



CITY OF OSAWATOMIE  
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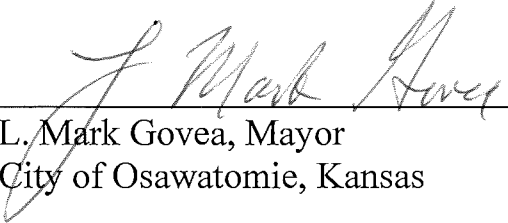
### NOTICE OF SPECIAL MEETING

The Council, being the Governing Body of the City of Osawatomie, Kansas.

You are hereby notified that pursuant to a written request, I have called and do hereby call a special meeting of the Council of the City of Osawatomie, Kansas, be held at Memorial Hall in said City at 6:30 p.m. on Thursday, July 31, 2014 for the following purpose:

### **Approve 2015 Budget for Hearing**

DATED this 29<sup>th</sup> day of July, 2014.

  
\_\_\_\_\_  
L. Mark Govea, Mayor  
City of Osawatomie, Kansas



## STAFF AGENDA MEMORANDUM

**DATE OF MEETING:** July 24, 2014

**AGENDA ITEM:** Recommended 2014-2015 Budget

**PRESENTER:** Don Cawby, City Manager

**BUDGET SUMMARY:** Attached is my proposed 2015 Budget, along with the revised 2014 Budget, for the City of Osawatomie. For all budgeted funds, the 2014 revised budget is a total reduction of \$387,497 (3.5%) in expenditures and represents revenue reductions of \$192,883 (1.8%). Based on the projected 2014 expenditures and not counting some technical corrections, the City Council should expect to need budget amendments for the General Fund (\$42,225), Refuse Fund (\$8,882) and the Sewer Fund (\$40,880). The detail of these increases will be addressed in each fund.

**OVERALL ISSUES:** There are a few issues which permeate the entire budget. Because our “Big 7” funds—General, Electric, Water, Sewer, Special Parks & Recreation, Employee Benefit, and Bond and Interest—all have issues that affect each other’s operations, most major issues appear in these 7 funds. With a couple of small exceptions, most of the other funds are stand alone in nature and don’t have an impact on other operating funds.

**Delinquencies in Property Tax.** One of the real struggles in putting together the budget the past few years has been the inability to collect the necessary property tax revenue that has been levied. The levies continue to come up short each year. In looking at a history of the City’s collections, it has averaged between 6 and 8 percent delinquency for the most of the past 10 years. After polling other communities, the average seems to be anywhere from 1.0 percent to 2.5 percent. However, the City’s high percentage puts it in an elite category. Only the Unified Government of Wyandotte County responded seems to have as high of a percentage.

To fix this problem, the 2014 assumes a delinquency of 6.9 percent and the 2015 budget assumes an 8 percent delinquency. These percentages mean that for estimating and levy setting purposes, the City must reduce what each levy collects by the applicable percentage, which in turn requires the City to raise the levy to compensate for the loss. For 2015, the budget proposes a 2.4 mill levy increase just to cover the estimated 8 percent what should have been received this

year. This increase in the levy does not add any value or increased operating budget, but merely tries to be accurate in what will be collected for 2015.

**Utilities and Communications.** Over the last 2 years, the budget has reflected better accountability in the cost of services. In 2012 the City went to card fueling and allowing it to accurately show motor fuel usage and expenses. In 2013-14 the budget made a major realignment for insurance so it would reflect what each activity or building really costs the City to insure. For 2014-15, the City is realigning utilities, phone and internet costs so that it is reflected in the program which uses them. However, for 2014 this had a major impact on the General Fund. The shift in utilities was about a \$30,000 per year hit to the General Fund. However, these expenses are billed to overhead expenses which are paid by the utility funds, so there is an increase in overhead reimbursement.

There should be savings generated from the switch to voice over IP phones compared to standard phone lines. Since the City has also discovered it will need some upgrades to internet service at the PD and City Hall to accommodate the change, the amount of the savings cannot yet be determined.

### **Other Concerns**

**Overtime.** The City's budget shows a marked increase in overtime for 2014. There are a couple of reasons for this increase are three-fold. First, there needs to be a better plan for managing overtime and understanding what is driving it. Some of the issue may have simply been from inadequate budgeting. Having a Director over Public Works and Utilities should help make sure that all overtime is absolutely necessary.

Second, 2014 will likely experience a higher overtime amount because of turnover. The Police Department had turnover in a couple of positions which caused additional overtime. Because the Department hired a part-time employee to fill the vacant position, the most used part-time employee was no longer available for use. The Department needs to fill its "bullpen" of part-time officers and dispatchers to make sure they can cost effectively cover turnover.

Third, the City will likely experience higher overtime amount because of change in the City's comp time policy. As has been noted by past auditors, the City has a large backlog of comp time that was used instead of overtime. In some cases the granting of this comp time has just exacerbated our overtime issue. Late in 2013, employees were directed to use their comp time before they used their vacation leave. They were also directed to take overtime and not comp time until they get their comp time worked down. Finally, City administration started enforcing the vacation cap that exists in policy. This has caused employees to start taking off comp time the first half of 2014. This has hit the current year hard, but much of it is a one-time hit and it will help the City

out both in the long term and reduce our liability when employees retire or leave with these big amounts. Once the backlog is under control, a reasonable use of comp time can be established to help lower overtime costs. Revised policies on comp time use will also help with this problem.

**Cost of Living Increase.** The proposed budget includes a pool of 2.0 percent of salaries for 2015 increases. The budget does not need to specify the type of increase, but instead it is good practice to set aside an amount to be distributed by the Council according to a pay increase towards the end of the year. These increases came at the cost of declining ending balances, because the funds were not available in the General Fund and Employee Benefit Fund to make these increases without an additional mill levy increase.

**KPERS.** The Employer rate for KPERS will increase to 10.48% for the last half of 2015. This is in comparison to a rate that was 8.65% in 2013. The issue was compounded by not getting the accurate increase into the 2014 budget, so the estimate came up short in the Employee Benefits fund for 2014.

**Health Insurance.** There were some staff changes and employee enrollment changes that has significantly reduced our portion of health insurance. While this helps out the bottom line, it again shows that with such a small group, only a couple of employees having changes in their status increases our share of costs significantly. With some more retirements expected in the next year or two, the City may see higher increases in health if positions are filled with younger employees with families.

**Declining Balances.** While it is common to have balances shown in the budget year to be lower than they actually will be, this budget does not have the “wobble room” in the current or budget year that other budgets have had. The fall of 2014 should be spent evaluating the balances of utility funds and looking at short and long range approaches to rate increases. The budget does include about a 10.0 increase in 2015 rates for the Water Fund. This large amount of increase may not be needed for 2015, but with the Main Street water line relocation project coming, rates will have to increase in 2016 to at least cover the debt issued under the revolving loan fund.

There is also an expectation that staff will continue to generate savings from operations as has been done in the past couple of years. Many of those savings are now captured in the operating budget, so for 2014 it isn't as reasonable to expect the same kind of savings generated in the past couple of years. The budget shouldn't be counting on savings to come to fruition given how much tighter the budgets have become and the number of projects in process.

## **SELECTED FUND ISSUES:**

### **General Fund**

**Current Year Expenditure Increase.** For 2014, the City Council should expect a budget amendment of approximately \$42,000. However, if staff can generate savings, it may not have to be issued. The higher amount primarily reflects the increases in utilities and communications costs for accurately accounting for the costs in the correct program. There are also some additional costs coming from the addition of a full-time meter reader and nuisance officer from the reallocation of a “floater” position that worked between several departments.

**New Positions and Programs.** The budget funds the new nuisance and code enforcement position for the last half of 2014 and all of 2015. Code Enforcement has been made its own operating budget beginning in mid-2014.

The budget reflects the move of a Building Maintenance position out of Administration and the move of the Mechanic position out of Streets and into the Cemeteries program. The Cemeteries program will now be called Property & Maintenance. This aligns the employees with the supervisor and also gives the City the opportunity to start focusing on the costs of general facilities maintenance.

For 2015, the budget includes funding for a long vacant police officer position by taking a large portion of the increase in overtime and funneling it into a full time position. This will give the PD 10 full time and 1.0 FTE equivalent in part-time officers which will them to reduce overtime and cover vacations and transitions without significant overtime costs.

Finally, in the proposed budget, the major Oz Fire Department expenditures are removed from the Police Department to make them a separate program. This has long been a problem with making Fire issues a priority and it also helps of provide accountability for the expenditures that are made. Not all of the expenses are currently moved, but they will be shifted in the final 2014 amounts.

**Housing Demolition.** The General Fund continues to include housing demolition for 2014 and 2015.

**Non-Funded Items.** During budget preparation it was a goal of staff was to make the municipal court clerk position full time and to fund the much needed financial system court module. However, for the second straight year, this change was removed due to the lack of funding. It is desperately needed and should saving become available this additional expenditure should be considered.

## **Water Fund**

**Current Year Expenditure Increase.** For 2014, the budget is increased by approximately \$16,000. The increase would not be necessary if not for the emergency repairs needed to the City's current sedimentation basin. The 2014 budget includes an additional \$25,000 for design and planning costs for repairs, which will likely be funded through an emergency revolving loan. Some of the expenses may be able to be rolled into the eventual loan, but because of KDHE rules, this amount has been included as a contingency in case reimbursement from proceeds is not an option.

**Revenues.** Revenues have been reduced for the current year based upon year-to-date sales and also the expectation of a continued cool and moderate summer. 2013 was one of the lower sales years in recent memory. While 2014 looks better than the previous year, it will still be significantly lower than projected. The budget projects 2015 revenue to be very similar to 2014, but with the addition of a 10 percent rate increase. This level of increase may not be needed, but with upcoming debt obligations and the other projects scheduled for 2015, the City Council will have to consider a rate increase of some amount for 2015.

**Debt Payments.** The 2015 budget includes interest only payments for 2015 as a way of stepping into the increased funds that will be needed in 2016 to begin paying for the Main Street line relocation project. This should be a major consideration when evaluating rates in the fall of 2014.

## **Electric Fund**

**Revenues.** Revenues have been reduced for the current year based upon year-to-date sales. Revenues were very strong during the cold weather, but they had to be tempered to take into account the cool summer. Sales projections reflect about a 2.0 percent increase over 2013 when the error in the fuel adjustment is taken into account. The budget projects 2015 revenue to be very similar to 2014, but with the addition of \$100,000 in both sales and purchased power to provide budget room for the volatile energy market.

**Expenditures.** 2014 Expenditures are projected to be under budget and about 5 percent higher than 2013. The majority of that increase is in the projected cost of purchased power and transmission which has been running almost 10 percent higher than in 2013.

2015 includes an additional budget amount of \$35,000 to allow for planning costs associated with building generation should that be the route the City Council pursues for the replacement of BPU Nearman power at the end of 2015.

## **Sewer Fund**

**Current Year Expenditure Increase.** For 2014, the budget is increased by approximately \$41,000. This amount is entirely related to additional funding for the Sewer Plant upgrade project which used most of its contingency funding for the higher than expected construction bids. Current projections show that the project could come in under budget based on expected expenses, but any change threatens that projection. Should the additional amount not be needed for 2014, it will not be transferred. Should the transfer need to be made, the City may need to pass an amended budget should other savings not materialize.

**Revenues.** Revenues for 2015 show a 5 percent rate increase, which equals a little under \$40,000 for the budget year. This level of increase may not be needed, but with upcoming debt obligations and the other project needed for 2015, such as the lift station replacement and fixing the UV system, the City Council will have to consider a rate increase of some amount for 2015.

**Expenditures.** The 2015 budget includes the first payment of the state revolving loan for the sewer plant. With the exception of a budgeted sewer line projects, the operating costs remain relatively flat.

## **Special Parks and Recreation Fund**

There are no major changes for the Parks and Recreation Department for 2014 or 2015. However, there has been a noticeable decline in registration fees since 2012. Since participant numbers are up, it is assumed that this reflects a larger increase in “scholarships”. The Parks & Recreation Committee needs to review this trend and consider what changes need to be made to get revenues back to previous levels. Also for 2014, concession revenue was adjusted for the closure of the concession stand in June.

## **Refuse Fund**

Based on the projected 2014 expenditures the Refuse Fund way need a budget amendment to accommodate the projected increase in expenses (\$8,882) for the current year. Revenues are keeping up with the higher amounts.

## **Employee Benefits**

The mill levy of the Employee Benefits fund was reduced by almost 1.0 mill to reflect higher than expected balances for the beginning of 2015. Savings in the City’s portion of health insurance costs for 2014 was a result of this change. However, costs will rise significantly for KPERS (\$17,000) and health insurance (\$73,000) in 2015 and the savings in worker’s compensation (\$15,000) and unemployment insurance (\$10,000) only help make up a small portion.

## **Bond & Interest**

In 2014, a one-time transfer of extra proceeds from the Brown & Pacific project will be transferred to Bond & Interest to help pay the bonds for that project. The mill levy of the Bond & Interest Fund is increased by 1.6 mills, primarily to ramp up into the increases that will reflect higher than expected balances for the beginning of 2015.

**Police Station.** The payments for the police station project hit the Bond & Interest Fund in 2014 and in 2015. These payment for 2014 will be interest and then cash payment of the issuance costs. The issue will likely be rolled into the Main Street bonds in 2015, so our payment will likely only be the interest of approximately \$6,000. However, should that not occur, we have budgeted a payment of \$25,000 to cover contingencies.

**New Street Projects.** As the Council discussed in our budget meetings, there was a preference to “step into” or to gradually increase the mill levy and utility rates, instead of having big jumps. To put this desire into practice, the budget includes an incremental increase of about 1.2 mills for 2015 so that there will be 2 or 3 smaller increases as the City begins paying for the Main Street project in 2016 and 2017.

**Levee Repairs.** As with last year, there is no funding budgeted for Levee planning or repairs. We will likely have to borrow this amount as well. The good news is that as the LAMP pilot project and time goes on, there is some reason to believe the costs can be significantly reduced from the original \$2.5 million estimate provided by Wilson and Company.

## **Other Funds:**

**Street Improvements.** The payment of the four-year lease purchase of the street sweeper occurs in the Street Improvements Fund. This results in approximately \$25,000 annual payments starting in 2014.

**Golf Course Fund.** The budget reflects additional transfers of \$25,000 in both 2014 and 2015, to bring projected revenues to the amount necessary to sustain a minimal level of operation for the Golf Course in both years. This results in total transfers of \$70,000 in each year, which come from redirected transfers which would normally be going from the Electric Fund to the General Fund. The budget does not reflect major equipment purchases or any real improvements at the course. This fund will need to be watch closely for the second half of 2014 as additional funds are not available for increases.

**Rural Fire Fund.** The expenses paid in the first half of 2014 were equivalent to a normal year under traditional circumstances. A record number of calls in the spring, primarily as assistance to Linn County has dramatically increased the budget. This is only of concern to the City should



this kind of increase happen in the last quarter of the calendar year, because the Rural Fire Board now only reimburses by the quarter and in arrears. This causes the City to carry the expenses of the Rural Fire Board on its books at the end of the year. Last year the City had to unexpectedly transfer \$8,000 to help carry the fund balance.

**CAPITAL IMPROVEMENTS:** The budget includes some major capital improvement projects. The CIP budget includes for 2015 the reconstruction of Main Street from 1<sup>st</sup> to 5<sup>th</sup> Streets. and the resurfacing of Main Street from 7<sup>th</sup> to 12<sup>th</sup> Streets. The project includes the removal of all water lines into the berm and also reconstruction of curbs and sidewalks. The sidewalk reconstruction will be dependent on available funds. Other major capital projects include:

- a new water line on south 5<sup>th</sup> Street
- a new restroom and concession building for the sports complex,
- continuation of the underground electric project
- repair and replacement of breakers at the power plant
- sewer line replacement at 15<sup>th</sup> Street Terrace
- irrigation for fields at the sports complex
- funding for another foot bridge replacement in John Brown Park and other park repairs
- completion of chip seal project
- targeted mill and overlay projects for 2015

**COUNCIL ACTION NEEDED:** **(1)** Review the proposed budget and approve by motion any adjustments to the proposed budget. **(2)** Set a hearing for August 28 (regular meeting) to take public comment and adopt the proposed budget. **NOTE:** Once the hearing has been set, they mill levy may not be increased, only reduced. The notice will be placed in the Osawatomie Graphic on August 6, 2014.

**STAFF RECOMMENDATION TO COUNCIL:** Approve by motion any adjustments to the proposed budget and then set the hearing date.

**2013 ACTUAL REVENUES & EXPENDITURES COMPARED TO BUDGET**

	REVENUES			EXPENDITURES		
	<u>2013 Budgeted</u>	<u>2013 Actual</u>	<u>Difference</u>	<u>2013 Budgeted</u>	<u>2013 Actual</u>	<u>Difference</u>
1 General Operating	\$ 2,244,612	\$ 2,237,360	\$ (7,252)	\$ 2,190,000	\$ 2,146,166	\$ (43,834)
2 Water	823,124	806,986	(16,138)	814,796	776,889	(37,907)
3 Electric	4,038,147	3,715,777	(322,370)	4,017,520	3,738,883	(278,637)
4 Employee Benefit	663,269	628,910	(34,359)	665,752	660,469	(5,283)
5 Refuse	386,734	387,478	744	392,500	388,220	(4,280)
6 Library	22,600	16,083	(6,517)	126,000	33,443	(92,557)
7 Recreation	13,456	11,641	(1,815)	13,456	12,355	(1,101)
8 Rural Fire*		27,603			24,192	
9 Industrial Promotion	36,318	36,318	0	69,000	62,434	(6,566)
10 Revolving Loan*						
11 Special Parks & Recreation	246,862	249,794	2,932	275,000	252,647	(22,353)
12 Street Improvements	120,840	120,094	(746)	129,000	97,289	(31,711)
13 Bond & Interest	761,216	744,512	(16,704)	812,788	752,788	(60,001)
14 Public Safety Equipment	8	11	3	9,855	790	(9,065)
15 Fire Insurance Proceeds*						
16 Sewer	776,124	831,432	55,308	836,249	783,036	(53,213)
17 Recreation Employee Benefit	2,419	1,457	(962)	2,419	1,457	(962)
18 Golf Course	279,875	283,364	3,489	280,000	262,129	(17,871)
20 Special 911 Revenue			-	9,897	-	(9,897)
22 Tourism	60,962	60,062	(900)	65,000	61,506	(3,494)
23 Evidence Liability Fund*						
24 CIP - General*		248,326			395,573	
25 CIP - Street Project*		590,000			494,796	
26 CIP - Sewer*					301,209	
27 CIP - Grants*						
50 Cafeteria 125*		46,537			37,364	
51 Court ADSAP*		750				
52 Court Bonds*		7,804			8,441	
53 Forfeitures*		400			200	
54 Old Stone Church*						
55 Pay Pal*						
<b>TOTAL - ALL FUNDS</b>	<b>\$ 10,476,566</b>	<b>\$ 11,052,699</b>	<b>\$ (345,286)</b>	<b>\$ 10,709,232</b>	<b>\$ 11,292,276</b>	<b>\$ (678,732)</b>

\* - Non Budgeted Funds

**Beginning Balance Changes**  
**Budget vs. Actual**

	<b>2014 <u>Budget</u></b>	<b>2014 <u>Actual</u></b>	<b><u>Change</u></b>
1 General Operating	\$ 132,793	\$ 202,579	\$ 69,786
2 Water	193,611	206,190	12,579
3 Electric	483,203	420,357	(62,846)
4 Employee Benefit	29,072	20,523	(8,549)
5 Refuse	6,552	5,511	(1,041)
6 Library	106,254	98,394	(7,859)
7 Recreation	714	-	(714)
8 Rural Fire*	763	4,174	3,411
9 Industrial Promotion	27,937	35,121	7,184
10 Revolving Loan*	73,258	72,758	(500)
11 Special Parks & Recreation	69,670	88,221	18,551
12 Street Improvements	93,952	122,076	28,125
13 Bond & Interest	87,787	88,617	829
14 Public Safety Equipment	9,847	9,068	(779)
15 Fire Insurance Proceeds*	1	1	(0)
16 Sewer	276,870	383,948	107,078
17 Recreation Employee Benefit	-	-	-
18 Golf Course	42,348	26,038	(16,310)
20 Special 911 Revenue	9,897	9,897	-
22 Tourism	7,289	7,979	690
23 Evidence Liability Fund*	-	-	-
24 CIP - General*	39,285	210,479	171,194
25 CIP - Street Project*	-	279,163	279,163
26 CIP - Sewer*	-	(301,209)	(301,209)
27 CIP - Grants*	0	0	-
50 Cafeteria 125*	13,926	14,099	173
51 Court ADSAP*	6,911	7,661	750
52 Court Bonds*	6,521	5,884	(638)
53 Forfeitures*	57	257	200
54 Old Stone Church*	-	-	-
55 Pay Pal*	-	96	96
<b>TOTAL - ALL FUNDS</b>	<b>\$ 1,718,518</b>	<b>\$ 2,017,882</b>	<b>\$ 299,364</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,577,795</i>	<i>\$ 1,724,519</i>	<i>\$ 146,724</i>

\* - Non Budgeted Funds

## 2014 ALL FUNDS SUMMARY

### Revised Estimate

	<u>Beginning Balance</u>	<u>2014 Revenues</u>	<u>2014 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 202,579	\$ 2,268,220	\$ 2,309,939	\$ 160,859	\$ (41,719)
2 Water	206,190	842,706	916,092	132,804	(73,386)
3 Electric	420,357	3,865,902	3,926,865	359,393	(60,963)
4 Employee Benefit	20,523	689,778	657,477	52,824	32,301
5 Refuse	5,511	388,225	388,582	5,154	(357)
6 Library	98,394	10,900	10,900	98,394	-
7 Recreation	-	1,000	1,000	-	-
8 Rural Fire*	4,174	79,000	79,003	4,171	(3)
9 Industrial Promotion	35,121	32,740	25,285	42,576	7,455
10 Revolving Loan*	72,758	500	-	73,258	500
11 Special Parks & Recreation	88,221	219,468	245,555	62,134	(26,087)
12 Street Improvements	122,076	117,030	184,880	54,226	(67,850)
13 Bond & Interest	88,617	777,311	778,495	87,433	(1,184)
14 Public Safety Equipment	9,068	-	-	9,068	-
15 Fire Insurance Proceeds*	1	15,500	15,500	1	0
16 Sewer	383,948	775,624	934,760	224,811	(159,137)
17 Recreation Employee Benefit	-	250	250	-	-
18 Golf Course	26,038	245,400	251,650	19,789	(6,250)
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	7,979	55,822	44,079	19,722	11,743
23 Evidence Liability Fund*					
24 CIP - General*	210,479	185,542	332,422	63,599	(146,880)
25 CIP - Street Project*	279,163	40,500	319,164	500	(278,664)
26 CIP - Sewer*	(301,209)	1,298,670	997,460	0	301,210
27 CIP - Grants*	0	-	-	0	-
50 Cafeteria 125*	14,099	45,000	47,000	12,099	(2,000)
51 Court ADSAP*	7,661	3,000	3,000	7,661	-
52 Court Bonds*	5,884	15,000	15,000	5,884	-
53 Forfeitures*	257	-	-	257	-
54 Old Stone Church*	-	1,000	1,000	-	-
55 Pay Pal*	96	-	-	96	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 2,017,882</b>	<b>\$ 11,974,088</b>	<b>\$ 12,485,358</b>	<b>\$ 1,506,612</b>	<b>\$ (511,270)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,724,519</i>	<i>\$ 10,290,376</i>	<i>\$ 10,675,808</i>	<i>\$ 1,339,086</i>	<i>\$ (385,433)</i>

\* - Non Budgeted Funds

**COMPARISON TO APPROVED BUDGET**

**2014**

	<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	\$ 2,239,922	\$ 2,268,220	\$ 28,298	\$ 2,267,715	\$ 2,309,939	\$ 42,225
2 Water	878,768	842,706	(36,062)	903,467	916,092	12,625
3 Electric	4,020,446	3,865,902	(154,544)	4,143,114	3,926,865	(216,248)
4 Employee Benefit	695,268	689,778	(5,490)	705,972	657,477	(48,495)
5 Refuse	380,000	388,225	8,225	379,700	388,582	8,882
6 Library	8,600	10,900	2,300	111,854	10,900	(100,954)
7 Recreation	69	1,000	931	783	1,000	217
8 Rural Fire*	43,720	79,000	35,280	43,720	79,003	35,283
9 Industrial Promotion	35,460	32,740	(2,720)	62,785	25,285	(37,500)
10 Revolving Loan*	500	500	-	-	-	-
11 Special Parks & Recreation	236,067	219,468	(16,599)	254,214	245,555	(8,659)
12 Street Improvements	120,690	117,030	(3,660)	182,000	184,880	2,880
13 Bond & Interest	760,708	777,311	16,603	808,495	778,495	(30,000)
14 Public Safety Equipment	-	-	-	9,847	-	(9,847)
15 Fire Insurance Proceeds*	15,500	15,500	-	15,500	15,500	-
16 Sewer	776,124	775,624	(500)	893,880	934,760	40,880
17 Recreation Employee Benefit	80	250	170	80	250	170
18 Golf Course	260,607	245,400	(15,207)	255,123	251,650	(3,473)
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)
22 Tourism	70,450	55,822	(14,628)	74,380	44,079	(30,301)
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	130,000	185,542	55,542	145,000	332,422	187,422
25 CIP - Street Project*	-	40,500	40,500	-	319,164	319,164
26 CIP - Sewer*	-	1,298,670	1,298,670	-	997,460	997,460
27 CIP - Grants*	-	-	-	-	-	-
50 Cafeteria 125*	50,000	45,000	(5,000)	56,000	47,000	(9,000)
51 Court ADSAP*	3,000	3,000	-	3,000	3,000	-
52 Court Bonds*	15,000	15,000	-	15,000	15,000	-
53 Forfeitures*	-	-	-	-	-	-
54 Old Stone Church*	1,000	1,000	-	1,000	1,000	-
55 Pay Pal*	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 10,741,979</b>	<b>\$ 11,974,088</b>	<b>\$ 1,232,109</b>	<b>\$ 11,342,525</b>	<b>\$ 12,485,358</b>	<b>\$ 1,142,833</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,483,259</i>	<i>\$ 10,290,376</i>	<i>\$ (192,883)</i>	<i>\$ 11,063,305</i>	<i>\$ 10,675,808</i>	<i>\$ (387,497)</i>

\* - Non Budgeted Funds

**2014 ALL FUNDS SUMMARY**  
**Revised Estimate - By Category of Expense**

	<b>Personnel</b>	<b>Contractual</b>	<b>Commodities</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Other Expenses</b>	<b>Total</b>
1 General Operating	\$ 1,607,721	\$ 465,188	\$ 197,720	\$ 32,310	\$ -	\$ -	\$ 7,000	\$ 2,309,939
2 Water	200,512	197,105	204,300	71,500	-	99,827	142,848	916,092
3 Electric	497,104	2,278,703	106,850	73,000	-	482,000	489,209	3,926,865
4 Employee Benefit	642,477	-	-	-	-	15,000	-	657,477
5 Refuse	-	388,582	-	-	-	-	-	388,582
6 Library	-	2,900	8,000	-	-	-	-	10,900
7 Recreation	-	-	-	-	-	1,000	-	1,000
8 Rural Fire*	79,003	-	-	-	-	-	-	79,003
9 Industrial Promotion	-	10,285	3,000	-	-	-	12,000	25,285
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	123,623	48,450	56,800	16,000	681	-	-	245,555
12 Street Improvements	-	10,000	62,000	112,880	-	-	-	184,880
13 Bond & Interest	-	-	-	-	778,495	-	-	778,495
14 Public Safety Equipment	-	-	-	-	-	-	-	-
15 Fire Insurance Proceeds*	-	-	-	-	-	-	15,500	15,500
16 Sewer	129,994	108,600	40,150	29,000	-	517,745	109,271	934,760
17 Recreation Employee Benefit	-	-	-	-	-	250	-	250
18 Golf Course	118,440	38,976	61,250	3,500	22,750	-	6,733	251,650
20 Special 911 Revenue	-	-	-	-	-	-	-	-
22 Tourism	-	30,750	10,721	-	-	-	2,608	44,079
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	-	-	-	332,422	-	-	-	332,422
25 CIP - Street Project*	-	-	-	-	-	319,164	-	319,164
26 CIP - Sewer*	-	-	-	-	-	-	-	-
27 CIP - Grants*	-	-	-	997,460	-	-	-	997,460
28 CIP - Library Project*	-	-	-	-	-	-	-	-
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*	-	-	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 3,398,874</b>	<b>\$ 3,579,538</b>	<b>\$ 750,791</b>	<b>\$ 1,669,072</b>	<b>\$ 801,927</b>	<b>\$ 1,434,986</b>	<b>\$ 803,170</b>	<b>\$ 12,438,358</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,319,871</i>	<i>\$ 3,579,538</i>	<i>\$ 750,791</i>	<i>\$ 338,190</i>	<i>\$ 801,927</i>	<i>\$ 1,115,822</i>	<i>\$ 769,670</i>	<i>\$ 10,675,808</i>

\* - Non Budgeted Funds

**2014 TRANSFERS**  
**Approved Budget and Revised Estimate**

APPROVED BUDGET		FROM							TOTAL
		Water	Electric	Emp. Ben	Recreation	Sewer	Rec EBF	CIP-Streets	
TO	General Operating Fund	43,000	137,000			39,000			219,000
	Electric Fund								-
	Employee Benefit Fund		-				80		80
	Special Parks & Recreation		175,000		783				175,783
	Street Improvement Fund								-
	Bond & Interest Fund	59,827				435,000			494,827
	Golf Course Fund		45,000						45,000
	Tourism Fund		12,000						12,000
	Capital Improvements - General		100,000						100,000
	CIP Grants (Library)		-						-
	<b>TOTAL</b>	<b>102,827</b>	<b>469,000</b>	<b>-</b>	<b>783</b>	<b>474,000</b>	<b>80</b>	<b>-</b>	<b>1,046,690</b>

REVISED ESTIMATE		FROM							TOTAL
		Water	Electric	Emp. Ben	Recreation	Sewer	Rec EBF	CIP-Streets	
TO	General Operating Fund	40,000	90,000			41,000			171,000
	Electric Fund							-	-
	Employee Benefit Fund		-				250		250
	Rural Fire Fund	-				-			
	Special Parks & Recreation		175,000		1,000				176,000
	Street Improvement Fund		-					-	-
	Bond & Interest Fund	59,827				435,000		19,159	513,986
	Golf Course Fund		70,000						70,000
	Tourism		12,000						12,000
	Capital Improvements - General		135,000					-	135,000
	Capital Improvements - Sewer					41,745			41,745
	CIP Grants (Library)		-						-
<b>TOTAL</b>	<b>99,827</b>	<b>482,000</b>	<b>-</b>	<b>1,000</b>	<b>517,745</b>	<b>250</b>	<b>19,159</b>	<b>1,119,981</b>	

<b>Change</b>	<b>(3,000)</b>	<b>13,000</b>	<b>-</b>	<b>217</b>	<b>43,745</b>	<b>170</b>	<b>19,159</b>	<b>73,291</b>
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## 2015 ALL FUNDS SUMMARY

### Proposed

	<u>Beginning Balance</u>	<u>2015 Revenues</u>	<u>2015 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 160,859	\$ 2,284,085	\$ 2,421,391	\$ 23,553	\$ (137,306)
2 Water	132,804	915,092	969,144	78,752	(54,052)
3 Electric	359,393	3,981,687	4,256,969	84,111	(275,282)
4 Employee Benefit	52,824	691,068	731,932	11,960	(40,864)
5 Refuse	5,154	395,500	396,700	3,954	(1,200)
6 Library	98,394	11,000	106,394	3,000	(95,394)
7 Recreation	-	1,000	1,000	-	-
8 Rural Fire*	4,171	75,000	75,000	4,171	-
9 Industrial Promotion	42,576	30,460	70,463	2,573	(40,003)
10 Revolving Loan*	73,258	500	-	73,758	500
11 Special Parks & Recreation	62,134	232,946	262,199	32,881	(29,253)
12 Street Improvements	54,226	127,940	157,980	24,186	(30,040)
13 Bond & Interest	87,433	787,097	831,705	42,825	(44,608)
14 Public Safety Equipment	9,068	-	9,068	0	(9,068)
15 Fire Insurance Proceeds*	1	15,500	15,500	1	-
16 Sewer	224,811	814,405	926,455	112,761	(112,051)
17 Recreation Employee Benefit	-	250	250	-	-
18 Golf Course	19,789	247,400	258,454	8,735	(11,054)
20 Special 911 Revenue	9,897	-	9,897	0	(9,897)
22 Tourism	19,722	71,600	76,550	14,772	(4,950)
23 Evidence Liability Fund*					
24 CIP - General*	63,599	120,000	137,000	46,599	(17,000)
25 CIP - Street Project*	500	-	-	500	-
26 CIP - Sewer*	0	-	-	0	-
27 CIP - Grants*	-				
50 Cafeteria 125*	12,099	50,000	52,500	9,599	(2,500)
51 Court ADSAP*	7,661	3,000	3,000	7,661	-
52 Court Bonds*	5,884	15,000	15,000	5,884	-
53 Forfeitures*	257	-	-	257	-
54 Old Stone Church*	-	1,000	1,000	-	-
55 Pay Pal*	96	-	-	96	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 1,506,612</b>	<b>\$ 10,871,530</b>	<b>\$ 11,785,552</b>	<b>\$ 592,590</b>	<b>\$ (914,022)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,339,086</i>	<i>\$ 10,591,530</i>	<i>\$ 11,486,552</i>	<i>\$ 444,065</i>	<i>\$ (895,022)</i>

\* - Non Budgeted Funds



**2014-2015 ALL FUNDS SUMMARY**

By Category of Expense

	<u>Beginning Balance</u>	<u>2014 Revised Revenues</u>	<u>2014 Revised Expenditures</u>	<u>2014 Ending Bal</u>	<u>2015 Proposed Revenues</u>	<u>2015 Proposed Expenditures</u>	<u>2015 Ending Bal</u>	<u>Two-Year Change</u>
1 General Operating	\$ 202,579	\$ 2,268,220	\$ 2,309,939	\$ 160,859	\$ 2,284,085	\$ 2,421,391	\$ 23,553	\$ (179,026)
2 Water	206,190	842,706	916,092	132,804	915,092	969,144	78,752	(127,438)
3 Electric	420,357	3,865,902	3,926,865	359,393	3,981,687	4,256,969	84,111	(336,245)
4 Employee Benefit	20,523	689,778	657,477	52,824	691,068	731,932	11,960	(8,563)
5 Refuse	5,511	388,225	388,582	5,154	395,500	396,700	3,954	(1,557)
6 Library	98,394	10,900	10,900	98,394	11,000	106,394	3,000	(95,394)
7 Recreation	-	1,000	1,000	-	1,000	1,000	-	-
8 Rural Fire*	4,174	79,000	79,003	4,171	75,000	75,000	4,171	(3)
9 Industrial Promotion	35,121	32,740	25,285	42,576	30,460	70,463	2,573	(32,548)
10 Revolving Loan*	72,758	500	-	73,258	500	-	73,758	1,000
11 Special Parks & Recreation	88,221	219,468	245,555	62,134	232,946	262,199	32,881	(55,340)
12 Street Improvements	122,076	117,030	184,880	54,226	127,940	157,980	24,186	(97,890)
13 Bond & Interest	88,617	777,311	778,495	87,433	787,097	831,705	42,825	(45,792)
14 Public Safety Equipment	9,068	-	-	9,068	-	9,068	0	(9,068)
15 Fire Insurance Proceeds*	1	15,500	15,500	1	15,500	15,500	1	0
16 Sewer	383,948	775,624	934,760	224,811	814,405	926,455	112,761	(271,187)
17 Recreation Employee Benefit	-	250	250	-	250	250	-	-
18 Golf Course	26,038	245,400	251,650	19,789	247,400	258,454	8,735	(17,304)
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	0	(9,897)
22 Tourism	7,979	55,822	44,079	19,722	71,600	76,550	14,772	6,793
23 Evidence Liability Fund*					-	-		
24 CIP - General*	210,479	185,542	332,422	63,599	120,000	137,000	46,599	(163,880)
25 CIP - Street Project*	279,163	40,500	319,164	500	-	-	500	(278,664)
26 CIP - Sewer*	(301,209)	1,298,670	997,460	0	-	-	0	301,210
27 CIP - Grants*	0	-	-	0	-	-	0	-
50 Cafeteria 125*	14,099	45,000	47,000	12,099	50,000	52,500	9,599	(4,500)
51 Court ADSAP*	7,661	3,000	3,000	7,661	3,000	3,000	7,661	-
52 Court Bonds*	5,884	15,000	15,000	5,884	15,000	15,000	5,884	-
53 Forfeitures*	257	-	-	257	-	-	257	-
54 Old Stone Church*	-	1,000	1,000	-	1,000	1,000	-	-
55 Pay Pal*	96	-	-	96	-	-	96	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 2,017,882</b>	<b>\$ 11,974,088</b>	<b>\$ 12,485,358</b>	<b>\$ 1,506,612</b>	<b>\$ 10,871,530</b>	<b>\$ 11,785,552</b>	<b>\$ 592,590</b>	<b>\$ (1,425,291)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,724,519</i>	<i>\$ 10,290,376</i>	<i>\$ 10,675,808</i>	<i>\$ 1,339,086</i>	<i>\$ 10,591,530</i>	<i>\$ 11,486,552</i>	<i>\$ 444,065</i>	<i>\$ (1,280,454)</i>

\* - Non Budgeted Funds

**2015 ALL FUNDS SUMMARY**  
**Proposed - By Category of Expense**

	<b>Personnel</b>	<b>Contractual</b>	<b>Commodities</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Other Expenses</b>	<b>Total</b>
1 General Operating	\$ 1,667,073	\$ 505,798	\$ 203,720	\$ 37,500	\$ -	\$ -	\$ 7,300	\$ 2,421,391
2 Water	220,298	165,870	211,400	81,500	25,000	100,827	164,249	969,144
3 Electric	469,782	2,473,005	131,575	215,000		468,000	499,607	4,256,969
4 Employee Benefit	711,932	-					20,000	731,932
5 Refuse	-	396,400	300			-		396,700
6 Library	-	98,394	8,000	-		-	-	106,394
7 Recreation	-	-				1,000	-	1,000
8 Rural Fire*	75,000							75,000
9 Industrial Promotion		30,463	40,000					70,463
10 Revolving Loan*							-	-
11 Special Parks & Recreation	120,379	49,050	65,400	26,000	1,370			262,199
12 Street Improvements	-	5,500	62,000	90,480				157,980
13 Bond & Interest					776,705		55,000	831,705
14 Public Safety Equipment		-	-	9,068				9,068
15 Fire Insurance Proceeds*		-					15,500	15,500
16 Sewer	121,105	76,860	47,150	63,000	40,000	473,200	105,141	926,455
17 Recreation Employee Benefit						250	-	250
18 Golf Course	122,110	38,110	63,250	5,500	22,750		6,733	258,454
20 Special 911 Revenue		-		9,897				9,897
22 Tourism		51,750	21,600	-			3,200	76,550
23 Evidence Liability Fund*								
24 CIP - General*				137,000				137,000
25 CIP - Street Project*				-		-		-
26 CIP - Sewer*				-				-
27 CIP - Grants*				-				-
50 Cafeteria 125*		7,500					45,000	52,500
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*						-		-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 3,507,679</b>	<b>\$ 3,898,701</b>	<b>\$ 854,395</b>	<b>\$ 675,945</b>	<b>\$ 865,825</b>	<b>\$ 1,043,277</b>	<b>\$ 939,730</b>	<b>\$ 11,785,552</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,432,679</i>	<i>\$ 3,891,201</i>	<i>\$ 854,395</i>	<i>\$ 537,945</i>	<i>\$ 865,825</i>	<i>\$ 1,043,277</i>	<i>\$ 861,230</i>	<i>\$ 11,486,552</i>

\* - Non Budgeted Funds

**2015 TRANSFERS**  
**Proposed Budget**

PROPOSED BUDGET		FROM							TOTAL
		Water	Electric	Emp. Ben	Library	Recreation	Sewer	Rec EBF	
<b>TO</b>	General Operating Fund	41,000	86,000				39,000		<b>166,000</b>
	Employee Benefit Fund		-					250	<b>250</b>
	Special Parks & Recreation		180,000			1,000			<b>181,000</b>
	Rural Fire Fund	-					-		
	Bond & Interest Fund	59,827					434,200		<b>494,027</b>
	Golf Course Fund		70,000						<b>70,000</b>
	Tourism		12,000						<b>12,000</b>
	Capital Improvements - General		120,000						<b>120,000</b>
	Capital Improvements - Grants		-		-				-
	<b>TOTAL</b>	<b>100,827</b>	<b>468,000</b>	-	-	<b>1,000</b>	<b>473,200</b>	<b>250</b>	<b>1,043,277</b>

**MILL LEVY 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>Revised</u>	<u>Proposed</u>	<u>Current</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>	<u>2014</u>	<u>2015</u>	<u>Change</u>
General	17.266	18.914	21.421	19.672	22.721	19.318	22.365	25.375	24.094	26.765	2.671
Industrial	0.499	0.111	0.567	0.346	-	-	-	-	-	-	-
Bond & Interest Fund	6.482	6.481	4.577	6.628	5.699	8.529	10.945	10.449	10.994	12.651	1.657
Employee Benefits	18.201	19.721	18.846	18.751	20.309	20.899	19.923	22.433	24.843	24.877	0.034
Library	2.996	3.000	3.123	2.999	-	-	-	-	-	-	-
Recreation	3.995	3.999	4.163	3.999	4.001	4.000	4.000	-	-	-	-
Public Safety Equipment	0.499	0.492	-	0.307	-	-	-	-	-	-	-
Recreation Employee Benefit	-	0.500	0.521	0.500	0.500	0.500	0.501	-	-	-	-
<b>Total</b>	<b>49.938</b>	<b>53.218</b>	<b>53.218</b>	<b>53.202</b>	<b>53.230</b>	<b>53.246</b>	<b>57.734</b>	<b>58.257</b>	<b>59.931</b>	<b>64.293</b>	<b>4.362</b>
Mill Levy Change	0.028	3.280	-	(0.016)	0.028	0.016	4.488	0.523	2.197	4.362	
<i>Absorbed Levy</i>					3.345			4.501			
Total Dollars Levied	946,565	1,074,056	1,097,781	1,313,267	1,282,996	1,272,920	1,328,290	1,323,633	1,349,898	1,431,668	
Total Dollars Collected	902,548	1,001,148	1,035,311	1,158,190	1,199,391	1,191,028	1,234,002	1,229,146	1,256,754	1,325,618	
<i>Delinquency %</i>	4.65%	6.79%	5.69%	11.81%	6.52%	6.43%	7.10%	7.14%	6.90%	7.41%	
<i>Value of Mill with Del</i>	18,073	18,812	19,454	21,770	22,533	22,368	21,373	21,107	20,970	20,619	
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	22,523,898	22,268,068	
<i>% Increase/(Decrease)</i>		6.47%	2.21%	19.67%	-2.36%	-0.82%	-3.77%	-1.20%	-2.09%	-1.14%	
<b>Previous Years</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>		
Total Mill Levy	43.288	45.811	44.452	43.15	43.212	44.969	50.005	49.91	49.91		
<b>2015 Changes</b>		<u>Needed to stay flat</u>				<u>Other Changes</u>		<u>Total</u>	<u>Inc Tax Rev</u>		
		<b>2014</b>	<b>2015</b>	<b>change</b>		<b>2015</b>	<b>change</b>				
General		24.094	25.067	0.973		26.765	1.698	2.671	\$	55,266	
EBF		24.843	25.846	1.003		24.877	-0.969	0.034		703	
B&I Debt		10.994	11.438	0.444		12.651	1.213	1.657		34,285	
Total		<b>59.931</b>	<b>62.351</b>	<b>2.420</b>		<b>64.293</b>	<b>1.942</b>	<b>4.362</b>	<b>\$</b>	<b>90,254</b>	

### MILL LEVY IMPACT

Appraised Home Value	\$ 84,000	\$ 120,000
Assessment Rate	11.5%	11.5%
Assessed Value	\$ 9,660.00	13,800.00
2014 City Levy	59.931	59.931
<b>Tax Amount</b>	<b>\$ 578.93</b>	<b>\$ 827.05</b>
Proposed 2015 City Levy	64.293	64.293
<b>Tax Amount</b>	<b>621.07</b>	<b>887.24</b>
Annual Tax Increase	\$ 42.14	\$ 60.20
Monthly Tax Increase	\$ 3.51	\$ 5.02

## OVERHEAD FEES CALCULATION

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Direct Salaries	95,260	104,706	103,641	94,919
Indirect Salaries	133,672	149,447	141,531	136,140
Benefits	63,475	63,991	60,230	74,628
Operational Overhead	20,000	40,000	53,588	56,267
Mechanics Overhead	45,000	47,150	55,236	55,584
<b>TOTAL</b>	<b>357,407</b>	<b>405,294</b>	<b>414,226</b>	<b>417,538</b>

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

<b>2013</b>				
Admin Overhead	71,629	194,886	71,629	<b>338,144</b>
Mechanic Overhead	15,717	15,717	15,717	<b>47,151</b>
<b>TOTAL</b>	<b>87,346</b>	<b>210,603</b>	<b>87,346</b>	<b>385,295</b>

<b>2014</b>				
Admin Overhead	71,798	215,394	71,798	<b>358,990</b>
Mechanic Overhead	18,412	18,412	18,412	<b>55,236</b>
<b>TOTAL</b>	<b>90,210</b>	<b>233,806</b>	<b>90,210</b>	<b>414,226</b>

<b>2015</b>				
Admin Overhead	72,391	217,173	72,391	<b>361,955</b>
Mechanic Overhead	18,528	18,528	18,528	<b>55,584</b>
<b>TOTAL</b>	<b>90,919</b>	<b>235,701</b>	<b>90,919</b>	<b>417,539</b>

**EMPLOYEE BENEFIT FUND SUMMARY**

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	<u>Actual</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>Proposed</u>
<b>Revenues</b>										
Ad Valorem Taxes	\$ 342,113	\$ 380,271	\$ 385,794	\$ 439,352	\$ 473,067	\$ 484,079	\$ 447,352	\$ 485,760	\$ 541,695	\$ 532,458
Vehicle Taxes	50,503	48,353	48,076	46,057	44,186	46,274	48,261	48,121	50,536	53,301
Reimbursed	1,498	13,635	(19)	-	8,456	-	4,400	10,579	-	-
Other Contributions	-	-	-	-	-	0	34,758	59,905	97,547	105,309
<b>Subtotal</b>	<b>\$ 394,114</b>	<b>\$ 442,259</b>	<b>\$ 433,851</b>	<b>\$ 485,409</b>	<b>\$ 525,709</b>	<b>\$ 530,353</b>	<b>\$ 534,771</b>	<b>\$ 604,365</b>	<b>\$ 689,778</b>	<b>\$ 691,068</b>
Transfers	-	-	-	1,000	53,686	45,000	55,000	-	-	-
<b>Total</b>	<b>\$ 394,114</b>	<b>\$ 442,259</b>	<b>\$ 433,851</b>	<b>\$ 486,409</b>	<b>\$ 579,395</b>	<b>\$ 575,353</b>	<b>\$ 589,771</b>	<b>\$ 604,365</b>	<b>\$ 689,778</b>	<b>\$ 691,068</b>
<b>Expenses</b>	\$ 415,619	\$ 478,613	\$ 459,118	\$ 507,973	\$ 581,234	\$ 547,521	\$ 576,998	\$ 660,469	\$ 657,477	\$ 731,932
<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>554,893</i>	<i>602,021</i>	<i>559,930</i>	<i>626,623</i>
<b>Revenues Over/Under</b>										
Without Transfers	\$ (21,505)	\$ (36,354)	\$ (25,267)	\$ (22,564)	\$ (55,525)	\$ (17,168)	\$ (42,227)	\$ (56,105)	\$ 32,301	\$ (40,864)
With Transfers	(21,505)	(36,354)	(25,267)	(21,564)	(1,839)	27,832	12,773	(56,105)	32,301	(40,864)
<b>Ending Balance</b>	<b>\$ 49,748</b>	<b>\$ 13,394</b>	<b>\$ 127</b>	<b>\$ (21,437)</b>	<b>\$ (23,276)</b>	<b>\$ 28,832</b>	<b>\$ 52,082</b>	<b>\$ 20,523</b>	<b>\$ 52,824</b>	<b>\$ 11,960</b>
Mill Levy	18.201	19.721	18.846	18.751	20.309	20.899	20.899	22.433	24.843	24.877
Need to Avoid Transfers	1.14	1.89	1.23	0.96	2.38	0.74	1.97	2.59	(1.48)	1.91
One Mill	18,796.38	19,282.54	20,470.87	23,430.86	23,293.47	23,162.78	21,405.42	21,653.79	21,804.73	21,403.46

## 2015 PAY INCREASE SCENARIOS

### Option 3 in Proposed Budget

	<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>	<b>Option 4</b>	<b>Option 5</b>	<b>Option 6</b>
	<b>Current</b>	<b>.25 Rate Inc</b>	<b>.50 Rate Inc</b>	<b>.25 Rate Inc &amp; \$500 Bonus</b>	<b>2% COLA &amp; \$300 Bonus</b>	<b>.5% COLA, .15 Rate Inc, \$300 Bonus</b>
Salaries	2,515,076	2,558,376	2,601,677	2,588,001	2,594,516	2,563,339
Benefits	848,437	856,171	863,904	861,823	863,330	857,322
<b>Total</b>	<b>3,363,513</b>	<b>3,414,547</b>	<b>3,465,581</b>	<b>3,449,825</b>	<b>3,457,846</b>	<b>3,420,661</b>
<b>Increase</b>		<b>51,034</b>	<b>102,069</b>	<b>86,312</b>	<b>94,334</b>	<b>57,148</b>
<i>Salaries Only</i>		1.7%	3.4%	2.9%	3.2%	1.9%
<i>w/ Benefits</i>		1.5%	3.0%	2.6%	2.8%	1.7%

	<b>General Fund</b>	<b>Emp Ben</b>	<b>Water</b>	<b>Electric</b>	<b>Spec P&amp;R</b>	<b>Sewer</b>	<b>Golf</b>	<b>TOTAL</b>
<b>Option 1</b>	27,171	5,440	4,107	5,077	3,188	3,942	2,110	<b>51,034</b>
<b>Option 2</b>	54,341	10,880	8,214	10,155	6,375	7,884	4,220	<b>102,069</b>
<b>Option 3</b>	38,287	7,733	5,999	9,457	3,039	6,179	2,473	<b>73,167</b>
<b>Option 4</b>	46,421	9,668	6,684	9,061	5,113	5,381	3,985	<b>86,312</b>
<b>Option 5</b>	49,837	10,270	7,545	11,847	4,194	7,042	3,598	<b>94,334</b>
<b>Option 6</b>	39,351	8,157	5,768	8,200	4,020	4,917	3,197	<b>73,611</b>



**Fund #01**  
**General Fund**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>	<b>2014 Revised over 2013</b>	<b>2015 over 2014 Rev</b>
<b>BEGINNING CASH BALANCE</b>	\$ 25,728	\$ 30,824	\$ 111,385	\$ 132,793	\$ 202,579	\$ 160,859		
<b>REVENUES</b>								
Property & Vehicle Taxes	\$ 501,209	\$ 547,203	\$ 600,121	\$ 589,985	\$ 587,834	\$ 622,501	\$ (12,287)	\$ 34,667
Sales & Liquor Taxes	628,641	642,306	661,386	641,590	693,675	692,089	32,289	(1,586)
Grants	11,391	10,791	22,355	17,000	22,000	22,000	(355)	-
Franchise Fees	156,721	125,529	143,127	124,535	134,535	127,506	(8,592)	(7,029)
Admin. & Internal Fees	-	357,000	385,295	411,362	414,226	417,539	28,930	3,313
Licenses & Permits	36,554	27,016	33,275	28,300	26,300	25,800	(6,975)	(500)
Charges for Services	55,826	55,131	50,790	39,900	45,400	45,400	(5,390)	-
Fines & Fees	101,608	130,323	114,517	122,000	122,000	122,000	7,483	-
Interest	22,095	22,656	20,447	23,000	15,000	20,000	(5,447)	5,000
Transfers	824,511	263,963	164,750	219,000	171,000	166,000	6,250	(5,000)
Sale of Assets	1,750	6,025	4,600	1,000	6,000	1,000	1,400	(5,000)
Miscellaneous	53,616	22,515	36,697	22,250	30,250	22,250	(6,447)	(8,000)
<b>TOTAL REVENUES</b>	<b>\$ 2,393,923</b>	<b>\$ 2,210,457</b>	<b>\$ 2,237,360</b>	<b>\$ 2,239,922</b>	<b>\$ 2,268,220</b>	<b>\$ 2,284,085</b>	<b>\$ 30,860</b>	<b>\$ 15,865</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 2,419,651</b>	<b>\$ 2,241,281</b>	<b>\$ 2,348,745</b>	<b>\$ 2,372,715</b>	<b>\$ 2,470,798</b>	<b>\$ 2,444,944</b>		
<b>EXPENSES</b>								
<b>By Program</b>								
101 General Administration	\$ 528,084	\$ 554,617	\$ 565,698	\$ 650,953	\$ 593,693	\$ 608,506	\$ 27,995	\$ 14,813
102 Code Enforcement (2013)	81,789	-	13,536	-	77,729	111,933	64,193	34,204
103 Police	934,374	876,039	882,647	886,844	886,135	903,876	3,488	17,741
104 John Brown Cabin	41,507	39,328	35,997	39,752	38,828	39,514	2,830	686
105 Streets & Alleys	284,437	235,595	258,196	255,808	253,292	240,033	(4,904)	(13,259)
106 Swimming Pool	38,954	38,006	7,054	17,870	3,000	3,200	(4,054)	200
107 Properties & Maintenance	117,328	121,049	97,984	108,683	146,936	189,283	48,952	42,347
108 Fire Dept (2013)	8,110	186	31,184	36,590	39,935	41,000	8,751	1,065
109 Municipal Court Services	120,656	123,576	113,936	116,900	116,974	122,010	3,039	5,035
110 Levees & Stormwater	121,175	28,176	7,209	12,335	12,050	14,030	4,841	1,980
111 Library	112,413	113,324	132,725	141,979	141,368	148,007	8,643	6,639
<b>TOTAL EXPENSES</b>	<b>\$ 2,388,827</b>	<b>\$ 2,129,896</b>	<b>\$ 2,146,166</b>	<b>\$ 2,267,715</b>	<b>\$ 2,309,939</b>	<b>\$ 2,421,391</b>	<b>\$ 163,773</b>	<b>\$ 111,452</b>
Revenues Over Expenditures	\$ 5,096	\$ 80,561	\$ 91,194	\$ (27,792)	\$ (41,719)	\$ (137,306)		
<b>ENDING BALANCE</b>	<b>\$ 30,824</b>	<b>\$ 111,385</b>	<b>\$ 202,579</b>	<b>\$ 105,000</b>	<b>\$ 160,859</b>	<b>\$ 23,553</b>		
<i>as a percentage of expenses</i>	<i>1.3%</i>	<i>5.2%</i>	<i>9.4%</i>	<i>4.6%</i>	<i>7.0%</i>	<i>1.0%</i>		

**Fund #01**  
**REVENUES**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>5100 TAXES</b>						
101 Ad Valorem Tax	\$ 432,233	\$ 477,203	\$ 535,302	\$ 516,859	\$ 505,255	\$ 551,859
102 Delinquent Ad Valorem Tax	17,886	23,241	13,424	16,000	25,840	18,947
<b>Subtotal TAXES</b>	<b>\$ 450,119</b>	<b>\$ 500,444</b>	<b>\$ 548,726</b>	<b>\$ 532,859</b>	<b>\$ 531,095</b>	<b>\$ 570,806</b>
<b>5200 INTERGOVERNMENTAL</b>						
201 City Sales Tax	\$ 241,692	\$ 245,948	\$ 254,261	\$ 246,331	\$ 255,840	\$ 255,840
202 County Sales Tax	307,604	310,121	323,558	316,821	343,420	346,854
203 City Comp Use Tax	75,716	83,658	35,203	28,054	42,521	37,879
204 County Comp Use Tax			44,954	46,600	48,794	48,370
205 Motor Vehicle Tax	50,360	45,790	50,310	55,936	55,936	50,442
206 Liquor Tax	3,630	2,580	3,409	3,784	3,100	3,146
215 RV Tax	731	696	657	803	803	747
216 16/20M Vechile Tax	-	273	428	387		506
220 Grant Receipts (Non-CDBG)	10,495	9,454	22,355	16,000	22,000	22,000
231 John Brown Cabin	897	1,337		1,000	-	
<b>Subtotal INTERGOVERNMENTAL</b>	<b>\$ 691,123</b>	<b>\$ 699,856</b>	<b>\$ 735,136</b>	<b>\$ 715,716</b>	<b>\$ 772,414</b>	<b>\$ 765,784</b>
<b>5300 FRANCHISE FEES</b>						
301 Gas Company Franchise Fees	\$ 87,647	\$ 67,758	\$ 86,203	\$ 74,200	\$ 88,000	\$ 85,424
302 Cable TV Franchise Fees	35,085	27,253	20,500	19,035	21,035	18,932
303 Telephone Franchise Fees	29,596	28,424	34,325	29,500	23,500	21,150
304 Electric Franchise Fees	4,394	2,093	2,100	1,800	2,000	2,000
<b>Subtotal FRANCHISE FEES</b>	<b>\$ 156,721</b>	<b>\$ 125,529</b>	<b>\$ 143,127</b>	<b>\$ 124,535</b>	<b>\$ 134,535</b>	<b>\$ 127,506</b>
<b>5400 LICENSES AND PERMITS</b>						
401 CMB & Liquor Licenses	\$ 2,025	\$ 2,150	\$ 2,375	\$ 2,100	\$ 2,100	\$ 2,100
402 Animal Licenses	736	706	624	700	700	700
403 Building & Zoning Permits	24,202	16,946	23,056	18,000	16,000	16,000
404 Camping & Boating Permits	1,322	585	440	-		
405 Micellaneous Permits	4,240	3,180	3,450	3,500	3,500	3,500
406 Contractors Licenses	4,030	3,450	3,330	4,000	4,000	3,500
<b>Subtotal LICENSES AND PERMITS</b>	<b>\$ 36,554</b>	<b>\$ 27,016</b>	<b>\$ 33,275</b>	<b>\$ 28,300</b>	<b>\$ 26,300</b>	<b>\$ 25,800</b>
<b>5500 CHARGES FOR SERVICES</b>						
501 Sale of Cemetery Lots	\$ 5,340	\$ 14,435	\$ 7,470	\$ 5,000	\$ 5,000	\$ 5,000
502 Cemetery Charges	35,625	24,395	25,695	25,000	25,000	25,000
503 Auditorium Rent	3,445	3,340	4,235	3,400	3,400	3,400
504 Memorial Hall Rent	4,650	4,085	3,925	4,000	4,000	4,000
506 Swimming Pool Fees	4,340	-	213	-		
520 Animal Control Charges	2,426	8,876	7,952	2,500	6,500	6,500
533 Drug Screening			1,300		1,500	1,500
<b>Subtotal CHARGES FOR SERVICES</b>	<b>\$ 55,826</b>	<b>\$ 55,131</b>	<b>\$ 50,790</b>	<b>\$ 39,900</b>	<b>\$ 45,400</b>	<b>\$ 45,400</b>
<b>5600 FINES AND FEES</b>						
601 Police Fines & Fees	\$ 98,824	\$ 127,389	\$ 112,782	\$ 120,000	\$ 120,000	\$ 120,000
603 Library Fines & Fees	2,784	2,934	746	2,000	2,000	2,000
<b>Subtotal FINES AND FEES</b>	<b>\$ 101,608</b>	<b>\$ 130,323</b>	<b>\$ 114,517</b>	<b>\$ 122,000</b>	<b>\$ 122,000</b>	<b>\$ 122,000</b>

**Fund #01**  
**REVENUES**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>5700 INTEREST ON INVESTMENTS</b>						
701 Interest	\$ 22,095	\$ 22,656	\$ 20,447	\$ 23,000	\$ 15,000	\$ 20,000
<b>5800 MISCELLANEOUS</b>						
801 Miscellaneous	\$ 6,982	\$ 14,817	\$ 20,605	\$ 10,000	\$ 20,000	\$ 10,000
802 Reimbursed Expense	46,394	7,698	15,812	12,000	10,000	12,000
803 Council Scholarship	240	-	280	250	250	250
830 Transfer In from Electric	743,800	186,000	84,750	137,000	90,000	86,000
831 Transfer In from Sewer	77,900	39,000	39,000	39,000	41,000	39,000
833 Transfer In from Water	-	38,000	41,000	43,000	40,000	41,000
839 Transfer in from Library	2,811	963		-		
Reimb - Utility Billing Admin	-	312,000	338,144	366,362	358,990	361,955
Reimb - Mechanic/Repair Fee	-	45,000	47,151	45,000	55,236	55,584
<b>Subtotal MISCELLANEOUS</b>	<b>\$ 878,127</b>	<b>\$ 643,478</b>	<b>\$ 586,742</b>	<b>\$ 652,612</b>	<b>\$ 615,476</b>	<b>\$ 605,789</b>
<b>5900 SALE OF FIXED ASSETS</b>						
901 Sale of Fixed Assets	\$ 1,750	\$ 6,025	\$ 4,600	\$ 1,000	\$ 6,000	\$ 1,000
<b>TOTAL GENERAL FUND RECEIPTS</b>	<b>\$ 2,393,923</b>	<b>\$ 2,210,457</b>	<b>\$ 2,237,360</b>	<b>\$ 2,239,922</b>	<b>\$ 2,268,220</b>	<b>\$ 2,284,085</b>

## Fund #01

**TOTAL EXPENDITURES**

By Category

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>REVISED</b>	<b>PROPOSED</b>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 1,611,974	\$ 1,482,646	\$ 1,466,359	\$ 1,509,962	\$ 1,498,654	\$ 1,586,015
102 Salaries (Overtime)	39,893	55,101	64,243	62,910	74,132	45,058
108 Firemen Training	2,710	4,320	2,185	3,090	3,520	4,000
109 Fire Runs	25,550	18,250	22,200	28,500	31,415	32,000
111 Firemen Life Insurance	-	-	-	-	-	-
112 Animal Control	13,755	893	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 1,693,882</b>	<b>\$ 1,561,209</b>	<b>\$ 1,554,987</b>	<b>\$ 1,604,462</b>	<b>\$ 1,607,721</b>	<b>\$ 1,667,073</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 21,913	\$ 24,089	\$ 24,769	\$ 24,406	\$ 32,650	\$ 30,400
202 Utilities	32,280	19,748	24,220	31,749	52,738	52,250
203 Dues & Memberships	4,771	4,014	5,099	4,750	5,350	5,350
204 Insurance	59,601	59,730	64,150	72,855	69,100	75,948
205 Education, Meetings & Travel	10,451	13,893	18,202	13,072	16,300	17,900
206 Professional Services	247,908	165,100	126,819	130,600	130,950	149,950
207 Rentals	2,809	11,426	5,026	1,850	5,950	5,950
208 Printing & Advertising	3,296	2,901	3,353	5,900	4,800	5,800
209 Maint of Machinery & Equip	15,562	8,350	9,544	12,100	10,150	10,650
210 Maint of Buildings/Grounds	3,728	15,836	6,333	10,250	8,500	9,500
211 Memorial Hall Utilities	2,718	1,187	2,488	2,900	3,900	3,900
215 Prisoner Care	18,534	17,181	14,597	20,000	20,000	20,000
216 Maintenance of Fire Truck	-	-	-	-	-	-
217 Memorial Hall Custodial	4,763	4,500	4,500	4,700	4,700	6,000
218 Housing Demolition	-	-	16,878	30,000	30,000	30,000
219 Grave Openings	20,197	22,575	22,058	25,000	25,000	25,000
220 Other Contractual	45,366	37,344	33,385	62,250	45,100	57,200
221 Neighborhood Revitalization	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 493,897</b>	<b>\$ 407,873</b>	<b>\$ 381,419</b>	<b>\$ 452,383</b>	<b>\$ 465,188</b>	<b>\$ 505,798</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 7,911	\$ 11,243	\$ 11,304	\$ 10,850	\$ 11,350	\$ 11,350
302 Clothing & Personal Supplies	2,134	5,433	2,821	6,000	7,200	7,200
303 Chemical/Seed/Fertilizer	22,649	10,062	13,752	9,050	12,700	12,700
304 Machine Parts & Supplies	23,881	20,030	49,922	40,550	47,950	48,450
305 Building Material & Supplies	22,474	12,150	12,996	13,650	15,900	16,900
306 Construction Materials	-	485	315	-	-	-
307 Apparatus & Tools	9,368	5,730	5,371	4,250	7,250	7,500
309 Motor Fuels & Lubricants	45,751	28,402	53,419	53,520	53,120	54,620
311 Memorial Hall Miscellaneous	120	179	2,603	500	1,500	1,500
312 Books & Periodicals	17,096	14,471	11,253	20,000	18,500	20,000
313 Narcotic Canine	1,335	-	-	-	-	-
314 Computer Software	599	-	1,037	1,750	1,000	1,500
316 Fire Truck Equipment & Parts	2,124	3,539	6,799	5,000	5,000	5,000
317 Food (Not for Resale)	-	1,186	2,711	-	3,750	3,750
320 Other Commodities	10,403	6,080	24,665	10,850	12,500	13,250
<b>TOTAL COMMODITIES</b>	<b>\$ 165,845</b>	<b>\$ 118,988</b>	<b>\$ 198,967</b>	<b>\$ 175,970</b>	<b>\$ 197,720</b>	<b>\$ 203,720</b>

**Fund #01**

**TOTAL EXPENDITURES**

By Category

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>APPROVED</u></b>	<b><u>REVISED</u></b>	<b><u>PROPOSED</u></b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ (1,180)	\$ -	\$ -	\$ 1,000	\$ 3,000	\$ 2,000
402 Improvements Non-Buildings	2,167	11,754	-	5,500	3,500	5,000
403 Office Furniture & Equipment	6,790	60	3,635	3,400	10,000	7,000
404 Vehicles	-	-	-	-	-	-
405 Operational/Construction Equip	4,857	-	-	2,000	2,000	2,000
407 Other Equipment	-	-	-	10,000	5,000	10,000
409 Leases	552	2,207	-	-	-	-
410 City Hall Improvements	-	-	-	-	-	-
413 Computer Equip & Software	1,738	7,338	-	6,000	8,810	11,500
430 Headstone Restoration	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 14,924</b>	<b>\$ 21,359</b>	<b>\$ 3,635</b>	<b>\$ 27,900</b>	<b>\$ 32,310</b>	<b>\$ 37,500</b>
<b>7700. OTHER EXPENSES</b>						
704 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
705 Chamber of Commerce	15,000	15,000	-	-	-	-
706 Fireworks Display	5,028	5,268	6,878	6,700	6,700	7,000
Jamboree Donation	-	-	-	-	-	-
713 Scholarship	250	200	280	300	300	300
726 Library	-	-	-	-	-	-
727 Old Stone Church	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 20,278</b>	<b>\$ 20,468</b>	<b>\$ 7,158</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,300</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,388,827</b>	<b>\$ 2,129,896</b>	<b>\$ 2,146,166</b>	<b>\$ 2,267,715</b>	<b>\$ 2,309,939</b>	<b>\$ 2,421,391</b>

## 01-101

General Administration

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 400,225	\$ 410,852	\$ 398,250	\$ 435,044	\$ 361,579	\$ 353,069
102 Salaries (Overtime)	272	8,082	5,755	17,986	4,135	3,249
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 400,497</b>	<b>\$ 418,934</b>	<b>\$ 404,005</b>	<b>\$ 453,030</b>	<b>\$ 365,713</b>	<b>\$ 356,318</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 2,207	\$ 8,024	\$ 8,001	\$ 4,162	\$ 15,000	\$ 15,000
202 Utilities	2,056	1,653	1,654	4,162	24,000	24,000
203 Dues & Memberships	2,919	3,431	4,154	3,800	4,500	4,500
204 Insurance	5,509	5,948	20,957	27,000	28,580	31,438
205 Education, Meetings & Travel	4,085	6,643	8,539	5,500	7,500	8,500
206 Professional Services	37,488	47,079	32,141	50,000	40,000	42,000
207 Rentals	356	840	2,219	500	2,800	2,800
208 Printing & Advertising	2,877	1,986	3,054	3,800	3,300	3,800
209 Maint of Machinery & Equip	8,312	4,327	5,014	3,500	5,000	3,500
210 Maint of Buildings/Grounds	1,395	1,215	4,257	3,500	3,500	3,500
211 Memorial Hall Utilities	2,718	1,187	2,488	2,900	3,900	3,900
217 Memorial Hall Custodial	4,763	4,500	4,500	4,700	4,700	6,000
218 Housing Demolition	-	-	16,878	30,000	30,000	30,000
220 Other Contractual	13,771	5,370	2,833	16,500	8,000	20,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 88,457</b>	<b>\$ 92,204</b>	<b>\$ 116,690</b>	<b>\$ 160,023</b>	<b>\$ 180,780</b>	<b>\$ 198,938</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 2,183	\$ 4,910	\$ 5,606	\$ 3,000	\$ 4,500	\$ 4,500
302 Clothing & Personal Supplies	77	1,237	389	-	500	500
303 Chemical/Seed/Fertilizer	1,241	565	250	750	250	250
304 Machine Parts & Supplies	603	590	874	1,750	2,200	2,200
305 Building Material & Supplies	6,720	5,480	7,187	3,250	5,000	6,000
307 Apparatus & Tools	348	530	475	250	250	500
309 Motor Fuels & Lubricants	-	310	6,311	4,000	4,000	4,000
311 Memorial Hall Miscellaneous	120	179	2,418	500	1,500	1,500
312 Books & Periodicals	-	-	8	-	-	-
314 Computer Software	599	-	217	-	500	1,000
317 Food (Not for Resale)	-	129	1,538	-	3,000	3,000
320 Other Commodities	2,890	1,744	12,183	2,000	4,500	4,500
<b>TOTAL COMMODITIES</b>	<b>\$ 14,782</b>	<b>\$ 15,674</b>	<b>\$ 37,456</b>	<b>\$ 15,500</b>	<b>\$ 26,200</b>	<b>\$ 27,950</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equipment	305	-	390	1,400	5,000	3,000
405 Operational/Construction Equip	2,027	-	-	2,000	2,000	2,000
407 Other Equipment	-	-	-	10,000	5,000	10,000
413 Computer Equip & Software	1,738	7,338	-	2,000	2,000	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,070</b>	<b>\$ 7,338</b>	<b>\$ 390</b>	<b>\$ 15,400</b>	<b>\$ 14,000</b>	<b>\$ 18,000</b>

01-101

General Administration

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7700. OTHER EXPENSES</b>						
704 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
705 Chamber of Commerce	15,000	15,000		-		
706 Fireworks Display	5,028	5,268	6,878	6,700	6,700	7,000
713 Scholarship	250	200	280	300	300	300
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 20,278</b>	<b>\$ 20,468</b>	<b>\$ 7,158</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,300</b>
<b>TOTAL GENERAL ADMIN</b>	<b>\$ 528,084</b>	<b>\$ 554,617</b>	<b>\$ 565,698</b>	<b>\$ 650,953</b>	<b>\$ 593,693</b>	<b>\$ 608,506</b>

## 01-102

Code Enforcement (formerly Sports Complex)

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 39,673	\$ -	\$ -	\$ -	\$ 63,404	\$ 83,606
102 Salaries (Overtime)	705	-			4,325	3,328
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 40,378</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,729</b>	<b>\$ 86,933</b>
<b>7200. CONTRACTUAL SERVICES</b>						
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		13,536		10,000	25,000
207 Rentals	1,099					
208 Printing & Advertising	78					
209 Maint of Machinery & Equip	266					
220 Other Contractual	44					
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 20,379</b>	<b>\$ -</b>	<b>\$ 13,536</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>
<b>7300. COMMODITIES</b>						
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					
<b>TOTAL COMMODITIES</b>	<b>\$ 18,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equipment						
405 Operational/Construction Equip	2,830					
407 Other Equipment						
413 Computer Equip & Software						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,830</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SPORTS COMPLEX</b>	<b>\$ 81,789</b>	<b>\$ -</b>	<b>\$ 13,536</b>	<b>\$ -</b>	<b>\$ 77,729</b>	<b>\$ 111,933</b>



## 01-103

Police

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 707,156	\$ 672,163	\$ 696,697	\$ 688,006	\$ 676,533	\$ 724,318
102 Salaries (Overtime)	34,912	43,725	49,925	37,816	53,002	21,758
108 Firemen Training	2,710	4,320				
109 Fire Runs	25,550	18,250				
112 Animal Control	13,755	893	-	-		
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 784,083</b>	<b>\$ 739,350</b>	<b>\$ 746,622</b>	<b>\$ 725,822</b>	<b>\$ 729,535</b>	<b>\$ 746,076</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 9,792	\$ 9,184	\$ 9,589	\$ 11,500	\$ 10,000	\$ 8,000
202 Utilities	2,993	2,982	3,424	6,000	6,000	6,000
203 Dues & Memberships	420	228	168	500	500	500
204 Insurance	19,577	20,429	17,125	18,500	17,000	18,700
205 Education, Meetings & Travel	5,321	2,861	7,528	5,722	6,000	6,000
206 Professional Services	14,529	15,323	11,914	16,000	16,000	16,000
207 Rentals	180	-	2,207	400	2,200	2,200
208 Printing & Advertising	34	646	29	1,000	1,000	1,000
209 Maint of Machinery & Equip	4,780	789	2,682	4,000	2,500	2,500
210 Maint of Buildings/Grounds	1,574	3,521	1,041	2,000	2,500	2,500
215 Prisoner Care	18,534	17,181	14,597	20,000	20,000	20,000
220 Other Contractual	1,239	2,528	2,834	2,000	2,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 78,974</b>	<b>\$ 75,672</b>	<b>\$ 73,138</b>	<b>\$ 87,622</b>	<b>\$ 85,700</b>	<b>\$ 85,400</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 3,209	\$ 3,904	\$ 2,929	\$ 4,000	\$ 3,500	\$ 3,500
302 Clothing & Personal Supplies	1,858	3,381	1,292	5,500	5,500	5,500
303 Chemical/Seed/Fertilizer	7,024	8,488	11,483	7,500	10,000	10,000
304 Machine Parts & Supplies	14,238	13,461	21,610	16,500	16,500	16,500
305 Building Material & Supplies	2,197	1,361	500	2,400	2,400	2,400
307 Apparatus & Tools	7,417	302	293	2,500	2,500	2,500
309 Motor Fuels & Lubricants	23,140	22,726	23,268	25,500	22,000	23,500
313 Narcotic Canine	1,335	-	-			
314 Computer Software	-	-	308			
316 Fire Truck Equipment & Parts	2,124	3,539				
317 Food (Not for Resale)		314	537			
320 Other Commodities	1,741	1,275	457	3,500	2,500	2,500
<b>TOTAL COMMODITIES</b>	<b>\$ 64,281</b>	<b>\$ 58,749</b>	<b>\$ 62,677</b>	<b>\$ 67,400</b>	<b>\$ 64,900</b>	<b>\$ 66,400</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equipment	6,485	60	210	2,000	2,000	2,000
409 Leases	552	2,207				
413 Computer Equip & Software	-	-		4,000	4,000	4,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,037</b>	<b>\$ 2,267</b>	<b>\$ 210</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>TOTAL POLICE &amp; FIRE</b>	<b>\$ 934,374</b>	<b>\$ 876,039</b>	<b>\$ 882,647</b>	<b>\$ 886,844</b>	<b>\$ 886,135</b>	<b>\$ 903,876</b>

## 01-104

John Brown Cabin

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 25,954	\$ 26,130	\$ 27,152	\$ 27,068	\$ 27,328	\$ 27,514
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 25,954</b>	<b>\$ 26,130</b>	<b>\$ 27,152</b>	<b>\$ 27,068</b>	<b>\$ 27,328</b>	<b>\$ 27,514</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 1,442	\$ 1,440	\$ 1,201	\$ 1,734	\$ 1,500	\$ 1,500
202 Utilities	6,145	4,035	5,277	6,500	6,500	6,500
203 Dues & Memberships	-	-	-	100		
204 Insurance	6,449	6,719	1,880	1,000	250	500
205 Education, Meetings & Travel	-	-	-	50		
206 Professional Services	150	-	-	150		
208 Printing & Advertising	40	-	-	100		
209 Maint of Machinery & Equip	-	-	-	200		
210 Maint of Buildings/Grounds	278	270	413	250		
220 Other Contractual	120	-	-	150	1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 14,624</b>	<b>\$ 12,464</b>	<b>\$ 8,771</b>	<b>\$ 10,234</b>	<b>\$ 9,250</b>	<b>\$ 9,500</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 43	\$ 219	\$ 74	\$ 500	\$ 500	\$ 500
305 Building Material & Supplies	660	359		750	750	750
307 Apparatus & Tools	141	7		200		
320 Other Commodities	84	148				250
<b>TOTAL COMMODITIES</b>	<b>\$ 929</b>	<b>\$ 733</b>	<b>\$ 74</b>	<b>\$ 1,450</b>	<b>\$ 1,250</b>	<b>\$ 1,500</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -		\$ 1,000	\$ 1,000	\$ 1,000
402 Improvements Non-Buildings						
403 Office Furniture & Equipment						
407 Other Equipment						
413 Computer Equip & Software						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>TOTAL J.B. CABIN</b>	<b>\$ 41,507</b>	<b>\$ 39,328</b>	<b>\$ 35,997</b>	<b>\$ 39,752</b>	<b>\$ 38,828</b>	<b>\$ 39,514</b>

## 01-105

Streets & Alleys

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>REVISED</b>	<b>PROPOSED</b>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 244,650	\$ 193,183	\$ 168,231	\$ 181,376	\$ 156,895	\$ 140,093
102 Salaries (Overtime)	2,104	2,359	7,532	5,202	9,346	10,040
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 246,755</b>	<b>\$ 195,542</b>	<b>\$ 175,764</b>	<b>\$ 186,578</b>	<b>\$ 166,242</b>	<b>\$ 150,133</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 625	\$ 1,266	\$ 1,278	\$ 1,530	\$ 1,250	\$ 1,000
202 Utilities	10,312	9,076	12,364	12,000	14,000	13,000
204 Insurance	8,408	16,383	11,754	9,800	10,000	11,000
205 Education, Meetings & Travel	-	2,600	71	-	1,000	1,000
206 Professional Services	275	455	796	500	1,000	1,000
207 Rentals	200	400	600	800	800	800
208 Printing & Advertising	-	10	90	-	-	-
209 Maint of Machinery & Equip	-	885	200	3,000	1,500	3,000
210 Maint of Buildings/Grounds	-	-	-	1,500	500	1,500
220 Other Contractual	30	119	437	400	400	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 19,849</b>	<b>\$ 31,194</b>	<b>\$ 27,590</b>	<b>\$ 29,530</b>	<b>\$ 30,450</b>	<b>\$ 32,800</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 95	\$ 64	\$ 16	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	-	815	953	500	1,000	1,000
303 Chemical/Seed/Fertilizer	75	78	429	-	500	500
304 Machine Parts & Supplies	3,396	3,708	25,492	19,000	26,000	26,000
305 Building Material & Supplies	2,956	1,123	3,845	2,000	4,000	4,000
306 Construction Materials	-	-	315	-	-	-
307 Apparatus & Tools	26	1,505	2,455	300	3,000	3,000
309 Motor Fuels & Lubricants	10,921	1,038	20,812	17,500	20,000	20,000
320 Other Commodities	364	527	525	300	500	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 17,833</b>	<b>\$ 8,859</b>	<b>\$ 54,842</b>	<b>\$ 39,700</b>	<b>\$ 55,100</b>	<b>\$ 55,600</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings						
403 Office Furniture & Equipment						
405 Operational/Construction Equip						
407 Other Equipment						
413 Computer Equip & Software					1,500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>TOTAL STREETS &amp; ALLEYS</b>	<b>\$ 284,437</b>	<b>\$ 235,595</b>	<b>\$ 258,196</b>	<b>\$ 255,808</b>	<b>\$ 253,292</b>	<b>\$ 240,033</b>

## 01-106

Swimming Pool

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 23,431	\$ 688	\$ 2,899	\$ 1,250	\$ 3,000	\$ 3,200
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 23,431</b>	<b>\$ 688</b>	<b>\$ 2,899</b>	<b>\$ 1,250</b>	<b>\$ 3,000</b>	<b>\$ 3,200</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 825	\$ 533	\$ -	\$ -	\$ -	\$ -
202 Utilities	3,216	889		600		
204 Insurance	4,203	4,379	2,028	2,520	-	
205 Education, Meetings & Travel	-	-	-	-	-	-
206 Professional Services	1,158	-	1,627	-	-	-
207 Rentals	-	10,086		-	-	-
208 Printing & Advertising	198	-		-	-	-
210 Maint of Buildings/Grounds		9,631		-	-	-
220 Other Contractual		401		12,500		
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 9,600</b>	<b>\$ 25,920</b>	<b>\$ 3,655</b>	<b>\$ 15,620</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303 Chemical/Seed/Fertilizer	5,644	-		-		
304 Machine Parts & Supplies	15	-				
305 Building Material & Supplies	146	1,164		1,000		
306 Construction Materials	-	-				
307 Apparatus & Tools	109	-				
320 Other Commodities	9	4	500	-		
<b>TOTAL COMMODITIES</b>	<b>\$ 5,923</b>	<b>\$ 1,168</b>	<b>\$ 500</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	10,230				
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 10,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SWIMMING POOL</b>	<b>\$ 38,954</b>	<b>\$ 38,006</b>	<b>\$ 7,054</b>	<b>\$ 17,870</b>	<b>\$ 3,000</b>	<b>\$ 3,200</b>

## 01-107

Properties & Maintenance (formerly Cemeteries)

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 75,541	\$ 82,696	\$ 67,073	\$ 66,919	\$ 103,544	\$ 141,830
102 Salaries (Overtime)	1,900	859	1,031	1,906	3,324	6,683
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 77,442</b>	<b>\$ 83,555</b>	<b>\$ 68,104</b>	<b>\$ 68,825</b>	<b>\$ 106,868</b>	<b>\$ 148,513</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 250	\$ 330	\$ 360	\$ 500	\$ 500	\$ 500
202 Utilities	205	209	204	238	238	250
203 Dues & Memberships	-	-	508	-	-	-
204 Insurance	5,326	5,550	2,417	3,150	2,200	2,200
205 Education, Meetings & Travel	-	-	72	100	100	100
206 Professional Services	2,142	75	300	200	200	200
207 Rentals	200	50	-	150	150	150
208 Printing & Advertising	-	31	-	-	-	-
209 Maint of Machinery & Equip	371	339	148	150	150	150
219 Grave Openings	20,197	22,575	22,058	25,000	25,000	25,000
220 Other Contractual	67	121	129	200	200	200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 28,758</b>	<b>\$ 29,280</b>	<b>\$ 26,196</b>	<b>\$ 29,688</b>	<b>\$ 28,738</b>	<b>\$ 28,750</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 57	\$ 11	\$ 37	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	-	-	142	-	200	200
303 Chemical/Seed/Fertilizer	113	57	98	50	200	200
304 Machine Parts & Supplies	2,535	1,284	1,002	2,500	2,000	2,500
305 Building Material & Supplies	2,593	994	34	1,000	1,000	1,000
306 Construction Materials	-	-	-	-	-	-
307 Apparatus & Tools	40	16	198	500	500	500
309 Motor Fuels & Lubricants	5,791	4,328	1,989	6,120	6,120	6,120
311 Memorial Hall Miscellaneous	-	-	184	-	-	-
<b>TOTAL COMMODITIES</b>	<b>\$ 11,129</b>	<b>\$ 6,691</b>	<b>\$ 3,685</b>	<b>\$ 10,170</b>	<b>\$ 10,020</b>	<b>\$ 10,520</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-	1,523	-	-	-	-
403 Office Furniture & Equipment	-	-	-	-	-	-
405 Operational/Construction Equip	-	-	-	-	-	-
407 Other Equipment	-	-	-	-	-	-
413 Computer Equip & Software	-	-	-	-	1,310	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 1,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,310</b>	<b>\$ 1,500</b>
<b>TOTAL CEMETERIES</b>	<b>\$ 117,328</b>	<b>\$ 121,049</b>	<b>\$ 97,984</b>	<b>\$ 108,683</b>	<b>\$ 146,936</b>	<b>\$ 189,283</b>

## 01-108

Fire Dept (formerly Lakes & Parks)

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 Firemen Training			2,185	3,090	3,520	4,000
109 Fire Runs			22,200	28,500	31,415	32,000
111 Firemen Life Insurance						
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,385</b>	<b>\$ 31,590</b>	<b>\$ 34,935</b>	<b>\$ 36,000</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	928	103				
203 Dues & Memberships	-	-				
204 Insurance	-	-				
205 Education, Meetings & Travel	-	-				
206 Professional Services	518	-				
207 Rentals	774	50				
220 Other Contractual						
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 2,220</b>	<b>\$ 153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -
303 Chemical/Seed/Fertilizer	2,775					
304 Machine Parts & Supplies	1,667					
305 Building Material & Supplies	1,218	33				
306 Construction Materials	-					
307 Apparatus & Tools	4					
309 Motor Fuels & Lubricants	-					
314 Computer Software	-					
316 Fire Truck Equipment & Parts	-		6,799	5,000	5,000	5,000
317 Food (Not for Resale)						
320 Other Commodities	15					
<b>TOTAL COMMODITIES</b>	<b>\$ 5,890</b>	<b>\$ 33</b>	<b>\$ 6,799</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings						
403 Office Furniture & Equipment						
404 Vehicles						
405 Operational/Construction Equip						
407 Other Equipment						
409 Leases						
413 Computer Equip & Software						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LAKES &amp; PARKS</b>	<b>\$ 8,110</b>	<b>\$ 186</b>	<b>\$ 31,184</b>	<b>\$ 36,590</b>	<b>\$ 39,935</b>	<b>\$ 41,000</b>

## 01-109

Municipal Court Services

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 19,210	\$ 19,603	\$ 19,951	\$ 21,670	\$ 19,554	\$ 22,090
102 Salaries (Overtime)		76		-		
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 19,210</b>	<b>\$ 19,679</b>	<b>\$ 19,951</b>	<b>\$ 21,670</b>	<b>\$ 19,554</b>	<b>\$ 22,090</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 890	\$ 777	\$ 877	\$ 981	\$ 900	\$ 900
202 Utilities	-	-	-			
203 Dues & Memberships	75	75	50	100	100	100
204 Insurance	311	322	527	350	670	670
205 Education, Meetings & Travel	446	474	431	500	500	500
206 Professional Services	70,828	75,298	65,387	63,000	63,000	65,000
207 Rentals	-	-				
208 Printing & Advertising	-	137				
220 Other Contractual	28,697	25,961	25,139	30,000	30,000	30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 101,246</b>	<b>\$ 103,045</b>	<b>\$ 92,412</b>	<b>\$ 94,931</b>	<b>\$ 95,170</b>	<b>\$ 97,170</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 195	\$ 324	\$ 287	\$ 250	\$ 250	\$ 250
302 Clothing & Personal Supplies		-	44			
303 Chemical/Seed/Fertilizer		528	905		1,000	1,000
314 Computer Software						
320 Other Commodities	5	-		50		
<b>TOTAL COMMODITIES</b>	<b>\$ 200</b>	<b>\$ 852</b>	<b>\$ 1,235</b>	<b>\$ 300</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings						
403 Office Furniture & Equipment			338		1,000	
404 Vehicles						
405 Operational/Construction Equip						
407 Other Equipment						
409 Leases						
410 City Hall Improvements						
413 Computer Equip & Software						1,500
430 Headstone Restoration						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>\$ 120,656</b>	<b>\$ 123,576</b>	<b>\$ 113,936</b>	<b>\$ 116,900</b>	<b>\$ 116,974</b>	<b>\$ 122,010</b>

## 01-110

Levees & Stormwater

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	44	33		250	-	-
203 Dues & Memberships	-	-		-		
204 Insurance	-	-	3,511	4,935	4,800	5,280
205 Education, Meetings & Travel	-	-	-	-		
206 Professional Services	119,709	26,132	282	-		
207 Rentals	-					
208 Printing & Advertising	-					
209 Maint of Machinery & Equip	-					
210 Maint of Buildings/Grounds	-					
217 Memorial Hall Custodial	-					
220 Other Contractual	230	168	844		1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 119,983</b>	<b>\$ 26,333</b>	<b>\$ 4,637</b>	<b>\$ 5,185</b>	<b>\$ 5,800</b>	<b>\$ 6,280</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	-	-		-		
303 Chemical/Seed/Fertilizer	223	537	587	750	750	750
304 Machine Parts & Supplies	223	651	821	750	750	750
305 Building Material & Supplies	501	150	125	250	250	250
306 Construction Materials	-	485	-			
307 Apparatus & Tools	30	20	-			
309 Motor Fuels & Lubricants	133	-	1,039	400	1,000	1,000
311 Memorial Hall Miscellaneous	-	-				
312 Books & Periodicals	-	-				
313 Narcotic Canine	-	-				
314 Computer Software	-	-				
316 Fire Truck Equipment & Parts	-	-				
317 Food (Not for Resale)	-	-				
320 Other Commodities	82	-				
<b>TOTAL COMMODITIES</b>	<b>\$ 1,192</b>	<b>\$ 1,843</b>	<b>\$ 2,572</b>	<b>\$ 2,150</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings				5,000	3,500	5,000
403 Office Furniture & Equipment						
404 Vehicles						
405 Operational/Construction Equip						
407 Other Equipment						
409 Leases						
410 City Hall Improvements						
413 Computer Equip & Software						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 3,500</b>	<b>\$ 5,000</b>
<b>TOTAL LEVEES &amp; STORMWATER</b>	<b>\$ 121,175</b>	<b>\$ 28,176</b>	<b>\$ 7,209</b>	<b>\$ 12,335</b>	<b>\$ 12,050</b>	<b>\$ 14,030</b>



## 01-111

Library

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 76,134	\$ 77,330	\$ 86,106	\$ 88,629	\$ 86,818	\$ 90,297
102 Salaries (Overtime)		-		-		
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 76,134</b>	<b>\$ 77,330</b>	<b>\$ 86,106</b>	<b>\$ 88,629</b>	<b>\$ 86,818</b>	<b>\$ 90,297</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 3,332	\$ 2,534	\$ 3,463	\$ 4,000	\$ 3,500	\$ 3,500
202 Utilities	1,441	767	1,297	2,000	2,000	2,500
203 Dues & Memberships	305	280	219	250	250	250
204 Insurance	-	-	3,950	5,600	5,600	6,160
205 Education, Meetings & Travel	569	1,314	1,561	1,200	1,200	1,800
206 Professional Services	611	738	835	750	750	750
207 Rentals	-	-	-			
208 Printing & Advertising	70	90	180	1,000	500	1,000
209 Maint of Machinery & Equip	1,833	2,010	1,500	1,250	1,000	1,500
210 Maint of Buildings/Grounds	480	1,199	621	3,000	2,000	2,000
220 Other Contractual	1,167	2,676	1,169	500	2,500	2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 9,808</b>	<b>\$ 11,608</b>	<b>\$ 14,795</b>	<b>\$ 19,550</b>	<b>\$ 19,300</b>	<b>\$ 21,960</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 1,781	\$ 1,811	\$ 2,355	\$ 3,000	\$ 2,500	\$ 2,500
302 Clothing & Personal Supplies	-	-	-	-		
303 Chemical/Seed/Fertilizer	-	-	-			
304 Machine Parts & Supplies	495	145	122	50	500	500
305 Building Material & Supplies	780	1,485	1,305	3,000	2,500	2,500
306 Construction Materials	-	-	-			
307 Apparatus & Tools	432	3,350	1,951	500	1,000	1,000
309 Motor Fuels & Lubricants	-	-	-			
312 Books & Periodicals	17,096	14,471	11,245	20,000	18,500	20,000
314 Computer Software	-	-	512	1,750	500	500
317 Food (Not for Resale)		743	637		750	750
320 Other Commodities	4,900	2,382	10,999	5,000	5,000	5,000
<b>TOTAL COMMODITIES</b>	<b>\$ 25,484</b>	<b>\$ 24,386</b>	<b>\$ 29,127</b>	<b>\$ 33,300</b>	<b>\$ 31,250</b>	<b>\$ 32,750</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ (1,180)	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000
402 Improvements Non-Buildings	2,167	-		500		
403 Office Furniture & Equipment	-		2,697		2,000	2,000
404 Vehicles						
405 Operational/Construction Equip						
407 Other Equipment						
409 Leases						
413 Computer Equip & Software						
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 987</b>	<b>\$ -</b>	<b>\$ 2,697</b>	<b>\$ 500</b>	<b>\$ 4,000</b>	<b>\$ 3,000</b>
<b>TOTAL LIBRARY</b>	<b>\$ 112,413</b>	<b>\$ 113,324</b>	<b>\$ 132,725</b>	<b>\$ 141,979</b>	<b>\$ 141,368</b>	<b>\$ 148,007</b>

## Fund # 02

Water

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ (2,047)	\$ 43,575	\$ 176,093	\$ 193,611	\$ 206,190	\$ 132,804
<b>REVENUE</b>						
510 Sales and Charges	\$ 741,505	\$ 805,842	\$ 539,336	\$ 630,621	\$ 567,559	\$ 570,000
511 Wholesale Water			236,647	210,000	245,000	235,000
512 Bulk Water Sales	17,128	20,087	14,295	17,000	14,000	15,000
513 New Utility Services	800	1,500		1,000	-	
Rate Increase for Operations						40,000
Rate Increase for Project						40,000
Other Charges	3,286					
801 Miscellaneous Revenue	76	551	1,200	1,000	-	
802 Reimbursed Expense	-	8,785	593	4,000	1,000	-
808 Water Protection Tax	4,313	3,426	3,322	3,555	3,555	3,500
813 Tower Lease	11,592	11,592	11,592	11,592	11,592	11,592
852 Loan Proceeds	-					
901 Sale of Fixed Assets	-					
<b>TOTAL REVENUE</b>	<b>\$ 778,699</b>	<b>\$ 851,783</b>	<b>\$ 806,986</b>	<b>\$ 878,768</b>	<b>\$ 842,706</b>	<b>\$ 915,092</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 776,652</b>	<b>\$ 895,358</b>	<b>\$ 983,078</b>	<b>\$ 1,072,379</b>	<b>\$ 1,048,896</b>	<b>\$ 1,047,896</b>
<b>EXPENSES</b>						
Personnel						
Salaries	\$ 177,303	\$ 137,261	\$ 133,464	\$ 139,438	159,624	\$ 179,695
Health Insurance	32,581	19,236	24,545	29,232	29,232	33,330
All Other Benefits	35,755	27,352	24,487	29,488	40,888	40,603
<b>Subtotal</b>	<b>245,639</b>	<b>183,849</b>	<b>182,496</b>	<b>198,159</b>	<b>229,744</b>	<b>253,628</b>
Operating Expenses						
Utilities	81,483	85,849	83,238	94,171	86,000	86,975
Treatment Chemicals	138,701	137,076	163,855	148,050	145,150	150,150
Professional Services	12,481	3,649	3,791	12,750	44,500	10,500
Machine Parts & Supplies	19,320	12,124	14,361	16,500	16,500	17,500
State Taxes & Fees	37,603	40,151	14,290	44,237	23,406	40,000
All Other Expenses	98,055	81,441	96,101	112,458	109,255	112,145
<b>Subtotal</b>	<b>387,642</b>	<b>360,290</b>	<b>375,635</b>	<b>428,167</b>	<b>424,811</b>	<b>417,270</b>
Meters Lease	-	-	-	-	-	-
Capital Outlay	34,813	-	26,584	85,000	71,500	81,500
<b>Subtotal</b>	<b>34,813</b>	<b>-</b>	<b>26,584</b>	<b>85,000</b>	<b>71,500</b>	<b>81,500</b>
Debt Service	64,983	32,491	-	-	-	25,000
Transfers	-	65,235	104,827	102,827	99,827	100,827
Overhead Fees	-	77,400	87,346	89,314	90,210	90,919
<b>TOTAL EXPENSES</b>	<b>\$ 733,076</b>	<b>\$ 719,266</b>	<b>\$ 776,888</b>	<b>\$ 903,467</b>	<b>\$ 916,092</b>	<b>\$ 969,144</b>
Revenues Over Expenditures	\$ 45,623	\$ 132,517	\$ 30,098	\$ (24,699)	\$ (73,386)	\$ (54,052)
<b>ENDING BALANCE</b>	<b>\$ 43,575</b>	<b>\$ 176,093</b>	<b>\$ 206,190</b>	<b>\$ 168,912</b>	<b>\$ 132,804</b>	<b>\$ 78,752</b>
<i>as a percentage of expenses</i>	<i>5.9%</i>	<i>24.5%</i>	<i>26.5%</i>	<i>18.7%</i>	<i>14.5%</i>	<i>8.1%</i>

## Fund # 02

Water

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>WATER ADMINISTRATION</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ -	\$ -	\$ 11,138	\$ 16,168	\$ 14,215
102 Salaries (Overtime)		-				
103 FICA		-		852	1,237	1,087
104 KPERS		-		979	1,567	1,479
106 Workers' Compensation	202	-		24	950	34
107 Unemployment Insurance				80	116	28
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,074</b>	<b>\$ 20,038</b>	<b>\$ 16,843</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 6,128	\$ 5,314	\$ 4,890	\$ 6,313	\$ 6,313	\$ 3,000
202 Utilities	1,228	1,142	1,159	1,500	1,500	500
203 Dues & Memberships	2,915	1,113	1,135	3,000	1,500	2,000
204 Insurance	4,191	4,367	1,957	1,186	950	1,045
205 Education, Meetings & Travel	-	50	703			
206 Professional Services	2,365	13	218	4,000	8,000	4,000
207 Rentals	120	-	-	150	150	200
208 Printing & Advertising	474	507	-	500	500	500
209 Maint of Machinery & Equip	808	749	233	1,500	1,500	1,500
210 Maint of Buildings/Grounds	250	-		250	250	
220 Other Contractual	535	-		500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 19,013</b>	<b>\$ 13,256</b>	<b>\$ 10,296</b>	<b>\$ 18,899</b>	<b>\$ 21,163</b>	<b>\$ 13,245</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 665	\$ 40	\$ 4	\$ 750	\$ 750	\$ 750
305 Building Materials & Supplies	-	-		150	150	150
307 Apparatus & Tools	62	-		150	150	150
320 Other Commodities	-	-		250	250	250
<b>TOTAL COMMODITIES</b>	<b>\$ 727</b>	<b>\$ 40</b>	<b>\$ 4</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -		
413 Computer Equip & Software	1,740	-				
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7500. DEBT SERVICE</b>						
511 Note Principal	\$ 39,009	\$ 20,123	\$ -	\$ -		\$ 25,000
512 Note Interest	23,814	11,340	-	-		
513 Note Service Fee	2,159	1,028	-	-		
<b>TOTAL DEBT SERVICE</b>	<b>\$ 64,983</b>	<b>\$ 32,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**Fund # 02**

**Water**

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7600. TRANSFERS</b>						
603 Transfer Out - General Fund	\$ -	\$ 38,000	\$ 41,000	\$ 43,000	\$ 40,000	\$ 41,000
Transfer Out - Bond & Int		27,235	59,827	59,827	59,827	59,827
Transfer Out - Rural Fire Fund			4,000			
614 Transfer Out - Emp Benefits	-			-		
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 65,235</b>	<b>\$ 104,827</b>	<b>\$ 102,827</b>	<b>\$ 99,827</b>	<b>\$ 100,827</b>
<b>7700. OTHER EXPENSES</b>						
703 Water Protection Tax	\$ 6,963	\$ 7,647	\$ 5,413	\$ 8,406	\$ 8,406	\$ 8,000
730 Water Assurance Fee	30,640	32,505	8,850	35,831	15,000	32,000
Administrative Fee		62,400	71,629	73,272	71,798	72,391
Mechanic/Repair Fee		15,000	15,717	16,042	18,412	18,528
Health Insur Reimb		10,478	24,545	29,232	29,232	33,330
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 37,603</b>	<b>\$ 128,029</b>	<b>\$ 126,154</b>	<b>\$ 162,784</b>	<b>\$ 142,848</b>	<b>\$ 164,249</b>
<b>TOTAL WATER ADMINISTRATION</b>	<b>\$ 124,268</b>	<b>\$ 239,052</b>	<b>\$ 241,281</b>	<b>\$ 298,884</b>	<b>\$ 285,176</b>	<b>\$ 321,464</b>

## Fund # 02

Water

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>WATER TREATMENT</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 85,854	\$ 62,690	\$ 61,263	\$ 59,983	\$ 69,811	\$ 82,916
102 Salaries (Overtime)	9,346	7,011	8,317	2,552	5,064	3,551
103 FICA	6,969	5,056	4,720	4,784	5,728	6,615
104 KPERS	7,086	5,590	5,975	5,497	7,255	8,997
105 Health Insurance	18,980	3,641	-	-	-	-
106 Workers' Compensation	4,898	2,625	1,948	2,699	5,500	4,058
107 Unemployment Insurance	350	166	59	450	539	173
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 133,483</b>	<b>\$ 86,780</b>	<b>\$ 82,281</b>	<b>\$ 75,964</b>	<b>\$ 93,897</b>	<b>\$ 106,310</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 3,477	\$ 2,225	\$ 1,805	\$ 3,641	\$ 3,641	\$ 2,500
202 Utilities	36,439	39,376	37,620	42,436	39,500	41,475
203 Dues & Memberships	-	-	-	-	-	-
204 Insurance	6,449	7,398	18,316	23,268	23,500	25,850
205 Education, Meetings & Travel	1,102	374	497	1,300	1,300	1,300
206 Professional Services	9,851	3,560	2,257	8,500	35,000	5,000
207 Rentals	-	-	-	250	-	-
208 Printing & Advertising	-	-	-	250	-	-
209 Maint of Machinery & Equip	342	7,004	2,114	2,000	2,000	3,000
210 Maint of Buildings/Grounds	203	28	172	2,500	1,500	2,500
220 Other Contractual	160	1,379	129	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 58,023</b>	<b>\$ 61,344</b>	<b>\$ 62,910</b>	<b>\$ 84,645</b>	<b>\$ 106,941</b>	<b>\$ 82,125</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 92	\$ 60	\$ 392	\$ 250	\$ 250	\$ 400
302 Clothing & Personal Supplies	-	-	75	150	150	150
303 Chemicals/Seed/Fertilizer	138,701	137,076	163,855	147,900	145,000	150,000
304 Machine Parts & Supplies	10,895	10,863	12,367	12,500	12,500	13,500
305 Building Materials & Supplies	3,540	4,675	1,660	5,000	4,000	4,000
307 Apparatus & Tools	1,011	719	556	500	500	1,000
309 Motor Fuels & Lubricants	139	108	10	150	150	100
320 Other Commodities	213	-	-	-	-	-
<b>TOTAL COMMODITIES</b>	<b>\$ 154,590</b>	<b>\$ 153,501</b>	<b>\$ 178,914</b>	<b>\$ 166,450</b>	<b>\$ 162,550</b>	<b>\$ 169,150</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ 7,572	\$ -	\$ 22,289	\$ 10,000	\$ 20,000	\$ 10,000
402 Improvements Non-Buildings	-	-	-	-	-	-
405 Operation/Construction Equip	27,241	-	-	5,000	5,000	10,000
413 Computer Equip & Software	-	-	-	-	-	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 34,813</b>	<b>\$ -</b>	<b>\$ 22,289</b>	<b>\$ 15,000</b>	<b>\$ 25,000</b>	<b>\$ 21,500</b>
<b>TOTAL WATER TREATMENT</b>	<b>\$ 380,909</b>	<b>\$ 301,625</b>	<b>\$ 346,395</b>	<b>\$ 342,060</b>	<b>\$ 388,388</b>	<b>\$ 379,085</b>

## Fund # 02

Water

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>WATER DISTRIBUTION</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 78,147	\$ 65,132	\$ 60,541	\$ 62,274	\$ 63,266	\$ 73,810
102 Salaries (Overtime)	3,957	2,428	3,343	3,491	5,316	5,204
103 FICA	5,911	4,853	4,400	5,031	5,247	6,045
104 KPERS	6,132	5,424	5,407	5,781	6,646	8,221
105 Health Insurance	13,600	5,117	-	-		
106 Workers' Compensation	3,791	3,523	1,917	2,838	5,610	3,708
107 Unemployment Insurance	417	115	61	474	494	158
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 111,954</b>	<b>\$ 86,591</b>	<b>\$ 75,669</b>	<b>\$ 79,888</b>	<b>\$ 86,578</b>	<b>\$ 97,145</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 538	\$ 954	\$ 1,013	\$ 500	\$ 500	\$ 1,000
202 Utilities	43,816	45,330	44,459	50,235	45,000	45,000
204 Insurance	7,010	7,302	4,777	4,200	5,000	5,500
205 Education, Meetings & Travel	478	327	73	1,000	1,000	1,000
206 Professional Services	264	76	1,316	250	1,500	1,500
207 Rentals	2,257	-	-	-		
208 Printing & Advertising	-	45	-	-		
209 Maint of Machinery & Equip	18	-	-	1,000	1,000	1,000
210 Maint of Buildings/Grounds	12,200	12,200	13,542	12,500	14,500	15,000
220 Other Contractual	772	305	261	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 67,355</b>	<b>\$ 66,539</b>	<b>\$ 65,440</b>	<b>\$ 70,185</b>	<b>\$ 69,000</b>	<b>\$ 70,500</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 4	\$ 39	\$ -	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	170	-	122	100	100	100
303 Chemicals/Seed/Fertilizer	-	-	-	150	150	150
304 Machine Parts & Supplies	8,426	1,261	1,993	4,000	4,000	4,000
305 Building Materials & Supplies	31,225	17,205	35,981	30,000	30,000	30,000
307 Apparatus & Tools	19	186	513	500	500	500
309 Motor Fuels & Lubricants	8,747	6,769	5,171	7,500	5,500	6,000
320 Other Commodities	-	-	27	100	100	100
<b>TOTAL COMMODITIES</b>	<b>\$ 48,591</b>	<b>\$ 25,459</b>	<b>\$ 43,807</b>	<b>\$ 42,450</b>	<b>\$ 40,450</b>	<b>\$ 40,950</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -		\$ -		
402 Improvements Non-Buildings	-	-		60,000	35,000	50,000
403 Office Furniture & Equip	-	-		-		
405 Operation/Construction Equip	-	-	4,295	-		
407 Other Equipment	-	-		10,000	10,000	10,000
413 Computer Equip & Software	-	-			1,500	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,295</b>	<b>\$ 70,000</b>	<b>\$ 46,500</b>	<b>\$ 60,000</b>
<b>TOTAL WATER DISTRIBUTION</b>	<b>\$ 227,900</b>	<b>\$ 178,588</b>	<b>\$ 189,212</b>	<b>\$ 262,523</b>	<b>\$ 242,528</b>	<b>\$ 268,595</b>

**Fund # 03**  
**Electric**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 852,395	\$ 216,891	\$ 443,463	\$ 483,203	\$ 420,357	\$ 359,393
<b>REVENUE</b>						
Sales and Charges	\$ 3,612,738	\$ 3,476,687	\$ 3,288,092	\$ 3,754,871	\$ 3,597,326	\$ 3,709,115
Penalties and Fees	93,430	90,238	92,236	86,750	91,750	91,914
Utility Deposits	53,450	58,500	55,998	50,000	50,000	50,000
Sales Taxes Collected	113,888	109,636	105,189	114,826	114,826	118,658
Transfers In/Loan Reimb	22,000	291,162	160,970	-	-	-
Miscellaneous	52,716	56,740	13,292	14,000	12,000	12,000
<b>TOTAL REVENUE</b>	<b>\$ 3,948,224</b>	<b>\$ 4,082,963</b>	<b>\$ 3,715,777</b>	<b>\$ 4,020,446</b>	<b>\$ 3,865,902</b>	<b>\$ 3,981,687</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 4,800,618</b>	<b>\$ 4,299,853</b>	<b>\$ 4,159,240</b>	<b>\$ 4,503,649</b>	<b>\$ 4,286,259</b>	<b>\$ 4,341,081</b>
<b>EXPENSES</b>						
Personnel						
Salaries	\$ 305,063	\$ 335,245	\$ 361,166	\$ 399,037	\$ 412,632	\$ 386,361
Health Insurance	21,279	31,187	43,381	49,254	49,254	57,757
All Other Benefits	65,635	64,783	67,790	81,052	84,471	83,420
<b>Subtotal</b>	<b>391,978</b>	<b>431,215</b>	<b>472,337</b>	<b>529,343</b>	<b>546,358</b>	<b>527,539</b>
Operating Expenses						
Purchased Power/Trans/Fuel	2,061,424	1,944,704	2,039,191	2,154,909	2,078,793	2,237,685
Insurance	72,910	75,958	61,630	60,060	60,060	66,066
Professional Services	39,886	16,245	19,527	37,000	31,000	79,000
Bldg & Mach Parts & Supplies	94,023	63,975	71,093	91,950	79,950	83,950
Motor Fuel	20,770	16,406	7,730	10,800	9,500	9,725
State & Local Taxes	131,481	125,583	122,340	125,149	125,149	125,149
Deposit Refunds/Interest	52,955	62,426	56,838	51,000	51,000	51,000
Other Expenses	137,694	72,879	101,043	145,544	126,250	128,154
<b>Subtotal</b>	<b>2,611,142</b>	<b>2,378,175</b>	<b>2,479,393</b>	<b>2,676,412</b>	<b>2,561,702</b>	<b>2,780,729</b>
Capital Expenses						
Poles/Transformers/Wire	39,407	32,366	40,995	60,000	45,000	60,000
Vehicles/Equipment	161,122	-	7,195	-	-	-
All Other	14,647	309,434	10,361	142,500	28,000	155,000
<b>Subtotal</b>	<b>215,176</b>	<b>341,800</b>	<b>58,551</b>	<b>202,500</b>	<b>73,000</b>	<b>215,000</b>
Debt Service	-	-	-	-	-	-
Transfers/Other Assistance	913,300	503,000	518,000	499,000	512,000	498,000
Loan for Street Project	452,132	-	-	-	-	-
Overhead Fees	-	202,200	210,603	235,859	233,806	235,701
<b>TOTAL EXPENSES</b>	<b>\$ 4,583,727</b>	<b>\$ 3,856,390</b>	<b>\$ 3,738,884</b>	<b>\$ 4,143,114</b>	<b>\$ 3,926,865</b>	<b>\$ 4,256,969</b>
Revenues Over Expenditures	\$ (635,504)	\$ 226,573	\$ (23,107)	\$ (122,667)	\$ (60,963)	\$ (275,282)
Less Transfers	707,928	438,411	494,893	376,333	451,037	222,718
<b>ENDING BALANCE</b>	<b>\$ 216,891</b>	<b>\$ 443,463</b>	<b>\$ 420,357</b>	<b>\$ 360,536</b>	<b>\$ 359,393</b>	<b>\$ 84,111</b>
<i>as a percentage of expenses</i>	<i>4.7%</i>	<i>11.5%</i>	<i>11.2%</i>	<i>8.7%</i>	<i>9.2%</i>	<i>2.0%</i>



**Fund # 03**  
**Electric**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>REVENUE</b>						
510 Sales/Charges	\$ 3,504,617	\$ 3,365,462	\$ 3,288,092	\$ 3,754,871	\$ 3,597,326	\$ 3,709,115
513 New Utility Services	500	300	-	-	-	-
514 Service Charge	108,121	111,225	-	-	-	-
515 Turn On Charge	5,745	3,250	2,940	5,000	3,000	3,000
516 Customer Transfer Fee	1,700	2,005	1,849	1,750	1,750	1,750
517 Customer Late Charge	85,485	84,683	87,447	80,000	87,000	87,164
518 Unanticipated Rate Increase		-				
701 Interest	2,528	1,512	931	3,000	1,000	1,000
801 Miscellaneous Revenue	46,241	8,645	10,824	7,000	7,000	7,000
802 Reimbursed Expense	1,347	37,504	1,537	4,000	4,000	4,000
806 Utility Deposits	53,450	58,500	55,998	50,000	50,000	50,000
807 Sales Tax Collection	113,888	109,636	105,189	114,826	114,826	118,658
Transfer from Rec Fund	22,000	-		-		
Reimb from CIP - Streets	-	291,162	160,970	-		
901 Sale of Fixed Assets	2,600	9,079		-		
<b>TOTAL ELECTRIC FUND RECEIPTS</b>	<b>\$ 3,948,224</b>	<b>\$ 4,082,963</b>	<b>\$ 3,715,777</b>	<b>\$ 4,020,446</b>	<b>\$ 3,865,902</b>	<b>\$ 3,981,687</b>
<b>ADMINISTRATION</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ -		\$ 29,702	\$ 24,252	\$ 21,322
103 FICA	-	-		2,272	1,855	1,631
104 KPERS	-	-		2,611	2,350	2,219
106 Workers' Compensation	2,199	-		64	750	51
107 Unemployment Insurance	-	-		214	175	43
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 2,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,864</b>	<b>\$ 29,382</b>	<b>\$ 25,265</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 9,794	\$ 7,672	\$ 7,652	\$ 10,000	\$ 7,800	\$ 8,000
202 Utilities	8,674	4,795	10,379	9,159	2,500	2,500
203 Dues & Memberships	9,592	11,837	11,954	12,000	12,000	13,000
204 Insurance	5,612	5,847	5,831	6,300	6,300	6,930
205 Education, Meetings & Travel	-	250	171	2,500	2,500	2,500
206 Professional Services	9,103	5,101	19,496	28,000	22,000	70,000
207 Rentals	120	-	2,890	250	250	250
208 Printing & Advertising	-	232	84	250	250	250
209 Maint of Machinery & Equip	4,698	2,950	2,468	3,500	3,500	3,500
210 Maint of Buildings/Grounds	-	-	-	500	500	500
220 Other Contractual	1,897	997	2,488	1,500	1,500	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 49,489</b>	<b>\$ 39,680</b>	<b>\$ 63,413</b>	<b>\$ 73,959</b>	<b>\$ 59,100</b>	<b>\$ 108,930</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 3,419	\$ 984	\$ 1,233	\$ 3,500	\$ 2,500	\$ 2,500
302 Clothing & Personal Supplies	60	-		250	250	250
304 Machine Parts & Supplies	321	12		150	150	150
305 Building Materials & Supplies	1,039	256	105	300	300	300
307 Apparatus & Tools	1,543	27	83	250	250	250
320 Other Commodities	4,457	125	47	4,300	2,000	2,000
<b>TOTAL COMMODITIES</b>	<b>\$ 10,839</b>	<b>\$ 1,404</b>	<b>\$ 1,468</b>	<b>\$ 8,750</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>



**Fund # 03**  
**Electric**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Other Improvements	4,400	-				
403 Office Furniture & Equip	915		240			
409 Leases	3,689	3,468		3,500	-	-
413 Computer Equip & Software	1,839	-				
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 10,843</b>	<b>\$ 3,468</b>	<b>\$ 240</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7600. TRANSFERS</b>						
602 Transfer Out - To Water	\$ -	\$ -		\$ -	\$ -	\$ -
603 Transfer Out - To General	743,800	186,000	84,750	137,000	90,000	86,000
604 Transfer Out - To Cap Improv	27,500	380,000	118,000	100,000	135,000	120,000
609 Transfer Out - To Golf Course	65,000	45,000	98,250	45,000	70,000	70,000
612 Transfer Out - To Street Impr	17,000	-		-	-	
Transfer Out - Street CIP	452,132	-				
Transfer Out - Parks and Rec	-	90,000	175,000	175,000	175,000	180,000
Transfer Out - Tourism (JBJ)		12,000	12,000	12,000	12,000	12,000
614 Transfer Out - Emp Benefit	45,000	55,000		-		
<b>TOTAL TRANSFERS</b>	<b>\$ 1,350,432</b>	<b>\$ 768,000</b>	<b>\$ 488,000</b>	<b>\$ 469,000</b>	<b>\$ 482,000</b>	<b>\$ 468,000</b>
<b>7700. OTHER EXPENSES</b>						
701 Deposit Interest	\$ 255	\$ 298	\$ 3,870	\$ 1,000	\$ 1,000	\$ 1,000
702 Compensating Use Tax	17,774	16,768	15,721	17,500	17,500	17,500
705 Chamber of Commerce	15,000	15,000	30,000	30,000	30,000	30,000
715 City Sales Tax	27,078	25,647	28,046	26,912	26,912	26,912
716 County Sales Tax	33,847	32,059	36,219	32,654	32,654	32,654
717 State Sales Tax	52,782	51,109	42,354	48,083	48,083	48,083
718 Deposit Refunds	52,700	62,128	52,969	50,000	50,000	50,000
Administrative Fee		187,200	194,886	219,817	215,394	217,173
Mechanic/Repair Fee		15,000	15,717	16,042	18,412	18,528
Health Insurance Reimb		15,268	43,381	49,254	49,254	57,757
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 199,436</b>	<b>\$ 420,477</b>	<b>\$ 463,163</b>	<b>\$ 491,262</b>	<b>\$ 489,209</b>	<b>\$ 499,607</b>
<b>TOTAL ELECTRIC ADMINISTRATION</b>	<b>\$ 1,623,238</b>	<b>\$ 1,233,029</b>	<b>\$ 1,016,284</b>	<b>\$ 1,081,335</b>	<b>\$ 1,065,141</b>	<b>\$ 1,107,252</b>

**Fund # 03**  
**Electric**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>ELECTRIC PRODUCTION</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 89,555	\$ 104,340	\$ 103,980	\$ 103,891	\$ 120,394	\$ 103,902
102 Salaries (Overtime)	7,060	8,504	13,793	4,440	4,245	4,466
103 FICA	7,037	8,237	8,716	8,287	9,535	8,290
104 KPERS	7,213	9,081	10,138	9,522	12,078	11,276
105 Health Insurance	3,348	4,758	-	-	-	-
106 Workers' Compensation	5,391	3,673	3,098	4,675	2,700	3,812
107 Unemployment Insurance	336	141	127	780	897	217
110 Standby	126	-	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 120,066</b>	<b>\$ 138,732</b>	<b>\$ 139,852</b>	<b>\$ 131,596</b>	<b>\$ 149,849</b>	<b>\$ 131,963</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 7,826	\$ 9,377	\$ 7,841	\$ 7,500	\$ 7,500	\$ 7,500
202 Utilities	25,629	10,805	22,131	28,560	25,000	25,000
204 Insurance	32,246	33,593	39,381	43,260	43,260	47,586
205 Education, Meetings & Travel	46	-	1,412	250	250	250
206 Professional Services	17,562	7,704	(1,272)	5,000	5,000	5,000
207 Rentals	2,171	-	1,070	250	250	250
208 Printing & Advertising	-	-	-	500	500	500
209 Maint of Machinery & Equip	13,516	9,587	1,186	15,000	15,000	15,000
210 Maint of Buildings/Grounds	20,648	75	-	1,500	1,500	1,500
212 Electricity Purchased	1,928,040	1,804,988	1,852,618	1,973,211	1,920,887	2,068,670
213 Electric Transmission	133,384	139,716	164,229	151,698	152,905	144,015
220 Other Contractual	25	102	29	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 2,181,093</b>	<b>\$ 2,015,947</b>	<b>\$ 2,088,625</b>	<b>\$ 2,226,729</b>	<b>\$ 2,172,053</b>	<b>\$ 2,315,271</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 7	\$ 50	\$ 1,118	\$ 150	\$ 150	\$ 150
302 Clothing & Personal Supplies	-	-	98	250	250	250
303 Chemicals/Seed/Fertilizer	95	-	165	-	-	-
304 Machine Parts & Supplies	2,048	1,089	1,106	4,500	3,500	4,500
305 Building Materials & Supplies	4,997	3,182	3,584	7,000	6,000	7,000
307 Apparatus & Tools	885	673	222	500	500	500
309 Motor Fuels & Lubricants	4,011	2,557	1,304	2,000	2,000	2,000
310 Power Production Fuel	-	-	22,344	30,000	5,000	25,000
320 Other Commodities	9	-	12	100	100	100
<b>TOTAL COMMODITIES</b>	<b>\$ 12,053</b>	<b>\$ 7,551</b>	<b>\$ 30,783</b>	<b>\$ 44,500</b>	<b>\$ 17,500</b>	<b>\$ 39,500</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	-	\$ -	\$ 10,000	\$ 85,000
402 Improvements Non-Buildings	-	-	-	35,000	-	35,000
413 Computer Equip & Software	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 120,000</b>
<b>TOTAL ELECTRIC PRODUCTION</b>	<b>\$ 2,313,212</b>	<b>\$ 2,162,230</b>	<b>\$ 2,259,260</b>	<b>\$ 2,437,824</b>	<b>\$ 2,349,401</b>	<b>\$ 2,606,734</b>

**Fund # 03**  
**Electric**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>ELECTRIC DISTRIBUTION</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 181,660	\$ 198,679	\$ 214,887	\$ 221,650	\$ 228,092	\$ 220,550
102 Salaries (Overtime)	7,465	6,727	10,140	15,758	12,333	12,440
103 FICA	15,327	16,605	18,083	19,967	20,176	19,635
104 KPERS	15,649	18,289	20,447	22,942	25,557	26,707
105 Health Insurance	17,931	11,161	-	-	-	-
106 Workers' Compensation	11,380	8,397	6,928	7,838	6,500	9,028
107 Unemployment Insurance	976	360	252	1,879	1,899	513
110 Standby	19,324	16,996	18,366	23,595	23,317	23,681
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 269,712</b>	<b>\$ 277,215</b>	<b>\$ 289,104</b>	<b>\$ 313,630</b>	<b>\$ 317,873</b>	<b>\$ 312,554</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 2,515	\$ 2,480	\$ 2,729	\$ 3,000	\$ 3,000	\$ 3,000
202 Utilities	6,370	4,190	5,234	7,375	6,800	7,004
204 Insurance	35,052	36,518	16,418	10,500	10,500	11,550
205 Education, Meetings & Travel	533	1,758	1,222	2,500	2,500	2,500
206 Professional Services	13,221	3,440	1,303	4,000	4,000	4,000
207 Rentals	2,565	-	6,000	1,000	6,000	6,000
208 Printing & Advertising	-	-	-	750	750	750
209 Maint of Machinery & Equip	3,534	617	-	6,500	3,500	3,500
210 Maint of Buildings/Grounds	-	120	2,371	15,000	10,000	10,000
220 Other Contractual	1,574	590	1,637	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 65,364</b>	<b>\$ 49,712</b>	<b>\$ 36,914</b>	<b>\$ 51,125</b>	<b>\$ 47,550</b>	<b>\$ 48,804</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 238	\$ 143	\$ -	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	1,708	793	2,054	1,750	1,750	1,750
303 Chemicals/Seed/Fertilizer	284	272	370	1,500	1,500	1,500
304 Machine Parts & Supplies	19,771	8,408	13,024	10,000	10,000	12,000
305 Building Materials & Supplies	65,846	51,028	53,274	70,000	60,000	60,000
306 Construction Materials	-	-	617	-	-	-
307 Apparatus & Tools	3,090	1,379	3,058	2,500	2,500	3,000
309 Motor Fuels & Lubricants	16,759	13,849	6,426	8,800	7,500	7,725
320 Other Commodities	172	-	188	150	150	150
<b>TOTAL COMMODITIES</b>	<b>\$ 107,869</b>	<b>\$ 75,873</b>	<b>\$ 79,012</b>	<b>\$ 95,200</b>	<b>\$ 83,900</b>	<b>\$ 86,625</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 85,000	-	-
402 Improvements Non-Buildings	-	-	10,120	13,000	18,000	35,000
404 Vehicles	161,122	-	7,195	-	-	-
405 Operation/Construction Equip	3,804	25,966	-	-	-	-
409 Leases	-	-	-	6,000	-	-
422 Poles	8,189	7,962	8,103	15,000	10,000	15,000
423 Transformers	11,145	4,828	11,245	20,000	15,000	20,000
424 Wire	20,073	19,577	21,647	25,000	20,000	25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 204,333</b>	<b>\$ 58,332</b>	<b>\$ 58,310</b>	<b>\$ 164,000</b>	<b>\$ 63,000</b>	<b>\$ 95,000</b>
<b>TOTAL ELECTRIC DISTRIBUTION</b>	<b>\$ 647,277</b>	<b>\$ 461,132</b>	<b>\$ 463,340</b>	<b>\$ 623,954</b>	<b>\$ 512,323</b>	<b>\$ 542,983</b>

**Fund # 04**  
**Employee Benefits**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 1,000	\$ 28,832	\$ 52,082	\$ 29,072	\$ 20,523	\$ 52,824
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 467,468	\$ 424,863	\$ 473,228	\$ 532,922	\$ 520,957	\$ 512,922
102 Delinquent Tax	16,611	22,489	12,531	14,173	20,738	19,536
205 Motor Vehicle Tax	45,617	47,281	47,063	49,451	49,451	52,009
215 Recreational Vehicle Tax	658	736	595	710	700	771
216 16 / 20 M Vehicle Tax	-	244	463	385	385	521
802 Reimbursed Expense	-	4,400	10,579	-	-	-
Reimb Health Ins - Water		10,478	24,545	29,232	29,232	33,330
Reimb Health Ins - Elec		15,268	43,381	49,254	49,254	57,757
Reimb Health Ins - Sewer		6,837	15,067	19,061	19,061	14,222
830 Transfer from Electric (General)	45,000	55,000		-	-	-
Transfer from Rec Emp Ben Fund	-	12,653	1,457	80		
<b>TOTAL REVENUE</b>	<b>\$ 575,353</b>	<b>\$ 600,249</b>	<b>\$ 628,910</b>	<b>\$ 695,268</b>	<b>\$ 689,778</b>	<b>\$ 691,068</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 576,353</b>	<b>\$ 629,081</b>	<b>\$ 680,992</b>	<b>\$ 724,340</b>	<b>\$ 710,301</b>	<b>\$ 743,892</b>
<b>EXPENSES</b>						
<b>By Object</b>						
103 FICA	\$ 134,895	\$ 129,545	\$ 129,418	\$ 140,802	\$ 137,825	\$ 142,082
104 KPERS	122,850	125,530	131,130	141,537	155,473	172,480
105 Health Insurance	235,306	244,165	332,306	328,530	283,534	356,565
106 Workers' Compensation	45,597	46,622	41,541	46,851	52,297	36,986
107 Unemployment Insurance	8,528	2,956	1,778	13,252	13,348	3,819
206 Professional Services	-	692	296			
220 Other Contractual	345					
710 Cash Basis Reserve	-			15,000		
Reimbursement to 125/HRA		27,488	24,000	20,000	15,000	20,000
<b>TOTAL EXPENSES</b>	<b>\$ 547,521</b>	<b>\$ 576,998</b>	<b>\$ 660,469</b>	<b>\$ 705,972</b>	<b>\$ 657,477</b>	<b>\$ 731,932</b>
Revenues Over Expenditures	\$ 27,832	\$ 23,251	\$ (31,560)	\$ (10,704)	\$ 32,301	\$ (40,864)
<b>ENDING BALANCE</b>	<b>\$ 28,832</b>	<b>\$ 52,082</b>	<b>\$ 20,523</b>	<b>\$ 18,368</b>	<b>\$ 52,824</b>	<b>\$ 11,960</b>
<i>as a percentage of expenses</i>	<i>5.3%</i>	<i>9.0%</i>	<i>3.1%</i>	<i>2.6%</i>	<i>8.0%</i>	<i>1.6%</i>

## Fund # 05

Refuse

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 6,472	\$ 4,725	\$ 6,252	\$ 6,552	\$ 5,511	\$ 5,154
<b>REVENUE</b>						
510 Sales/Charges	\$ 367,613	\$ 374,736	\$ 387,118	\$ 380,000	\$ 388,000	\$ 395,000
801 Miscellaneous		180	360		225	500
<b>TOTAL REVENUE</b>	<b>\$ 367,613</b>	<b>\$ 374,916</b>	<b>\$ 387,478</b>	<b>\$ 380,000</b>	<b>\$ 388,225</b>	<b>\$ 395,500</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 374,085</b>	<b>\$ 379,641</b>	<b>\$ 393,730</b>	<b>\$ 386,552</b>	<b>\$ 393,736</b>	<b>\$ 400,654</b>
<b>EXPENSES</b>						
<b>By Object</b>						
201 Communications	\$ 1,916	\$ 575	\$ 600	\$ 1,000	\$ 600	\$ 1,000
206 Professional Services	-	-	-	100	-	100
208 Printing & Advertising	-	-	-	150	-	150
209 Maint of Machinery & Equip	109	109	-	150	-	150
220 Other Contractual Services	366,704	372,705	387,620	378,000	387,982	395,000
301 Office Supplies	-	-	-	150	-	150
320 Other Commodities	632	-	-	150	-	150
<b>TOTAL EXPENSES</b>	<b>\$ 369,360</b>	<b>\$ 373,389</b>	<b>\$ 388,220</b>	<b>\$ 379,700</b>	<b>\$ 388,582</b>	<b>\$ 396,700</b>
Revenues Over Expenditures	\$ (1,747)	\$ 1,527	\$ (741)	\$ 300	\$ (357)	\$ (1,200)
<b>ENDING BALANCE</b>	<b>\$ 4,725</b>	<b>\$ 6,252</b>	<b>\$ 5,511</b>	<b>\$ 6,852</b>	<b>\$ 5,154</b>	<b>\$ 3,954</b>
<i>as a percentage of expenses</i>	<i>1.3%</i>	<i>1.7%</i>	<i>1.4%</i>	<i>1.8%</i>	<i>1.3%</i>	<i>1.0%</i>

**Fund # 06**  
**Osawatomie Library**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 109,550	\$ 91,626	\$ 115,754	\$ 106,254	\$ 98,394	\$ 98,394
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 52	\$ 11		\$ -	\$ -	\$ -
102 Delinquent Tax	1,198	952	108	-	-	-
205 Motor Vehicle Tax	1,550	-				
215 Recreational Vehicle Tax	11	-				
220 Grant Receipts (Non CDBG)	8,263	11,596	9,949	6,000	8,900	9,000
601 Fines & Fees	-	410				
701 Interest	864	116	157	600		
803 Donations	9,699	16,773	5,869	2,000	2,000	2,000
<b>TOTAL REVENUE</b>	<b>\$ 21,636</b>	<b>\$ 29,858</b>	<b>\$ 16,083</b>	<b>\$ 8,600</b>	<b>\$ 10,900</b>	<b>\$ 11,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 131,187</b>	<b>\$ 121,483</b>	<b>\$ 131,837</b>	<b>\$ 114,854</b>	<b>\$ 109,294</b>	<b>\$ 109,394</b>
<b>EXPENSES</b>						
<b>By Object</b>						
205 Education, Meetings & Travel	\$ -	\$ 339	\$ 146	\$ -	\$ -	\$ -
206 Professional Services	16,011	-	203			
220 Other Contractual	720	1,429	1,305	105,854	2,900	98,394
301 Office Supplies		257	77			
302 Clothing & Personal Supplies		18	9			
305 Building Materials & Supplies		65	457			
307 Apparatus & Tools			85			
312 Books & Periodicals		700	1,750			
317 Food (Not for Sale)		818	425			
320 Other Commodities		1,142	2,394	6,000	8,000	8,000
401 Building & Fixed Equipment			17,825			
402 Improv Other than Buildings			800			
403 Office Furniture & Equipment			7,965			
603 Transfer Out - To General	2,811	963				
Transfer Out - CIP Grants (Lib)	20,020				-	
<b>TOTAL EXPENSES</b>	<b>\$ 39,561</b>	<b>\$ 5,730</b>	<b>\$ 33,443</b>	<b>\$ 111,854</b>	<b>\$ 10,900</b>	<b>\$ 106,394</b>
Revenues Over Expenditures	\$ (17,925)	\$ 24,128	\$ (17,359)	\$ (103,254)	\$ -	\$ (95,394)
<b>ENDING BALANCE</b>	<b>\$ 91,626</b>	<b>\$ 115,754</b>	<b>\$ 98,394</b>	<b>\$ 3,000</b>	<b>\$ 98,394</b>	<b>\$ 3,000</b>

**Fund # 07**

**Osawatomie Recreation**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 443	\$ 714	\$ 714	\$ 714	\$ -	\$ -
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 89,448	\$ 87,314	\$ 77	\$ -	\$ -	\$ -
102 Delinquent Tax	3,395	4,501	2,115		1,000	1,000
205 Motor Vehicle Tax	9,144	9,110	9,330			
215 Recreational Vehicle Tax	131	141	119			
216 16 / 20 M Vehicle Tax	-	-		69		
802 Reimbursed Expense	40,734	-				
<b>TOTAL REVENUE</b>	<b>\$ 142,851</b>	<b>\$ 101,066</b>	<b>\$ 11,641</b>	<b>\$ 69</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 143,294</b>	<b>\$ 101,780</b>	<b>\$ 12,355</b>	<b>\$ 783</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>EXPENSES</b>						
<b>By Object</b>						
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	12,355	783	1,000	1,000
<b>TOTAL EXPENSES</b>	<b>\$ 142,581</b>	<b>\$ 101,066</b>	<b>\$ 12,355</b>	<b>\$ 783</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
Revenues Over Expenditures	\$ 271	\$ -	\$ (714)	\$ (714)	\$ -	\$ -
<b>ENDING BALANCE</b>	<b>\$ 714</b>	<b>\$ 714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund # 08**

**Osawatomie Rural Fire Department**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ 3,387	\$ 763	\$ 763	\$ 4,174	\$ 4,171
<b>REVENUE</b>						
802 Reimbursed Expense	\$ 45,400	\$ 34,964	\$ 19,603	\$ 43,720	\$ 79,000	\$ 75,000
Transfer In from Water			4,000		-	-
Transfer In from Sewer			4,000		-	-
<b>TOTAL REVENUE</b>	<b>\$ 45,400</b>	<b>\$ 34,964</b>	<b>\$ 27,603</b>	<b>\$ 43,720</b>	<b>\$ 79,000</b>	<b>\$ 75,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 45,400</b>	<b>\$ 38,351</b>	<b>\$ 28,366</b>	<b>\$ 44,483</b>	<b>\$ 83,174</b>	<b>\$ 79,171</b>
<b>EXPENSES</b>						
<b>By Object</b>						
101 Salaries	\$ 38,784	\$ 34,712	\$ 22,163	\$ 40,000	\$ 72,350	\$ 70,000
103 FICA	2,645	2,143	1,623	3,040	5,495	4,000
104 KPERS	585	733	406	680	1,158	1,000
<b>TOTAL EXPENSES</b>	<b>\$ 42,013</b>	<b>\$ 37,588</b>	<b>\$ 24,192</b>	<b>\$ 43,720</b>	<b>\$ 79,003</b>	<b>\$ 75,000</b>
Revenues Over Expenditures	\$ 3,387	\$ (2,624)	\$ 3,411	\$ -	\$ (3)	\$ -
<b>ENDING BALANCE</b>	<b>\$ 3,387</b>	<b>\$ 763</b>	<b>\$ 4,174</b>	<b>\$ 763</b>	<b>\$ 4,171</b>	<b>\$ 4,171</b>



**Fund # 09**

**Industrial**

	<b>2011 <u>ACTUAL</u></b>	<b>2012 <u>ACTUAL</u></b>	<b>2013 <u>ACTUAL</u></b>	<b>2014 <u>APPROVED</u></b>	<b>2014 <u>REVISED</u></b>	<b>2015 <u>PROPOSED</u></b>
<b>BEGINNING CASH BALANCE</b>	\$ 45,540	\$ 48,169	\$ 61,237	\$ 27,937	\$ 35,121	\$ 42,576
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 5	\$ (6)	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	157	132	12			
205 Motor Vehicle Tax	179					
215 Recreational Vehicle Tax	1					
801 Miscellaneous (Land Lease)	18,184	21,715	24,306	18,000	15,280	15,000
802 Reimbursed Expense				5,460	5,460	5,460
811 Lease Payment (JTC Oil)		2,600	12,000	12,000	12,000	10,000
<b>TOTAL REVENUE</b>	<b>\$ 18,526</b>	<b>\$ 24,441</b>	<b>\$ 36,318</b>	<b>\$ 35,460</b>	<b>\$ 32,740</b>	<b>\$ 30,460</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 64,066</b>	<b>\$ 72,611</b>	<b>\$ 97,556</b>	<b>\$ 63,397</b>	<b>\$ 67,861</b>	<b>\$ 73,036</b>
<b>EXPENSES</b>						
<b>By Object</b>						
204 Insurance	\$ -	\$ -	\$ 1,269	\$ 1,785	\$ 1,785	\$ 1,963
206 Professional Services	1,933	5,243	1,878	10,000	2,500	10,000
208 Printing and Advertising			3,327		3,500	3,500
220 Other Contractual Services	12,159	3,530	1,218	15,000	2,500	15,000
320 Other Commodities	1,805	-		24,000	3,000	30,000
Loan to Golf Course for Zoysia	-	-	42,742	-		
711 Lease Payments to the State	-	2,600	12,000	12,000	12,000	10,000
<b>TOTAL EXPENSES</b>	<b>\$ 15,896</b>	<b>\$ 11,373</b>	<b>\$ 62,434</b>	<b>\$ 62,785</b>	<b>\$ 25,285</b>	<b>\$ 70,463</b>
Revenues Over Expenditures	\$ 2,630	\$ 13,068	\$ (26,116)	\$ (27,325)	\$ 7,455	\$ (40,003)
<b>ENDING BALANCE</b>	<b>\$ 48,169</b>	<b>\$ 61,237</b>	<b>\$ 35,121</b>	<b>\$ 612</b>	<b>\$ 42,576</b>	<b>\$ 2,573</b>

**Fund # 10**  
**Revolving Loan Fund**

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

**Fund # 11**  
**Special Parks & Recreation**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 9,296	\$ 12,692	\$ 91,073	\$ 69,670	\$ 88,221	\$ 62,134
<b>REVENUE</b>						
206 Liquor Tax	\$ 3,630	\$ 2,580	\$ 3,409	\$ 3,784	\$ 3,100	\$ 3,146
580 Registration Fees		33,403	27,138	30,000	24,600	25,000
581 Tournament Registrations		460	-		-	
582 Tournament Gate		1,828	2,941	1,500	180	1,500
583 Concessions		16,960	13,625	17,000	7,288	15,000
584 Sponsorship Fees		3,156	1,375	3,000	1,000	1,000
883 Donations		75			500	500
801 Miscellaneous		57,642	9,644	5,000	5,800	5,800
802 Reimbursed Expense		1,154	4,308	-	1,000	-
825 Transfer from Recreation Fund	-	101,066	12,355	783	1,000	1,000
Transfer from Electric Fund		90,000	175,000	175,000	175,000	180,000
Balance from Rec Commission						
<b>TOTAL REVENUE</b>	<b>\$ 3,630</b>	<b>\$ 308,323</b>	<b>\$ 249,794</b>	<b>\$ 236,067</b>	<b>\$ 219,468</b>	<b>\$ 232,946</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 12,926</b>	<b>\$ 321,016</b>	<b>\$ 340,867</b>	<b>\$ 305,737</b>	<b>\$ 307,689</b>	<b>\$ 295,080</b>
<b>EXPENSES</b>						
<b>By Object</b>						
<b>Facilities</b>						
Salaries & Wages	\$ -	\$ 57,526	\$ 58,108	\$ 64,384	\$ 67,228	\$ 61,793
Contractual Services	142	29,941	24,825	26,536	25,650	26,250
Commodities	92	21,610	38,813	30,350	32,200	32,200
Capital Outlay	-	9,999	26,343	24,500	16,000	26,000
<b>Subtotal - Facilities</b>	<b>\$ 233</b>	<b>\$ 119,076</b>	<b>\$ 148,089</b>	<b>\$ 145,770</b>	<b>\$ 141,078</b>	<b>\$ 146,243</b>
<b>Recreation Programs</b>						
Salaries & Wages	\$ -	\$ 43,080	\$ 49,719	\$ 53,459	\$ 56,396	\$ 58,587
Contractual Services	-	35,076	23,716	19,685	22,800	22,800
Commodities	-	29,963	29,250	35,300	24,600	33,200
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	2,749	1,872	-	681	1,370
<b>Subtotal - Rec Programs</b>	<b>\$ -</b>	<b>\$ 110,867</b>	<b>\$ 104,558</b>	<b>\$ 108,444</b>	<b>\$ 104,477</b>	<b>\$ 115,956</b>
<b>TOTAL EXPENSES</b>	<b>\$ 233</b>	<b>\$ 229,943</b>	<b>\$ 252,647</b>	<b>\$ 254,214</b>	<b>\$ 245,555</b>	<b>\$ 262,199</b>
Revenues Over Expenditures	\$ 3,397	\$ 78,380	\$ (2,852)	\$ (18,147)	\$ (26,087)	\$ (29,253)
<b>ENDING BALANCE</b>	<b>\$ 12,692</b>	<b>\$ 91,073</b>	<b>\$ 88,221</b>	<b>\$ 51,523</b>	<b>\$ 62,134</b>	<b>\$ 32,881</b>
<i>as a percentage of expenses</i>	<i>5438.1%</i>	<i>39.6%</i>	<i>34.9%</i>	<i>20.3%</i>	<i>25.3%</i>	<i>12.5%</i>

**Fund # 11**  
**Special Parks & Recreation**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>FACILITIES</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ 56,894	\$ 55,802	\$ 60,507	\$ 63,826	\$ 58,136
102 Salaries (Overtime)		543	2,306	3,877	3,401	3,657
107 Unemployment Insurance		88				
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ -</b>	<b>\$ 57,526</b>	<b>\$ 58,108</b>	<b>\$ 64,384</b>	<b>\$ 67,228</b>	<b>\$ 61,793</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ 2,502	\$ 1,928	\$ 3,000	\$ 2,000	\$ 2,000
202 Utilities		11,797	10,354	12,036	10,000	10,000
203 Dues & Memberships		420	30	500	250	250
204 Insurance		10,717	6,259	5,500	6,000	6,600
205 Education, Meetings & Travel		514	634	650	650	650
206 Professional Services	142	-	81	400	2,800	2,800
207 Rentals		2,685	4,008	2,500	2,000	2,000
208 Printing & Advertising		95		150	150	150
209 Maint of Machinery & Equip		149		450	450	450
210 Maint of Buildings/Grounds		998		1,000	1,000	1,000
220 Other Contractual		-	1,532	350	350	350
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 142</b>	<b>\$ 29,941</b>	<b>\$ 24,825</b>	<b>\$ 26,536</b>	<b>\$ 25,650</b>	<b>\$ 26,250</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ 146	\$ 385	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies		105	411	100	100	100
303 Chemical/Seed/Fertilizer/Food		5,269	5,612	7,500	5,500	5,500
304 Machine Parts & Supplies		3,870	4,489	5,250	5,000	5,000
305 Building Material & Supplies	92	4,880	6,182	7,000	6,000	6,000
306 Construction Materials		1,643	5,689	-	1,000	1,000
307 Apparatus & Tools		1,410	3,863	1,500	3,500	3,500
309 Motor Fuels & Lubricants		4,148	12,001	8,900	11,000	11,000
320 Other Commodities		139	181			
<b>TOTAL COMMODITIES</b>	<b>\$ 92</b>	<b>\$ 21,610</b>	<b>\$ 38,813</b>	<b>\$ 30,350</b>	<b>\$ 32,200</b>	<b>\$ 32,200</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 6,100	\$ 2,000	\$ 2,000	\$ 2,000
402 Improvements Non-Buildings			12,298	5,000	5,000	5,000
405 Operation/Construction Equip		9,999	7,945	17,500	9,000	19,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 9,999</b>	<b>\$ 26,343</b>	<b>\$ 24,500</b>	<b>\$ 16,000</b>	<b>\$ 26,000</b>
<b>TOTAL FACILITIES</b>	<b>\$ 233</b>	<b>\$ 119,076</b>	<b>\$ 148,089</b>	<b>\$ 145,770</b>	<b>\$ 141,078</b>	<b>\$ 146,243</b>

**Fund # 11**  
**Special Parks & Recreation**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>RECREATION PROGRAMS</b>						
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ 41,005	\$ 49,719	\$ 53,459	\$ 56,396	\$ 58,587
102 Salaries (Overtime)		1,975				
107 Unemployment Insurance		100				
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ -</b>	<b>\$ 43,080</b>	<b>\$ 49,719</b>	<b>\$ 53,459</b>	<b>\$ 56,396</b>	<b>\$ 58,587</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ 466	\$ 429	\$ 1,200	\$ 500	\$ 500
203 Dues & Memberships		3,069	3,597	2,500	3,500	3,500
204 Insurance		2,685	3,118	3,485	800	800
205 Education, Meetings & Travel		3,706	173	2,500	1,000	1,000
206 Professional Services		9,514	331	5,000	1,000	1,000
208 Printing & Advertising		255	313	2,000	500	500
220 Other Contractual		15,382	15,755	3,000	15,500	15,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 35,076</b>	<b>\$ 23,716</b>	<b>\$ 19,685</b>	<b>\$ 22,800</b>	<b>\$ 22,800</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ 175	\$ 228	\$ 2,000	\$ 500	\$ 500
302 Clothing & Personal Supplies		11,906	8,564	12,000	9,500	10,500
304 Machine Parts & Supplies						
305 Building Material & Supplies		311				
307 Apparatus & Tools		6,291	7,813	8,000	7,500	8,000
309 Motor Fuels & Lubricants		608	-	800		
318 Food & Beverage (for resale)		10,400	10,591	12,500	5,900	13,000
320 Other Commodities		273	2,054		1,200	1,200
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 29,963</b>	<b>\$ 29,250</b>	<b>\$ 35,300</b>	<b>\$ 24,600</b>	<b>\$ 33,200</b>
<b>7700. OTHER EXPENSES</b>						
702 Compensating Use Tax	\$ -	\$ -		\$ -	\$ -	\$ -
Sales Tax		2,749	1,872	-	681	1,370
Back Sales Taxes		-		-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>\$ -</b>	<b>\$ 2,749</b>	<b>\$ 1,872</b>	<b>\$ -</b>	<b>\$ 681</b>	<b>\$ 1,370</b>
<b>TOTAL RECREATION PROGRAMS</b>	<b>\$ -</b>	<b>\$ 110,867</b>	<b>\$ 104,558</b>	<b>\$ 108,444</b>	<b>\$ 104,477</b>	<b>\$ 115,956</b>

**Fund # 12**  
**Street Improvement**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 1,000	\$ 4,662	\$ 99,272	\$ 93,952	\$ 122,076	\$ 54,226
<b>REVENUE</b>						
210 Gasoline Tax	\$ 117,273	\$ 115,076	\$ 111,162	\$ 115,590	\$ 111,930	\$ 112,840
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100
803 Transfer from Electric	17,000	-	-	-	-	-
Reimb from CIP-Streets		65,786	3,831			10,000
<b>TOTAL REVENUE</b>	<b>\$ 139,373</b>	<b>\$ 185,962</b>	<b>\$ 120,094</b>	<b>\$ 120,690</b>	<b>\$ 117,030</b>	<b>\$ 127,940</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 140,373</b>	<b>\$ 190,624</b>	<b>\$ 219,365</b>	<b>\$ 214,642</b>	<b>\$ 239,106</b>	<b>\$ 182,166</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Contractual Services	\$ 46,017	\$ 8,134	\$ 2,936	\$ -	\$ 10,000	\$ 5,500
Machine Parts	10,367	11,852	-	5,000	5,000	5,000
Street Materials	50,958	53,437	1,089	55,000	55,000	55,000
Fuel	10,125	17,930	-	-	-	-
Other Commodities	737	-	35,039	2,000	2,000	2,000
Equipment	-	-	-	30,000	32,880	25,480
Chip/Seal	-	-	58,225	70,000	70,000	-
Other Capital Outlay	17,506	-	-	20,000	10,000	65,000
<b>TOTAL EXPENSES</b>	<b>\$ 135,711</b>	<b>\$ 91,353</b>	<b>\$ 97,289</b>	<b>\$ 182,000</b>	<b>\$ 184,880</b>	<b>\$ 157,980</b>
Revenues Over Expenditures	\$ 3,662	\$ 94,609	\$ 22,805	\$ (61,310)	\$ (67,850)	\$ (30,040)
<b>ENDING BALANCE</b>	<b>\$ 4,662</b>	<b>\$ 99,272</b>	<b>\$ 122,076</b>	<b>\$ 32,642</b>	<b>\$ 54,226</b>	<b>\$ 24,186</b>
<i>as a percentage of expenses</i>	<i>3.4%</i>	<i>108.7%</i>	<i>125.5%</i>	<i>17.9%</i>	<i>29.3%</i>	<i>15.3%</i>

**Fund # 12**

**Street Improvement**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	4,806	2,840				
204 Insurance	9,807	-				
206 Professional Services	28,807	5,295	398		10,000	3,000
207 Rentals	50	-				
208 Printing & Advertising	36	-				
209 Maint of Machinery & Equip	535	-				
210 Maint of Buildings/Grounds	1,200	-				
220 Other Contractual			2,539			2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 46,017</b>	<b>\$ 8,134</b>	<b>\$ 2,936</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 5,500</b>
<b>7300. COMMODITIES</b>						
303 Chemicals/Seed/Fertilizer	503	-	9	1,000	1,000	1,000
304 Machine Parts & Supplies	10,367	11,852		5,000	5,000	5,000
305 Building Material & Supplies	50,958	53,437	1,089	55,000	55,000	55,000
306 Construction Materials			35,030			
307 Apparatus & Tools	234	-		1,000	1,000	1,000
309 Motor Fuels & Lubricants	10,125	17,930		-		
<b>TOTAL COMMODITIES</b>	<b>\$ 72,188</b>	<b>\$ 83,219</b>	<b>\$ 36,128</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>
<b>7400. CAPITAL OUTLAY</b>						
402 Improvements Non-Buildings	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 65,000
404 Vehicles	17,506	-	-			
405 Operation/Construction Equip		-	-		7,400	
Capital Lease		-	-	30,000	25,480	25,480
412 Chip & Seal Program		-	58,225	70,000	70,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 17,506</b>	<b>\$ -</b>	<b>\$ 58,225</b>	<b>\$ 120,000</b>	<b>\$ 112,880</b>	<b>\$ 90,480</b>

**Fund # 13**  
**Bond & Interest**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 64,375	\$ 61,002	\$ 96,892	\$ 87,787	\$ 88,617	\$ 87,433
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 190,698	\$ 233,685	\$ 220,616	\$ 235,837	\$ 230,542	\$ 260,837
102 Delinquent Tax	5,110	8,016	5,693	6,500	8,273	8,645
205 Motor Vehicle Tax	13,507	17,928	24,058	23,034	24,000	23,016
215 Recreational Vehicle Tax	190	290	319	331	331	341
216 16/20M Vehicle Tax				179	179	231
826 Transfer from CIP-Streets		5,000			19,159	
831 Transfer In from Sewer	200,000	310,000	434,000	435,000	435,000	434,200
833 Transfer In from Water		27,235	59,827	59,827	59,827	59,827
<b>TOTAL REVENUE</b>	<b>\$ 409,504</b>	<b>\$ 602,154</b>	<b>\$ 744,512</b>	<b>\$ 760,708</b>	<b>\$ 777,311</b>	<b>\$ 787,097</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 473,879</b>	<b>\$ 663,155</b>	<b>\$ 841,404</b>	<b>\$ 848,495</b>	<b>\$ 865,928</b>	<b>\$ 874,530</b>
<b>EXPENSES</b>						
<b>By Object</b>						
221 Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 55,000
Police Station Debt				45,000	25,000	25,000
Main Street Project Debt						
501 Bond Principal	136,000	282,000	444,000	457,000	457,000	468,000
502 Bond Interest	276,878	284,263	308,788	296,495	296,495	283,705
<b>TOTAL EXPENSES</b>	<b>\$ 412,878</b>	<b>\$ 566,263</b>	<b>\$ 752,788</b>	<b>\$ 808,495</b>	<b>\$ 778,495</b>	<b>\$ 831,705</b>
Revenues Over Expenditures	\$ (3,374)	\$ 35,890	\$ (8,275)	\$ (47,787)	\$ (1,184)	\$ (44,608)
<b>ENDING BALANCE</b>	<b>\$ 61,002</b>	<b>\$ 96,892</b>	<b>\$ 88,617</b>	<b>\$ 40,000</b>	<b>\$ 87,433</b>	<b>\$ 42,825</b>
<i>as a percentage of expenses</i>	<i>14.8%</i>	<i>17.1%</i>	<i>11.8%</i>	<i>4.9%</i>	<i>11.2%</i>	<i>5.1%</i>
<b>Mill Levy Annual Change</b>			<b>(0.50)</b>	<b>0.55</b>		<b>1.66</b>



**Fund # 14**

**Public Safety Equipment**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 9,520	\$ 9,772	\$ 9,847	\$ 9,847	\$ 9,068	\$ 9,068
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 6	\$ (2)		\$ -	\$ -	\$ -
102 Delinquent Tax	86	77	11			
205 Motor Vehicle Tax	159					
215 Recreational Vehicle Tax	1					
<b>TOTAL REVENUE</b>	<b>\$ 252</b>	<b>\$ 75</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 9,772</b>	<b>\$ 9,847</b>	<b>\$ 9,858</b>	<b>\$ 9,847</b>	<b>\$ 9,068</b>	<b>\$ 9,068</b>
<b>EXPENSES</b>						
<b>By Object</b>						
205 Education, Meetings & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221 Neighborhood Revitalization						
305 Building Material & Supplies						
307 Apparatus & Tools			790			
404 Vehicles						
405 Operational/Construction Equipment						
407 Other Equipment						
New Hoses/Nozzles 1969 truck				9,847		9,068
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 790</b>	<b>\$ 9,847</b>	<b>\$ -</b>	<b>\$ 9,068</b>
Revenues Over Expenditures	\$ 252	\$ 75	\$ (779)	\$ (9,847)	\$ -	\$ (9,068)
<b>ENDING BALANCE</b>	<b>\$ 9,772</b>	<b>\$ 9,847</b>	<b>\$ 9,068</b>	<b>\$ 0</b>	<b>\$ 9,068</b>	<b>\$ 0</b>

**Fund # 15**

**Fire Insurance Proceeds**

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

## Fund # 16

Sewer

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 428,138	\$ 361,440	\$ 335,552	\$ 276,870	\$ 383,948	\$ 224,811
<b>REVENUE</b>						
510 Sales/Charges	\$ 771,765	\$ 748,972	\$ 825,379	\$ 775,624	\$ 775,624	\$ 775,624
Rate Increase						38,781
513 New Utility Services	350	-		500		
802 Reimbursed Expense			6,053			
<b>TOTAL REVENUE</b>	<b>\$ 772,115</b>	<b>\$ 748,972</b>	<b>\$ 831,432</b>	<b>\$ 776,124</b>	<b>\$ 775,624</b>	<b>\$ 814,405</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 1,200,253</b>	<b>\$ 1,110,413</b>	<b>\$ 1,166,984</b>	<b>\$ 1,052,993</b>	<b>\$ 1,159,571</b>	<b>\$ 1,039,216</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Salaries & Wages	\$ 114,949	\$ 107,078	\$ 111,171	\$ 130,266	\$ 149,055	\$ 135,326
Utilities	35,475	33,363	32,187	40,000	42,000	43,260
Prof Services & Contract Maint	11,752	32,067	3,096	30,000	27,500	27,500
Chemicals	9,566	13,801	7,054	13,000	10,000	12,000
Parts & Supplies	25,489	18,013	27,415	25,000	22,000	27,000
All Other Capital Outlay	88,161	-	-	25,000	70,745	63,000
Debt Service	250,713	125,357	-	20,200	-	40,000
Phase II Loan				-	-	-
Transfer to Bond & Interest	200,000	310,000	434,000	435,000	435,000	434,200
Transfer to General Fund	77,900	39,000	39,000	39,000	41,000	39,000
Administrative Fee	-	62,400	71,629	73,272	71,798	72,391
Mechanic/Repair Fee	-	15,000	15,717	16,042	18,412	18,528
All Other Expenses	24,808	18,782	41,767	47,100	47,250	14,250
<b>TOTAL EXPENSES</b>	<b>\$ 838,813</b>	<b>\$ 774,861</b>	<b>\$ 783,036</b>	<b>\$ 893,880</b>	<b>\$ 934,760</b>	<b>\$ 926,455</b>
Revenues Over Expenditures	\$ (66,698)	\$ (25,889)	\$ 48,396	\$ (117,757)	\$ (159,137)	\$ (112,051)
<b>ENDING BALANCE</b>	<b>\$ 361,440</b>	<b>\$ 335,552</b>	<b>\$ 383,948</b>	<b>\$ 159,113</b>	<b>\$ 224,811</b>	<b>\$ 112,761</b>
<i>as a percentage of expenses</i>	<i>43.1%</i>	<i>43.3%</i>	<i>49.0%</i>	<i>17.8%</i>	<i>24.1%</i>	<i>12.2%</i>

## Fund # 16

Sewer

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 74,462	\$ 77,570	\$ 76,721	\$ 89,806	\$ 104,629	\$ 95,992
102 Salaries (Overtime)	3,725	1,559	4,596	3,909	4,177	5,129
103 FICA	5,594	6,001	5,731	7,169	8,324	7,736
104 KPERS	5,818	6,271	7,043	7,549	9,481	9,695
105 Health Insurance	20,595	5,700	-	-	-	-
106 Workers' Compensation	4,381	2,997	1,917	2,097	2,600	2,350
107 Unemployment Insurance	373	143	96	675	783	202
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 114,949</b>	<b>\$ 100,241</b>	<b>\$ 96,104</b>	<b>\$ 111,205</b>	<b>\$ 129,994</b>	<b>\$ 121,105</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 2,916	\$ 2,333	\$ 2,151	\$ 3,000	\$ 2,500	\$ 2,500
202 Utilities	35,475	33,363	32,187	40,000	42,000	43,260
203 Dues & Memberships	2,240	1,313	1,135	100	1,000	1,000
204 Insurance	8,093	4,667	24,462	33,000	33,000	
205 Education, Meetings & Travel	85	205	73	250		
206 Professional Services	7,320	30,345	1,503	12,500	12,500	10,000
207 Rentals	2,241	-	-	1,500	1,500	1,500
208 Printing & Advertising	-	662	-	100	100	100
209 Maint of Machinery & Equip	4,094	1,706	1,470	7,500	10,000	7,500
210 Maint of Buildings/Grounds	337	16	124	10,000	5,000	10,000
220 Other Contractual	1,147	2,020	2,382	1,000	1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 63,949</b>	<b>\$ 76,630</b>	<b>\$ 65,485</b>	<b>\$ 108,950</b>	<b>\$ 108,600</b>	<b>\$ 76,860</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 599	\$ 243	\$ 414	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	159	-	225	150	150	150
303 Chemicals/Seed Fertilizer	9,566	13,801	7,054	13,000	10,000	12,000
304 Machine Parts & Supplies	9,530	3,018	11,014	5,000	5,000	7,000
305 Building Materials & Supplies	15,959	14,995	16,401	20,000	17,000	20,000
307 Apparatus & Tools	294	1,251	1,117	500	500	500
309 Motor Fuels & Lubricants	6,878	5,470	5,806	7,000	7,000	7,000
314 Computer Software		50				
320 Other Commodities	156	567	3			
<b>TOTAL COMMODITIES</b>	<b>\$ 43,140</b>	<b>\$ 39,396</b>	<b>\$ 42,034</b>	<b>\$ 46,150</b>	<b>\$ 40,150</b>	<b>\$ 47,150</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	47,795	-	-	15,000	15,000	53,000
405 Operation/Construction Equip	38,626				4,000	-
407 Other Equipment				10,000	10,000	10,000
413 Computer Equip & Software	1,740					
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 88,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>	<b>\$ 63,000</b>
<b>7500. DEBT SERVICE</b>						
511 Note Principal	\$ 196,592	\$ 100,736		\$ -	\$ -	\$ 4,002
512 Note Interest	49,968	22,729		20,200	-	32,818
513 Note Service Fee	4,154	1,892		-	-	3,180
<b>Phase II/Lift Station Debt Serv</b>						
<b>TOTAL DEBT SERVICE</b>	<b>\$ 250,713</b>	<b>\$ 125,357</b>	<b>\$ -</b>	<b>\$ 20,200</b>	<b>\$ -</b>	<b>\$ 40,000</b>

**Fund # 16**

**Sewer**

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>7600. TRANSFERS</b>						
603 Transfer Out - General	\$ 77,900	\$ 39,000	\$ 39,000	\$ 39,000	\$ 41,000	\$ 39,000
Transfer Out - Rural Fire Fund			4,000			
Transfer Out - CIP Sewer					41,745	
613 Transfer Out - Bond & Interest	200,000	310,000	434,000	435,000	435,000	434,200
<b>TOTAL TRANSFERS</b>	<b>\$ 277,900</b>	<b>\$ 349,000</b>	<b>\$ 477,000</b>	<b>\$ 474,000</b>	<b>\$ 517,745</b>	<b>\$ 473,200</b>
<b>7700. OTHER EXPENSES</b>						
Administrative Fee	\$ -	\$ 62,400	\$ 71,629	\$ 73,272	\$ 71,798	\$ 72,391
Mechanic/Repair Fee		15,000	15,717	16,042	18,412	\$ 18,528
Health Insurance Reimb		6,837	15,067	19,061	19,061	14,222
<b>TOTAL OTHER EXPENSES</b>	<b>\$ -</b>	<b>\$ 84,237</b>	<b>\$ 102,413</b>	<b>\$ 108,375</b>	<b>\$ 109,271</b>	<b>\$ 105,141</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 838,813</b>	<b>\$ 774,861</b>	<b>\$ 783,036</b>	<b>\$ 893,880</b>	<b>\$ 934,760</b>	<b>\$ 926,455</b>

**Fund # 17**

**Osawatomie Recreation Employee Benefits**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 11,181	\$ 10,936	\$ (1)		\$ -	\$ -
102 Delinquent Tax	424	561	265	80	250	250
205 Motor Vehicle Tax	1,143	1,139	1,168			
215 Recreational Vehicle Tax	16	18	15			
216 16 / 20 M Vehicle Tax		-	11			
<b>TOTAL REVENUE</b>	<b>\$ 12,765</b>	<b>\$ 12,653</b>	<b>\$ 1,457</b>	<b>\$ 80</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 12,765</b>	<b>\$ 12,653</b>	<b>\$ 1,457</b>	<b>\$ 80</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>EXPENSES</b>						
<b>By Object</b>						
709 Appropriation	\$ 12,765	\$ -		\$ -	\$ -	\$ -
614 Transfer - Emp Benefit Fund		12,653	1,457	80	250	250
<b>TOTAL EXPENSES</b>	<b>\$ 12,765</b>	<b>\$ 12,653</b>	<b>\$ 1,457</b>	<b>\$ 80</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund # 18**

**Osawatomie Golf Course**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ (33)	\$ 3,328	\$ 4,804	\$ 42,348	\$ 26,038	\$ 19,789
<b>REVENUE</b>						
Greens & Range Fees	\$ 57,653	\$ 57,133	\$ 56,859	\$ 58,684	\$ 46,800	\$ 48,600
Member Fees	83,138	70,046	47,977	78,728	47,000	48,000
Cart Related Fees	36,409	23,488	44,468	25,618	40,500	40,600
Food & Beverage	37,558	39,338	23,138	42,877	30,500	30,500
Miscellaneous	2,684	21,189	12,672	9,700	10,600	9,700
Transfer from Electric	65,000	45,000	98,250	45,000	70,000	70,000
Loans from Other Funds	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 282,442</b>	<b>\$ 256,194</b>	<b>\$ 283,364</b>	<b>\$ 260,607</b>	<b>\$ 245,400</b>	<b>\$ 247,400</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 282,409</b>	<b>\$ 259,522</b>	<b>\$ 288,167</b>	<b>\$ 302,955</b>	<b>\$ 271,438</b>	<b>\$ 267,189</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Salaries & Wages	\$ 140,264	\$ 120,680	\$ 122,465	\$ 122,585	\$ 118,440	\$ 122,110
Utilities	15,649	15,998	13,328	18,116	18,116	14,610
Rentals	5,068	5,292	5,000	5,250	5,250	5,250
Chemicals/Seed/Fertilizer	14,583	14,970	15,305	14,000	14,000	14,000
Fuels	13,308	12,675	15,707	13,000	13,000	13,000
Food & Beverage	21,025	20,169	18,556	20,000	18,500	20,000
Construction Equipment	2,817	-	200	-	-	-
Debt Service	45,832	28,188	21,371	22,772	22,750	22,750
All Other Expenditures	20,533	36,746	50,198	39,400	41,593	46,733
<b>TOTAL EXPENSES</b>	<b>\$ 279,081</b>	<b>\$ 254,718</b>	<b>\$ 262,129</b>	<b>\$ 255,123</b>	<b>\$ 251,650</b>	<b>\$ 258,454</b>
Revenues Over Expenditures	\$ 3,361	\$ 1,475	\$ 21,235	\$ 5,484	\$ (6,250)	\$ (11,054)
<i>Less Transfers and Loans</i>	<i>(61,639)</i>	<i>(43,525)</i>	<i>(77,015)</i>	<i>(39,516)</i>	<i>(76,250)</i>	<i>(81,054)</i>
<b>ENDING BALANCE</b>	<b>\$ 3,328</b>	<b>\$ 4,804</b>	<b>\$ 26,038</b>	<b>\$ 47,832</b>	<b>\$ 19,789</b>	<b>\$ 8,735</b>
<i>as a percentage of expenses</i>	<i>1.2%</i>	<i>1.9%</i>	<i>9.9%</i>	<i>18.7%</i>	<i>7.9%</i>	<i>3.4%</i>

**Fund # 18**

**Osawatomie Golf Course**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>REVENUE</b>						
550 Green Fees	\$ 43,350	\$ 24,841	\$ 37,063	\$ 25,000	\$ 25,000	\$ 26,000
551 Membership Fees	76,641	69,135	47,900	78,728	47,000	48,000
552 Member Surcharge	6,497	912	77	-	-	-
553 Driving Range	3,560	3,441	3,113	3,600	3,600	3,600
555 Cart Rental	29,250	17,741	38,469	19,322	35,600	35,600
556 Cart Shed Fees	3,970	3,328	3,159	3,691	2,500	2,500
557 Trail Fees	3,189	2,420	2,840	2,605	2,400	2,500
559 Tournaments		9,219	9,017	9,613	6,500	7,000
560 Beverages	9,796	10,407	6,268	11,398	7,000	7,000
561 Food	6,947	7,439	3,867	8,141	4,500	4,500
562 Beer	20,816	21,492	13,003	23,338	19,000	19,000
570 Promotions/Gift Certificates	2,643	9,680	8,276	9,700	10,600	9,700
571 Twilight Green Fees	10,744	19,632	7,666	20,471	11,700	12,000
801 Miscellaneous	41		445			
802 Reimbursed Expense		11,509	337			
830 Transfer In - From Electric	65,000	45,000	98,250	45,000	70,000	70,000
857 Loan - from Industrial Fund						
<b>TOTAL GOLF COURSE FUND RECEIPTS</b>	<b>\$ 282,442</b>	<b>\$ 256,194</b>	<b>\$ 283,364</b>	<b>\$ 260,607</b>	<b>\$ 245,400</b>	<b>\$ 247,400</b>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 140,237	\$ 120,375	\$ 122,405	\$ 120,823	\$ 117,424	\$ 120,322
102 Salaries (Overtime)	27	305	60	1,761	1,017	1,788
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 140,264</b>	<b>\$ 120,680</b>	<b>\$ 122,465</b>	<b>\$ 122,585</b>	<b>\$ 118,440</b>	<b>\$ 122,110</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 3,029	\$ 2,899	\$ 2,698	\$ 2,500	\$ 2,500	\$ 2,500
202 Utilities	15,649	15,998	13,328	18,116	18,116	14,610
203 Dues & Memberships	1,140	555	567	1,000	860	1,000
204 Insurance	-	-	5,507	-	5,500	5,500
205 Education, Meetings & Travel	30	-	61	500	500	500
206 Professional Services	445	-	-	500	500	500
207 Rentals	5,068	5,292	5,000	5,250	5,250	5,250
208 Printing & Advertising	1,316	924	807	3,000	1,000	3,000
209 Maint of Machinery & Equip	45	710	498	750	750	750
210 Maint of Buildings/Grounds	398	480	903	1,500	1,000	1,500
220 Other Contractual	2,154	3,047	3,312	3,000	3,000	3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 29,275</b>	<b>\$ 29,905</b>	<b>\$ 32,680</b>	<b>\$ 36,116</b>	<b>\$ 38,976</b>	<b>\$ 38,110</b>



**Fund # 18**

**Osawatomie Golf Course**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 445	\$ 251	\$ 191	\$ 1,000	\$ 500	\$ 1,000
302 Clothing & Personal Supplies			147			
303 Chemical/Seed/Fertilizer/Food	14,583	14,970	15,305	14,000	14,000	14,000
304 Machine Parts & Supplies	7,620	15,367	8,757	7,500	7,500	7,500
305 Building Material & Supplies	3,967	9,326	4,047	6,000	6,000	6,000
307 Apparatus & Tools	-	1,507	2,172	750	750	750
309 Motor Fuels & Lubricants	13,308	12,675	15,707	13,000	13,000	13,000
318 Food & Beverage	21,025	20,169	18,556	20,000	18,500	20,000
320 Other Commodities	(56)	1,680	3,298	1,000	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 60,893</b>	<b>\$ 75,945</b>	<b>\$ 68,180</b>	<b>\$ 63,250</b>	<b>\$ 61,250</b>	<b>\$ 63,250</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	-		10,500		3,500	3,500
405 Operation/Construction Equip Other Equipment	2,817	-	200	2,000		2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,817</b>	<b>\$ -</b>	<b>\$ 10,700</b>	<b>\$ 2,000</b>	<b>\$ 3,500</b>	<b>\$ 5,500</b>
<b>7500. DEBT RETIREMENT</b>						
511 Note Principal	\$ 35,527	\$ 21,391	\$ 12,851	\$ 13,357	\$ 13,392	\$ 13,827
512 Note Interest	10,304	6,798	8,520	3,955	3,898	3,463
513 Loan Repayment - Ind Fund	-			5,460	5,460	5,460
<b>TOTAL DEBT SERVICE</b>	<b>\$ 45,832</b>	<b>\$ 28,188</b>	<b>\$ 21,371</b>	<b>\$ 22,772</b>	<b>\$ 22,750</b>	<b>\$ 22,750</b>
<b>7700. OTHER EXPENSES</b>						
715 City Sales Tax	\$ -	\$ -	\$ 689	\$ 1,000	\$ 689	\$ 689
716 County Sales Tax			892	1,250	892	892
717 State Sales Tax			5,152	6,150	5,152	5,152
<b>TOTAL OTHER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,733</b>	<b>\$ 8,400</b>	<b>\$ 6,733</b>	<b>\$ 6,733</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,081</b>	<b>\$ 254,718</b>	<b>\$ 262,129</b>	<b>\$ 255,123</b>	<b>\$ 251,650</b>	<b>\$ 258,454</b>

**Fund # 20**  
**Special 911 Revenue**

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

**Fund # 22**

**Osawatomie Tourism**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 6,225	\$ 3,723	\$ 9,423	\$ 7,289	\$ 7,979	\$ 19,722
<b>REVENUE</b>						
<b>Operations</b>						
Transient Guest Tax	\$ 4,510	\$ 7,102	\$ 12,169	\$ 9,000	\$ 12,500	\$ 12,500
Donations/Dedicated Funds	10,166	3,574	4,773	3,500	3,950	3,950
All Other	352	538	165	150	150	150
<b>Subtotal Operations</b>	\$ 15,028	\$ 11,214	\$ 17,107	\$ 12,650	\$ 16,600	\$ 16,600
<b>Jamboree</b>						
Sponsorships & Donations	\$ -	\$ 13,450	\$ 14,625	\$ 18,000	\$ 16,750	\$ 18,000
Ticket Sales		4,000	7,820	11,000	4,410	8,000
Entry Fees		1,276	1,180	1,250	421	1,250
Concessions & Merch Sales		3,159	3,640	2,800	2,649	3,000
Transfers In		12,000	12,000	12,000	12,000	12,000
All Other		7,775	3,689	12,750	2,992	12,750
<b>Subtotal Jamboree</b>	\$ -	\$ 41,660	\$ 42,954	\$ 57,800	\$ 39,222	\$ 55,000
<b>TOTAL REVENUE</b>	\$ 15,028	\$ 52,874	\$ 60,062	\$ 70,450	\$ 55,822	\$ 71,600
<b>TOTAL RESOURCES AVAILABLE</b>	\$ 21,253	\$ 56,597	\$ 69,485	\$ 77,739	\$ 63,801	\$ 91,322
<b>EXPENSES</b>						
<b>Tourism Operations</b>						
Contractual Services	\$ 11,923	\$ 9,662	\$ 9,613	\$ 9,350	\$ 8,500	\$ 11,350
Commodities	3,386	1,265	1,593	2,400	2,400	3,000
Capital Outlay	-	-	-	-	-	-
Other Expenses	2,222	1,248	2,075	1,000	2,000	2,000
<b>Subtotal</b>	\$ 17,531	\$ 12,175	\$ 13,280	\$ 12,750	\$ 12,900	\$ 16,350
<b>Jamboree</b>						
Contractual Services	\$ -	\$ 17,276	\$ 34,535	\$ 40,400	\$ 22,250	\$ 40,400
Commodities	-	2,605	12,790	20,400	8,321	18,600
Other Expenses	-	15,118	900	830	608	1,200
<b>Subtotal</b>	\$ -	\$ 34,999	\$ 48,225	\$ 61,630	\$ 31,179	\$ 60,200
<b>TOTAL EXPENSES</b>	\$ 17,531	\$ 47,174	\$ 61,506	\$ 74,380	\$ 44,079	\$ 76,550
Revenues Over Expenditures	\$ (2,503)	\$ 5,701	\$ (1,444)	\$ (3,930)	\$ 11,743	\$ (4,950)
<b>ENDING BALANCE</b>	\$ 3,723	\$ 9,423	\$ 7,979	\$ 3,359	\$ 19,722	\$ 14,772
<i>as a percentage of expenses</i>	21.2%	20.0%	13.0%	4.5%	44.7%	19.3%

**Fund # 22**

**Osawatomie Tourism**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>TOURISM OPERATIONS</b>						
<b>BEGINNING CASH BALANCE</b>	\$ 6,225	\$ 3,723	\$ 2,762	\$ 3,162	\$ 6,589	\$ 10,289
<b>REVENUE</b>						
207 Transient Guest Tax	\$ 4,510	\$ 7,102	\$ 12,169	\$ 9,000	\$ 12,500	\$ 12,500
505 Old Stone Church Rent	250	313	165	150	150	150
802 Reimbursed Expense	63	225		-		
881 Historic Preservation Fund	2,124	89	573	250	250	250
882 Educational Garden Fund	221	511	378	250	700	700
883 Donations	7,822	2,974	3,822	3,000	3,000	3,000
884 Souvenirs	39	-				
<b>TOTAL REVENUE</b>	<b>\$ 15,028</b>	<b>\$ 11,214</b>	<b>\$ 17,107</b>	<b>\$ 12,650</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 21,253</b>	<b>\$ 14,937</b>	<b>\$ 19,869</b>	<b>\$ 15,812</b>	<b>\$ 23,189</b>	<b>\$ 26,889</b>
<b>EXPENSES</b>						
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communication	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -
203 Dues & Membership	160	230	35	150	-	150
205 Education, Meetings & Travel	2,478	1,890	1,279	2,000	2,000	2,000
206 Professional	150	(108)	640	200	500	200
207 Rentals		1,300	1,036			
208 Printing and Advertising	3,821	3,932	4,055	5,000	4,000	5,000
220 Other Contractual	5,314	2,419	2,543	2,000	2,000	4,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 11,923</b>	<b>\$ 9,662</b>	<b>\$ 9,613</b>	<b>\$ 9,350</b>	<b>\$ 8,500</b>	<b>\$ 11,350</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 220	\$ 78	\$ 566	\$ 400	\$ 400	\$ 500
305 Building Materials & Supplies			132		-	
320 Other Commodities	3,165	1,187	895	2,000	2,000	2,500
<b>TOTAL COMMODITIES</b>	<b>\$ 3,386</b>	<b>\$ 1,265</b>	<b>\$ 1,593</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 3,000</b>
<b>7700. OTHER EXPENSES</b>						
882 Educational Garden Fund			106			
886 Old Stone Church	2,222	1,248	1,969	1,000	2,000	2,000
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 2,222</b>	<b>\$ 1,248</b>	<b>\$ 2,075</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 17,531</b>	<b>\$ 12,175</b>	<b>\$ 13,280</b>	<b>\$ 12,750</b>	<b>\$ 12,900</b>	<b>\$ 16,350</b>
Revenues Over Expenditures	\$ (2,503)	\$ (961)	\$ 3,827	\$ (100)	\$ 3,700	\$ 250
<b>ENDING BALANCE</b>	<b>\$ 3,723</b>	<b>\$ 2,762</b>	<b>\$ 6,589</b>	<b>\$ 3,062</b>	<b>\$ 10,289</b>	<b>\$ 10,539</b>
<i>as a percentage of expenses</i>	<i>21.2%</i>	<i>22.7%</i>	<i>49.6%</i>	<i>24.0%</i>	<i>79.8%</i>	<i>64.5%</i>

**Fund # 22**

**Osawatomie Tourism**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>JAMBOREE</b>						
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ 6,661	\$ 4,127	\$ 1,390	\$ 9,434
<b>REVENUE</b>						
541 Ticket Sales - Advance	\$ -	\$ 1,095	\$ 4,800	\$ 6,000	\$ 3,120	\$ 5,000
542 Ticket Sales - Gate		2,905	3,020	5,000	1,290	3,000
543 Entry Fees - Contests		846	1,040	1,000	351	1,000
544 Entry Fees Food Vendor		255	-	250	70	250
545 Entry Fees - Crafts Vendor		175	140	-	-	
546 T-Shirt Sales		480	105	-		
547 Carnival Commission		2,340	2,736	2,750	2,642	2,750
562 Beer		2,398	3,105	2,500	2,274	2,500
583 Concessions		281	430	300	375	500
584 Sponsorship Fees		13,450	14,625	18,000	16,750	18,000
801 Misc/Fishing Derby		5,435	628	10,000	350	1,000
802 Reimbursed Expense			326			9,000
830 Transfer from Electric		12,000	12,000	12,000	12,000	12,000
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 41,660</b>	<b>\$ 42,954</b>	<b>\$ 57,800</b>	<b>\$ 39,222</b>	<b>\$ 55,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ -</b>	<b>\$ 41,660</b>	<b>\$ 49,616</b>	<b>\$ 61,927</b>	<b>\$ 40,612</b>	<b>\$ 64,434</b>
<b>EXPENSES</b>						
<b>By Object</b>						
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ -	\$ 321	\$ 2,000	\$ -	\$ 2,000
204 Insurance			1,743	2,000	150	2,000
207 Rentals		2,792	3,796	4,000	2,490	4,000
208 Printing and Advertising			4,984	7,000	2,968	7,000
220 Other Contractual			776	500	2,132	500
230 Performance Fees		13,875	18,965	20,000	11,500	20,000
233 ASCAP/BMI		609	-	700	660	700
235 Sound Production			3,950	1,700	850	1,700
236 Light Production				500	500	500
237 Stage Rental				2,000	1,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 17,276</b>	<b>\$ 34,535</b>	<b>\$ 40,400</b>	<b>\$ 22,250</b>	<b>\$ 40,400</b>

**Fund # 22**

**Osawatomie Tourism**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 51	\$ -
302 Clothing & Personal Supplies		1,625	2,032	2,500	950	2,500
305 Building Material & Supplies			97	10,000		
317 Food & Beverage Not for Resale			1,029	500	405	500
318 Food & Beverage for Resale		980	1,619	1,600	1,338	1,600
320 Other Commodities			6,380	1,800	3,008	10,000
330 Trophies/Awards			1,634	2,000	949	2,000
331 Banners				2,000	1,620	2,000
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 2,605</b>	<b>\$ 12,790</b>	<b>\$ 20,400</b>	<b>\$ 8,321</b>	<b>\$ 18,600</b>
<b>7700. OTHER EXPENSES</b>						
706 Fireworks Display	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
715 City Sales Tax			105	100		
716 County Sales Tax			132	130		
717 State Sales Tax			663	600	608	1,200
Misc		13,618				
<b>TOTAL OTHER EXPENSES</b>	<b>\$ -</b>	<b>\$ 15,118</b>	<b>\$ 900</b>	<b>\$ 830</b>	<b>\$ 608</b>	<b>\$ 1,200</b>
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 34,999</b>	<b>\$ 48,225</b>	<b>\$ 61,630</b>	<b>\$ 31,179</b>	<b>\$ 60,200</b>
Revenues Over Expenditures	\$ -	\$ 6,661	\$ (5,271)	\$ (3,830)	\$ 8,043	\$ (5,200)
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 6,661</b>	<b>\$ 1,390</b>	<b>\$ 297</b>	<b>\$ 9,434</b>	<b>\$ 4,234</b>
<i>as a percentage of expenses</i>		19.0%	2.9%	0.5%	30.3%	7.0%

**Fund # 23**

**Evidence Liability Fund**

	<b>2011 <u>ACTUAL</u></b>	<b>2012 <u>ACTUAL</u></b>	<b>2013 <u>ACTUAL</u></b>	<b>2014 <u>APPROVED</u></b>	<b>2014 <u>REVISED</u></b>	<b>2015 <u>PROPOSED</u></b>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361
<b>REVENUE</b>						
Restitution from case	\$ -	\$ 14,361	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	\$ -	\$ 14,361	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ -	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361
<b>EXPENSES</b>						
By Object	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	\$ -	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361

**Fund # 24**

**Capital Improvements - General**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 1,075	\$ 3,790	\$ 357,727	\$ 39,285	\$ 210,479	\$ 63,599
<b>REVENUE</b>						
801 Miscellaneous	\$ -	\$ -	\$ 326	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund	27,500	380,000	118,000	100,000	135,000	120,000
Sweeper Loan Proceeds			95,000			
Grant Receipts (Non-CDBG)				30,000	40,900	
Reimbursed Expenses		12,164	35,000		9,642	
<b>TOTAL REVENUE</b>	<b>\$ 27,500</b>	<b>\$ 392,164</b>	<b>\$ 248,326</b>	<b>\$ 130,000</b>	<b>\$ 185,542</b>	<b>\$ 120,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 28,575</b>	<b>\$ 395,955</b>	<b>\$ 606,053</b>	<b>\$ 169,285</b>	<b>\$ 396,021</b>	<b>\$ 183,599</b>
<b>EXPENSES</b>						
<b>By Object</b>						
206 Professional Services	\$ 12,164	\$ -	\$ -	\$ -	\$ -	\$ -
401 Building & Fixed Equipment	12,620	5,408	3,023			
402 Improvements Other Than Buildings		4,060				
404 Vehicles		21,450	27,000	30,000	40,000	30,000
407 Other Equipment		-		10,000	10,000	10,000
Pool Planning		4,670				
Mold Abatement/Repairs		2,640	16,752			
Library Settlement Repair			35,000			
Sports Complex Playground			43,007			
New Section in Cemetery		-	2,136			
RICE Catalytic Converters		-	242,036			
Relay Switches at the Power Plant			13,478		21,522	
LMI Survey			13,142		-	
Sports Complex Buildings				105,000	135,900	
Street Sweeper					95,000	
Repair Garage at Cabin					10,000	
JB Park Improvements (Bridges, Shelters)					20,000	20,000
Irrigation System at Sports Complex		-				25,000
New Trailer for Mowing Crews						20,000
West Lake Road Repairs						20,000
Restrooms on Golf Course						12,000
Repairs to City Hall - Outside						
Trail Improvements Planning						
Chip Seal Complex Parking Lot						
<b>TOTAL EXPENSES</b>	<b>\$ 24,784</b>	<b>\$ 38,228</b>	<b>\$ 395,573</b>	<b>\$ 145,000</b>	<b>\$ 332,422</b>	<b>\$ 137,000</b>
Revenues Over Expenditures	\$ 2,716	\$ 353,937	\$ (147,248)	\$ (15,000)	\$ (146,880)	\$ (17,000)
<b>ENDING BALANCE</b>	<b>\$ 3,790</b>	<b>\$ 357,727</b>	<b>\$ 210,479</b>	<b>\$ 24,285</b>	<b>\$ 63,599</b>	<b>\$ 46,599</b>



**Fund # 25**

**Capital Improvements - Street/Special City Projects**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 0	\$ 0	\$ 183,960	\$ -	\$ 279,163	\$ 500
<b>REVENUE</b>						
Federal Grant Proceeds	\$ 496,945	\$ 3,055				
Donations					500	
Interest		1,151				
Sale of Fixed Assets					40,000	
Temporary Bond Notes - PD			590,000			
Bond Proceeds		566,559				
830 Transfer In from Electric Fund	452,132					
<b>TOTAL REVENUE</b>	<b>\$ 949,077</b>	<b>\$ 570,765</b>	<b>\$ 590,000</b>	<b>\$ -</b>	<b>\$ 40,500</b>	<b>\$ -</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 949,077</b>	<b>\$ 570,765</b>	<b>\$ 773,960</b>	<b>\$ -</b>	<b>\$ 319,663</b>	<b>\$ 500</b>
<b>EXPENSES</b>						
<b>By Object</b>						
206 Professional Services	\$ -	\$ (6,357)	\$ 11,180	\$ -	\$ -	\$ -
220 Other Contractual		15,359				
402 Improv Other Than Buildings	949,077	3,691				-
Reimb to Street Improv Fund		65,786	3,831			
Reimb to Electric Fund		291,162	160,970			
Reimb to CIP Gen		12,164				
Reimb to Bond and Interest		5,000			19,159	
Council Room Project					100,000	
Police Station Project			318,815		200,005	
<b>TOTAL EXPENSES</b>	<b>\$ 949,077</b>	<b>\$ 386,805</b>	<b>\$ 494,796</b>	<b>\$ -</b>	<b>\$ 319,164</b>	<b>\$ -</b>
<b>ENDING BALANCE</b>	<b>\$ 0</b>	<b>\$ 183,960</b>	<b>\$ 279,163</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>

Fund # 26

Capital Improvements - Sewer

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>APPROVED</u>	<u>2014</u> <u>REVISED</u>	<u>2015</u> <u>PROPOSED</u>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ (301,209)	\$ 0
<b>REVENUE</b>						
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from Sewer					41,745	
SRLF Proceeds					1,256,925	
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,298,670	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ -	\$ -	\$ -	\$ -	\$ 997,461	\$ 0
<b>EXPENSES</b>						
<b>By Object</b>						
Professional Services	\$ -	\$ -	\$ 92,658	\$ -	\$ 145,838	\$ -
Building & Fixed Equipment			208,551		851,623	
Vehicles						
Other Equipment						
<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 301,209	\$ -	\$ 997,460	\$ -
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ (301,209)	\$ -	\$ 0	\$ 0

**Fund # 27**

**Capital Improvements - Library Project**

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

**Fund # 50**  
**Cafeteria 125**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 137	\$ 138	\$ 4,926	\$ 13,926	\$ 14,099	\$ 12,099
<b>REVENUE</b>						
125 Contributions	\$ 1,863	\$ 13,346	\$ 22,537	\$ 30,000	\$ 30,000	\$ 30,000
Reimb from EBF/HRA Contrib		27,488	24,000	20,000	15,000	20,000
<b>TOTAL REVENUE</b>	<b>\$ 1,863</b>	<b>\$ 40,834</b>	<b>\$ 46,537</b>	<b>\$ 50,000</b>	<b>\$ 45,000</b>	<b>\$ 50,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 2,000</b>	<b>\$ 40,972</b>	<b>\$ 51,462</b>	<b>\$ 63,926</b>	<b>\$ 59,099</b>	<b>\$ 62,099</b>
<b>EXPENSES</b>						
<b>By Object</b>						
125 Disbursements	\$ 1,862	\$ 17,557	\$ 25,336	\$ 30,000	\$ 30,000	\$ 30,000
HRA Payments		16,000	7,472	20,000	10,000	15,000
Admin Fee/Health Services		2,489	4,556	6,000	7,000	7,500
<b>TOTAL EXPENSES</b>	<b>\$ 1,862</b>	<b>\$ 36,046</b>	<b>\$ 37,364</b>	<b>\$ 56,000</b>	<b>\$ 47,000</b>	<b>\$ 52,500</b>
<b>ENDING BALANCE</b>	<b>\$ 138</b>	<b>\$ 4,926</b>	<b>\$ 14,099</b>	<b>\$ 7,926</b>	<b>\$ 12,099</b>	<b>\$ 9,599</b>

**Fund # 51**  
**Court ADSAP**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 4,661	\$ 5,001	\$ 6,911	\$ 6,911	\$ 7,661	\$ 7,661
<b>REVENUE</b>						
Court Fees	\$ 3,000	\$ 1,910	\$ 750	\$ 3,000	\$ 3,000	\$ 3,000
<b>TOTAL REVENUE</b>	<b>\$ 3,000</b>	<b>\$ 1,910</b>	<b>\$ 750</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 7,661</b>	<b>\$ 6,911</b>	<b>\$ 7,661</b>	<b>\$ 9,911</b>	<b>\$ 10,661</b>	<b>\$ 10,661</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Disbursements	\$ 2,660	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>ENDING BALANCE</b>	<b>\$ 5,001</b>	<b>\$ 6,911</b>	<b>\$ 7,661</b>	<b>\$ 6,911</b>	<b>\$ 7,661</b>	<b>\$ 7,661</b>

**Fund # 52**  
**Court Bonds**

	<b>2011 <u>ACTUAL</u></b>	<b>2012 <u>ACTUAL</u></b>	<b>2013 <u>ACTUAL</u></b>	<b>2014 <u>APPROVED</u></b>	<b>2014 <u>REVISED</u></b>	<b>2015 <u>PROPOSED</u></b>
<b>BEGINNING CASH BALANCE</b>	\$ 4,034	\$ 5,659	\$ 6,521	\$ 6,521	\$ 5,884	\$ 5,884
<b>REVENUE</b>						
Bonds	\$ 16,842	\$ 3,474	\$ 7,804	\$ 15,000	\$ 15,000	\$ 15,000
<b>TOTAL REVENUE</b>	<b>\$ 16,842</b>	<b>\$ 3,474</b>	<b>\$ 7,804</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 20,876</b>	<b>\$ 9,132</b>	<b>\$ 14,325</b>	<b>\$ 21,521</b>	<b>\$ 20,884</b>	<b>\$ 20,884</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Refunds	\$ 15,218	\$ 2,611	\$ 8,441	\$ 15,000	\$ 15,000	\$ 15,000
<b>TOTAL EXPENSES</b>	<b>\$ 15,218</b>	<b>\$ 2,611</b>	<b>\$ 8,441</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>ENDING BALANCE</b>	<b>\$ 5,659</b>	<b>\$ 6,521</b>	<b>\$ 5,884</b>	<b>\$ 6,521</b>	<b>\$ 5,884</b>	<b>\$ 5,884</b>

**Fund # 53**  
**Forfeitures**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 APPROVED</b>	<b>2014 REVISED</b>	<b>2015 PROPOSED</b>
<b>BEGINNING CASH BALANCE</b>	\$ 289	\$ 19	\$ 57	\$ 57	\$ 257	\$ 257
<b>REVENUE</b>						
Forfeited Assets	\$ -	\$ 38	\$ 400	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	\$ -	\$ 38	\$ 400	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ 289	\$ 57	\$ 457	\$ 57	\$ 257	\$ 257
<b>EXPENSES</b>						
<b>By Object</b>						
Undercover Operations	\$ 270	\$ -	\$ 200	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	\$ 270	\$ -	\$ 200	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	\$ 19	\$ 57	\$ 257	\$ 57	\$ 257	\$ 257

**Fund # 54**  
**Old Stone Church**

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



**Fund # 55**

**Pay Pal**

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

**NON-HEALTH BENEFIT RATES**

	<b>KPERS</b>	<b>FICA</b>	<b>Unempl.</b>
2014- 2nd	9.69%	7.65%	0.72%
2015 - 1st	10.33%	7.65%	0.20%
2015 - 2nd	10.48%	7.65%	0.20%

**2015 Salary Increases**

<b>One Time Bonus</b>	<b>COLA %</b>	<b>COLA \$ Rate/Hour</b>
	2.00%	

<b>Administrative Fees</b>		
	<b>2014</b>	<b>2015</b>
Base	414,226	417,538
Water	20.0%	20.0%
Elec	60.0%	60.0%
Sewer	20.0%	20.0%

<b>Workers Comp Rates</b>		<b>2014</b>				
<u>Class</u>	<u>Name</u>	<u>Payroll</u>	<u>Rate</u>	<u>Adjusted Rate</u>	<u>Premium</u>	<u>2015 Est</u>
5506	Street	186,967.00	6.19	6.56	12,267.65	6.12
7520	Waterworks	236,256.00	4.75	5.04	11,895.49	4.69
7539	Power Plant	261,181.00	3.56	3.77	9,855.93	3.52
7580	Sewer	88,058.00	2.73	2.89	2,548.22	2.70
7711	Firefighters	28,500.00	8.50	9.01	2,567.85	8.40
7720	Police	467,407.00	2.97	3.15	14,714.91	2.93
8810	Clerical	680,614.00	0.24	0.25	1,731.48	0.24
8810	Library Museum	117,317.00	0.24	0.25	298.45	0.24
8810	Council Members	16,800.00	0.24	0.25	42.74	0.24
8820	Attorney & Staff	63,000.00	0.36	0.38	240.41	0.36
9015	Buildings	96,962.00	4.80	5.09	4,933.43	4.74
9060	Golf	122,585.00	1.51	1.60	1,962.10	1.49
9102	Park	265,694.00	3.37	3.57	9,491.12	3.33
9220	Cemetery	44,465.00	5.11	5.42	2,408.49	5.05
9410	Municipal	21,728.00	8.65	9.17	1,992.24	8.55
<b>Total</b>		<b>2,697,534.00</b>	<b>2.69</b>	<b>2.85</b>	<b>76,950.51</b>	<b>2.60</b>
	Experience Mod		1.06			1.04
	Discount		0.00%			5.00%
	Expense Constant	\$ 200.00				\$ 200.00

**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 2015; and  
 (3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>			Page No.		
Computation to Determine Limit for 2015			2		
Allocation of MVT, RVT, 16/20M Vehicle Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	2,421,391	596,008	
Debt Service	10-113	9	831,705	281,704	
Library	12-1220	11	106,394		
Industrial	12-1617h	13	70,463		
Employee Benefits	12-16,102	13	731,932	553,956	
Public Safety Equipment	12-110b	15	9,068		
Recreation Employee Benefits	12-16,102	15	250		
Street Improvements		17	157,980		
Refuse		17	396,700		
Golf Course		19	258,454		
Special Revenue (911)		19	9,897		
Tourism		20	76,550		
Water		21	969,144		
Electric		22	4,256,969		
Sewer		23	962,755		
Special Parks & Recreation		24	262,199		
Non-Budgeted Funds A - CIP		20			
Non-Budgeted Funds B - Court		21			
Non-Budgeted Funds C - Misc		22			
<b>Totals for City</b>			xxxxxx	11,521,852	1,431,668
Recreation	12-1927	11	1,000		
<b>Totals Includes Recreation</b>			xxxxxx	11,522,852	1,431,668
Notice of the vote to adopt required to be published and attached to the budg				Yes	County Clerk's Use Only
Budget Summary			23		
Neighborhood Revitalization Rebate					Nov 1, 2014 Total Assessed Valuation

Assisted by:

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_

Attest: \_\_\_\_\_, 2014

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Osawatomie

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget	+ \$ <u>1,349,898</u>
2. Debt service levy in 2014 budget	- \$ <u>247,629</u>
3. Tax levy excluding debt service	\$ <u>1,102,269</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ <u>2,788</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>243,103</u>	
5b. Personal property 2013	- <u>310,528</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2014		<u>129,226</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>132,014</u>
9. Total estimated valuation July 1, 2014	<u>22,268,068</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>22,136,054</u>
11. Factor for increase (8 divided by 10)		<u>0.00596</u>
12. Amount of increase (11 times 3)		+ \$ <u>6,574</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>1,108,843</u>
14. Debt service in this 2015 budget		<u>281,704</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>1,390,547</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>16,534</u>
18. Maximum levy for budget year 2015 including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>1,407,081</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Osawatomie

2015

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

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	542,702	50,442	747	506
Debt Service	247,629	23,016	341	231
Library				
Industrial				
Employee Benefits	559,568	52,009	771	521
Public Safety Equipment				
Recreation Employee Be				
Recreation	0			
<b>TOTAL</b>	<b>1,349,898</b>	<b>125,467</b>	<b>1,859</b>	<b>1,258</b>

County Treas Motor Vehicle Estimate	<u>125,467</u>		
County Treasurers Recreational Vehicle Estimate		<u>1,859</u>	
County Treasurers 16/20M Vehicle Estimate			<u>1,258</u>
Motor Vehicle Factor	<u>0.09295</u>		
Recreational Vehicle Factor		<u>0.00138</u>	
16/20M Vehicle Factor			<u>0.00093</u>

City of Osawatomie

2015

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
Water	General	128,346	40,000	41,000	K.S.A. 12-825d
Water	Employee Benefit Fund	24,545	36,529	31,560	KSA 12-16,102
Water	G.O. Bond & Interest	59,827	59,827	59,827	K.S.A. 13-1270
Water	Rural Fire Fund	4,000			K.S.A. 12-825d
Electric	General	295,353	90,000	86,000	K.S.A. 12-825d
Electric	Employee Benefit Fund	43,381	56,156	54,689	KSA 12-16,102
Electric	Special Parks & Rec	175,000	175,000	180,000	K.S.A. 12-825d
Electric	Golf Course	98,250	70,000	70,000	K.S.A. 12-825d
Electric	Tourism	12,000	12,000	12,000	K.S.A. 12-825d
Electric	CIP - General	118,000	135,000	120,000	K.S.A. 12-825d
Recreation	Special Parks & Rec	12,355	1,000	1,000	K.S.A. 79-2958
Sewer	General	126,346	41,000	39,000	K.S.A. 12-825d
Sewer	Employee Benefit Fund	15,067	22,349	13,467	KSA 12-16,102
Sewer	G.O. Bond & Interest	434,000	435,000	434,200	K.S.A. 13-1270
Sewer	Rural Fire Fund	4,000			K.S.A. 12-825d
Sewer	CIP Sewer		41,745		K.S.A. 12-825d
Recreation Emp Ben	Employee Benefit Fund	1,457	250	250	KSA 12-16,102
CIP Streets	Bond & Interest Fund		19,159		K.S.A. 13-1270
CIP - Grants	Street Improvement	3,831			K.S.A. 79-2958
CIP - Grants	Electric	160,970			K.S.A. 12-825d
	<b>Totals</b>	1,716,728	1,235,015	1,142,993	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	1,716,728	1,235,015	1,142,993	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Osawatomie

2015

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008A Sewer Rehab.	11/1/08	9/1/48	4.50	3,550,000	3,374,000	10/28	10/28	151,830	42,000	149,940	43,000
Series 2008B Street Bonds	11/1/08	9/1/28	4.1 - 5.5	2,435,000	2,120,000	3/1 & 9/1	9/1	95,465	80,000	91,265	75,000
2012 G.O. Refunding Bonds	5/8/2012	9/1/2027	2.0-3.0	2,810,000	2,310,000	3/1 & 9/1	9/1	49,200	335,000	42,500	350,000
2013 Temp Notes	9/30/2013	9/1/2014	1.85	590,000	590,000	9/1	9/1	10,036	590,000		
2014 Temp Notes	8/31/2014	9/1/2015	1.00	590,000	0	9/1	9/1			5,900	590,000
<b>Total G.O. Bonds</b>					<b>8,394,000</b>			<b>306,531</b>	<b>1,047,000</b>	<b>289,605</b>	<b>1,058,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
2013 WWTP Rev Loan	11/20/2013	9/1/2029	2.83	1,273,000	1,273,000	3/1 & 9/1	9/1	0	0	35,998	4,002
<b>Total Other</b>					<b>1,273,000</b>			<b>0</b>	<b>0</b>	<b>35,998</b>	<b>4,002</b>
<b>Total Indebtedness</b>					<b>9,667,000</b>			<b>306,531</b>	<b>1,047,000</b>	<b>325,603</b>	<b>1,062,002</b>





**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	111,385	202,579	160,859
Receipts:			
Ad Valorem Tax	535,302	505,255	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,424	25,840	18,947
Motor Vehicle Tax	50,310	55,936	50,442
Recreational Vehicle Tax	657	803	747
16/20M Vehicle Tax	428		506
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	3,409	3,100	3,146
City Sales Tax	254,261	255,840	255,840
County Sales Tax	323,558	343,420	346,854
Compensating Use Tax	80,157	91,315	86,249
Franchise Tax	143,127	134,535	127,506
Licenses	33,275	26,300	25,800
Charges for Services	50,790	45,400	45,400
Fines and Fees	114,517	122,000	122,000
Transfer In from Electric	84,750	90,000	86,000
Transfer In from Sewer	39,000	41,000	39,000
Transfer In from Refuse			
Transfer In from Water	41,000	40,000	41,000
Transfer in from Library			
Overhead Fees	385,295	414,226	417,539
Sale of Fixed Assets	4,600	6,000	1,000
Grants	22,355	22,000	22,000
Reimbursed Expense	15,812	10,000	12,000
Interest on Idle Funds	20,447	15,000	20,000
Miscellaneous	20,885	20,250	10,250
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,237,360</b>	<b>2,268,220</b>	<b>1,732,226</b>
<b>Resources Available:</b>	<b>2,348,745</b>	<b>2,470,799</b>	<b>1,893,085</b>

City of Osawatomie

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Resources Available:</b>	2,348,745	2,470,799	1,893,085
Expenditures:			
Administration	565,698	593,693	608,506
Code Enforcement	13,536	77,729	111,933
Police	882,647	886,135	903,876
John Brown Cabin	35,997	38,828	39,514
Streets & Alleys	258,196	253,292	240,033
Swimming Pool	7,054	3,000	3,200
Property & Maintenance	97,984	146,936	189,283
Fire Department	31,184	39,935	41,000
Municipal Court	113,936	116,974	122,010
Levees & Stormwater	7,209	12,050	14,030
Library	132,725	141,368	148,007
Subtotal detail (Should agree with detail)	2,146,166	2,309,939	2,421,391
Neighborhood Revitalization Rebate			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,146,166</b>	<b>2,309,939</b>	<b>2,421,391</b>
Unencumbered Cash Balance Dec 31	202,579	160,859	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	2,190,000	2,267,715	2,421,391
		Non-Appropriated Balance	23,553
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	2,444,944
		Tax Required	551,859
	Delinquent Comp Rate: 8.0%		44,149
	Amount of 2014 Ad Valorem Tax		596,008

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Administration</b>			
Salaries	404,005	365,713	356,318
Contractual	116,690	180,780	198,938
Commodities	37,456	26,200	27,950
Capital Outlay	390	14,000	18,000
Other Expenses	7,158	7,000	7,300
<b>Total</b>	<b>565,698</b>	<b>593,693</b>	<b>608,506</b>
<b>Code Enforcement</b>			
Salaries	0	67,729	86,933
Contractual	13,536	10,000	25,000
<b>Total</b>	<b>13,536</b>	<b>77,729</b>	<b>111,933</b>
<b>Police</b>			
Salaries	746,622	729,535	746,076
Contractual	73,138	85,700	85,400
Commodities	62,677	64,900	66,400
Capital Outlay	210	6,000	6,000
<b>Total</b>	<b>882,647</b>	<b>886,135</b>	<b>903,876</b>
<b>John Brown Cabin</b>			
Salaries	27,152	27,328	27,514
Contractual	8,771	9,250	9,500
Commodities	74	1,250	1,500
Capital Outlay	0	1,000	1,000
<b>Total</b>	<b>35,997</b>	<b>38,828</b>	<b>39,514</b>
<b>Streets &amp; Alleys</b>			
Salaries	175,764	166,242	150,133
Contractual	27,590	30,450	32,800
Commodities	54,842	55,100	55,600
Capital Outlay	0	1,500	1,500
<b>Total</b>	<b>258,196</b>	<b>253,292</b>	<b>240,033</b>
<b>Swimming Pool</b>			
Salaries	2,899	3,000	3,200
Contractual	3,655	0	0
Commodities	500	0	0
<b>Total</b>	<b>7,054</b>	<b>3,000</b>	<b>3,200</b>
<b>Page 1 - Total</b>	<b>1,763,128</b>	<b>1,852,676</b>	<b>1,907,062</b>

City of Osawatomie

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
<b>Property &amp; Maintenance</b>			
Salaries	68,104	106,868	148,513
Contractual	26,196	28,738	28,750
Commodities	3,685	10,020	10,520
Capital Outlay	0	1,310	1,500
<b>Total</b>	<b>97,984</b>	<b>146,936</b>	<b>189,283</b>
<b>Fire Department</b>			
Salaries	24,385	34,935	36,000
Contractual	0	0	0
Commodities	6,799	5,000	5,000
<b>Total</b>	<b>31,184</b>	<b>39,935</b>	<b>41,000</b>
<b>Municipal Court</b>			
Salaries	19,951	19,554	22,090
Contractual	92,412	95,170	97,170
Commodities	1,235	1,250	1,250
Capital Outlay	338	1,000	1,500
<b>Total</b>	<b>113,936</b>	<b>116,974</b>	<b>122,010</b>
<b>Levees &amp; Stormwater</b>			
Salaries	0	0	0
Contractual	4,637	5,800	6,280
Commodities	2,572	2,750	2,750
Capital Outlay	0	3,500	5,000
<b>Total</b>	<b>7,209</b>	<b>12,050</b>	<b>14,030</b>
<b>Library</b>			
Salaries	86,106	86,818	90,297
Contractual	14,795	19,300	21,960
Commodities	29,127	31,250	32,750
Capital Outlay	2,697	4,000	3,000
<b>Total</b>	<b>132,725</b>	<b>141,368</b>	<b>148,007</b>
Page 2 -Total	383,038	457,263	514,329
Page 1 -Total	<b>1,763,128</b>	<b>1,852,676</b>	<b>1,907,062</b>
<b>Grand Total</b>	<b>2,146,166</b>	<b>2,309,939</b>	<b>2,421,391</b>

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

City of Osawatomie

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	96,892	88,617	87,433
Receipts:			
Ad Valorem Tax	220,427	230,542	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,693	8,273	8,645
Motor Vehicle Tax	24,058	24,000	23,016
Recreational Vehicle Tax	319	331	341
16/20M Vehicle Tax	188	179	231
Special Assessment			
Transfer In from Sewer	434,000	435,000	434,200
Transfer In from Water	59,827	59,827	59,827
Transfer In from CIP - Streets		19,159	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>744,512</b>	<b>777,311</b>	<b>526,260</b>
<b>Resources Available:</b>	<b>841,404</b>	<b>865,928</b>	<b>613,693</b>
Expenditures:			
Bond Principal	444,000	457,000	468,000
Bond Interest	308,787	307,495	294,705
Bond Issuance Fees		14,000	14,000
Neighborhood Revitalization Rebate			
Miscellaneous			55,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>752,787</b>	<b>778,495</b>	<b>831,705</b>
Unencumbered Cash Balance Dec 31	88,617	87,433	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	812,788	808,495	831,705
		Non-Appropriated Balance	42,825
		Total Expenditure/Non-Appr Balance	874,530
		Tax Required	260,837
Delinquent Comp Rate:	8.0%		20,867
	Amount of 2014 Ad Valorem Tax		<b>281,704</b>

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Library</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	115,754	98,394	98,394
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	108		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Grant Receipts (Non-CDBG)	9,949	8,900	9,000
Donations	5,869	2,000	2,000
Interest on Idle Funds	157		0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>16,083</b>	<b>10,900</b>	<b>11,000</b>
<b>Resources Available:</b>	<b>131,837</b>	<b>109,294</b>	<b>109,394</b>
Expenditures:			
Professional Services	203		
Other Contractual	1,452	2,900	98,394
Other Commodities	5,197	8,000	8,000
Capital Improvements	26,591		
Transfer Out - To General			
Transfer Out - Library Project Fund			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>33,443</b>	<b>10,900</b>	<b>106,394</b>
Unencumbered Cash Balance Dec 31	98,394	98,394	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amou	126,000	111,854	106,394
		Non-Appropriated Balance	3,000
		Total Expenditure/Non-Appr Balance	109,394
		Tax Required	0
Delinquent Comp Rate:	8.0%		0
Amount of 2014 Ad Valorem Tax			0

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Recreation</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	714	0	0
Receipts:			
Ad Valorem Tax	(11)	0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,115	1,000	1,000
Motor Vehicle Tax	9,329		
Recreational Vehicle Tax	119		
16/20M Vehicle Tax	89		
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>11,641</b>	<b>1,000</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>12,355</b>	<b>1,000</b>	<b>1,000</b>
Expenditures:			
Salaries & Wages			
Appropriation			
Transfer to Electric Fund			
Transfer to Special Parks & Recreation F	12,355	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>12,355</b>	<b>1,000</b>	<b>1,000</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amou	13,456	783	1,000
		Non-Appropriated Balance	0
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	1,000
		Tax Required	0
	Delinquent Comp Rate: 8.0%		0
	Amount of 2014 Ad Valorem Tax		0

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Industrial</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	61,237	35,121	42,576
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
JTC Lease (Pass Through)	12,000	12,000	10,000
Loan Payments		5,460	5,460
Property Leases	24,306	15,280	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,318</b>	<b>32,740</b>	<b>30,460</b>
<b>Resources Available:</b>	<b>97,555</b>	<b>67,861</b>	<b>73,036</b>
Expenditures:			
Lease Payments to State	12,000	12,000	10,000
Contractual Services	7,692	10,285	30,463
Commodities		3,000	30,000
Loans	42,742		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>62,434</b>	<b>25,285</b>	<b>70,463</b>
Unencumbered Cash Balance Dec 31	35,121	42,576	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	69,000	62,785	70,463
		Non-Appropriated Balance	2,573
		Total Expenditure/Non-Appr Balance	73,036
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
	Amount of 2014 Ad Valorem Tax		0



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	52,082	20,523	52,824
Receipts:			
Ad Valorem Tax	473,228	520,957	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,532	20,738	19,536
Motor Vehicle Tax	47,063	49,451	52,009
Recreational Vehicle Tax	595	700	771
16/20M Vehicle Tax	463	385	521
Reimbursement Transfer - Water	24,545	29,232	33,330
Reimbursement Transfer - Elect	43,381	49,254	57,757
Reimbursement Transfer - Sewer	15,067	19,061	14,222
Reimbursement Transfer - Recreation	1,457		
Reimbursed Expense	10,579		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>628,910</b>	<b>689,778</b>	<b>178,146</b>
<b>Resources Available:</b>	<b>680,992</b>	<b>710,301</b>	<b>230,970</b>
Expenditures:			
FICA	129,418	137,825	142,082
KPERS	131,130	155,473	172,480
Health Insurance	332,306	283,534	356,565
Workers' Compensation	41,541	52,297	36,986
Unemployment Insurance	1,778	13,348	3,819
Professional Services	296		
Reimbursement to 125/HRA	24,000	15,000	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>660,469</b>	<b>657,477</b>	<b>731,932</b>
Unencumbered Cash Balance Dec 31	20,523	52,824	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	665,752	705,973	731,932
		Non-Appropriated Balance	11,960
		Total Expenditure/Non-Appr Balance	743,892
		Tax Required	512,922
	Delinquent Comp Rate: 8.0%		41,034
	Amount of 2014 Ad Valorem Tax		553,956

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Public Safety Equipment</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	9,847	9,068	9,068
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>9,858</b>	<b>9,068</b>	<b>9,068</b>
Expenditures:			
Capital Equipment	790		9,068
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>790</b>	<b>0</b>	<b>9,068</b>
Unencumbered Cash Balance Dec 31	9,068	9,068	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	9,855	9,847	9,068
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	9,068
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2014 Ad Valorem Tax	0

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation Employee Benefits</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	-1	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	265	250	250
Motor Vehicle Tax	1,168		
Recreational Vehicle Tax	15		
16/20M Vehicle Tax	11		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,457</b>	<b>250</b>	<b>250</b>
<b>Resources Available:</b>	<b>1,457</b>	<b>250</b>	<b>250</b>
Expenditures:			
Appropriation			
Transfer To Employee Benefit Fund	1,457	250	250
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,457</b>	<b>250</b>	<b>250</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	2,419	80	250
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	250
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
	Amount of 2014 Ad Valorem Tax		0

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Street Improvements</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	99,272	122,076	54,226
Receipts:			
State of Kansas Gas Tax	111,163	111,930	112,840
County Transfers Gas		0	0
City Connecting Links from County	5,100	5,100	5,100
Reimbursement from CIP-Street	3,831		10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>120,094</b>	<b>117,030</b>	<b>127,940</b>
<b>Resources Available:</b>	<b>219,366</b>	<b>239,106</b>	<b>182,166</b>
Expenditures:			
Contractual Services	2,937	10,000	5,500
Commodities	36,128	62,000	62,000
Capital Outlay	58,225	112,880	90,480
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>97,290</b>	<b>184,880</b>	<b>157,980</b>
Unencumbered Cash Balance Dec 31	122,076	54,226	24,186
2013/2014/2015 Budget Authority Amount	129,000	182,000	157,980

**See Tab C**

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Refuse</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,252	5,511	5,154
Receipts:			
Sales/Charges	387,118	388,000	395,000
Interest on Idle Funds			
Miscellaneous	360	225	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>387,478</b>	<b>388,225</b>	<b>395,500</b>
<b>Resources Available:</b>	<b>393,730</b>	<b>393,736</b>	<b>400,654</b>
Expenditures:			
Contract Collection	387,619	387,982	395,000
Communications	600	600	1,000
Other Contractual			700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>388,219</b>	<b>388,582</b>	<b>396,700</b>
Unencumbered Cash Balance Dec 31	5,511	5,154	3,954
2013/2014/2015 Budget Authority Amount	392,500	379,700	396,700

See Tab C

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Golf Course</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	4,804	26,038	19,789
Receipts:			
Greens & Range Fees	56,859	46,800	48,600
Member Fees	47,977	47,000	48,000
Cart Related Fees	44,468	40,500	40,600
Food & Beverage	23,138	30,500	30,500
Miscellaneous	12,672	10,600	9,700
Transfer from Electric	98,250	70,000	70,000
Loans From Other Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>283,364</b>	<b>245,400</b>	<b>247,400</b>
<b>Resources Available:</b>	<b>288,168</b>	<b>271,438</b>	<b>267,189</b>
Expenditures:			
Salaries & Wages	122,465	118,440	122,110
Utilities	13,328	18,116	14,610
Rentals	5,000	5,250	5,250
Chemicals/Seed/Fertilizer	15,305	14,000	14,000
Fuels	15,707	13,000	13,000
Food & Beverage	18,556	18,500	20,000
Construction Equipment	200	0	0
Debt Service	21,371	22,750	22,750
All Other Expenditures	50,198	41,593	46,734
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>262,130</b>	<b>251,649</b>	<b>258,454</b>
Unencumbered Cash Balance Dec 31	26,038	19,789	8,735
2013/2014/2015 Budget Authority Amount	280,000	255,123	258,454

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Revenue (911)</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	9,897	9,897	9,897
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>9,897</b>	<b>9,897</b>	<b>9,897</b>
Expenditures:			
Public Safety Equipment			9,897
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>9,897</b>
Unencumbered Cash Balance Dec 31	9,897	9,897	0
2013/2014/2015 Budget Authority Amount	9,897	9,897	9,897

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Tourism</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	9,423	7,979	19,722
Receipts:			
<b>Tourism Operations</b>			
Transient Guest Tax	12,169	12,500	12,500
Donations	4,773	3,950	3,950
Rent	165	150	150
<b>Events</b>			
Sponsorships	14,625	16,750	18,000
Ticket Sales	7,820	4,410	8,000
Entry Fees	1,180	421	1,250
Concession & Merchandise Sales	3,640	2,649	3,000
Commissions	2,736	2,642	2,750
Transfer from Electric Fund	12,000	12,000	12,000
Reimbursed Expense			9,000
Interest on Idle Funds			
Miscellaneous	954	350	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>60,062</b>	<b>55,822</b>	<b>71,600</b>
<b>Resources Available:</b>	<b>69,485</b>	<b>63,801</b>	<b>91,322</b>
Expenditures:			
<b>Tourism Operations</b>			
Contractual Services	9,613	8,500	11,350
Commodities	1,593	2,400	3,000
Other Expenses	2,075	2,000	2,000
<b>Events</b>			
Contractual Services	34,535	22,250	40,400
Commodities	12,790	8,321	18,600
Other Expenses	900	608	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>61,506</b>	<b>44,079</b>	<b>76,550</b>
Unencumbered Cash Balance Dec 31	7,979	19,722	14,772
2013/2014/2015 Budget Authority Amount	65,000	74,380	76,550



**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	176,093	206,190	132,804
Receipts:			
Sales and Charges	539,336	567,559	650,000
Wholesale Water Sales	236,647	245,000	235,000
Bulk Water Sales	14,295	14,000	15,000
Reimbursed Expense	593	1,000	0
Water Protection Tax	3,322	3,555	3,500
Tower Lease	11,592	11,592	11,592
Miscellaneous	1,200		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>806,985</b>	<b>842,706</b>	<b>915,092</b>
<b>Resources Available:</b>	<b>983,078</b>	<b>1,048,896</b>	<b>1,047,896</b>
Expenditures:			
Salaries	133,464	159,624	179,695
Health Insurance Reimbursement	24,545	29,232	33,330
All Other Benefits	24,487	40,888	40,603
Utilities	83,238	86,000	86,975
Treatment Chemicals	163,855	145,150	150,150
Professional Services	3,791	44,500	10,500
Machine Parts & Supplies	14,361	16,500	17,500
State Taxes & Fees	14,290	23,406	40,000
Overhead Fees	87,346	90,210	90,919
All Other Operating Expenses	96,100	109,255	112,145
Capital Expenses	26,584	71,500	81,500
Debt Service	0	0	25,000
Transfer to General Fund	41,000	40,000	41,000
Transfer to Bond & Interest	59,827	59,827	59,827
Transfer to Rural Fire Fund	4,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>776,888</b>	<b>916,092</b>	<b>969,144</b>
Unencumbered Cash Balance Dec 31	206,190	132,804	78,752
2013/2014/2015 Budget Authority Amount	814,796	903,467	969,144

**See Tab C**

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Electric</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	443,463	420,357	359,393
Receipts:			
Sales and Charges	3,288,092	3,597,326	3,709,115
Penalties and Fees	92,236	91,750	91,914
Utility Deposits	55,998	50,000	50,000
Sales Taxes Collected	105,189	114,826	118,658
Reimbursed Expense - CIP Streets Fund	160,970	0	0
Miscellaneous	13,292	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,715,777</b>	<b>3,865,902</b>	<b>3,981,687</b>
<b>Resources Available:</b>	<b>4,159,240</b>	<b>4,286,259</b>	<b>4,341,080</b>
Expenditures:			
Salaries	361,166	412,632	386,361
Health Insurance Reimbursement	43,381	49,254	57,757
All Other Benefits	67,790	84,471	83,420
Purchased Power/Trans/Fuel	2,039,191	2,078,793	2,237,685
Insurance	61,630	60,060	66,066
Professional Services	19,527	31,000	79,000
Bldg & Mach Parts & Supplies	71,093	79,950	83,950
Motor Fuel	7,730	9,500	9,725
State & Local Taxes	122,340	125,149	125,149
Deposit Refunds/Interest	56,838	51,000	51,000
Overhead Expenses	210,603	233,806	235,701
Other Operating Expenses	101,042	126,251	128,155
Poles/Transformers/Wire	40,995	45,000	60,000
Vehicles/Equipment	7,195	0	0
All Other Capital Expenses	10,361	28,000	155,000
Transfer Out - To General	84,750	90,000	86,000
Transfer Out - To Capital Improvements	118,000	135,000	120,000
Transfer Out - To Golf Course	98,250	70,000	70,000
Transfer Out - Special Parks & Recreation	175,000	175,000	180,000
Transfer Out - Tourism (JBJ)	12,000	12,000	12,000
Other Assistance	30,000	30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,738,883</b>	<b>3,926,866</b>	<b>4,256,969</b>
Unencumbered Cash Balance Dec 31	420,357	359,393	84,111
2013/2014/2015 Budget Authority Amount	4,017,520	4,143,113	4,256,969

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	335,552	383,948	224,811
Receipts:			
Sales/Charges	825,379	775,624	814,405
Reimbursed Expenses	6,053		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>831,432</b>	<b>775,624</b>	<b>814,405</b>
<b>Resources Available:</b>	<b>1,166,984</b>	<b>1,159,572</b>	<b>1,039,216</b>
Expenditures:			
Salaries & Wages	111,171	149,055	135,326
Utilities	32,187	42,000	43,260
Professional Services & Contract Maint	3,096	27,500	27,500
Chemicals	7,054	10,000	12,000
Parts & Supplies	27,415	22,000	27,000
Capital Outlay		70,745	63,000
Overhead Fees	87,346	90,210	90,919
All Other Operating Expenses	41,767	47,250	50,550
Debt Service		0	40,000
Tranfer to Bond & Interest	434,000	435,000	434,200
Transfer to General Fund	39,000	41,000	39,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>783,036</b>	<b>934,760</b>	<b>962,755</b>
Unencumbered Cash Balance Dec 31	383,948	224,811	76,461
2013/2014/2015 Budget Authority Amount	836,249	893,881	962,755

**See Tab C**

City of Osawatomie

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Parks &amp; Recreation</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	91,073	88,221	62,134
Receipts:			
Liquor Tax	3,409	3,100	3,146
Registration Fees	27,137	24,600	25,000
Tournament Gate	2,941	180	1,500
Concessions	13,625	7,288	15,000
Sponsorship Fees	1,375	1,000	1,000
Donations		500	500
Reimbursed Expense	4,308	1,000	0
Transfer from Recreation Fund	12,355	1,000	1,000
Transfer from Electric Fund	175,000	175,000	180,000
School District Rent Payment	5,800	5,800	5,800
Miscellaneous	3,844	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>249,794</b>	<b>219,468</b>	<b>232,946</b>
<b>Resources Available:</b>	<b>340,867</b>	<b>307,689</b>	<b>295,080</b>
Expenditures:			
<b>Facilities</b>			
Salaries & Wages	58,108	67,228	61,793
Contractual Services	24,825	25,650	26,250
Commodities	38,813	32,200	32,200
Capital Outlay	26,343	16,000	26,000
<b>Recreation Programs</b>			
Salaries & Wages	49,719	56,396	58,587
Contractual Services	23,716	22,800	22,800
Commodities	29,250	24,600	33,200
Capital Outlay	0	0	0
Sales Tax	1,872	681	1,370
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>252,646</b>	<b>245,555</b>	<b>262,199</b>
Unencumbered Cash Balance Dec 31	88,221	62,134	32,881
2013/2014/2015 Budget Authority Amount:	275,000	255,766	262,199

City of Osawatomie

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2013 is to be shown)*

2015

Non-Budgeted Funds A - CIP

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

<b>Capital Projects - General</b>		<b>Capital Improve. - Street</b>		<b>Capital Improve. - Sewer</b>		<b>Capital Improve. - Grants</b>				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	357,727	Cash Balance Jan 1	183,960	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		541,687
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Capital Lease Proceeds	95,000	Bond Proceeds	590,000	State Rev. Loan Fund	0					
Grants	35,000									
Misc.	326									
Transfer from Electric	118,000									
<b>Total Receipts</b>	<b>248,326</b>	<b>Total Receipts</b>	<b>590,000</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>838,326</b>
<b>Resources Available:</b>	<b>606,053</b>	<b>Resources Available:</b>	<b>773,960</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>1,380,013</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	13,142	Capital Outlay	329,996	Contractual Services	92,658					
Commodities		Transfer to Street Imp	3,831	Commodities						
Capital Outlay	382,432	Transfer to Electric	160,970	Capital Outlay	208,551					
<b>Total Expenditures</b>	<b>395,574</b>	<b>Total Expenditures</b>	<b>494,797</b>	<b>Total Expenditures</b>	<b>301,209</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>1,191,580</b>
Cash Balance Dec 31	210,479	Cash Balance Dec 31	279,163	Cash Balance Dec 31	-301,209	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>188,433</b>

City of Osawatomie

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2013 is to be shown)*

2015

Non-Budgeted Funds B - Court

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

<b>Court ADSAP</b>		<b>Court Bonds</b>		<b>Evidence Liability Fund</b>		<b>Forfeitures</b>				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	6,911	Cash Balance Jan 1	6,521	Cash Balance Jan 1	14,361	Cash Balance Jan 1	57	Cash Balance Jan 1		27,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	750	Bonds	7,804			Forfeited Assets	400			
Total Receipts	750	Total Receipts	7,804	Total Receipts	0	Total Receipts	400	Total Receipts	0	8,954
Resources Available:	7,661	Resources Available:	14,325	Resources Available:	14,361	Resources Available:	457	Resources Available:	0	36,804
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Refunds	8,441	Reimbursement		Undercover Ops	200			
Total Expenditures	0	Total Expenditures	8,441	Total Expenditures	0	Total Expenditures	200	Total Expenditures	0	8,641
Cash Balance Dec 31	7,661	Cash Balance Dec 31	5,884	Cash Balance Dec 31	14,361	Cash Balance Dec 31	257	Cash Balance Dec 31	0	<b>28,163</b>

City of Osawatomie

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2013 is to be shown)*

2015

Non-Budgeted Funds C - Misc

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

<b>Fire Insurance Proceeds</b>		<b>Rural Fire</b>		<b>Cafeteria 125-HRA</b>		<b>Revolving Fund</b>		<b>Pay Pal</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	1	Cash Balance Jan 1	763	Cash Balance Jan 1	4,926	Cash Balance Jan 1	72,758	Cash Balance Jan 1	96	78,544
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Proceeds		Reimbursements	19,603	125 Contributions	22,537	Loan Repayment		Payments		
		Transfer from Fire	4,000	HRA Contributions	24,000					
		Transfer from Water	4,000							
<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>27,603</b>	<b>Total Receipts</b>	<b>46,537</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>74,140</b>
Resources Available:	1	Resources Available:	28,366	Resources Available:	51,463	Resources Available:	72,758	Resources Available:	96	152,684
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursements		Personnel	24,192	125 Disbursements	25,336	Loan		Transfer to Tourism		
				HRA Payments	7,472					
				Admin/Wellness	4,556					
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>24,192</b>	<b>Total Expenditures</b>	<b>37,364</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>61,556</b>
Cash Balance Dec 31	1	Cash Balance Dec 31	4,174	Cash Balance Dec 31	14,099	Cash Balance Dec 31	72,758	Cash Balance Dec 31	96	<b>91,128</b>

**NOTICE OF BUDGET HEARING**

2015

The governing body of

**City of Osawatomic**

will meet on August 28, 2014 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 or on the City website at www.osawatomioks.org and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

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

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	2,146,166	25.375	2,309,939	24.094	2,421,391	596,008	26.765
Debt Service	752,787	10.449	778,495	10.994	831,705	281,704	12.651
Library	33,443		10,900		106,394		
Industrial	62,434		25,285		70,463		
Employee Benefits	660,469	22.433	657,477	24.843	731,932	553,956	24.877
Public Safety Equipment	790				9,068		
Recreation Employee Benefits	1,457		250		250		
Street Improvements	97,290		184,880		157,980		
Refuse	388,219		388,582		396,700		
Golf Course	262,130		251,649		258,454		
Special Revenue (911)					9,897		
Tourism	61,506		44,079		76,550		
Water	776,888		916,092		969,144		
Electric	3,738,883		3,926,866		4,256,969		
Sewer	783,036		934,760		962,755		
Special Parks & Recreation	252,646		245,555		262,199		
Non-Budgeted Funds A - CIP	1,191,580						
Non-Budgeted Funds B - Court	8,641						
Non-Budgeted Funds C - Misc	61,556						
Totals for City	11,279,922	58.257	10,674,809	59.931	11,521,852	1,431,668	64.293
Recreation	12,355		1,000		1,000		0.000
Totals Includes Recreation	11,292,277	58.257	10,675,809	59.931	11,522,852	1,431,668	64.293
Less: Transfers	1,716,728		1,235,015		1,142,993		
Net Expenditure	9,575,549		9,440,794		10,379,859		
Total Tax Levied Assessed	1,323,633		1,349,898		xxxxxxxxxxxxxxxxxx		
Valuation	22,720,472		22,523,898		22,268,068		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	6,055,000	8,248,000	8,394,000
Revenue Bonds	0	0	0
Other	2,101,171	0	1,273,000
Lease Purchase Principal	156,849	132,781	212,192
Total	8,313,020	8,380,781	9,879,192

\*Tax rates are expressed in mills

**Ann Elmquist**

City Official Title: City Clerk



**Sample Notice of Vote Publication**

**Notice of Vote - City of Osawatomie**

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. \_\_\_\_\_ members voted in favor of the budget and \_\_\_\_\_ members voted against the budget.

**Sample Notice of Vote Publication**

**Notice of Vote - City of Osawatomie**  
**Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047**

	<b>Total Property Tax Levied</b>	
<b>2014 Budget</b>	\$	<u>1,349,898</u>
<b>2015 Budget</b>	\$	<u>1,431,668</u>
	Approved (vote) _____ to _____	