 12,350	\$ 13,650	\$ 12,650	\$ 12,650	\$ 12,650
TOTAL RESOURCES AVAILABLE	\$ 21,253	\$ 14,937	\$ 15,830	\$ 16,412	\$ 15,812	\$ 15,712	\$ 15,612
EXPENSES							
7200. CONTRACTUAL SERVICES							
201 Communication	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203 Dues & Membership	160	230	150	150	150	150	150
205 Education, Meetings & Travel	2,478	1,890	1,500	2,000	2,000	2,000	2,000
206 Professional	150	(108)	200	200	200	200	200
207 Rentals		1,300					
208 Printing and Advertising	3,821	3,932	2,000	5,000	5,000	5,000	5,000
220 Other Contractual	5,314	2,419	4,000	2,500	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 11,923	\$ 9,662	\$ 7,850	\$ 9,850	\$ 9,350	\$ 9,350	\$ 9,350
7300. COMMODITIES							
301 Office Supplies	220	78	400	400	400	400	400
320 Other Commodities	3,165	1,187	3,000	2,000	2,000	2,000	2,000
TOTAL COMMODITIES	\$ 3,386	\$ 1,265	\$ 3,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
7700. OTHER EXPENSES							
886 Old Stone Church	2,222	1,248		1,000	1,000	1,000	1,000
TOTAL OTHER EXPENSES	\$ 2,222	\$ 1,248	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL EXPENSES	\$ 17,531	\$ 12,175	\$ 11,250	\$ 13,250	\$ 12,750	\$ 12,750	\$ 12,750
Revenues Over Expenditures	\$ (2,503)	\$ (961)	\$ 1,100	\$ 400	\$ (100)	\$ (100)	\$ (100)
ENDING BALANCE	\$ 3,723	\$ 2,762	\$ 4,580	\$ 3,162	\$ 3,062	\$ 2,962	\$ 2,862
<i>as a percentage of expenses</i>	<i>21.2%</i>	<i>22.7%</i>	<i>40.7%</i>	<i>23.9%</i>	<i>24.0%</i>	<i>23.2%</i>	<i>22.4%</i>

Fund # 22
Osawatomie Tourism

	2011	2012	2013	2013	2014	2015	2016
	ACTUAL	ACTUAL	APPROVED	REVISED	PROPOSED	Est	Est
JAMBOREE							
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 5,943	\$ 6,661	\$ 4,127	\$ 297	\$ 297
REVENUE							
541 Ticket Sales - Advance		\$ 1,095	\$ -	\$ 5,135	\$ 6,000	\$ -	\$ -
542 Ticket Sales - Gate		2,905		3,020	5,000		
543 Entry Fees - Contests		846		960	1,000		
544 Entry Fees Food Vendor		255		175	250		
545 Entry Fees - Crafts Vendor		175		430	-		
546 T-Shirt Sales		480		30	-		
547 Carnival Commission		2,340		2,736	2,750		
562 Beer		2,398		3,105	2,500		
583 Concessions		281		567	300		
584 Sponsorship Fees		13,450		18,250	18,000		
801 Misc/Fishing Derby		5,435	30,000		10,000	53,000	53,000
802 Reimbursed Expense				91			
830 Transfer from Electric		12,000	12,000	12,000	12,000	12,000	12,000
TOTAL REVENUE	\$ -	\$ 41,660	\$ 42,000	\$ 46,499	\$ 57,800	\$ 65,000	\$ 65,000
TOTAL RESOURCES AVAILABLE	\$ -	\$ 41,660	\$ 47,943	\$ 53,160	\$ 61,927	\$ 65,297	\$ 65,297
EXPENSES							
By Object							
7200. CONTRACTUAL SERVICES							
201 Communications	\$ -	\$ -	\$ -	\$ 1,743	\$ 2,000	\$ -	\$ -
204 Insurance				1,700	2,000		
207 Rentals		2,792		4,000	4,000		
208 Printing and Advertising				6,656	7,000		
220 Other Contractual				362	500		
230 Performance Fees		13,875		18,550	20,000		
233 ASCAP/BMI		609		671	700		
235 Sound Production				1,700	1,700		
236 Light Production				500	500		
237 Stage Rental				2,000	2,000		
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 17,276	\$ -	\$ 37,882	\$ 40,400	\$ -	\$ -
7300. COMMODITIES							
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies		1,625		2,500	2,500		
305 Building Material & Supplies				-	10,000		
317 Food & Beverage Not for Resale				350	500		
318 Food & Beverage for Resale		980		1,605	1,600		
320 Other Commodities				1,800	1,800		
330 Trophies/Awards				2,032	2,000		
331 Banners				1,968	2,000		
TOTAL COMMODITIES	\$ -	\$ 2,605	\$ -	\$ 10,255	\$ 20,400	\$ -	\$ -

Fund # 22
Osawatomie Tourism

	2011	2012	2013	2013	2014	2015	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>Est</u>	<u>Est</u>
7700. OTHER EXPENSES							
706 Fireworks Display		1,500		-			
715 City Sales Tax			111	105	100		
716 County Sales Tax			139	131	130		
717 State Sales Tax			700	660	600		
Misc		13,618	35,000			65,000	65,000
TOTAL OTHER EXPENSES	\$ -	\$ 15,118	\$ 35,950	\$ 896	\$ 830	\$ 65,000	\$ 65,000
TOTAL EXPENSES	\$ -	\$ 34,999	\$ 35,950	\$ 49,033	\$ 61,630	\$ 65,000	\$ 65,000
Revenues Over Expenditures	\$ -	\$ 6,661	\$ 6,050	\$ (2,534)	\$ (3,830)	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 6,661	\$ 11,993	\$ 4,127	\$ 297	\$ 297	\$ 297
<i>as a percentage of expenses</i>		19.0%	33.4%	8.4%	0.5%	0.5%	0.5%

Fund # 23
Evidence Liability Fund

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>APPROVED</u>	<u>2013</u> <u>REVISED</u>	<u>2014</u> <u>PROPOSED</u>	<u>2015</u> <u>Est</u>	<u>2016</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES By Object	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 24

Capital Improvements - General

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 1,075	\$ 3,790	\$ 7,455	\$ 357,727	\$ 39,285	\$ 24,285	\$(105,715)
REVENUE							
801 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund Grant Receipts (Non-CDBG)	27,500	380,000	85,000	100,000	100,000	100,000	100,000
Reimbursed Expenses		12,164		35,000	30,000		
TOTAL REVENUE	\$ 27,500	\$ 392,164	\$ 85,000	\$ 135,000	\$ 130,000	\$ 100,000	\$ 100,000
TOTAL RESOURCES AVAILABLE	\$ 28,575	\$ 395,955	\$ 92,455	\$ 492,727	\$ 169,285	\$ 124,285	\$ (5,715)
EXPENSES							
By Object							
206 Professional Services	\$ 12,164	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
401 Building & Fixed Equipment	12,620	5,408					
402 Improvements Other Than Buildings		4,060					
404 Vehicles		21,450	30,000	27,000	30,000	60,000	30,000
407 Other Equipment		-	10,000	10,000	10,000		
Pool Planning		4,670	15,000	-			
Mold Abatement/Repairs		2,640		25,000			
Old Stone Church Window/Weather Protection		-	4,200	15,000			
Library Settlement Repair			20,000	35,000			
New Hoses/Nozzles/Valves for 1969 fire truck			11,768	11,768			
Sports Complex Playground			-	41,674			
New Section in Cemetery		-		3,000			
RICE Catalytic Converters		-		260,000			
Sports Complex Buildings				-	105,000		
Skid Steer Loader						30,000	
Irrigation System at Sports Complex		-	-			25,000	
Chip Seal Complex Parking Lot						20,000	
Trail Improvements Planning						25,000	
JB Park Improvements (Bridges, Shelters)						20,000	10,000
Memorial Hall Updates							100,000
Repairs to City Hall - Outside							150,000
TOTAL EXPENSES	\$ 24,784	\$ 38,228	\$ 90,968	\$ 453,442	\$ 145,000	\$ 230,000	\$ 290,000
ENDING BALANCE	\$ 3,790	\$ 357,727	\$ 1,487	\$ 39,285	\$ 24,285	\$(105,715)	\$(295,715)

Fund # 25

Capital Improvements - Street Project

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 0	\$ 0	\$ 0	\$ 183,960	\$ -	\$ -	\$ -
REVENUE							
Federal Grant Proceeds	\$ 496,945	\$ 3,055					
830 Transfer In from Electric Fund	452,132						
Interest		1,151					
Bond Proceeds		566,559					
TOTAL REVENUE	\$ 949,077	\$ 570,765	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 949,077	\$ 570,765	\$ 0	\$ 183,960	\$ -	\$ -	\$ -
EXPENSES							
By Object							
206 Professional Services	\$ -	\$ (6,357)	\$ -	\$ 22,990	\$ -	\$ -	\$ -
220 Other Contractual		15,359					
402 Improvements Other Than Buildin	949,077	3,691			-		
Reimbursement to Street Improvements Fund		65,786					
Reimbursement to Electric Fund		291,162		160,970			
Reimbursement to General Capital Improve		12,164					
Reimbursement to Bond and Interest		5,000					
TOTAL EXPENSES	\$ 949,077	\$ 386,805	\$ -	\$ 183,960	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 0	\$ 183,960	\$ 0	\$ -	\$ -	\$ -	\$ -

Fund # 26
Capital Improvements - Sewer

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>APPROVED</u>	<u>2013</u> <u>REVISED</u>	<u>2014</u> <u>PROPOSED</u>	<u>2015</u> <u>Est</u>	<u>2016</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE							
Federal Grant Proceeds							
Transfer In from							
Bond Proceeds							
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES							
By Object							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Other Than Buildings							
404 Vehicles							
407 Other Equipment							
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 28

Capital Improvements - Library Project

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 1,180	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(525,000)
REVENUE							
Federal Grant Proceeds	\$ 50,432		\$ 400,000		\$ -	\$ 400,000	
Transfer In from Electric Fund (City Match)			25,000	-	-	\$ 25,000	\$ -
830 Transfer In from Library Fund	20,020		100,000	-	-	100,000	-
TOTAL REVENUE	\$ 70,452	\$ -	\$ 525,000	\$ -	\$ -		
TOTAL RESOURCES AVAILABLE	\$ 71,632	\$ 0	\$ 525,000	\$ 0	\$ 0	\$ 0	\$(525,000)
EXPENSES							
By Object							
401 Building & Fixed Equipment	\$ 71,632	\$ -	\$ 525,000		\$ -	\$ 525,000	\$ -
407 Other Equipment							
TOTAL EXPENSES	\$ 71,632	\$ -	\$ 525,000	\$ -	\$ -	\$ 525,000	\$ -
ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(525,000)	\$(525,000)

Fund # 50
Cafeteria 125

	2011 ACTUAL	2012 ACTUAL	2013 APPROVED	2013 REVISED	2014 PROPOSED	2015 Est	2016 Est
BEGINNING CASH BALANCE	\$ 137	\$ 138	\$ 4,637	\$ 4,926	\$ 13,926	\$ 7,926	\$ 926
REVENUE							
125 Contributions	\$ 1,863	\$ 13,346	\$ 27,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
Reimb from EBF/HRA Contrib		27,488	52,196	35,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 1,863	\$ 40,834	\$ 79,196	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL RESOURCES AVAILABLE	\$ 2,000	\$ 40,972	\$ 83,833	\$ 64,926	\$ 63,926	\$ 57,926	\$ 50,926
EXPENSES By Object							
125 Disbursements	\$ 1,862	\$ 17,557	\$ 27,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
HRA Payments		16,000	30,000	20,000	20,000	21,000	22,050
Admin Fee		2,489	5,976	6,000	6,000	6,000	6,000
TOTAL EXPENSES	\$ 1,862	\$ 36,046	\$ 62,976	\$ 51,000	\$ 56,000	\$ 57,000	\$ 58,050
ENDING BALANCE	\$ 138	\$ 4,926	\$ 20,857	\$ 13,926	\$ 7,926	\$ 926	\$ (7,124)

Fund # 51
Court ADSAP

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 4,661	\$ 5,001	\$ 5,001	\$ 6,911	\$ 6,911	\$ 6,911	\$ 3,911
REVENUE							
Court Fees	\$ 3,000	\$ 1,910	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL REVENUE	\$ 3,000	\$ 1,910	\$ 3,000	\$ 3,000	\$ 3,000		
TOTAL RESOURCES AVAILABLE	\$ 7,661	\$ 6,911	\$ 8,001	\$ 9,911	\$ 9,911	\$ 6,911	\$ 3,911
EXPENSES By Object							
Disbursements	\$ 2,660	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL EXPENSES	\$ 2,660	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
ENDING BALANCE	\$ 5,001	\$ 6,911	\$ 5,001	\$ 6,911	\$ 6,911	\$ 3,911	\$ 911

Fund # 52
Court Bonds

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 4,034	\$ 5,659	\$ 5,659	\$ 6,521	\$ 6,521	\$ 6,521	\$ 6,521
REVENUE							
Bonds	\$ 16,842	\$ 3,474	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUE	\$ 16,842	\$ 3,474	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL RESOURCES AVAILABLE	\$ 20,876	\$ 9,132	\$ 25,659	\$ 21,521	\$ 21,521	\$ 21,521	\$ 21,521
EXPENSES							
By Object							
Refunds	\$ 15,218	\$ 2,611	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL EXPENSES	\$ 15,218	\$ 2,611	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
ENDING BALANCE	\$ 5,659	\$ 6,521	\$ 5,659	\$ 6,521	\$ 6,521	\$ 6,521	\$ 6,521

Fund # 53
Forfeitures

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 289	\$ 19	\$ 19	\$ 57	\$ 57	\$ 57	\$ 57
REVENUE							
Forfeited Assets	\$ -	\$ 38	\$ 3,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 38	\$ 3,000	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 289	\$ 57	\$ 3,019	\$ 57	\$ 57	\$ 57	\$ 57
EXPENSES By Object							
Undercover Operations	\$ 270	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 270	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 19	\$ 57	\$ 19	\$ 57	\$ 57	\$ 57	\$ 57

Fund # 54
Old Stone Church

	2011 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>APPROVED</u>	2013 <u>REVISED</u>	2014 <u>PROPOSED</u>	2015 <u>Est</u>	2016 <u>Est</u>
BEGINNING CASH BALANCE	\$ 303	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -
REVENUE							
Donations		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL REVENUE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL RESOURCES AVAILABLE	\$ 303	\$ 13	\$ 1,013	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EXPENSES By Object							
Maintenance	\$ 290	\$ 13	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL EXPENSES	\$ 290	\$ 13	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
ENDING BALANCE	\$ 13	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -

Fund # 55
Pay Pal

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>APPROVED</u>	<u>2013</u> <u>REVISED</u>	<u>2014</u> <u>PROPOSED</u>	<u>2015</u> <u>Est</u>	<u>2016</u> <u>Est</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ -
REVENUE							
Deposits		-		\$ 90			
Online Sales		96					
TOTAL REVENUE	\$ -	\$ 96	\$ -	\$ 90	\$ -		
TOTAL RESOURCES AVAILABLE	\$ -	\$ 96	\$ -	\$ 186	\$ -	\$ -	\$ -
EXPENSES							
By Object							
Reimburse to Fund		\$ -	\$ -	\$ 186	\$ -	\$ -	\$ -
Return Deposit		-					
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 186	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -

CIP REQUESTS SUMMARY

Category	Dept	Project Total	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Facilities		\$ 17,657,534	\$ -	\$ 12,876	\$ 122,384	\$ 16,778	\$ 2,294,496	\$ 274,000	\$ 4,432,000	\$ 2,051,000	\$ 3,412,000	\$ 5,067,000
	City Hall Complex	300,980	-	240	2,332	8,048	30,360	102,000	2,000	152,000	2,000	2,000
	Tourism/Public Use	132,620	-	-	12,620	-	10,000	-	10,000	100,000	-	-
	Public Safety	1,927,250	-	-	-	-	427,250	-	25,000	1,500,000	-	-
	Library	665,738	-	4,016	72,619	-	44,103	-	545,000	-	-	-
	Parks & Recreation	3,505,744	-	-	-	4,670	65,074	112,000	97,000	177,000	3,000,000	50,000
	Power Plant & Sub-Stations	4,030,000	-	-	-	-	305,000	35,000	3,620,000	35,000	35,000	-
	Water Plant	5,320,433	-	8,620	34,813	-	22,000	10,000	100,000	60,000	85,000	5,000,000
	Sewer Plant	1,573,700	-	-	-	-	1,338,200	15,000	25,500	15,000	165,000	15,000
	Golf Course	201,069	-	-	-	4,060	52,509	-	7,500	12,000	125,000	-
Infrastructure		\$ 8,250,221	\$ 118,718	\$ 166,667	\$ 1,110,335	\$ 150,666	\$ 188,000	\$ 1,438,000	\$ 3,865,000	\$ 2,715,000	\$ 909,500	\$ 125,000
	Levees & Cemeteries	384,931	118,718	120,372	121,851	27,655	8,000	355,000	2,155,000	5,000	5,000	5,000
	Streets	4,437,221	-	-	949,077	90,644	60,000	940,000	1,550,000	50,000	747,500	50,000
	Electric Distribution	478,069	-	46,295	39,407	32,367	60,000	60,000	60,000	60,000	60,000	60,000
	Water	352,000	-	-	-	-	47,000	70,000	70,000	85,000	70,000	10,000
Technology		\$ 236,823	\$ -	\$ -	\$ 8,223	\$ 7,338	\$ 16,500	\$ 84,000	\$ 63,000	\$ 4,000	\$ 58,000	\$ 8,000
	City Hall	128,338	-	-	1,738	7,338	10,500	-	59,000	4,000	54,000	4,000
	Public Safety	28,485	-	-	6,485	-	6,000	4,000	4,000	-	4,000	4,000
	Electric Department	80,000	-	-	-	-	-	80,000	-	-	-	-
Equipment		\$ 1,079,014	\$ -	\$ 8,785	\$ 6,790	\$ 46,255	\$ 72,060	\$ 302,900	\$ 308,836	\$ 111,388	\$ 167,500	\$ 54,500
	City Hall	8,905	-	-	305	-	1,200	1,400	1,500	1,500	1,500	1,500
	Public Safety	60,345	-	8,785	6,485	60	13,015	4,000	14,000	4,000	10,000	-
	Parks & Recreation	118,674	-	-	-	20,229	7,945	17,500	17,000	27,000	10,000	19,000
	Golf Course	154,224	-	-	-	-	4,000	4,000	75,336	35,888	31,000	4,000
	Streets & Cemeteries	399,400	-	-	-	-	2,400	240,000	100,000	7,000	50,000	-
	Electric	92,466	-	-	-	25,966	13,500	6,000	6,000	6,000	35,000	-
	Water & Sewer	245,000	-	-	-	-	30,000	30,000	95,000	30,000	30,000	30,000

CIP REQUESTS SUMMARY

Category	Dept	Project Total	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Vehicles		\$ 879,078	\$ -	\$ -	\$ 178,628	\$ 21,450	\$ 27,000	\$ 30,000	\$ 385,000	\$ 60,000	\$ 147,000	\$ 30,000
	City Hall	98,250	-	-	-	8,250	-	30,000	-	30,000	-	30,000
	Public Safety	375,200	-	-	-	13,200	27,000	-	305,000	-	30,000	-
	Parks & Recreation	20,000	-	-	-	-	-	-	20,000	-	-	-
	Streets & Cemeteries	79,506	-	-	17,506	-	-	-	-	30,000	32,000	-
	Electric	241,122	-	-	161,122	-	-	-	45,000	-	35,000	-
	Water	50,000	-	-	-	-	-	-	-	-	50,000	-
	Sewer	15,000	-	-	-	-	-	-	15,000	-	-	-
TOTAL		\$ 53,607,340	\$ 237,436	\$ 376,657	\$ 2,852,719	\$ 484,974	\$ 5,183,112	\$ 4,244,800	\$ 18,077,672	\$ 7,367,776	\$ 9,361,000	\$ 10,569,000

CIP REQUESTS - FACILITIES

Description	Dept	Funding Source	Project Total	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Hall Complex			\$ 300,980	\$ -	\$ 240	\$ 2,332	\$ 8,048	\$ 30,360	\$ 102,000	\$ 2,000	\$ 152,000	\$ 2,000	\$ 2,000
General Repairs	Admin	General	14,072		240	2,332		1,500	2,000	2,000	2,000	2,000	2,000
Boiler Repairs	Admin	CI-Gen	5,408				5,408						
Mold Abatement	Admin	CI-Gen	31,500				2,640	28,860					
Renovate Old Police Station into Council/Court Room	Admin	Debt	75,000						75,000				
Repair City Hall Building - Outside	Admin	CI-Gen	175,000						25,000		150,000		
Toursim/Public Use			\$ 132,620	\$ -	\$ -	\$ 12,620	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 100,000	\$ -	\$ -
Roof Replacement - Old Stone Church	Tourism	CI-Gen	12,620			12,620							
Shutters - Old Stone Church	Tourism	CI-Gen	10,000					10,000					
Repair Garage at Cabin	Tourism	General	10,000							10,000			
Renovate Memorial Hall	Tourism	CI-Gen	100,000								100,000		
Public Safety			\$ 1,927,250	\$ -	\$ -	\$ -	\$ -	\$ 427,250	\$ -	\$ 25,000	\$ 1,500,000	\$ -	\$ -
New Police Station	Police	Debt	427,250	-	-	-	-	427,250	-	-	-	-	-
Building, Property, Renovation, Parking			355,250					355,250					
Furniture			30,000					30,000					
Technology (Phones, Surveillance, Data Relocation)			42,000					42,000					
Remodel Selected Areas of P.D. Offices	Police	CI-Gen								25,000			
New Fire Station	Fire	Debt	1,500,000								1,500,000		
Library			\$ 665,738	\$ -	\$ 4,016	\$ 72,619	\$ -	\$ 44,103	\$ -	\$ 545,000	\$ -	\$ -	\$ -
Library Improvements - Phase 1	Library	CDBG/Library	75,648		4,016	71,632							
General Repairs	Library	General	987			987							
Basement Improvements	Library	Library	9,103					9,103					
Fix Settlement on SE Corner	Library	CI-Gen	35,000					35,000					
Library Improvements - Phase 2	Library	CDBG/Library	545,000							545,000			

CIP REQUESTS - FACILITIES

Description	Dept	Funding Source	Project Total	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Parks & Recreation			\$ 3,505,744	\$ -	\$ -	\$ -	\$ 4,670	\$ 65,074	\$ 112,000	\$ 97,000	\$ 177,000	\$ 3,000,000	\$ 50,000
Swimming Pool Replacement	P&R	Bonds/Sales	3,004,670				4,670	-				3,000,000	
Sports Complex Improvements - Playground	P&R	CI-Gen/Grant	41,674					41,674					
JB Park - New Mulch	P&R	SP&R	12,300					12,300					
Roof Replacement - Park Bathroom	P&R	SP&R	6,100					6,100					
General Maintenance Improvements	P&R	SP&R	26,000					5,000	7,000	7,000	7,000		
Replace Bathrooms & Concession Stand Buildings	P&R	LP/Grant	105,000						105,000				
JB Park - Bench, Trashcans, Shelter Upgrades/Bridges	P&R	CI-Gen	40,000							20,000	20,000		
Irrigation System	P&R	CI-Gen	25,000							25,000			
Sports Complex - Chip Seal Parking Lot	P&R	CI-Gen	20,000							20,000			
Trail Improvements	P&R	CI-Gen/Grants	175,000							25,000	150,000		
Workshop for Parks & Recreation	P&R	CI-Gen	50,000										50,000
Power Plant & Sub-Stations			\$ 4,030,000	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 35,000	\$ 3,620,000	\$ 35,000	\$ 35,000	\$ -
RICE Conversion	Electric	CI-Gen	260,000					260,000					
Upgrade Meters on Switchgear			45,000					45,000					
Breaker Replacement	Electric	Electric	3,725,000	-	-	-	-	-	35,000	3,620,000	35,000	35,000	-
Power Plant Sub - Feeder 3			35,000						35,000				
Power Plant Sub - Feeder 4			35,000							35,000			
Power Plant Sub - Feeder 5			35,000								35,000		
Power Plant Sub - Feeder 6			35,000									35,000	
Substation Replacement & New Electric Shop	Electric	Debt	3,500,000							3,500,000			
Clean/Test Generators & Switchgear	Electric	Electric	45,000							45,000			
Replace/Repair Water Plant Breaker	Electric	Electric	40,000							40,000			
Water Plant			\$ 5,320,433	\$ -	\$ 8,620	\$ 34,813	\$ -	\$ 22,000	\$ 10,000	\$ 100,000	\$ 60,000	\$ 85,000	\$ 5,000,000
General Repairs	Water	Water	16,192		8,620	7,572							
Replace Chlorine Tank	Water	Water	49,241			27,241		22,000					
Replace Filter Media	Water	Loan/Water	50,000							50,000			
UltraSonic Level Indicator for Clearwell	Water	Water	10,000						10,000				
Automation and Alarms at Plant and Towers	Water	Loan/Water	50,000							50,000			
Replace #1 High Service Pump	Water	Loan/Water	40,000								40,000		
Replace/Add Filter Back Wash Pump	Water	Loan/Water	20,000								20,000		
Clean & Dredge Intake	Water	Water	25,000									25,000	
Clean Sludge Lagoon	Water	Water	60,000									60,000	
Expand Water Treatment Plant to 6MGD	Water	Debt	5,000,000										5,000,000

CIP REQUESTS - FACILITIES

Description	Dept	Funding Source	Project Total	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Sewer Plant			\$ 1,573,700	\$ -	\$ -	\$ -	\$ -	\$ 1,338,200	\$ 15,000	\$ 25,500	\$ 15,000	\$ 165,000	\$ 15,000
Upgrade Alarms at Lift Stations	Sewer	Sewer	20,000					20,000					
Plant Upgrade - Phase I - Headworks	Sewer	SRLF	813,200					813,200					
Plant Upgrade - Phase II - Sludge Press & Optimization	Sewer	SRLF	500,000					500,000					
General Repairs	Sewer	Sewer	80,000					5,000	15,000	15,000	15,000	15,000	15,000
Maintenance - Replace 1 decanter arm drive	Sewer	Sewer	3,000							3,000			
Cover UV System	Sewer	Sewer	7,500							7,500			
Sludge Truck Replacement	Sewer	Sewer	150,000									150,000	
Golf Course			\$ 201,069	\$ -	\$ -	\$ -	\$ 4,060	\$ 52,509	\$ -	\$ 7,500	\$ 12,000	\$ 125,000	\$ -
Golf Course Repairs from Storm and Drought	Golf	CI-Gen	15,569				4,060	11,509					
Zoysia on Fairways	Golf	Loan	41,000					41,000					
Bentgrass Sod on #3 & #4 Greens	Golf	Golf	2,500							2,500			
Level / Sand Cap Tee Boxes / Reseed	Golf	Golf	5,000							5,000			
Construct on course Restrooms	Golf	Golf	12,000								12,000		
Upgrade Clubhouse/Cart Storage/Maintenance Facilities	Golf	CI-Gen	125,000									125,000	
TOTAL			\$ 17,657,534	\$ -	\$ 12,876	\$ 122,384	\$ 16,778	\$ 2,294,496	\$ 274,000	\$ 4,432,000	\$ 2,051,000	\$ 3,412,000	\$ 5,067,000

CIP REQUESTS - INFRASTRUCTURE

Description	Dept	Funding Source	Total Project	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Levees & Cemeteries			\$ 384,931	\$ 118,718	\$ 120,372	\$ 121,851	\$ 27,655	\$ 8,000	\$ 355,000	\$ 2,155,000	\$ 5,000	\$ 5,000	\$ 5,000
Levee Certification - Planning & Inpsection	Levee	CIP/GF	384,931	118,718	120,372	119,709	26,132						
New Section in Cemetery	Cemetery	Gen/CI-Gen				2,142	1,523	3,000					
Levee - General Repairs	Levee	General						5,000	5,000	5,000	5,000	5,000	5,000
Levee Certification - Construction	Levee	Debt							350,000	2,150,000			
Streets			\$ 4,437,221	\$ -	\$ -	\$ 949,077	\$ 90,644	\$ 60,000	\$ 940,000	\$ 1,550,000	\$ 50,000	\$ 747,500	\$ 50,000
Chip Seal Program	Streets	Street Fund	130,000					60,000	70,000				
Unassigned Projects	Streets	Street Fund	180,000							30,000	50,000	50,000	50,000
Brown & Pacific Replacement	Streets	CDBG/Loan	1,039,721			949,077	90,644						
Mill/Overlay Main Street from 1st to 5th	Streets	CDBG/Loan	1,500,000							1,500,000			
Brown from 16th to 18th, 18th from Brown to Main	Streets	CDBG/Loan	850,000						850,000				
8th from Main to Pacific & 9th from Main to Pacific	Streets	CDBG/Loan	697,500									697,500	
West Lake Road - Rip up, Rock, Double Chip-Seal	Streets	CI-Gen	40,000						20,000	20,000			
Electric Distribution			\$ 478,069	\$ -	\$ 46,295	\$ 39,407	\$ 32,367	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Poles	Electric	Electric	130,420		24,269	8,189	7,962	15,000	15,000	15,000	15,000	15,000	15,000
Transformers	Electric	Electric	142,239		6,266	11,145	4,828	20,000	20,000	20,000	20,000	20,000	20,000
Wire	Electric	Electric	205,410		15,760	20,073	19,577	25,000	25,000	25,000	25,000	25,000	25,000
Power Line Replacement	Electric		2,598,000	-	-	-	-	13,000	13,000	30,000	2,515,000	27,000	-
Between Main and Main Terrace from 16 to 18 (under)	Electric	Electric	13,000					13,000					
Between Main st. Terrace and Brown from 16 to 18 (under)	Electric	Electric	13,000						13,000				
Between Main st. and Parker from 16 to 18 (under)	Electric	Electric	30,000							30,000			
Between Main and Parker from 5 to 7 (over)	Electric	Electric	15,000								15,000		
Replace poles, insulators, and cross arms on 34,500 lines east of town	Electric	Electric	27,000									27,000	
Upgrade Distribution System	Electric	Debt	2,500,000								2,500,000		
Water			\$ 352,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 70,000	\$ 70,000	\$ 85,000	\$ 70,000	\$ 10,000
Finish 8-in Loop on 11th & Walnut	Water	Water	2,000					2,000					
Replace Main on 3rd & Walnut	Water	Loan/Water	30,000					30,000					
Replace Water Main Valves	Water	Water	65,000					15,000	10,000	10,000	10,000	10,000	10,000
Water Main on Main Street from 1st to 5th	Water	Loan/Water	60,000						60,000				
Replace Main on 4th Street	Water	Loan/Water	60,000							60,000			
Replace Main on 5th Street	Water	Loan/Water	60,000								60,000		
Water Main on Reed - 4th to 5th	Water	Loan/Water	15,000								15,000		
Water Main on Main St. - 14th to 18th St.	Water	Loan/Water	60,000									60,000	
TOTAL			\$ 8,250,221	\$ 118,718	\$ 166,667	\$ 1,110,335	\$ 150,666	\$ 188,000	\$ 1,438,000	\$ 3,865,000	\$ 2,715,000	\$ 909,500	\$ 125,000

CIP REQUESTS - TECHNOLOGY

Description	Dept	Funding Source	Total Project	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Hall			\$ 128,338	\$ -	\$ -	\$ 1,738	\$ 7,338	\$ 10,500	\$ -	\$ 59,000	\$ 4,000	\$ 54,000	\$ 4,000
Replace Work Stations at All City Shops	All	All				1,738		10,500					
Workstation Replacement/Upgrades	Admin	General	23,338				7,338	-	-	4,000	4,000	4,000	4,000
Upgrade Telephone System	Admin	General	15,000							15,000			
Upgrade Finance Software/Court Module	Admin	General	80,000							30,000		50,000	
Replace/Expand File Server	Admin	General	10,000							10,000			
Public Safety			\$ 28,485	\$ -	\$ -	\$ 6,485	\$ -	\$ 6,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Workstation Replacement/Upgrades	Police	General	28,485			6,485		6,000	4,000	4,000		4,000	4,000
Phone System Replacement	Police	Debt	-						*				
Electric Department			\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
New Tower to Keep Current Meter System	Electric	Electric	80,000						80,000				
TOTAL			\$ 236,823	\$ -	\$ -	\$ 8,223	\$ 7,338	\$ 16,500	\$ 84,000	\$ 63,000	\$ 4,000	\$ 58,000	\$ 8,000

* Needed if New Building is not Completed

CIP REQUESTS - EQUIPMENT

Description	Dept	Funding Source	Total Project	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Hall			\$ 8,905	\$ -	\$ -	\$ 305	\$ -	\$ 1,200	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
General Equipment	Admin	General	8,905			305		1,200	1,400	1,500	1,500	1,500	1,500
Public Safety			\$ 60,345	\$ -	\$ 8,785	\$ 6,485	\$ 60	\$ 13,015	\$ 4,000	\$ 14,000	\$ 4,000	\$ 10,000	\$ -
General Equipment/Office Furniture	Police	General	29,330		8,785	6,485	60	2,000	4,000	4,000	4,000		
New Hoses/Nozzles/Valves for 1969 truck	Fire	PS/CI-Gen	11,015					11,015	-				
Replace and Relocate Generator	Police	General	10,000							10,000			
Replace Handguns (approx. 20)	Police	General	10,000									10,000	
Parks & Recreation			\$ 118,674	\$ -	\$ -	\$ -	\$ 20,229	\$ 7,945	\$ 17,500	\$ 17,000	\$ 27,000	\$ 10,000	\$ 19,000
Swimming Pool Safety Equipment	P&R	General	10,230				10,230						
Mowers			108,444	-	-	-	9,999	7,945	17,500	17,000	27,000	10,000	19,000
New 2012 - Hustler 72"	P&R	SP&R	21,999				9,999						12,000
Replace 2001 - Hustler 72"	P&R	SP&R	10,500						10,500				
Replace 48" Kubota 1 - Cemetery	Cem	SP&R	7,945					7,945					
Replace 48" Kubota 2 - Cemetery	Cem	SP&R	7,000						7,000				
Replace 1998 Grasshopper 72"	P&R	SP&R	10,000							10,000			
Replace Lake Mower - John Deere 72"	P&R	SP&R	7,000							7,000			
Replace 2008 - Hustler 72"	P&R	SP&R	11,000								11,000		
Replace 72' Kubota - Cemetery	Cem	SP&R	16,000								16,000		
Replace 525 John Deere Mower - Sewer	WW	WW	10,000									10,000	
Replace Lawn Tractor - John Deere 40"	Water	Water	7,000										7,000
Golf Course			\$ 154,224	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 75,336	\$ 35,888	\$ 31,000	\$ 4,000
General Equipment	Golf	Golf	24,000					4,000	4,000	4,000	4,000	4,000	4,000
Purchase New Fairway Mower	Golf	Golf	43,245							43,245			
Replace Greensmower	Golf	Golf	28,091							28,091			
Replace Dakota Topdresser	Golf	Golf	13,888								13,888		
Replace Select Golf Carts	Golf	Golf	18,000								18,000		
Purchase New 15' Pull Behind Finish Mower	Golf	Golf	15,000									15,000	
Purchase New Rotary Trim Mower	Golf	Golf	12,000									12,000	

CIP REQUESTS - EQUIPMENT

Description	Dept	Funding Source	Total Project	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Streets & Cemeteries			\$ 399,400	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 240,000	\$ 100,000	\$ 7,000	\$ 50,000	\$ -
Replace Walk Behind Saw	Streets	General	2,400					2,400					
Replace Crack Seal Machine	Streets	General	15,000						15,000				
Replace Street Sweeper	Streets	LP-Streets	220,000						220,000				
Replace Tractor and Mower for Levee	Levee	General	60,000							60,000			
Purchase Metal Curb & Sidewalk Forms	Streets	General	5,000						5,000				
Skid Steer Loader for all Departments	Cem	CI-Gen	30,000							30,000			
Purchase Small Used Asphalt Paver	Streets	General	10,000							10,000			
Purchase broom attachment for Bobcat	Streets	General	7,000								7,000		
Replace Motorgrader with small used unit	Streets	CI-Gen	50,000									50,000	
Electric			\$ 92,466	\$ -	\$ -	\$ -	\$ 25,966	\$ 13,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 35,000	\$ -
Skid-steer Trencher	Electric	Electric	25,966				25,966						
Dump Trailer	Electric	Electric	7,500					7,500					
Lease Mini Excavator	Electric	Electric	24,000					6,000	6,000	6,000	6,000		
Replace 1992 Chipper Unit	Electric	Electric	35,000									35,000	
Water & Sewer			\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 95,000	\$ 30,000	\$ 30,000	\$ 30,000
Enclosed Tool Trailer for Water/Sewer	Water	Water	5,500					5,500					
Water Plant Equipment	Water	Water	60,000					10,000	10,000	10,000	10,000	10,000	10,000
Water Distribution Equipment	Water	Water	49,500					9,500	10,000		10,000	10,000	10,000
Sewer Plant Equipment	Sewer	Sewer	45,000					5,000	10,000		10,000	10,000	10,000
Replace Backhoe	Water	W/WW	85,000							85,000			
TOTAL			\$ 1,079,014	\$ -	\$ 8,785	\$ 6,790	\$ 46,255	\$ 72,060	\$ 302,900	\$ 308,836	\$ 111,388	\$ 167,500	\$ 54,500

CIP REQUESTS - VEHICLES

Description	Dept	Funding Source	Total Project	Previous Actual	2010 Actual	2011 Actual	2012 Actual	2013 REVISED	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Hall			\$ 98,250	\$ -	\$ -	\$ -	\$ 8,250	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
Purchase used pickups	Admin	CI-Gen	98,250				8,250		30,000		30,000		30,000
Public Safety			\$ 375,200	\$ -	\$ -	\$ -	\$ 13,200	\$ 27,000	\$ -	\$ 305,000	\$ -	\$ 30,000	\$ -
Replace Patrol Units	Police	CI-Gen	100,200				13,200	27,000		30,000		30,000	
Replace 1969 Fire Truck	Fire	LP	275,000							275,000			
Parks & Recreation			\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Replace 1992 Ford F-250 Truck	P&R	CI-Gen	20,000							20,000			
Streets & Cemeteries			\$ 79,506	\$ -	\$ -	\$ 17,506	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 32,000	\$ -
New Supervisors Truck	Streets	St Imp	17,506			17,506							
Replace Inmate Super. 2001 Truck 4dr/4wd 1 ton	Cemetery	CI-Gen	30,000								30,000		
Replace Street Foreman Pickup/Transfer Plow & Spreader	Streets	CI-Gen	32,000									32,000	
Electric			\$ 241,122	\$ -	\$ -	\$ 161,122	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 35,000	\$ -
Digger Truck	Electric	Electric	161,122			161,122							
Replace 1987 Chipper Truck	Electric	Electric	45,000							45,000			
Replace 1998 3/4 Ton Utility Pickup	Electric	Electric	35,000									35,000	
Water			\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Replace Department Service Truck	Water	Water	50,000									50,000	
Sewer			\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Replace Plant Truck	Sewer	Sewer	15,000							15,000			
TOTAL			\$ 879,078	\$ -	\$ -	\$ 178,628	\$ 21,450	\$ 27,000	\$ 30,000	\$ 385,000	\$ 60,000	\$ 147,000	\$ 30,000

CITY OF OSAWATOMIE - BUDGET REPORT

DATE: May 2013	BUDGETED	REIMBS	EXPENDITURES	UNEN BALANCE
GENERAL				
Administration	601,627.00		309,924.87	291,702.13
Sports Complex				-
Public Safety	906,283.00		469,715.57	436,567.43
John Brown Cabin	45,666.00		19,086.32	26,579.68
Public Works	237,059.00		129,836.01	107,222.99
Swimming Pool	18,146.00		2,352.62	15,793.38
Cemeteries	103,327.00		37,866.71	65,460.29
Parks & Lakes	-		-	-
Municipal Court	108,417.00		54,297.99	54,119.01
Levees & Storm Water	7,000.00		4,099.26	2,900.74
Library	140,136.00		64,990.57	75,145.43
TOTAL	2,167,661.00	-	1,092,169.92	1,075,491.08
WATER				
Administration	265,761.00		107,435.49	158,325.51
Water Treatment	854,353.00		143,906.42	710,446.58
Water Distribution	212,437.00		89,205.91	123,231.09
TOTAL	1,332,551.00	-	340,547.82	992,003.18
ELECTRIC				
Administration	762,610.00		480,518.92	282,091.08
Electric Production	2,459,643.00		983,316.09	1,476,326.91
Elect Transmission	583,267.00		261,068.00	322,199.00
TOTAL	3,805,520.00	-	1,724,903.01	2,080,616.99
EMPLOYMENT BENEFIT	613,556.00	33,667.21	378,160.44	269,062.77
REFUSE	376,700.00		160,271.16	216,428.84
LIBRARY	26,000.00		19,991.60	6,008.40
RECREATION	13,456.00		8,329.99	5,126.01
RURAL FIRE	43,720.00		12,325.32	31,394.68
INDUSTRIAL	41,500.00		10,551.46	30,948.54
REVOLVING LOAN	-			-
SPECIAL PARKS & REC	240,278.00	1,155.00	137,008.04	104,424.96
ST IMPROVEMENT	129,000.00	94.42	17,376.88	111,717.54
BOND & INTEREST	752,788.00		77,601.25	675,186.75
PUBLIC SAFETY EQUIP.			789.79	(789.79)
FIRE INS PROCEEDS	15,500.00		-	15,500.00
SEWER	836,250.00		415,636.65	420,613.35
REC EMP BENEFITS	2,419.00		953.11	1,465.89
GOLF COURSE	249,090.00	495.01	133,174.53	116,410.48
SPECIAL REV (FIRE EQUIP)			-	-
SPECIAL REVENUE (911)	9,897.00		-	9,897.00
LLEBG GRANT			-	-
TOURISM	46,250.00		44,539.68	1,710.32
DISASTER				-
CAPITAL - GENERAL	40,000.00		320,853.35	(280,853.35)
CAPITAL IMP. - STREET				-
CAPITAL IMP - SEWER			-	-
CAPITAL IMP - GRANTS				-
CAFETERIA 125 #50			12,846.65	(12,846.65)
COURT ADSAP #51	3,000.00		-	3,000.00
COURT BONDS #52	20,000.00		5,511.01	14,488.99
FOREITURES #53	3,000.00		200.00	2,800.00
OLD STONE CHURCH #54				-
PAY PAL #55				-
GRAND TOTAL	10,768,136.00	35,411.64	4,913,741.66	5,889,805.98

CITY OF OSAWATOMIE - CASH FLOW REPORT

Date: June 2013	BEGINNING BALANCE	REVENUE	EXPENDITURES	CASH BALANCE	ENCUMBERANCES (ORD.)	CASH BALANCE 6/30/2013
GENERAL OPERATING	147,665.97	1,387,878.75	1,092,169.92	443,374.80		443,374.80
WATER	179,404.24	385,307.68	340,547.82	224,164.10		224,164.10
ELECTRIC	539,225.04	1,712,423.75	1,724,903.01	526,745.78		526,745.78
EMPLOYEE BENEFIT	52,082.33	555,667.65	344,493.23	263,256.75		263,256.75
REFUSE	6,251.94	193,089.38	160,271.16	39,070.16		39,070.16
LIBRARY	115,753.52	10,900.83	19,991.60	106,662.75		106,662.75
RECREATION	713.87	7,616.12	8,329.99	-		-
RURAL FIRE	(642.11)	9,412.88	12,325.32	(3,554.55)		(3,554.55)
INDUSTRIAL	61,237.37	30,318.25	10,551.46	81,004.16		81,004.16
REVOLVING LOAN	72,758.43	-	-	72,758.43		72,758.43
SPECIAL PARKS & REC	92,948.18	134,910.63	135,853.04	92,005.77		92,005.77
STREET IMPROVEMENTS	99,271.65	58,867.68	17,282.46	140,856.87		140,856.87
BOND & INTEREST	96,891.99	479,903.46	77,601.25	499,194.20		499,194.20
PUBLIC SAFETY EQUIP.	9,847.11	11.14	789.79	9,068.46		9,068.46
FIRE INS PROCEEDS	0.84	-	-	0.84		0.84
SEWER	337,671.77	414,705.18	415,636.65	336,740.30		336,740.30
RECREATION BENEFIT	-	953.11	953.11	(0.00)		(0.00)
GOLF COURSE	6,815.51	129,659.12	132,679.52	3,795.11		3,795.11
SPECIAL REVENUE (911)	9,897.41	-	-	9,897.41		9,897.41
LLEBG GRANT	-	-	-	-		-
TOURISM	9,423.13	48,243.22	44,539.68	13,126.67		13,126.67
EVIDENCE LIABILITY	14,361.29	-	-	14,361.29		14,361.29
CAPITAL - GENERAL	357,726.90	77,825.80	320,853.35	114,699.35		114,699.35
CAPITAL IMP. - STREETS	19,158.54	-	-	19,158.54		19,158.54
CAPITAL IMP - SEWER	-	-	-	-		-
CAPITAL IMP - GRANTS	0.02	-	-	0.02		0.02
CAFETERIA 125 # 50	4,925.74	33,862.50	12,846.65	25,941.59		25,941.59
COURT ADSAP # 51	6,911.00	600.00	-	7,511.00		7,511.00
COURT BONDS # 52	6,521.37	3,829.50	5,511.01	4,839.86		4,839.86
FORFEITURES # 53	57.29	400.00	200.00	257.29		257.29
OLD STONE CHURCH # 54	-	-	-	-		-
PAYPAL # 55	95.65	-	-	95.65		95.65
TOTALS	2,246,975.99	5,676,386.63	4,878,330.02	3,045,032.60	-	3,045,032.60